| FLYGTNINGENÆVNET |

1448

Flygtningenævnets baggrundsmateriale

Bilagsnr.:	**1448**
Land:	Afghanistan
Kilde:	SIGAR
Titel:	Quarterly Report to the United States Congress
Udgivet:	30. april 2023
Optaget på baggrundsmaterialet:	29. august 2023

SIGAR

Special Inspector General for Afghanistan Reconstruction

APR 30 2023

QUARTERLY REPORT TO THE UNITED STATES CONGRESS

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

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

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

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

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

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

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

Cover photo:
A Taliban fighter stands guard as women wait in line during a World Food Programme food distribution in Kabul on November 6, 2021. (AFP photo by Hector Retamal)

PUBLISHED IN ACCORDANCE WITH THE CIGIE QUALITY STANDARDS FOR INSPECTION AND EVALUATION.

SPECIAL INSPECTOR GENERAL FOR
AFGHANISTAN RECONSTRUCTION

To Congress, the Secretaries of State and Defense, and the American people, I am pleased to submit SIGAR's 59th quarterly report on the status of reconstruction in Afghanistan.

This latest quarterly report comes just after I testified on April 19th before the House Oversight and Accountability Committee about the key factors that contributed to the tragic collapse of the Afghan government and security forces as U.S. and NATO forces withdrew from the country in August 2021. My testimony was based upon five extensive reports that SIGAR recently produced in response to a bipartisan request from the Committee to examine those key factors and other related topics.

I was also pleased to publicly release during the hearing SIGAR's 2023 *High-Risk List* report, which discusses oversight of *current* U.S. assistance efforts in Afghanistan. This latest *High-Risk List*, the fifth such report SIGAR has presented to Congress and the Administration since 2014, identifies serious risks to the more than $8 billion the United States has provided or otherwise made available to the people of Afghanistan and to support Afghan evacuees and refugees since the U.S. withdrawal from Afghanistan. The report identified five areas of concern: (1) Taliban interference with the UN and NGOs, (2) reliance on trust funds and multilateral organizations, (3) loss of oversight, (4) the Afghan Fund, and (5) evacuating Afghan allies.

Above all, I warned the Committee that SIGAR could not guarantee that U.S. assistance intended for impoverished Afghans was not funding the Taliban and other malign actors in Afghanistan. This concern was confirmed two days later, when CBS News reported that multiple aid workers in Afghanistan said they were forced to pay the Taliban fees and serve Taliban members before ordinary Afghan civilians.

As I testified to the Committee, SIGAR's ability to conduct oversight of current U.S. assistance efforts in Afghanistan has been significantly hindered by the persistent refusal of the Department of State and, to a lesser extent, the U.S. Agency for International Development (USAID) to fully comply with their legal obligation to provide requested information to SIGAR. I was very grateful and encouraged to receive strong bipartisan calls of support at the hearing from members of the Committee for State and USAID to resume full cooperation with SIGAR.

We have already begun to see better cooperation since the hearing, and I am cautiously optimistic the situation will continue to improve. However, time will ultimately tell, and SIGAR will continue to keep Congress fully informed of its progress. I hope that the bipartisan request will finally ensure cooperation from the Administration and allow SIGAR to do the job that Congress and the American people have entrusted to it.

On March 2nd, I also had the honor to testify on an expert panel before the German Parliament's First Committee of Inquiry on Afghanistan. I was joined on

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the panel by David Young, one of the lead researchers and writers for SIGAR's Lessons Learned Program. Our testimony addressed the key factors that contributed to the collapse of the Afghan government and security forces. This was the first time anyone from SIGAR had testified about SIGAR's oversight work in Afghanistan before a foreign nation's legislative body. I was very pleased to see how SIGAR's oversight work is helping one of the United States' most important allies in Europe.

SIGAR also continued its regular oversight activities and produced 12 products this quarter, including this quarterly report. SIGAR completed seven financial audits of U.S.-funded projects in Afghanistan that identified $505,586 in questioned costs because of internal-control deficiencies and noncompliance issues. These financial audits identified a range of deficiencies by U.S. government contractors including Tetra Tech Inc., Stanford University, and Dexis Consulting Group. SIGAR also issued an alert letter to the Department of State, recommending it take prompt and appropriate actions to close 14 recommendations from six earlier financial audit reports.

SIGAR's criminal investigations resulted in one guilty plea, two sentencings, a $100,000 criminal forfeiture, and $2.7 million in U.S. government cost savings. SIGAR initiated three cases and closed 12, bringing the total number of ongoing investigations to 26. SIGAR's oversight work to date has identified approximately $3.97 billion in savings for the U.S. taxpayer.

SIGAR has reorganized this quarterly report to reflect the new realities in Afghanistan since the U.S. withdrawal. The revised report now includes three sections: (1) "Status of Funds," which includes a new table describing U.S. funds remaining for possible disbursement; (2) "U.S. Assistance to Afghanistan," outlining current U.S. programs and activities in Afghanistan; and (3) "Recent Developments," which explains the United Nations' showdown with the Taliban over Afghan women working for humanitarian organizations, the ongoing humanitarian crisis, the overall economic situation, the resumption of terrorist groups operating in Afghanistan, and more.

As the United States continues to provide aid to the Afghan people who are suffering under the Taliban's repressive rule, SIGAR will carry on its mission to protect that assistance from waste, fraud, and abuse through its objective and independent oversight.

Sincerely,

John F. Sopko

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This report summarizes SIGAR's oversight work and updates developments in U.S. assistance and reconstruction efforts in Afghanistan from January 1–March 31, 2023.*

During this reporting period, SIGAR issued 12 audits, evaluations, and other products assessing U.S. assistance and reconstruction efforts in Afghanistan. Criminal investigations resulted in one guilty plea, two sentencings, and a $100,000 criminal forfeiture.

SIGAR OVERVIEW

CONGRESSIONAL TESTIMONY

This quarter, Inspector General John F. Sopko testified before the U.S. House Committee on Oversight and Accountability, highlighting the short- and long-term factors leading to the Afghan government and security forces' collapse. IG Sopko cautioned that SIGAR cannot guarantee that U.S.-funded assistance is not going to the Taliban. IG Sopko also announced the release of the 2023 *High-Risk List*, noting the unique challenges to U.S. assistance to the Afghan people.

AUDITS AND INSPECTIONS

This quarter, SIGAR issued one evaluation, one alert letter, and seven financial audit reports.

- The **evaluation** identified the factors that contributed to the Afghan National Defense and Security Forces' (ANDSF) collapse in August 2021. SIGAR found that the decision to withdraw all U.S. military personnel and military contractors through the February 2020 signing of the U.S.-Taliban agreement, and the subsequent reduction of U.S. support to the ANDSF, degraded the morale of Afghan soldiers and police and accelerated the ANDSF's collapse. The evaluation also found that the United States lacks a full accounting of U.S.-provided equipment to the ANDSF and U.S.-trained ANDSF personnel and that the Taliban are using U.S.-provided military equipment in operations.

- The **alert letter** issued to the Department of State recommended that it take prompt and appropriate action to close 14 recommendations from six SIGAR financial audit reports that remain unaddressed since October 2019. State agreed to respond to the recommendations.

- The seven **financial audit reports** identified $505,586 in questioned costs as a result of internal control deficiencies and noncompliance issues.

KEY EVENTS, JAN 2023–APR 2023

Jan 30: The Integrated Food Security Phase Classification, a common global scale for classifying the severity and magnitude of food insecurity and malnutrition, estimated that four million Afghans will suffer from acute malnutrition in 2023.

Jan

Feb

Feb 2: Taliban authorities detained university professor Ismael Mashal for protesting on live television against the ban on girls' access to university education.

INVESTIGATIONS

During the reporting period, SIGAR's criminal investigations resulted in one guilty plea, two sentencings, a $100,000 criminal forfeiture, and $2.7 million in U.S. government cost savings. SIGAR initiated three cases and closed 12, bringing the total number of ongoing investigations to 26.

Investigations highlights include the sentencing of David Shah, a former U.S. government contractor, to one-year unsupervised probation for his efforts to commit offenses against the United States. Shah and his co-conspirators committed wire fraud and major fraud against the United States by circumventing procedures to ensure language interpreters met minimum proficiency standards to gain financial bonuses.

LESSONS LEARNED PROGRAM

SIGAR's Lessons Learned Program was created to identify lessons and make recommendations to Congress and executive branch agencies on ways to improve current and future reconstruction efforts. SIGAR has issued 12 lessons-learned reports to date.

RESEARCH AND ANALYSIS

SIGAR issued its 2023 *High-Risk List*, its fifth such report, identifying five areas of risk to U.S. funding provided or made available to the Afghan people since August 2021. SIGAR also issued its 59th *Quarterly Report to the United States Congress*.

* As provided in its authorizing statute, SIGAR may also report on products issued or events occurring after March 31, 2023, up to the publication date of this report.

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

Source: State, SCA response to SIGAR data call, 3/16/2023; State, SCA, response to SIGAR data call, 12/13/2022; State, response to SIGAR vetting, 2/10/2022.

March: Afghanistan's universities re-opened from winter break, with all female students blocked from attending classes.

Mar 9: The Islamic State-Khorasan conducted a suicide bombing in Mazar-e Sharif, killing the Taliban provincial governor.

Mar 9: The UN released its $4.6 billion 2023 Humanitarian Response Plan for Afghanistan, warning that the number of people needing assistance will increase to 28.3 million this year, up nearly 300% since 2020.

Mar 21: A 6.5 magnitude earthquake struck northern Afghanistan near the borders with Pakistan and Tajikistan killing 5 and injuring 58.

Apr 4: The Taliban issued a decree banning Afghan women from working for the UN, prompting the UN to halt humanitarian efforts in Afghanistan until May 5 in order to conduct an operational review. Discussions with the Taliban are ongoing, but UNAMA announced contingency planning for "all outcomes" is underway.

Mar Apr

SIGAR has conducted or commissioned audit, inspection, special project, and/or investigation work in 30 of Afghanistan's 34 provinces as of March 31, 2023. (SIGAR image)

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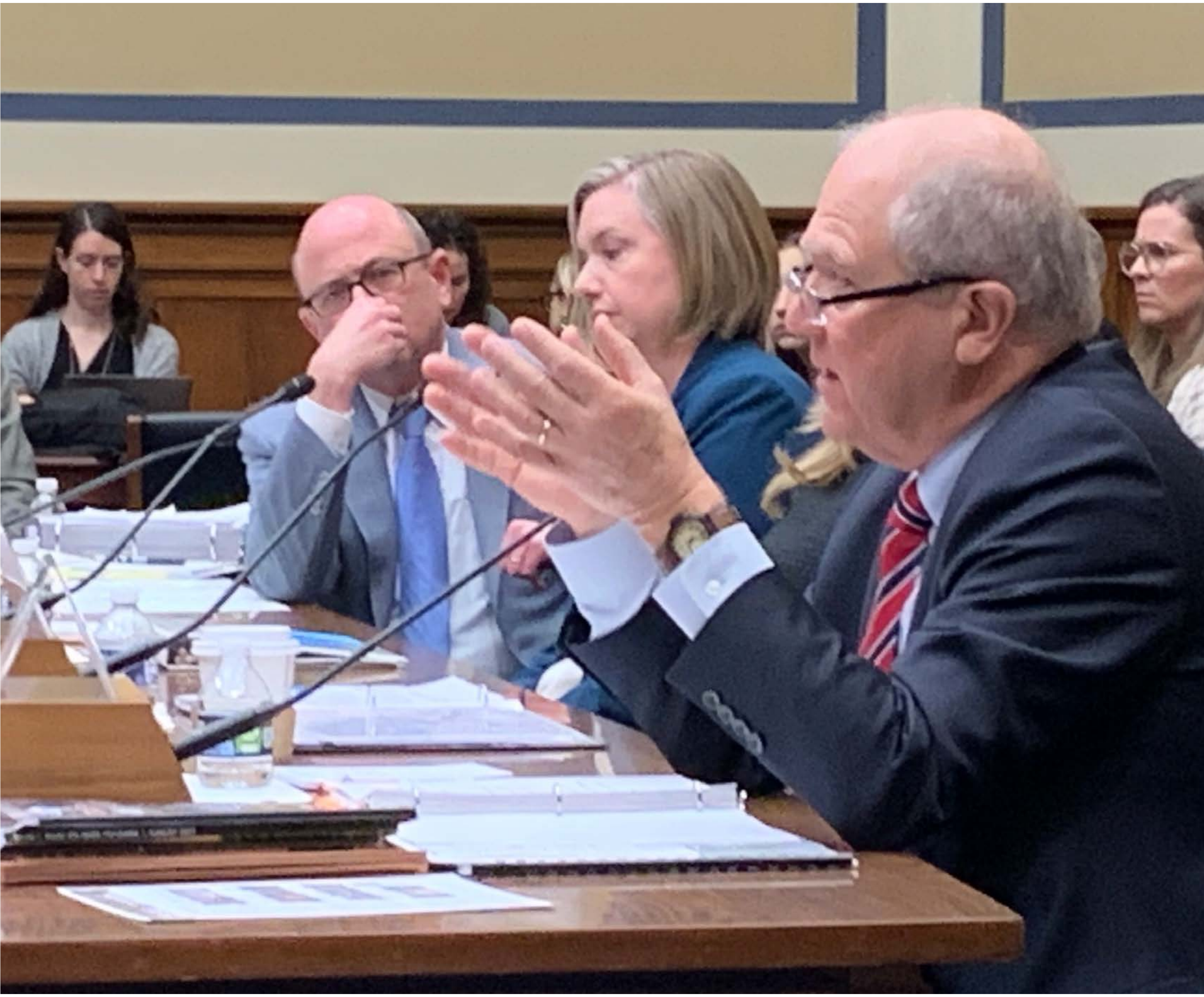
“Since the Taliban takeover, the U.S. government has sought to continue supporting the Afghan people without providing benefits for the Taliban regime. However, it is clear from our work that the Taliban is using various methods to divert U.S. aid dollars.”

—*Inspector General John F. Sopko*

Source: “Hearing Before the Committee on Oversight and Accountability, U.S. House of Representatives, Testimony of John F. Sopko, Special Inspector General for Afghanistan Reconstruction,” 4/19/2023.

1 SIGAR OVERSIGHT



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Inspector General John F. Sopko testifies before the U.S. House Committee on Oversight and Accountability, 4/19/2023. (SIGAR photo by Richard Gardella)

SIGAR OVERSIGHT ACTIVITIES

Inspector General John F. Sopko testified on April 19, 2023, before the U.S. House Committee on Oversight and Accountability, highlighting the short- and long-term factors leading to the Afghan government and security forces' collapse. IG Sopko also announced the release of SIGAR's 2023 *High-Risk List*, the fifth such report SIGAR has issued since 2014, and the first since the Taliban seized power in August 2021. The 2023 *High-Risk List* was issued at a time when Afghanistan is facing a humanitarian catastrophe brought on by the Taliban takeover of the country following the U.S. withdrawal. It provides an independent and thorough assessment of the various risks facing the Administration and Congress as they seek to make decisions about the future of U.S. assistance to Afghanistan. The 2023 *High-Risk List* details the ongoing risks to U.S. assistance and oversight in Afghanistan made all the more challenging because of the State Department and USAID's continued refusal to fully cooperate with SIGAR audits, inquiries, and requests for information since the U.S. withdrawal from Afghanistan. Given that, and the lack of a U.S. presence in Afghanistan, IG Sopko warned the committee members that SIGAR cannot guarantee that U.S.-funded assistance is not going to the Taliban.

SIGAR issued one updated evaluation this quarter, *Why the Afghan Security Forces Collapsed*, that identified eight systemic factors that explain why the Afghan National Defense and Security Forces (ANDSF) were vulnerable to collapse in the first place and ill prepared to sustain security following a U.S. withdrawal. SIGAR found that (1) the length of the U.S. commitment was disconnected from a realistic understanding of the time required to build a self-sustaining security sector; (2) no one country or agency had ownership of the ANDSF development mission; (3) advisors were often poorly trained and inexperienced for their mission, while frequent personnel rotations impeded standardization, continuity of effort, and institutional memory; (4) the lack of effective interagency oversight and assessment programs prevented a clear picture of reality on the ground; (5) Afghan corruption eroded ANDSF capabilities; (6) U.S. training, logistics and weapons procurement policies undermined its stated goal of creating a self-sustaining Afghan military; (7) the United States perpetuated pre-existing ethnic and regional tensions rather than achieving stated mission goals of force diversity and unification; and (8) the U.S. and Afghan governments failed to develop a police force effective at providing justice and protecting Afghan citizens from crime. Inspector General Sopko and SIGAR staff briefed the German Bundestag on these findings, in addition to SIGAR findings about the factors leading to the collapse of the Afghan government.

SIGAR issued one alert letter to the Department of State, recommending it take prompt and appropriate actions to close 14 recommendations from six financial audit reports.

SIGAR completed seven financial audits of U.S.-funded projects to rebuild Afghanistan that identified $505,586 in questioned costs as a result of internal-control deficiencies and noncompliance issues. These financial audits identified a range of deficiencies by U.S. government contractors including Tetra Tech Inc., Stanford University, and Dexis Consulting Group.

During the reporting period, SIGAR's criminal investigations resulted in one guilty plea, two sentencings, a $100,000 criminal forfeiture, and $2.7 million in U.S. government cost savings. SIGAR initiated three cases and closed 12, bringing the total number of ongoing investigations to 26.

INSPECTOR GENERAL SOPKO TESTIFIES BEFORE THE U.S. HOUSE OVERSIGHT AND ACCOUNTABILITY COMMITTEE

On April 19, 2023, Inspector General John F. Sopko testified before the House Committee on Oversight and Accountability at a hearing entitled "The Biden Administration's Disastrous Withdrawal from Afghanistan, Part I: Review by the Inspectors General." It was the 27th time IG Sopko had presented testimony before Congress since being named inspector general in 2012, and the 11th time to the committee.

Before addressing the five reports SIGAR has issued in response to a bipartisan request from the committee, IG Sopko said he had two warnings about U.S. assistance to Afghanistan. The first was that the State Department and USAID's failure to fully cooperate with SIGAR was hindering oversight. The second was that the Taliban are using various methods to divert U.S. taxpayer dollars from their intended recipients. "In sum, due to the refusal of State and USAID to fully cooperate with SIGAR, I cannot report to this committee or the American people on the extent to which our government may be funding the Taliban and other nefarious groups with U.S. taxpayer dollars," he said.

IG Sopko went on to highlight the short- and long-term factors leading to the collapse of the Afghan government and security forces. He emphasized that American failures in Afghanistan were the result of many decisions made over the course of four presidential administrations. "Make no mistake," he said, "the tragic events of August 2021 have their roots in decisions that were made by policymakers, diplomats, aid officials, and military leaders decades earlier."

IG Sopko said that the decision by two U.S. presidents to withdraw U.S. military forces from Afghanistan fundamentally altered every subsequent decision by U.S. government agencies, the Ghani administration, and the Taliban. Actions taken by each ultimately combined to accelerate the collapse of the Afghan National Defense and Security Forces (ANDSF) in August 2021. Six short-term factors played a crucial role: (1) The U.S.-Taliban agreement and subsequent withdrawal of U.S. troops and contractors degraded ANDSF morale; (2) The U.S. military slashed its support to the ANDSF overnight, leaving the ANDSF without an important force multiplier: namely U.S. airstrikes; (3) The ANDSF never achieved self-sustainment milestones and remained reliant on U.S. military support; (4) Politicization of the ANDSF and centralization of security planning, including President Ghani's frequent rotation of security leaders, undermined battlefield performance; (5) The Afghan government failed to develop a national security plan; (6) The Taliban's military campaign effectively exploited ANDSF weaknesses.

Inspector General John Sopko testifies before the House Committee on Oversight and Accountability, April 19, 2023. (C-SPAN photo)

IG Sopko also announced the release of SIGAR's 2023 *High-Risk List*, noting the unique, ongoing risks to U.S. assistance and oversight in Afghanistan since the Taliban takeover in August 2021. The committee, led by Chairman James Comer (R-KY) and Ranking Member Jamie Raskin (D-MD), inquired about a number of issues, including the Taliban's access to U.S.

assistance, the Taliban's interference with the UN and NGOs, and the reliance on trust funds and multilateral organizations to provide aid to the Afghan people. Committee members also expressed concern with the State Department and USAID's refusal to fully cooperate with SIGAR.

The inspectors general of the Departments of State and Defense, and USAID also testified at the hearing.

State and USAID's Refusal to Fully Cooperate with SIGAR

During the House Oversight and Accountability Committee hearing, IG Sopko highlighted the State Department and USAID's failure to fully cooperate with SIGAR was hindering oversight. On June 22, 2022, IG Sopko wrote to Secretary of State Antony Blinken and USAID Administrator Samantha Power about their agencies' noncooperation noting their legal requirement to provide information and assistance to SIGAR upon request. State and USAID's coordinated refusal to fully cooperate was obstructing SIGAR's audits and Congressionally mandated reviews.

The Consolidated Appropriations Act, 2023, provided that "the Secretary of State and USAID Administrator shall work with SIGAR to resolve any disputes related to SIGAR's ongoing investigatory and audit work, consistent with prior fiscal years," and, "the Special Inspector General, the Secretary of State, and the USAID Administrator [are] to brief the Committees on Appropriations on the status of cooperation not later than 60 days after the date of enactment of [the] Act and every 90 days thereafter until September 30, 2023."

AUDITS AND EVALUATIONS

SIGAR conducts performance and financial audits of programs and projects connected to the reconstruction effort in Afghanistan. This quarter, SIGAR issued one evaluation. SIGAR has 10 ongoing performance audits and evaluations, and 44 ongoing financial audits, as shown in Appendix C of this report. In the wake of the U.S. withdrawal and the collapse of the former Afghan government, SIGAR's independent and objective oversight of ongoing U.S. government funding and activities to support the people of Afghanistan is more vital than ever. In response to Afghanistan's changing environment, SIGAR's Audits and Inspections Directorate has adapted and re-prioritized its oversight work to meet emergent programming priorities and address areas of interest and concern to Congress and to the American taxpayer. These include U.S.-funded programs in Afghanistan, across multiple key sectors through the end of (at least) FY 2024 that support girls' and women's rights, health care, food assistance, agriculture, education, and internally displaced persons.

Additionally, SIGAR has long demonstrated the need for vigilant verification of third-party monitoring reporting, which remains relevant as U.S. implementing agencies continue to rely on third-party monitoring and evaluations for their in-country programming. Moreover, SIGAR has identified donor coordination as an area needing improvement, a particularly applicable concern given ongoing U.S. funding to international organizations. The Audits and Inspections Directorate will maintain vigorous oversight in both these areas to improve accountability and transparency, suggest process improvements, and generate lessons learned for other current and future overseas reconstruction and development efforts.

Evaluation Reports Issued

This quarter, SIGAR issued one evaluation report. The evaluation assessed the factors that led to the collapse of the Afghan National Security and Defense Forces in August 2021.

Evaluation 23-16-IP: Why the Afghan Security Forces Collapsed

An Assessment of the Factors That Led to its Demise

On February 28, 2023, SIGAR issued its final evaluation on the collapse of the Afghan National Security and Defense Forces (ANDSF) in response to a request from Congress. The report, titled *Why the Afghan Security Forces Collapsed*, identified six short-term factors, eight systemic factors, as well as equipment and personnel factors to equipment and personnel factors to explain why the ANDSF collapsed in August 2021. The first short-term factor that accelerated the ANDSF's collapse was the U.S. decision to withdraw the U.S. military and military contractors from Afghanistan through the February 2020 signing of the U.S.-Taliban agreement under the Trump administration, and the withdrawal following President Biden's public address in April 2021. These decisions fundamentally altered every subsequent decision by U.S. government agencies, the Ghani administration, and the Taliban. Many Afghans thought the U.S.-Taliban agreement was an act of bad faith and a signal that the U.S. was handing over Afghanistan to the enemy as it rushed to exit the country. The immediate effect of the agreement was to degrade ANDSF morale. Other short-term factors contributing to the ANDSF's collapse included changes to the U.S. military's level of support to the ANDSF following the signing of the U.S.-Taliban agreement, the ANDSF's inability to become self-sustaining, the politicization of the ANDSF, the Afghan government's failure to establish a national security plan, and the Taliban's effective exploitation of ANDSF weaknesses. These six factors set into motion a cascade of events that led to the ANDSF's collapse.

SIGAR then identified eight systemic factors that contributed to the failure of the U.S. and Afghan governments in creating an ANDSF dependent on long-term international support and vulnerable to collapse when that support was withdrawn. The eight factors were that (1) the length of the U.S. commitment was disconnected from a realistic understanding of the time required to build a self-sustaining security sector; (2) no one country or agency had ownership of the ANDSF development mission; (3) advisors were often poorly trained and inexperienced for their mission, while frequent personnel rotations impeded standardization, continuity of effort, and institutional memory; (4) the lack of effective interagency oversight and assessment prevented a clear picture of reality on the ground; (5) Afghan corruption eroded ANDSF capabilities; (6) U.S. training, logistics and weapons procurement policies undermined its stated goal of creating a self-sustaining Afghan military; (7) the United States perpetuated pre-existing ethnic and regional tensions rather than achieving stated mission goals of force diversity and unification; and (8) the U.S. and Afghan governments failed to develop a police force effective at providing justice and protecting Afghan citizens from crime.

Looking at the accounting for and status of U.S.-provided equipment to the ANDSF and U.S.-trained ANDSF personnel, SIGAR found that (1) the United States lacked a full accounting of equipment and personnel even before the collapse; (2) the Taliban are now using U.S.-provided military equipment in operations; (3) some U.S.-provided aircraft have been recovered while others remain in limbo in other countries; and (4) ANDSF personnel have escaped, are in hiding, have been killed, or may have join extremist groups. The evaluation did not include any recommendations. The complete evaluation can be found on www.sigar.mil.

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.

SIGAR's financial audit program identifies questioned costs resulting from a contract or grant awardee's lack of, or failure to comply with, internal controls, or a failure to comply with applicable requirements. The results of SIGAR's financial audits, including any recommendations about questioned costs, are provided to the funding agencies to make final determinations on fund recovery. Since 2012, SIGAR's financial audits have identified almost $533 million in questioned costs and $366,718 in unpaid interest on advanced federal funds or other revenue amounts owed to the government.

This quarter, SIGAR completed seven financial audits of U.S.-funded projects in Afghanistan. An additional 44 ongoing financial audits are reviewing over $520 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. As of March 31, 2023, funding agencies had disallowed almost $29.3 million in questioned amounts, which are thereby subject to collection. Final disallowed-cost determinations remain to be made for several of SIGAR's issued financial audits. SIGAR's financial audits have also identified and reported 729 compliance findings and 795 internal-control findings to the auditees and funding agencies.

Financial Alert Letter Issued

In March 2023, SIGAR issued an alert letter to the Department of State, recommending it take prompt and appropriate actions to close 14 recommendations from six financial audit reports. The open recommendations have remained unaddressed since October 2019, and include nearly $40 million in questioned costs, 20 instances of non-compliance with laws or regulations, and 24 deficiencies in internal controls. SIGAR noted that if State's delay or inaction continues it will both remain noncompliant with federal law and other requirements, and not be keeping its commitments to be responsive to SIGAR's audit recommendations. SIGAR provided guidance

TABLE 1.1

SIGAR'S FINANCIAL AUDIT COVERAGE
($ BILLIONS)

235 completed audits	$9.3
44 ongoing audits	.54
Total	**$9.95**

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 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).

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

to State on how to close the recommendations and prompted action within 60 days. State agreed to respond to the recommendations.

Financial Audit Reports Issued

The seven financial audits completed this quarter identified $505,586 in questioned costs as a result of internal-control deficiencies and noncompliance issues.

Financial Audit 23-20-FA: USAID's Engineering Support Program

Audit of the Special Purpose Financial Statement Submitted by Tetra Tech Inc.

On July 14, 2016, the USAID Mission to Afghanistan awarded a $125,000,000 time-and-materials contract to Tetra Tech Inc. to support the Engineering Support Program. The program's objective was to provide professional architectural and engineering services in the transportation, vertical structures, energy, water, and sanitation sectors. USAID modified the contract 13 times and exercised two option years, extending the period of performance through January 22, 2023; the total award amount did not change.

SIGAR's financial audit, performed by Conrad LLP, reviewed $34,197,566 in costs charged to the contract from January 23, 2020, through January 22, 2022. Conrad identified four deficiencies in Tetra Tech's internal controls and four instances of noncompliance with the terms of the contract. Because of these issues, the auditors identified $324,218 in total questioned costs.

Financial Audit 23-12-FA: USAID's Afghanistan Urban Health Initiative Program

Audit of Costs Incurred by Jhpiego Corporation

On October 13, 2020, the USAID Mission to Afghanistan awarded a five-year, $104,000,000 cooperative agreement to Jhpiego Corporation to support the Urban Health Initiative Program. The UHI program's objective is to improve health outcomes in five urban areas of Afghanistan by providing reproductive, maternal, child health, family planning, immunizations, nutrition, and disease mitigation services. USAID modified the agreement two times; the modifications updated USAID's source of funding for the program but did not affect the total award amount. The agreement's period of performance is October 14, 2020, through October 13, 2025.

SIGAR's financial audit, performed by Conrad LLP, reviewed $9,768,848 in costs charged to the agreement from October 14, 2020, through October 31, 2021. Conrad identified four deficiencies in Jhpiego's internal controls and four instances of noncompliance with the terms of the cooperative agreement. Because of these issues, the auditors identified $11,637 in total questioned costs.

Financial Audit 23-13-FA: USAID's Strengthening Watershed and Irrigation Management Program in Afghanistan

Audit of Costs Incurred by DT Global Inc.

On December 7, 2016, the USAID Mission to Afghanistan awarded a five-year, $87,905,437 cost plus-fixed-fee contract to AECOM International Development Inc. to support the Strengthening Watershed and Irrigation Management program. The contract included three options, with initial work implemented in northern Afghanistan for $47,930,389, and subsequent optional work in Afghanistan's west and south; USAID did not exercise the contract options for the west and south. The program's objectives were to, among other things, support sustainable, agriculture-led economic growth; strengthen water resource management; and increase agricultural productivity. USAID modified the contract 12 times. The modifications, among other things, acknowledged the name change from AECOM International Development Inc. to DT Global Inc. and increased the total award amount to $57,680,938, but the period of performance remained unchanged.

SIGAR's financial audit, performed by Conrad LLP, reviewed $17,682,322 in costs charged to the contract from October 1, 2020, through December 6, 2021. Conrad identified two deficiencies in DT Global's internal controls and two instances of noncompliance with the terms of the contract. Because of these issues, the auditors identified $6,894 in total questioned costs.

Financial Audit 23-14-FA: USAID's Assistance for Families and Indigent Afghans to Thrive Program

Audit of Special Purpose Financial Statement Submitted by Management Sciences for Health Inc.

On July 9, 2020, USAID awarded a five-year, $124,285,893 cooperative agreement to Management Sciences for Health Inc. to support the Assistance for Families and Indigent Afghans to Thrive program; the award value was $117,000,000 and included a $7,285,893 cost sharing requirement. The program's objectives were to, among other activities, improve the quality of primary and secondary health and nutritional services in targeted rural areas of Afghanistan. USAID modified the agreement two times, which did not change the award amount or the period of performance.

SIGAR's financial audit, performed by Conrad LLP, reviewed $9,791,699 in costs charged to the agreement from July 10, 2020, through July 31, 2021. Conrad identified five deficiencies in MSH's internal controls and five instances of noncompliance with the terms of the agreement. Because of these issues, the auditors identified $113,861 in total questioned costs.

Financial Audit 23-15-FA: Department of the Army's Operations and Maintenance Support and Networking Services for the Afghan National Army and Police Network Operations Centers

Audit of Costs Incurred by IAP Worldwide Services Inc.

In October 2018, the Department of the Army's Contracting Command awarded two five-year, cost plus-fixed-fee task orders, valued at $103,884,083, to IAP Worldwide Services Inc. to provide operations and maintenance support for the Afghan National Army and Police Network Operations Centers. The task orders' objectives were to maintain the Network Operations Centers' existing infrastructure, assist with enhancements, and transition the operations to the Afghan government, among other activities. The Army modified the orders 45 times; the modifications increased the total value of the two task orders to $134,889,544 and shortened the period of performance to June 30, 2022.

SIGAR's financial audit, performed by Williams, Adley & Company–DC LLP, reviewed $57,886,319 in costs charged to the task orders from November 25, 2019, through November 25, 2021. Williams Adley identified three significant deficiencies in IAP's internal controls and four instances of noncompliance with the terms of the task orders. Because of these issues, the auditors identified $35,595 in total questioned costs.

Financial Audit 23-18-FA: State's Afghanistan Legal Education Project

Audit of Costs Incurred by Stanford University

On December 1, 2017, the Department of State awarded a $3,000,000 grant to Stanford University to support the Afghanistan Legal Education Project. The project focused on refining and expanding the law program at the American University of Afghanistan and working with other Afghan universities, U.S. law schools, and legal professionals to promote access to educational opportunities for Afghan justice professionals, among other things. State modified the grant two times, which extended the period of performance from December 4, 2020, through September 29, 2022, increased the total award amount to $4,422,693, and increased Stanford's total cost sharing requirement to $129,200.

SIGAR's financial audit, performed by Davis Farr LLP, reviewed $3,137,811 in costs charged to the grant from December 4, 2017, through December 31, 2021. Davis Farr identified three deficiencies in the university's internal controls. Davis Farr also identified three instances of noncompliance with the terms of the grant. Because of these issues, the auditors identified $2,500 in total questioned costs.

Financial Audit 23-19-FA: USAID's Assistance for the Development of Afghan Legal Access and Transparency Program

Audit of the Special Purpose Financial Statement Submitted by Dexis Consulting Group

On April 18, 2016, the USAID Mission to Afghanistan awarded a $43,869,326 cost-plus fixed fee completion type task order to Dexis Consulting Group in support of the Assistance for the Development of Afghan Legal Access and Transparency program. The program's objectives were to increase the effectiveness and reach of the formal justice sector; strengthen linkages between the formal and traditional justice sectors; and increase citizen demand for quality legal services. USAID modified the contract 14 times and exercised two option periods, extending the period of performance through February 28, 2022, and increasing the total award amount to $68,162,468.

SIGAR's financial audit, performed by Conrad LLP, reviewed $6,124,258 in costs charged to the contract from May 1, 2021, through February 28, 2022. Conrad identified three deficiencies in Dexis' internal controls and three instances of noncompliance with the terms of the task order. Because of these issues, the auditors identified $10,881 in total questioned costs.

Status of SIGAR Recommendations

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

From 2009 through March 2023, SIGAR issued 461 audits, alert letters, and inspection reports, and made 1,297 recommendations to recover funds, improve agency oversight, and increase program effectiveness.

SIGAR has closed 1,181 of these recommendations, about 91%. Closing a recommendation generally indicates SIGAR's assessment that the audited agency either has implemented the recommendation or has otherwise appropriately addressed the issue. In some cases, where the agency has failed to act, SIGAR will close the recommendation as "Not Implemented;" SIGAR closed a total of 247 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. SIGAR works with agencies to obtain the sufficient, relevant information necessary to resolve recommendations. If documentation is insufficient or does not meet the intent of a recommendation, it remains open. This process continues until SIGAR receives the information necessary to close the recommendation.

This quarter, SIGAR continued to monitor agency actions on 116 open recommendations. Of these recommendations, 52 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). SIGAR continues to monitor implementation, and follow-up, as required. For recommendations that have not been resolved within two years, SIGAR notifies agencies that the recommendation will be closed as unimplemented unless resolution is reached within 90 days.

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

LESSONS LEARNED

SIGAR's Lessons Learned Program (LLP) was created to identify lessons from the U.S. reconstruction in Afghanistan, and to make recommendations to Congress and executive branch agencies on ways to improve current and future reconstruction efforts. Unlike performance audits, which often look at a specific programs or projects, lessons-learned reports provide in-depth reviews of major issues (such as corruption and gender equality) and large-scale efforts (such as security-sector assistance and counternarcotics) involving multiple U.S. agencies and programs over long periods of time.

To date, SIGAR has issued 12 lessons-learned reports and three evaluations pertaining to the collapse of the former Afghan government and security forces in response to Congressional requests. SIGAR's lessons-learned reports offer detailed and actionable recommendations to policymakers and respond to the needs of U.S. implementing agencies—both in terms of accurately capturing their past efforts and providing timely and functional guidance for future efforts. Lessons-learned reports have identified over 216 specific findings and lessons and made over 156 recommendations to Congress, executive branch agencies, and the previous Afghan government.

INVESTIGATIONS

Following the U.S. withdrawal and the collapse of the former Afghan government, SIGAR's investigations and criminal inquiries into corruption, theft of U.S. taxpayer monies spent in and on Afghanistan, and related fraud continue. SIGAR's Investigations Directorate (INV) investigates the misuse of reconstruction funds provided prior to and post-August 2021 and works with cooperating U.S. government partners to identify weaknesses in financial institutions that contribute to capital flight from Afghanistan and to access intelligence on illicit financial networks.

SIGAR INV pursues its work through several initiatives, including (1) identifying all financial institutions in Afghanistan that U.S. reconstruction funds were deposited into for an 18-month period prior to the collapse of the former Afghan government; (2) working with financial agencies and law enforcement partners to identify monetary outflows from Afghanistan that may be connected to former government officials, politically connected individuals, and others involved in suspicious transactions, and identifying high-value real estate purchased by such individuals in the United States or abroad for potential connection to capital flight and potential seizure; and (3) developing extensive networks and contacts to uncover the identity of individuals, entities, and shell corporations used by former Afghan government officials or politically connected individuals who may have benefited from the theft or misuse of reconstruction funds or capital flight from Afghanistan.

Additionally, SIGAR INV personnel have collaborated with the Department of State Diplomatic Security Service, the Defense Criminal Investigative Service, and other U.S. entities in response to an influx of Special Immigrant Visa fraud. U.S. criminal investigators continue to identify U.S. citizens, military and civilian, who were assigned to Afghanistan and have authored fraudulent letters of recommendations for non-qualified Afghanistan nationals in exchange for monetary payments, thus circumventing proper application and vetting protocols established by the U.S. government.

Investigations Directorate Results

During the reporting period, SIGAR's criminal investigations resulted in one guilty plea, two sentencings, a $100,000 criminal forfeiture, and $2.27 million in U.S. government cost savings. SIGAR initiated three cases and closed 12, bringing the total number of ongoing investigations to 26 as shown in Appendix D.

To date, SIGAR investigations have resulted in a cumulative total of 169 criminal convictions. Criminal fines, restitutions, forfeitures, civil settlements, and U.S. government cost savings and recoveries total approximately $1.67 billion.

Former Employees of U.S. Contractors Prosecuted for Steering Military Contracts

On January 4, 2023, in the U.S. District Court, Northern District of Georgia, Orlando Clark pleaded guilty to one count of conspiracy to bribe a public official and one count of conspiracy to commit visa fraud.

On February 9, 2023, in the U.S. District Court, Northern District of Georgia, Clark's co-conspirator, Todd Coleman, was sentenced to 33 months' imprisonment, three years' supervised release, and ordered to forfeit $100,000. Coleman pleaded guilty to one count of wire fraud on August 25, 2022.

Coleman, an analyst at a U.S. company, was deployed to Afghanistan in 2011 and 2012 to evaluate bids for U.S.-funded reconstruction contracts awarded by the U.S. military. Orlando Clark was also deployed to Afghanistan at the time, working as a construction manager at a U.S. company managing the U.S. government's award of contracts. Coleman and Clark manipulated the procurement of government contracts to increase the contracts' value and facilitate bribes. To conceal bribe payments, they registered fictitious limited liability companies (LLCs) in Georgia, opened bank accounts in the names of the fictitious LLCs, deposited bribe payment proceeds into the accounts, and created false invoices to make it appear they were involved in a car-exporting business in the United Arab Emirates. Coleman and Clark sent approximately 22 wire transfers, totaling approximately $255,000 in bribe payments, through the fictitious LLCs and provided intentionally misleading information to banks concerning the wires' purpose. In total, they steered approximately 10–12 U.S. government contracts to Afghan companies and received $400,000 in bribe payments.

Additionally, between 2015 and 2020, Clark signed over 10 letters of recommendation in support of SIV applications for Afghan nationals whom he falsely claimed to have supervised while deployed to Afghanistan. He stated in the letters, without any factual basis, that he had no reason to believe that the individuals posed a threat to U.S. national security. He received $1,500 in bribe payments for each letter of recommendation. Clark is scheduled to be sentenced on April 12, 2023, and faces a maximum penalty of five years in prison on each charge.

Former Employee of U.S. Government Contractor Sentenced for Conspiracy Scheme

On March 10, 2023, in the U.S. District Court, District of Columbia, David Shah was sentenced to one-year unsupervised probation. In September 2020 Shah pleaded guilty to conspiracy to commit offenses against the United States.

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

To date, five co-conspirators have been sentenced because of the SIGAR-led investigation.

Afghan Business Entity Removed from Consideration for $2.27 Million in Contract Awards

An Afghan business entity was removed from consideration for contract awards totaling $2.27 million, based in part on SIGAR's efforts.

OTHER SIGAR OVERSIGHT ACTIVITIES

SIGAR Issues its Fifth High-Risk List Report

SIGAR issued its 2023 *High-Risk List*, the fifth such report since SIGAR began issuing them to each new Congress starting in 2014. The 2023 *High-Risk List* identifies serious risks to the billions United States has provided or otherwise made available to the Afghan people since the U.S. withdrawal from Afghanistan in August 2021. SIGAR, using its 14 years of experience dedicated to Afghanistan and interagency jurisdiction, identified five current areas of concern: (1) Taliban interference with the UN and NGOs, (2) reliance on trust funds and multilateral organizations, (3) loss of oversight, (4) the Afghan Fund, and (5) evacuating Afghan allies.

Chairman McCaul Directs SIGAR to Examine Ongoing Assistance to Afghanistan

On March 13, Rep. Michael McCaul (R-TX), the Chairman of the House Foreign Affairs Committee wrote to Inspector General Sopko requesting SIGAR's "continued help in ensuring that taxpayer dollars supporting the Afghan people do not benefit the Taliban regime or are otherwise subject to waste, fraud, or abuse." Chairman McCaul directed SIGAR to (1) report to the committee on the extent to which U.S. funds intended to respond to a humanitarian crisis in Afghanistan have been provided to the Taliban to pay taxes, fees, import duties, or for the purchase or receipt of permits, licenses, or public utility services since August 2021; (2) report on 10 matters related to international organizations providing assistance to Afghanistan with U.S. taxpayer funds, including their use of direct cash assistance and the oversight of such funds; and (3) report on three matters related to the "Afghan Fund," including its operations, policies, and expenditures, and whether adequate safeguards have been put into place for protecting fund disbursements from waste, fraud, and abuse—including diversion to the Taliban regime.

SIGAR Passes its First Inspection and Evaluation Peer Review

SIGAR passed its first inspection and evaluation peer review demonstrating its credibility in providing accurate and objective information on U.S. spending in Afghanistan to the American taxpayer. External peer reviews of offices of inspectors general determine whether an organization's system of quality control provides reasonable assurance that its reports are factual and accurate. The Department of Health and Human Services Office of

Inspector General conducted an external peer review of SIGAR's inspection and evaluation program from October 2022 to March 2023 and found that SIGAR's process for conducting its inspections and evaluations was sound and its reports reliable. The results of this review can be found in Appendix A and on SIGAR's website.

Under the National Defense Authorization Act, Pub. L. No. 115-91, §1521l(e)(l), SIGAR is required to complete work relating to the oversight of programs and activities funded under the Afghanistan Security Forces Fund in accordance with Generally Accepted Government Auditing Standards (GAGAS) or the Quality Standards for Inspection and Evaluation (commonly referred to as the "Blue Book"). As a result of this mandate, all SIGAR reports, including lessons learned reports and SIGAR's *Quarterly Report to the United States Congress*, undergo a rigorous and thorough review process to ensure that the facts and data presented in them are fair, accurate, and objective.

SIGAR has saved the U.S. taxpayer nearly $4 billion since the agency was created in 2008 and made countless improvements to government operations and programs supporting overseas contingency operations. SIGAR's diligent and thorough work has provided Congress and the American taxpayer independent and sober assessments of the failed U.S. policy that contributed to both the collapse of the Afghan security forces and the Afghan government. More importantly, SIGAR's work continues to provide realistic assessments of the current threats facing the $8 billion in U.S. assistance provided or otherwise made available to support the Afghan people since 2021.

Conducting thorough and objective oversight of the various risks facing current U.S. spending in Afghanistan remains critical to ensuring that U.S. investment in the country does not fall into the hands of the Taliban who seek to undermine human rights and interfere with U.S.-funded efforts to provide much needed humanitarian aid to the Afghan people. SIGAR's commitment to following professional standards ensures that it is providing the most accurate and reliable information to Congress and the American taxpayer about the threats facing U.S. spending in Afghanistan.

SIGAR Speaks Before the German Bundestag

On March 2, 2023, Inspector General Sopko and LLP Supervisory Research Analyst David Young spoke before the German Bundestag on the factors leading to the collapse of the Afghan government and its security forces. The main factors contributing to the collapse of the Afghan government outlined in IG Sopko and Mr. Young's written statement before the Bundestag were: (1) the Afghan government did not believe the United States would actually leave, rendering the country unprepared for a U.S. withdrawal; (2) the exclusion of the Afghan government from

Inspector General John Sopko and SIGAR Supervisory Research Analyst David Young following a meeting at the German Bundestag in Berlin with Dr. Ralf Stegner, Chairman of the German Bundestag's 1st Committee of Inquiry on Afghanistan (far left), and Jörg Nürnberger, Member of 1st Committee of Inquiry on Afghanistan, Member of Parliament (far right). (SIGAR photo)

U.S.-Taliban talks weakened and undermined the Afghan government; (3) despite its weakened position, the Afghan government insisted that the Taliban be integrated into the Republic, making progress on peace negotiations difficult; (4) the Taliban were unwilling to compromise; (5) President Ghani governed through a highly selective, narrow circle of loyalists, destabilizing the government at a critical juncture; and (6) the Afghan government's high level of centralization, endemic corruption, and struggle to attain legitimacy were long-term contributors to its eventual collapse.

Further, the main factors contributing to the collapse of the Afghan security forces outlined in IG Sopko and Mr. Young's written statement were: (1) the U.S.-Taliban agreement and subsequent withdrawal of U.S. troops and contractors degraded ANDSF morale; (2) the U.S. military changed its level of support to the ANDSF overnight, leaving the ANDSF without U.S. airstrikes—an important force multiplier; (3) the ANDSF never achieved self-sustainment milestones and remained reliant upon U.S. military support; (4) politicization of the ANDSF and centralization of security planning, including President Ghani's frequent rotation of security leaders, undermined battlefield performance; (5) the Afghan government's failure to develop a national security plan hindered the ANDSF's ability to counter the Taliban on their own; and (6) the Taliban's military campaign effectively exploited ANDSF weaknesses. A written copy of IG Sopko and Mr. Young's remarks can be found on www.sigar.mil.

Inspector General Sopko Speaks at Case Western Reserve University Law School

On February 13, 2023, Inspector General Sopko spoke at the Frederick K. Cox International Law Center at Case Western Reserve University Law School in Cleveland, Ohio on "What We Need Learn: Lessons from Twenty Years of Afghanistan Reconstruction." Before an audience of law students and faculty, he discussed SIGAR's long-standing work uncovering waste, fraud, and abuse in the Afghanistan reconstruction effort. IG Sopko also emphasized the need for stringent oversight of the international assistance provided to Afghanistan since the Taliban's return to power. He also discussed SIGAR's Lessons Learned Program about what worked and what didn't in Afghanistan and the applicability of those lessons to similar efforts in other contingency environments.

Inspector General Sopko and Co-Dean Michael Scharf of Case Western Reserve University Law School (right) after IG Sopko's talk on Lessons from Twenty Years of Afghanistan Reconstruction. (SIGAR photo)

SIGAR BUDGET

SIGAR is currently funded under H.R. 2617, the Consolidated Appropriations Act, 2023, signed into law on December 29, 2022. This bill provides $35.2 million (fully funding SIGAR's revised budget request) to support SIGAR's oversight activities and products by funding SIGAR's Audit and Inspections, Investigations, Management and Support, Research and Analysis Directorates, and Lessons Learned Program. In addition, the Joint Explanatory Statement (JES) accompanying the bill directs that "the Secretary of State and USAID Administrator shall work with SIGAR to resolve any disputes related to SIGAR's ongoing investigatory and audit work, consistent with prior fiscal years." The JES further directs "the Special Inspector General, the Secretary of State, and the USAID

Administrator [to] brief the Committees on Appropriations on the status of cooperation not later than 60 days after the date of enactment of [the] Act and every 90 days thereafter until September 30, 2023."

SIGAR STAFF

With 131 employees on board at the end of the quarter, SIGAR had two fewer staff members than reported in the last quarterly report to Congress. There were no SIGAR employees in Afghanistan during this reporting period.

“I deplore the edicts that the Taliban has issued when it comes to, among other things, women and girls, and including the edicts preventing them from getting an education, either above the sixth grade level or going to university or participating in the economy and participating in the provision of humanitarian assistance, which is fundamentally against the interests of the Afghan people, besides being wrong.”

— U.S. Secretary of State Antony Blinken

Source: Secretary of State Antony Blinken, Budget Hearing, “Fiscal Year 2024 Request for the U.S. Department of State,” House Committee on Appropriations Subcommittee on State, Foreign Operations, and Related Programs, CQ Transcript, 3/23/2023.

2 RECONSTRUCTION UPDATE

RECONSTRUCTION UPDATE CONTENTS

Photo on previous page
Roza Otunbayeva, Special Representative of the Secretary-General and Head of the UN Assistance Mission in Afghanistan, briefs reporters after the Security Council meeting on the situation in the country. (UN photo by Rick Bajornas)

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.

Taliban Imperil Humanitarian Assistance

- On April 4, 2023, the Taliban issued an edict banning Afghan women from working for the UN, following a December ban on women working for NGOs. In response, the UN paused operations until May 5 to review activities and start contingency planning. The gender-based ban is against the UN Charter's principle of non-discrimination and imperils assistance to 28 million Afghans.
- On April 17, the Taliban began closing NGO-operated schools for boys and girls in Kandahar and Helmand. This is an escalation from the December Taliban interference in NGO operations, and the first affecting boys' education.
- The UN's 2023 *Socioeconomic Outlook* underscores the Taliban's reliance on foreign aid to sustain Afghanistan's economy and predicts extreme poverty and economic collapse if the UN withdraws from Afghanistan.

Taliban Expand Theocratic Rule

- On January 10, 2023, the Taliban announced a decision by Taliban supreme leader Hibatullah Akhundzada abandoning all rules and regulations drafted by the former government, deeming them contrary to their interpretation of Sharia.
- In March 2023, Afghanistan's universities re-opened from winter break, with all female students barred from attending classes.
- On March 9, the Islamic State-Khorasan conducted a suicide bombing in Mazar-e Sharif, killing the Taliban governor in Balkh Province.

U.S. Reconstruction Funding

- Cumulative appropriations for reconstruction and related activities in Afghanistan since FY 2002 rose to $146.81 billion in the quarter ending March 31, 2023. The U.S. government has appropriated nearly $2.11 billion for Afghanistan reconstruction programming in the six fiscal quarters since the Taliban takeover of Afghanistan in August 2021.
- Of the $112.17 billion (76% of total) appropriated to the six largest active reconstruction funds, about $1.83 billion remained for possible disbursement.
- The UN's Office for the Coordination of Humanitarian Affairs reported that donors contributed $4.13 billion for Afghanistan humanitarian assistance programs in the five calendar quarters from January 1, 2022, through March 31, 2023. The United States was the largest donor over this period, contributing $1.30 billion to these humanitarian assistance programs.

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 Afghanistan reconstruction. As of March 31, 2023, the United States government had appropriated or otherwise made available approximately $146.81 billion in funds for reconstruction and related activities in Afghanistan since FY 2002. Total Afghanistan reconstruction funding has been allocated as follows:

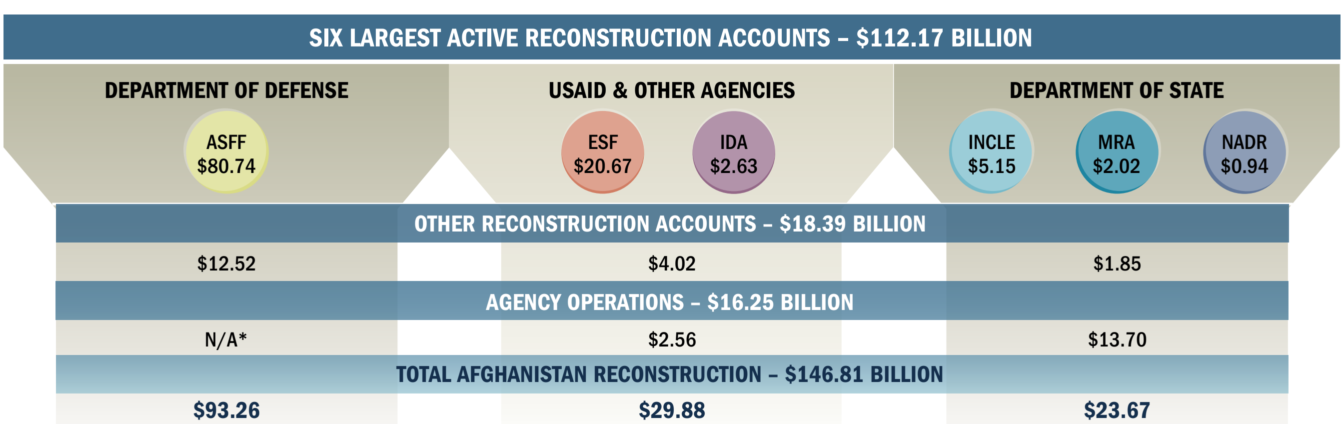
- $88.89 billion for security (including $4.60 billion for counternarcotics initiatives)
- $35.59 billion for governance and development (including $4.22 billion for additional counternarcotics initiatives)
- $6.08 billion for humanitarian aid
- $16.25 billion for agency operations

Figure F.1 shows the six largest active U.S. funds that contribute to these efforts. U.S. government agencies have reported FY 2022 activity to SIGAR in 18 accounts affecting current or prior year appropriations, obligations, or disbursements for Afghanistan reconstruction.[1] Appendix B to this report provides a comprehensive accounting of the annual appropriations made for Afghanistan reconstruction from FY 2002 to FY 2023 Q2.

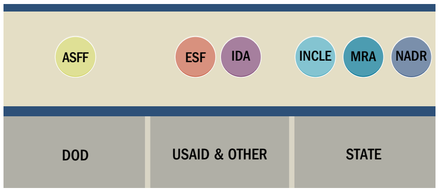
ASFF: Afghanistan Security Forces Fund
ESF: Economic Support Fund
IDA: International Disaster Assistance
INCLE: International Narcotics Control and Law Enforcement
MRA: Migration and Refugee Assistance
NADR: Non-Proliferation, Antiterrorism, Demining, and Related Programs

FIGURE F.1

U.S. APPROPRIATIONS SUPPORTING AFGHANISTAN RECONSTRUCTION, FY 2002 TO FY 2023 Q2 ($ BILLIONS)



*The Department of Defense and its Office of Inspector General have not provided Agency Operations costs as described in the section "DOD Says It Is Unable to Report Reconstruction Costs" in Status of Funds.
Note: Numbers have been rounded.
Source: Details of accounts, including sources of data, are provided in Appendix B to this report.



The amount provided to the six largest active U.S. funds represents more than 76.4% (nearly $112.17 billion) of total reconstruction assistance to Afghanistan since FY 2002. Of this amount, nearly 93.6% (nearly $104.94 billion) has been obligated, and more than 92.1% (more than $103.32 billion) has been disbursed. An estimated $7.02 billion of the amount appropriated for these funds has expired and will therefore not be disbursed.

U.S. RECONSTRUCTION FUNDING FOR AFGHANISTAN

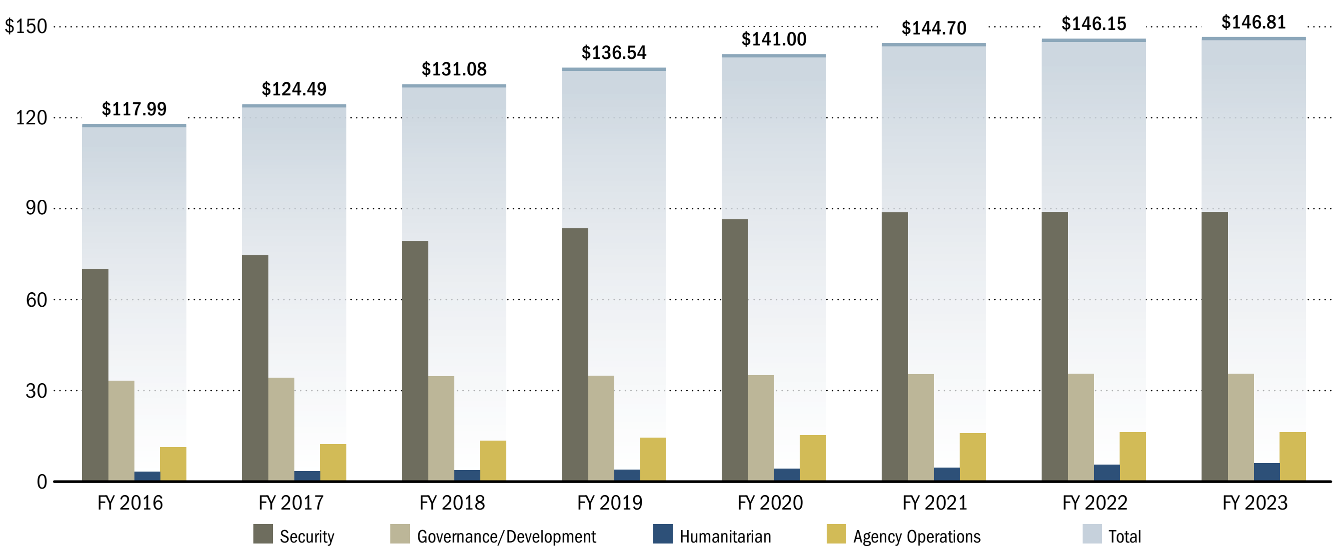
As of March 31, 2023, cumulative appropriations for reconstruction and related activities in Afghanistan totaled approximately $146.81 billion, as shown in Figure F.2. This total comprises four major categories of reconstruction and related funding: security, governance and development, humanitarian, and agency operations. Approximately $8.82 billion of these funds supported counternarcotics initiatives that crosscut the categories of security ($4.60 billion) and governance and development ($4.22 billion).

Following the Taliban takeover of Afghanistan in August 2021, the U.S. government took several steps in September 2021 to reallocate funds previously made available for Afghanistan reconstruction. These steps included DOD reprogramming nearly $1.46 billion from the Afghanistan Security Forces Fund (ASFF) for other DOD purposes, State de-allotting nearly $93.03 million in International Narcotics Control and Law Enforcement (INCLE) funds, and USAID rescinding more than $73.07 million from the Economic Support Fund (ESF) in the fourth quarter of fiscal year 2021 (FY21Q4).[2]

The Consolidated Appropriations Act, 2022, enacted on March 15, 2022, mandated rescissions of ASFF FY 2021 appropriations of $700.00 million and unspecified ESF and INCLE funds allocated to Afghanistan totaling $855.64 million and $105.00 million, respectively, in FY 2022.[3] These rescissions were all completed by September 30, 2022. State took additional

FIGURE F.2

CUMULATIVE APPROPRIATIONS BY FUNDING CATEGORY AS OF MARCH 31, 2023 ($ BILLIONS)



Note: Numbers have been rounded.

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

steps by de-allotting nearly $166.38 million in INCLE funds and transferring $25.00 million in ESF funds programmed for Afghanistan from USAID to itself for re-programming during FY 2022.[4] The Continuing Appropriations and Ukraine Supplemental Appropriations Act, 2023, enacted September 30, 2022, mandated an additional rescission of $100.00 million in ASFF FY 2021 appropriations and at the same time appropriated $100.00 million to ASFF for obligation in the FY 2022 to FY 2025 period to facilitate ASFF contract close-out activities.[5] Also in the final quarter of FY 2022, State and Congress agreed on the FY 2022 Section 653(a) allocation of ESF, INCLE, Global Health Programs (GHP), and the Non-Proliferation, Antiterrorism, Demining, and Related Programs (NADR) funds for Afghanistan, totaling $155.88 million.[6]

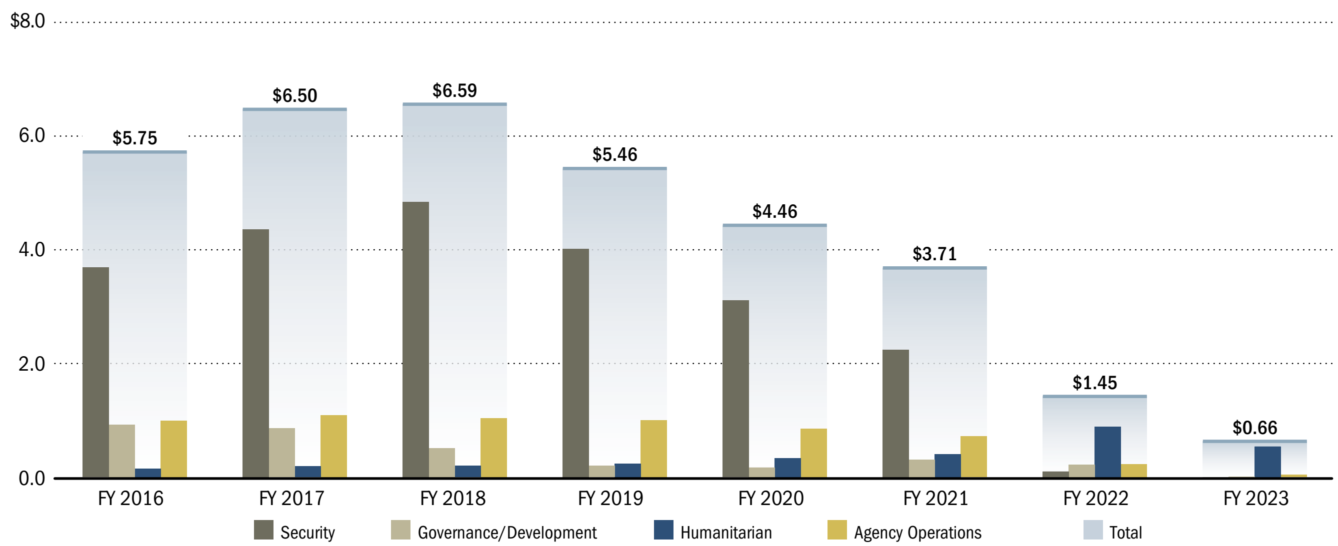
The Consolidated Appropriations Act, 2023, enacted on December 29, 2022, did not mandate funding rescissions nor provide funding for line-item appropriations specifically for Afghanistan reconstruction in FY 2023 other than the appropriation of $35.20 million for SIGAR.[7] The total amount appropriated for Afghanistan reconstruction in FY23Q1 and FY23Q2 through the SIGAR appropriation and agency allocation processes totaled approximately $0.66 billion, as shown in Figure F.3.

Reprogram: Shifting funds within an appropriation or fund to use them for purposes other than those contemplated at the time of appropriation.
De-allotment: Returning allotted funds to a central budget authority who may then re-allot or use those funds for other purposes (e.g., rescission or reprogramming).
Rescission: Legislation enacted by Congress that cancels the availability of budget authority previously enacted before the authority would otherwise expire.

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

FIGURE F.3

ANNUAL APPROPRIATIONS BY FUNDING CATEGORY ($ BILLIONS)



Note: Numbers have been rounded.

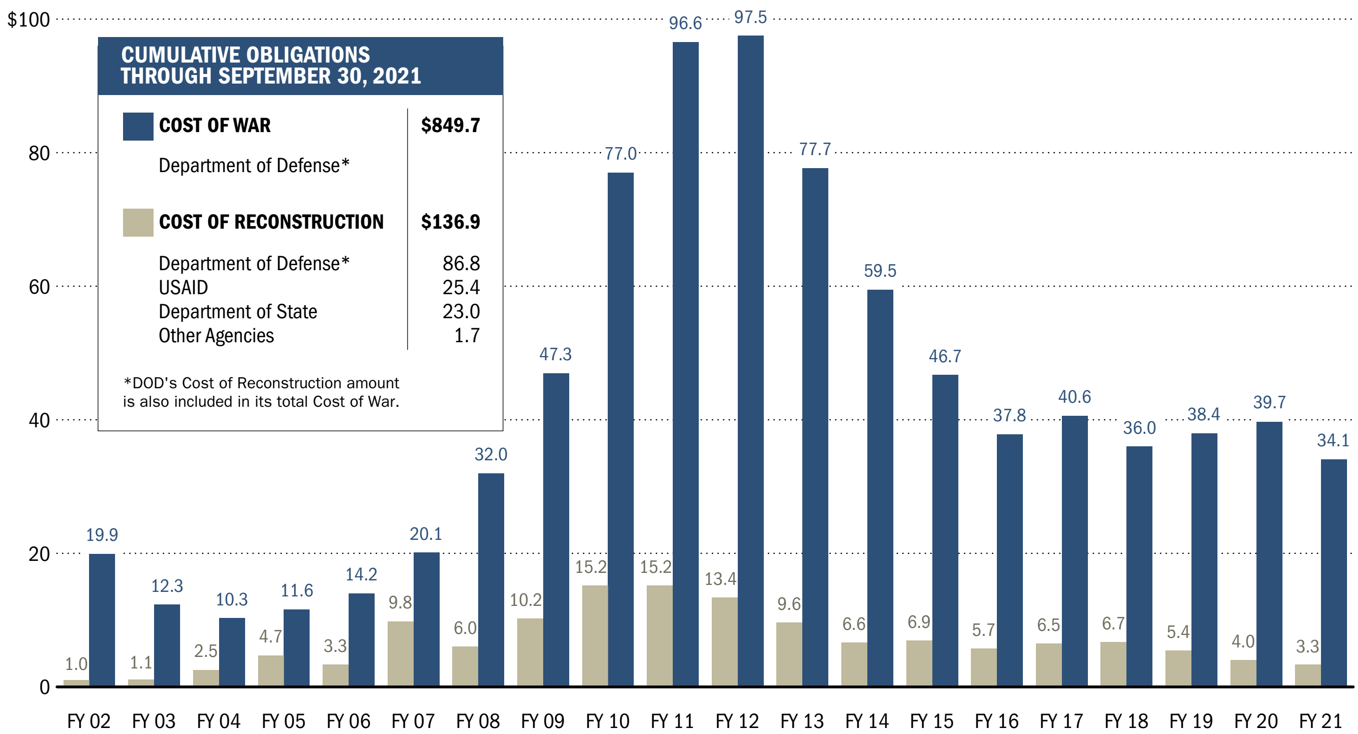
Source: Details of accounts, including sources of data, are provided in Appendix B to this report.

U.S. COST OF WAR AND RECONSTRUCTION IN AFGHANISTAN

DOD's last *Cost of War Report*, dated September 30, 2021, said its cumulative obligations for Operation Enduring Freedom and Operation Freedom's Sentinel in Afghanistan, including U.S. warfighting and DOD reconstruction programs, totaled $849.7 billion.[8] DOD and SIGAR both provide oversight for security-related reconstruction funding accounting for $86.8 billion of this amount. State, USAID, and other civilian agencies report cumulative obligations of $50.1 billion for Afghanistan reconstruction, which when added to the DOD amount results in $136.9 billion obligated for Afghanistan reconstruction through that date, as shown in Figure F.4.[9] This cost of reconstruction equals 15% of the $899.7 billion obligated by all U.S. government agencies in Afghanistan.

FIGURE F.4

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



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

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

DOD Says It Is Unable to Report Reconstruction Costs

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

Therefore, SIGAR reporting does not include costs of: (1) training and advising programs such as the Train Advise Assist Commands (TAACs), the Security Force Assistance Brigades (SFABs), the Ministry of Defense Advisors (MODA) program, the Afghanistan Hands Program (AHP), and the DOD Expeditionary Civilian (DOD-EC) program; (2) support provided to members of the NATO Resolute Support Mission; and (3) certain advisory and support costs of the Combined Security Transition Command-Afghanistan (CSTC-A) and its successor, the Defense Security Cooperation Management Office-Afghanistan (DSCMO-A).

SIGAR has also been unable to report on the operating expenses of CSTC-A and its successor DSCMO-A, and program offices that supported ASFF procurement.

SIGAR is mandated by federal statute to report on amounts appropriated or otherwise made available for the reconstruction of Afghanistan. Statutory references to reconstruction include funding for efforts "to establish or reestablish a political or societal institution of Afghanistan" such as the ANDSF. The mandate also requires reporting on "operating expenses of agencies or entities receiving amounts appropriated or otherwise made available for the reconstruction of Afghanistan."[10]

SIGAR has made repeated requests to DOD since 2018 for an accounting or estimates of these costs, but none have been provided.[11] DOD representatives have replied that the Department's financial reports do not provide costs for individual commands previously located in Afghanistan. These costs are distributed in multiple, disaggregated line items across the services and component commands.[12] In addition, DOD's existing reports on Afghanistan costs, such as its Cost of War Report, do not include the costs of the base pay and certain benefits of military personnel deployed to Afghanistan, since these costs are generally reported by units based outside of Afghanistan. This method of reporting costs is inconsistent with SIGAR's mandate to report on all costs associated with military organizations involved in Afghanistan reconstruction, regardless of whether they are staffed with DOD military personnel, DOD civilian personnel, or DOD-paid contractors.

DOD's Office of Inspector General (OIG) received a data call request from SIGAR in November 2021 seeking information on its costs in providing oversight of Afghanistan reconstruction, referencing the statutory reporting mandates noted above, and including a listing of 55 DOD OIG audit and evaluation reports examining various topics related to DOD support of the ANDSF issued from 2009 to 2020. The DOD OIG replied to SIGAR that it had "no operating expenses to support reconstruction efforts in Afghanistan," nor had it conducted "activities under programs and operations funded with amounts appropriated or otherwise made available for the reconstruction of Afghanistan."[13]

Costs of War Project Sees Higher Costs than DOD

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

The Costs of War Project sponsored by the Watson Institute at Brown University issued a report, *U.S. Costs to Date for the War in Afghanistan, 2001–2021*, putting total costs at $2.26 trillion.[14]

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

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

AFGHANISTAN RECONSTRUCTION FUNDING PIPELINE

Since 2002, Congress has appropriated nearly $146.81 billion for reconstruction and related activities in Afghanistan, of which nearly $112.17 billion was appropriated to the six largest active reconstruction accounts. As of March 31, 2023, SIGAR calculates that approximately $1.83 billion of the amount appropriated to the six largest active reconstruction accounts remained available for possible disbursement, as shown in Table F.1 and Figure F.5.

TABLE F.1

CUMULATIVE AMOUNTS APPROPRIATED, OBLIGATED, DISBURSED, AND REMAINING FOR POSSIBLE DISBURSEMENT FY 2002 TO MARCH 31, 2023 ($ BILLIONS)	Appropriated	Obligated	Disbursed	Remaining
Afghanistan Security Forces Fund (ASFF)	$80.74	$75.14	$74.71	$0.53
Economic Support Fund (ESF)	20.67	19.48	18.97	0.62
International Narcotics Control and Law Enforcement (INCLE)	5.15	4.85	4.79	0.02
International Disaster Assistance (IDA)	2.63	2.55	1.98	0.58
Migration and Refugee Assistance (MRA)	2.02	2.00	1.94	0.05
Non-Proliferation, Antiterrorism, Demining, and Related Programs (NADR)	0.94	0.93	0.92	0.03
Six Largest Active Accounts, Total	**112.17**	**104.94**	**103.32**	**1.83**
Other Reconstruction Funds	18.39			
Agency Operations	16.25			
Total	**$146.81**			

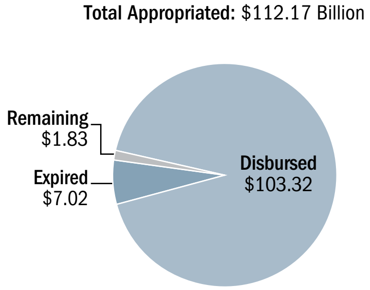
Note: Numbers have been rounded. Funds remaining available for possible disbursement from ASFF consist of $425.56 million in undisbursed obligations on ASFF contracts on dates ranging from January 31, 2023, to March 15, 2023 (the most recent date this data is available), as presented in Table S.2, Summary Status of ASFF Obligated Contracts, on page 85, and $100.00 million appropriated to ASFF for obligation during the FY 2022 through FY 2025 period under Pub. L. No. 117-180 enacted September 30, 2022. Since the $425.56 million in undisbursed obligations on ASFF contracts noted above exceeds the $114.11 million in ASFF undisbursed obligations reported by DFAS on page 40, the $311.45 million excess is subtracted from DFAS-reported ASFF disbursements of $75.02 billion to reflect adjusted ASFF disbursements of $74.71 billion in the analysis above. Funds remaining available for possible disbursement for NADR not reflected in the balances presented on page 45 consist of $12.51 million in undisbursed obligations and $13.50 million in funds allocated but not yet obligated.

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

Source: SIGAR analysis of appropriation laws and obligation and disbursement data provided by DOD, State, USAID, USAGM, and DFC, 4/24/2022.

FIGURE F.5

STATUS OF APPROPRIATED FUNDS, SIX LARGEST ACTIVE ACCOUNTS, AS OF MARCH 31, 2023 ($ BILLIONS)



Funds remaining available for possible disbursement for any given account consist of two components, the first being funds that have been appropriated and allocated to the account for Afghanistan programming but not yet obligated for these purposes. The second are funds that have been obligated for Afghanistan programming but not yet disbursed under the obligated contract ("Unliquidated Obligations"). Table F.2, Funds Remaining Available for Possible Disbursement, presents these two components for each of the six largest active accounts. Additionally, within the second component "Unliquidated Obligations," Table F.2 separately presents Active Projects and Inactive/Expired Awards, Balances Reserved for Close-Out.

TABLE F.2

FUNDS REMAINING AVAILABLE FOR POSSIBLE DISBURSEMENT (BALANCES OBLIGATED BUT NOT DISBURSED, PLUS BALANCES AVAILABLE FOR OBLIGATION BUT NOT OBLIGATED), MARCH 31, 2023 ($ MILLIONS)

	Sector	Implementing Partners	Funds Available for Disbursement
Afghanistan Security Forces Fund (ASFF)			
Unliquidated Obligations			
Terminated Contracts, Balances Reserved for Close-Out			
Contracts Obligated by CSTC-A and DSCMO-A	ANDSF Support	Various	$107.30
Air Force (A-29, C-130, PC-12 & C-208 Airframes & Munitions)	AAF Support	Various	88.42
Army (UH-60 Airframe, Ammunition, PEO STRI, and Other)	ANA Support	Various	198.01
Navy (Joint Warfare Center and Other)	ANDSF Support	Various	31.83
Total			425.56
Appropriated and Allocated Funds, Not Obligated			
ASFF FY 2022–2025 Appropriation for Contract Close-Out			100.00
Total Funds Available for Possible Disbursement			**$525.56**
Economic Support Fund (ESF)			
Unliquidated Obligations			
Active Projects, Over $2.00 Million and All Others			
Competitiveness of Export-Oriented Businesses (ACEBA)	Economic Growth	U.S. for Profit	$20.26
Assistance for Families and Indigent Afghans to Thrive (AFIAT)	Health	U.S. Nonprofit	19.27
Supporting Transformation of Afghanistan's Recovery (STAR)	Health	U.S. Nonprofit	8.85
Urban Health Initiative (UHI) Program	Health	U.S. for Profit	8.00
Afghanistan Value Chains - Livestock	Agriculture	U.S. for Profit	7.49
Afghanistan Value Chains - High Value Crops	Agriculture	U.S. for Profit	7.08
Global Health Supply Chain Management (GHSCM-PSM)	Health	U.S. for Profit	6.92
Safeguarding Civic Rights and Media Freedoms (Huquq)	Civil Society	U.S. Nonprofit	6.06
Afghanistan Monitoring, Evaluation & Learning Activity (AMELA)	Program Support	U.S. for Profit	5.89
Afghanistan Investment Climate Reform (AICR) Program	Economic Growth	World Bank/IFC	5.05
Central Contraceptive Procurement (CCP)	Health	U.S. for Profit	4.96
Agricultural Marketing Program (AMP)	Agriculture	U.S. Nonprofit	4.94
Consolidated Grant - COVID-19 Response	Health	WHO	4.68
Livelihood Advancement for Marginalized Population (LAMP)	Economic Growth	U.S. Nonprofit	4.60
Supporting Student Success in Afghanistan (SSSA)	Education	Afghan NP	4.56
New DEWS (Disease Early Warning System) Plus	Health	WHO	4.50
Conflict Mitigation Assistance for Civilians (COMAC)	Good Governance	U.S. Nonprofit	4.41
Local Health Systems Sustainability (LHSS)	Health	U.S. for Profit	4.06
Supporting Media Freedom and Access to Information	Civil Society	U.S. Nonprofit	3.25

Continued on next page

FUNDS REMAINING AVAILABLE FOR POSSIBLE DISBURSEMENT (CONTINUED)

	Sector	Implementing Partners	Funds Available
ESF Active Projects, continued			
Technical Capacity Building for American Univ. of Afghanistan	Education	Afghan NP	3.20
Strengthening Education in Afghanistan (SEA II)	Education	U.S. Nonprofit	2.63
All Other (9 Active Projects and Activities)	Various	9 IPs	5.38
Total Active			146.05
Inactive/Expired Awards, Balances Reserved for Close-Out			
Power Sector (8 Expired Projects)	Power	7 IPs	92.27
Other Sectors (46 Inactive and Expired Projects)	Various	28 IPs	57.21
Total Inactive/Expired			149.48
Allocable to Active, Inactive, and Expired Awards			
Program Support	Various	Various	13.33
Other	Various	Various	(3.45)
Total			9.88
Bilateral Un-Sub Obligated Balances			
Bilateral Obligations of ESF FY 2013-20 Not Yet Subobligated*			194.12
Total Unliquidated Obligations			499.52
Appropriated, Allocated and Distributed Funds, Not Yet Obligated			
ESF FY 2022 Section 653(a) Allocation for Afghanistan			122.88
Total Funds Available for Possible Disbursement			**$622.40**
Migration and Refugee Assistance (MRA)			
Unliquidated Obligations			
Active Projects, Over $2.00 Million and All Others			
UNFPA Afghanistan Humanitarian Appeal 2022	Multisector	UNFPA	$20.95
UNHCR 2023 Global Appeal	Multisector	UNHCR	5.90
Strengthening the Response for Afghan Refugees in Kosovo	Multisector	IOM	2.83
All Other (15 Active Projects and Activities)	Various	11 IPs	9.60
Total Active			39.28
Suspended Projects			
3 Projects are Suspended	Multisector	3 IPs	4.88
Terminated Projects, Balances Reserved for Close-Out			
35 Projects are Terminated	Various	12 IPs	7.55
Total Funds Available for Possible Disbursement			**$51.71**

Continued on next page

Bilateral Un-Sub Obligated Balances

USAID plans to obligate $194.12 million not yet subobligated, arising from bilateral agreements with the former Afghan government relating to ESF FY 2013–20 funds, into new and existing awards over the next 15 months. Some of these obligations will require State's Office of Foreign Assistance approval or Congressional notification.

Planned Obligations

Sector	($ Millions)
Agriculture	$7.06
Democracy & Governance	4.17
Education	12.68
Economic Growth	59.25
Gender	7.18
Health	6.93
Infrastructure	55.75
Prog. Support & Multisector	41.10
Total	**$194.12**

Source: USAID, response to SIGAR data call, 4/23/2023.

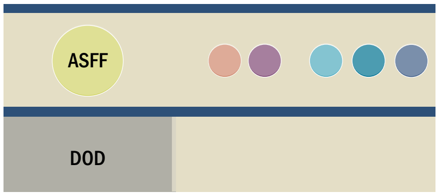
FUNDS REMAINING AVAILABLE FOR POSSIBLE DISBURSEMENT (CONTINUED)	Sector	Implementing Partners	Funds Available
International Disaster Assistance (IDA)			
Unliquidated Obligations			
Active Projects, Over $2.00 Million and All Others			
Emergency Food and Nutrition Assistance and Air Services	Food Assistance	WFP	$214.55
Afghanistan CSP IDA	Food Assistance	WFP	72.12
WASH Response and Humanitarian Assistance Program	Non-Food Assist.	IOM	44.51
Project Name Withheld at Request of USAID	Multisector	U.S. Nonprofit	39.09
Project Name Withheld at Request of USAID	Multisector	U.S. Nonprofit	35.18
Integrated Nutrition, Cash, WASH, and Protection Services	Multisector	UNICEF	35.00
Strengthen Coordination of Emergency Food Security Response	Multisector	FAO	25.42
Project Name Withheld at Request of USAID	Multisector	Foreign NP	28.00
Project Name Withheld at Request of USAID	Multisector	Foreign NP	20.50
Project Name Withheld at Request of USAID	Multisector	Foreign NP	12.74
Project Name Withheld at Request of USAID	Multisector	Foreign NP	5.40
Project Name Withheld at Request of USAID	Multisector	U.S. Nonprofit	6.93
Provision of Lifesaving GBV Prevention and Response	Non-Food Assist.	UNFPA	5.97
Scale Up Plan for Health Cluster Coordination Structure	Multisector	WHO	6.00
Project Name Withheld at Request of USAID	Multisector	U.S. Nonprofit	2.93
All Other (4 Active Projects and Activities)	Various	2 PIOs, 2 Other	3.71
Total Active			558.04
Inactive/Expired Awards, Balances Reserved for Close-Out, Program Support, and Other			
28 Inactive and Expired Projects and Activities	Various	16 IPs	8.10
Total Unliquidated Obligations			566.14
Appropriated, Allocated, and Distributed Funds, Not Obligated			
IDA FY 2023 Distribution Not Obligated			14.90
Total Funds Available for Possible Disbursement			**$581.04**
International Narcotics Control and Law Enforcement (INCLE)			
Unliquidated Obligations			
Projects Over $1.00 Million and All Others			
Dept. of Justice Investigation & Prosecution Program (Inactive)	Counternarcotics	DOJ (IAA)	$1.40
Afghan Women's Shelter Fund (AWSF) IV (Active)	Gender	Colombo Plan	1.20
All Other Projects	Various	Various	14.80
Total Unliquidated Obligations			17.40
Appropriated, Allocated, and Distributed Funds, Not Obligated			
INCLE FY 2022 and FY 2023 Funds			3.71
Total Funds Available for Possible Disbursement			**$21.11**

Continued on next page

FUNDS REMAINING AVAILABLE FOR POSSIBLE DISBURSEMENT (CONTINUED)	Sector	Implementing Partners	Funds Available
Nonproliferation, Antiterrorism, Demining, and Related Programs (NADR)			
Conventional Weapons Destruction (CWD) Subaccount			
Unliquidated Obligations			
Active Projects, Over $2.00 Million and All Others			
Humanitarian Mine Action (Kandahar)	Demining	Afghan NP	$2.97
All Others (15 Active Projects and Activities)	Dem & Weapons	11 IPs	8.67
Total Active			11.64
Terminated Projects, Balances Reserved for Close-Out			
2 Projects are Terminated	Demining	2 IPs	0.87
Total Unliquidated Obligations			12.51
Appropriated, Allocated, and Distributed Funds, Not Obligated			
NADR CWD FY 2022 Section 653(a) Allocation for Afghanistan			13.50
Total Funds Available for Possible Disbursement			**$26.01**
Antiterrorism Assistance (ATA) Subaccount			**$0.30**
Grand Total Funds Available for Possible Disbursement			**$1,828.13**

Note: Numbers have been rounded. Bilateral Obligations of ESF FY 2013-20 Not Yet Subobligated* are described in the highlight box that accompanies the table. NP = nonprofit, IP = implementing partners, PIO = public international organization.

Source: DOD/OUSD-P, response to SIGAR data call, 3/21/2023 and 4/6/2023; State/DS/CT, response to SIGAR data call, 4/14/2023; State/INL, response to SIGAR data call, 4/25/2023; State/PM/WRA, response to SIGAR data call, 4/13/2023; State/PRM, response to SIGAR data call, 4/18/2023; USAID/Mission, response to SIGAR data call, 4/23/2023; USAID/BHA, response to SIGAR data call, 4/21/2023.



ASFF FUNDS TERMINOLOGY

Appropriations: Total monies available for commitments

Obligations: Commitments to pay monies

Disbursements: Monies that have been expended

AFGHANISTAN SECURITY FORCES FUND

Congress created the Afghanistan Security Forces Fund (ASFF) to provide the ANDSF with equipment, supplies, services, training, and funding for salaries, as well as facility and infrastructure repair, renovation, and construction.

Following the Taliban takeover of Afghanistan, Congress and DOD have taken a series of steps to rescind and reallocate ASFF funds no longer required to support the ANDSF. DOD reprogrammed nearly $1.46 billion from its ASFF FY 2020 and FY 2021 accounts in FY21Q4, and rescinded $700.00 million from its ASFF FY 2021 account in FY22Q3 as mandated under the Consolidated Appropriations Act, 2022.[15] The Continuing Appropriations and Ukraine Supplemental Appropriations Act, 2023, enacted September 30, 2022, mandated an additional rescission of ASFF FY 2021 appropriations of $100.00 million and at the same time appropriated $100.00 million to ASFF for obligation in the FY 2022 to FY 2025 period to facilitate ASFF contract close-out activities.[16] There was no ASFF FY 2023 appropriation in the Consolidated Appropriations Act, 2023, enacted December 29, 2022, and cumulative ASFF appropriations remained unchanged since December 31, 2022, at more than $80.74 billion as shown in Figure F.6 and Figure F.7.[17]

Note on ASFF Reporting

The findings of an ongoing DOD OIG audit of DOD's financial management of ASFF may impact previously reported ASFF obligations and disbursements. These findings and DOD comments thereon are expected to be available in the quarter ending June 30, 2023.

Source: DOD, response to SIGAR data call, 10/24/2022; DOD OIG, response to SIGAR data call, 3/29/2023.

FIGURE F.6

ASFF APPROPRIATED FUNDS BY FISCAL YEAR
($ BILLIONS)

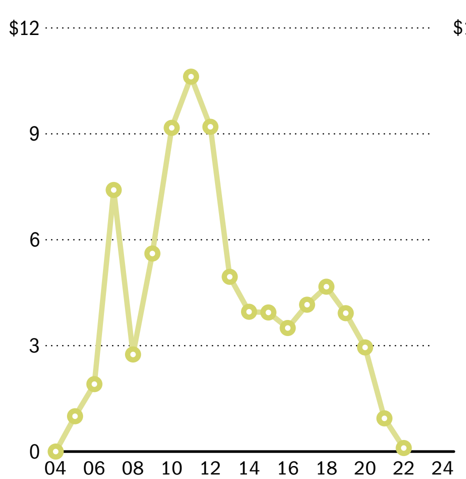
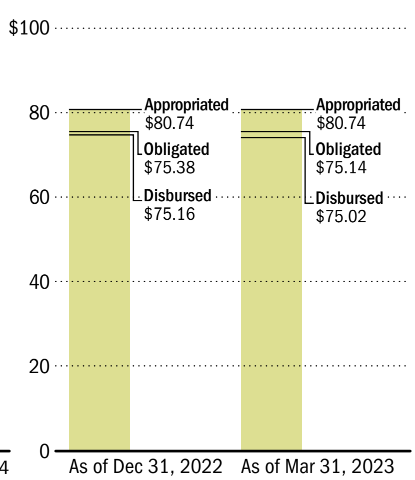


FIGURE F.7

ASFF FUNDS, CUMULATIVE COMPARISON
($ BILLIONS)



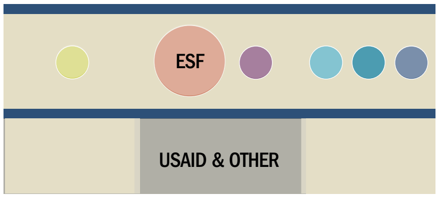
Note: Numbers have been rounded. Data reflects reprogramming actions and rescissions. DOD reprogrammed $290 million from FY 2005 ASFF, $1 billion from FY 2011 ASFF, $1 billion from FY 2012 ASFF, $178 million from FY 2013 ASFF, $604 million from FY 2019 ASFF, $146 million from ASFF FY 2020, and $1.31 billion from ASFF FY 2021 to fund other DOD requirements, and DOD reprogrammed $230 million into FY 2015 ASFF from another source of funds. 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, $100 million from FY 2017 in Pub. L. No. 115-141, $396 million from FY 2019 in Pub. L. No. 116-93, $1.10 billion from FY 2020 in Pub. L. No. 116-260, $700 million from FY 2021 in Pub. L. No. 117-103, and $100 million from FY 2021 in Pub. L. No. 117-180.

Source: DOD, response to SIGAR data call, 10/20/2022; DFAS, AR(M) 1002 Appropriation Status by FY Program and Subaccounts (Cumulative) March 2023 Certified and AR(M) 1002 Appropriation Status by FY Program and Subaccounts (Cumulative) December 2022 Final, accessed at dfas.mil/dodbudgetaccountreports/ on 4/24/2023 and 1/20/2023, respectively.

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.[18]

The ESF was allocated more than $122.88 million for Afghanistan for FY 2022 through the Section 653(a) consultation process concluded with the U.S. Congress in FY22Q4.[19] An additional allocation of $99.50 million of ESF FY 2021 funds was received in FY 2022.[20] USAID implemented recissions of more than $855.64 million in ESF funds mandated in the Consolidated Appropriations Act, 2022, by rescinding FY 2017, FY 2018, FY 2019, FY 2020, and FY 2021 ESF balances in FY22Q4. USAID also transferred $25.00 million in FY 2020 and FY 2021 ESF balances to State in FY22Q4.[21] The rescissions and transfer of ESF funds in FY 2022 reduced annual ESF appropriations as shown in Figure F.12. Cumulative ESF appropriations remained unchanged at more than $20.67 billion between December 31, 2022, and March 31, 2023, as shown in Figure F.13 below.[22]



ESF FUNDS TERMINOLOGY

Appropriations: Total monies available for commitments

Obligations: Commitments to pay monies

Disbursements: Monies that have been expended

FIGURE F.12

ESF APPROPRIATIONS BY FISCAL YEAR
($ BILLIONS)

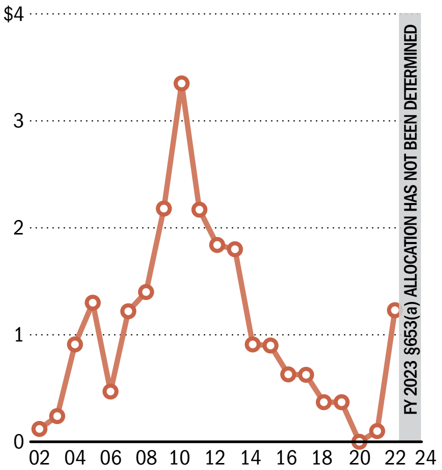
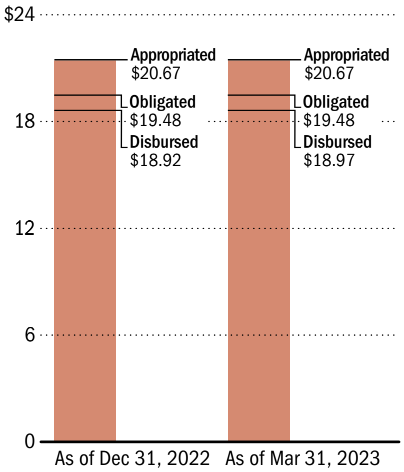


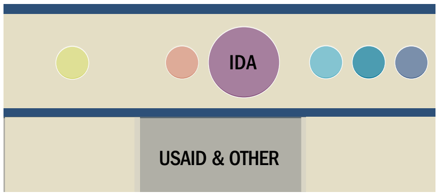
FIGURE F.13

ESF FUNDS, CUMULATIVE COMPARISON
($ BILLIONS)



Note: Numbers have been rounded. Data reflects transfers from AIF to the ESF of $101.00 million in FY 2011 balances, $179.50 million in FY 2013 balances, and $55.00 million in FY 2014 balances; and transfers from ESF to the Green Climate Fund of $179.00 million in FY 2016 balances and to the Department of State of $55.00 million in FY 2020 and FY 2021 balances, the latter transaction recorded in FY22Q4. Data also reflect the rescission of FY 2020 ESF balances of $73.07 million in FY21Q4 as part of a larger rescission mandated by Pub. L. No. 116-260 and the rescission of FY 2017, FY 2018, FY 2019, FY 2020, and FY 2021 ESF balances of $855.64 million in FY22Q4 as mandated by Pub. L. No. 117-103.

Source: USAID, response to SIGAR data call, 4/21/2023, 1/15/2023, 12/8/2022, and 11/10/2022; State, response to SIGAR data call, 10/12/2022, 7/20/2022, 10/19/2021, and 7/2/2021.



IDA FUNDS TERMINOLOGY

Appropriations: Total monies available for commitments

Obligations: Commitments to pay monies

Disbursements: Monies that have been expended

INTERNATIONAL DISASTER ASSISTANCE

USAID's Bureau of Humanitarian Assistance (BHA), created through the combination of its Offices of U.S. Foreign Disaster Assistance (OFDA) and Food for Peace (FFP) in June 2020, administers International Disaster Assistance (IDA) funds. BHA is responsible for leading and coordinating the U.S. government response to disasters overseas and obligates funding for emergency food-assistance projects when there is an identified need and local authorities lack the capacity to respond. BHA works closely with international partners such as the United Nations Children's Fund (UNICEF), the UN's World Food Programme (WFP), and the UN's World Health Organization (WHO) to deliver goods and services to assist conflict- and disaster-affected populations in Afghanistan.[23]

The IDA account has been the largest recipient of U.S. government funding for Afghanistan assistance since the Taliban takeover in August 2021. USAID reported to SIGAR that it has allocated $671.34 million in FY 2022 IDA funds to Afghanistan programs, which are reported as appropriations by SIGAR in Figure F.14, and an additional $554.35 million in FY 2023 funds following the Taliban takeover through March 31, 2023. Cumulative appropriations, obligations, and disbursements for the IDA account have totaled $2.63 billion, $2.55 billion, and $1.98 billion, respectively, from FY 2002 through March 31, 2023, as shown in Figure F.15.[24]

FIGURE F.14

IDA APPROPRIATIONS BY FISCAL YEAR
($ MILLIONS)

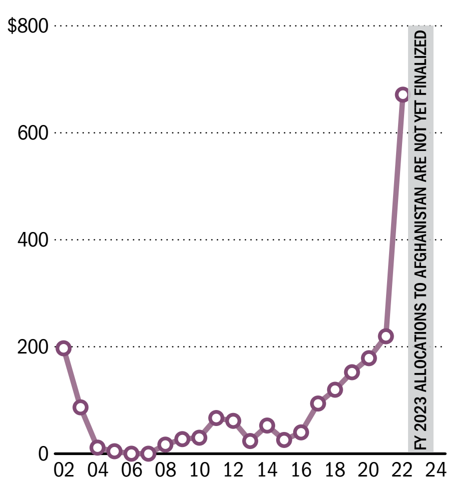
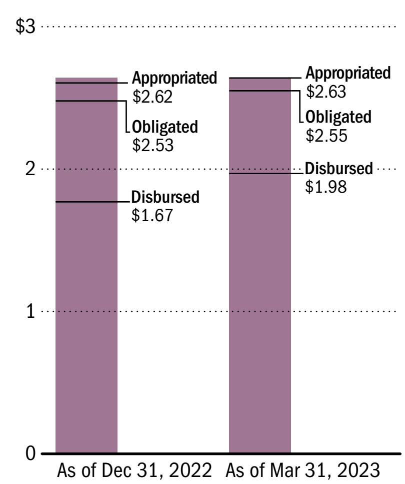


FIGURE F.15

IDA FUNDS, CUMULATIVE COMPARISON
($ BILLIONS)



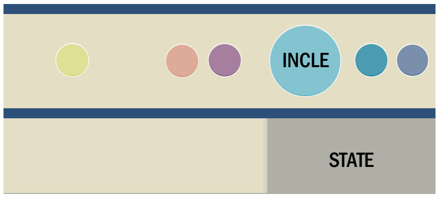
Note: Numbers have been rounded. Data may include interagency transfers.

Source: USAID, response to SIGAR data call, 4/21/2023 and 1/15/2023.

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.[25]

The INCLE account was allocated $82.20 million for Afghanistan for FY 2021 through the Section 653(a) process that was concluded between State and the U.S. Congress in FY21Q3. Following the collapse of the former Afghan government in August 2021, State de-allotted nearly $93.03 million in INCLE FY 2016 and FY 2020 balances in FY21Q4, de-allotted nearly $84.95 million in INCLE FY 2017, FY 2018, and FY 2021 balances in FY22Q2, and de-allotted more than $186.43 million in INCLE FY 2017, FY 2018, FY 2019, and FY 2021 balances in FY22Q3. A portion of these de-allotments were applied to the $105.00 million rescission of INCLE funds mandated in Pub. L. No. 117-103 that was executed in FY22Q4. The FY 2022 Section 653(a) process also concluded in FY22Q4, with $6.00 million in INCLE funds allocated to Afghanistan, as shown in Figure F.16, exactly equal to the FY 2022 allotment previously recorded. There were no changes in cumulative INCLE appropriations between December 31, 2022, and March 31, 2023, as shown in Figure F.17, and only $0.24 million in obligations and $1.19 million in disbursements were recorded in the quarter ending March 31, 2023.[26]



INCLE FUNDS TERMINOLOGY

Appropriations: Total monies available for commitments

Obligations: Commitments to pay monies

Disbursements: Monies that have been expended

FIGURE F.16

INCLE APPROPRIATIONS BY FISCAL YEAR
($ MILLIONS)

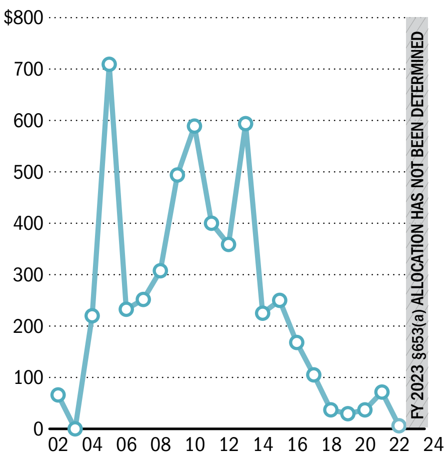
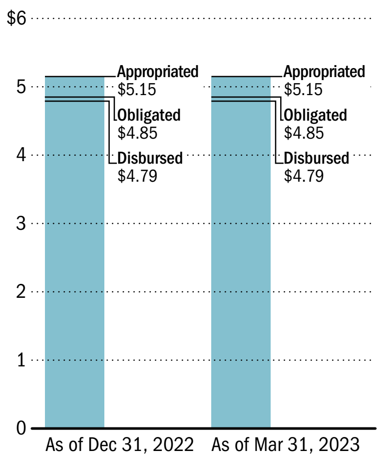


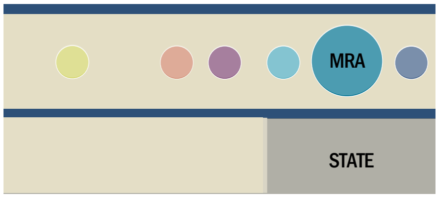
FIGURE F.17

INCLE FUNDS, CUMULATIVE COMPARISON
($ BILLIONS)



Note: Numbers have been rounded. Data reflect de-allotments of $93.03 million of prior-year funding in FY 2021 and $271.38 million of prior-year funding in FY 2022; the rescission of $105.00 million of these funds in FY22Q4, and the Section 653(a) allocation of $6.00 million in INCLE funds to Afghanistan in FY22Q4. Data may reflect interagency transfers.

Source: State, response to SIGAR data calls, 4/11/2023, 1/9/2023, and 10/12/2022.



MRA FUNDS TERMINOLOGY

Appropriations: Total monies available for commitments

Obligations: Commitments to pay monies

Disbursements: Monies that have been expended

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 assist Afghan refugees throughout the region and upon their return to Afghanistan.[27]

The MRA allocation for Afghan refugees, internally displaced persons, and returnees has been at historically high levels for the past three fiscal years, at $150.41 million in FY 2020, $176.63 million in FY 2021, and $231.54 million for FY 2022, as shown in Figure F.18. The FY 2021 allocation includes $25.69 million in funds obligated from the American Rescue Plan Act, 2021, appropriated to supplement MRA funds. PRM reported that it has also obligated MRA funds made available through the Emergency Security Supplemental Appropriation Act, 2021, for use in Afghanistan and neighboring countries, but that it did not obligate funds from the Emergency Refugee and Migration Assistance Fund (ERMA) made available through the Act for these purposes.[28] Cumulative appropriations since FY 2002 have totaled more than $2.02 billion through March 31, 2023, with cumulative obligations and disbursements reaching more than $2.00 billion and more than $1.94 billion, respectively, on that date, as shown in Figure F.19.[29]

FIGURE F.18

MRA APPROPRIATIONS BY FISCAL YEAR
($ MILLIONS)

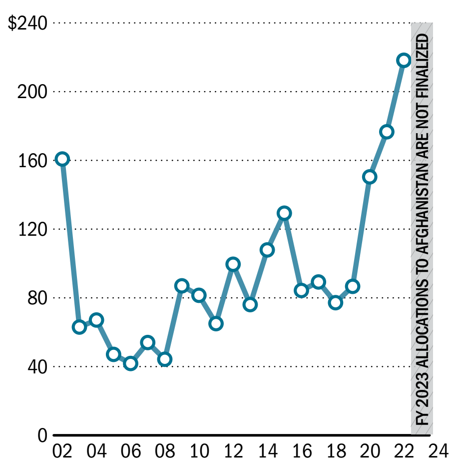
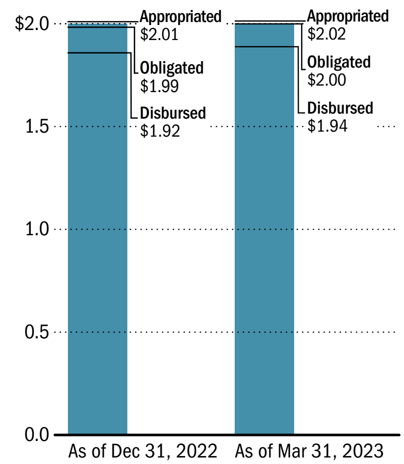


FIGURE F.19

MRA FUNDS, CUMULATIVE COMPARISON
($ BILLIONS)



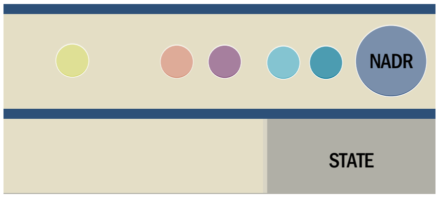
Note: Numbers have been rounded. Data may include interagency transfers. MRA balances include funds provided from the Emergency Refugee and Migration Assistance Fund (ERMA) of $25.00 million in FY 2002 and $0.20 million in FY 2009 (obligated and disbursed), and funds from the American Rescue Plan Act, 2021, appropriated to supplement MRA funds, of $25.69 million obligated and $25.61 million disbursed through March 31, 2023. All other MRA balances shown have been allocated from the annual Migration and Refugee Assistance appropriation.

Source: State, response to SIGAR data call, 4/11/2023 and 1/13/2023.

NONPROLIFERATION, ANTITERRORISM, DEMINING, AND RELATED PROGRAMS

The Non-Proliferation, Antiterrorism, Demining, and Related Programs (NADR) account played a critical role in improving the Afghan government's capacity to address terrorist threats, protect its borders, and remove dangerous explosive remnants of war.[30] The majority of NADR funding for Afghanistan was funneled through two subaccounts—Antiterrorist Assistance (ATA) and Conventional Weapons Destruction (CWD)—with additional funds going to Export Control and Related Border Security (EXBS) and Counterterrorism Financing (CTF). The Office of Foreign Assistance Resources made allocated funding available to relevant bureaus and offices that obligate and disburse these funds.[31]

The NADR account was allocated $45.80 million for Afghanistan for FY 2021 through the Section 653(a) consultation process concluded between State and the U.S. Congress in the quarter ending June 30, 2021. The FY 2022 Section 653(a) process concluded in the quarter ending September 30, 2022, and the NADR account was allocated $15.00 million for Afghanistan for FY 2022, as shown in Figure F.20. Cumulative appropriations of NADR funds remained unchanged from December 31, 2022, to March 31, 2023, at more than $942.14 million, as shown in Figure F.21.[32]



NADR FUNDS TERMINOLOGY

Appropriations: Total monies available for commitments

Obligations: Commitments to pay monies

Disbursements: Monies that have been expended

FIGURE F.20

NADR APPROPRIATIONS BY FISCAL YEAR
($ MILLIONS)

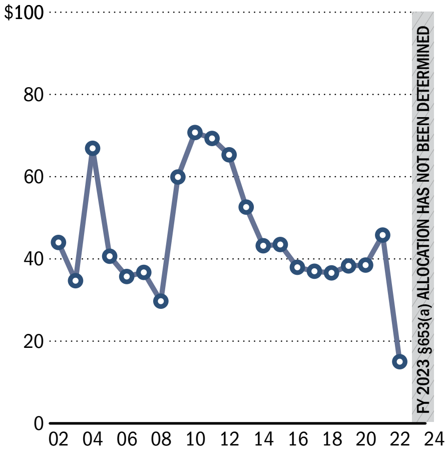
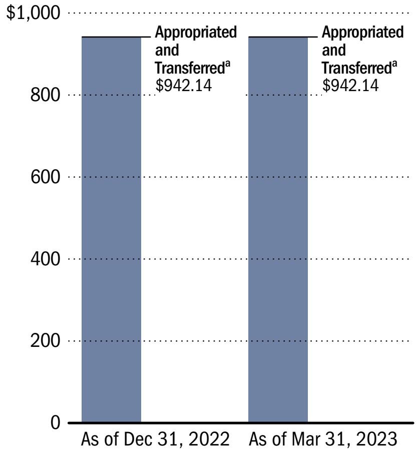


FIGURE F.21

NADR FUNDS, CUMULATIVE COMPARISON
($ MILLIONS)



Note: Numbers have been rounded.

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

Source: State, response to SIGAR data call, 4/16/2023 and 10/12/2022.

INTERNATIONAL RECONSTRUCTION FUNDING FOR AFGHANISTAN

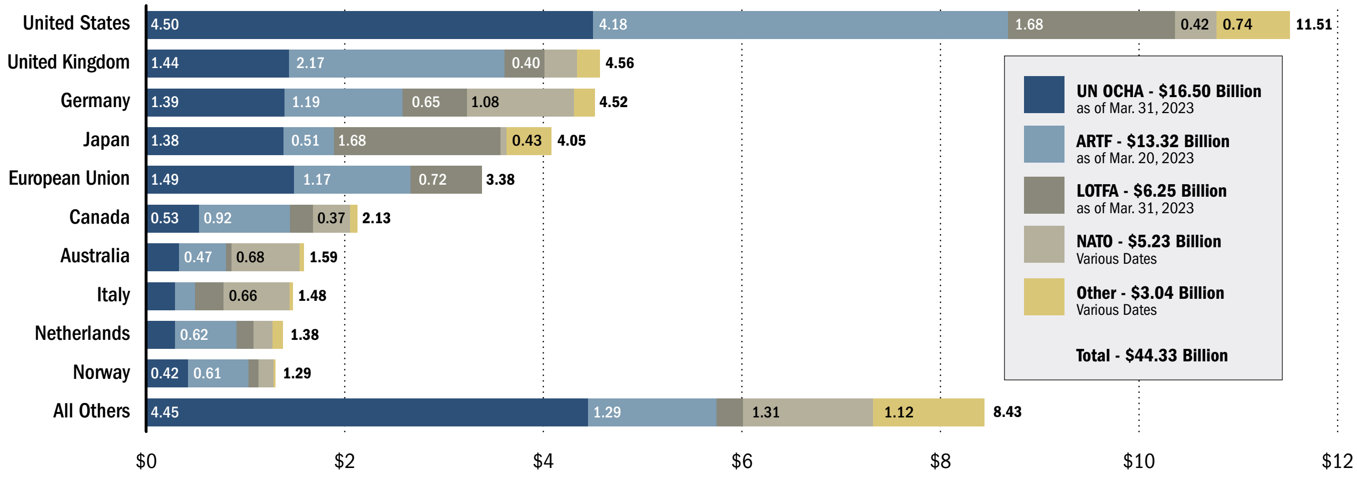
The international community has provided significant funding to support Afghanistan relief and reconstruction efforts through multilateral institutions. These institutions include multilateral trust funds; United Nations and nongovernmental humanitarian assistance organizations; two multilateral development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

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

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

FIGURE F.22

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



Note: Amounts under $350 million are not labeled. Numbers may not add due to rounding. "NATO" consists of NATO ANA Trust Fund (NATF) contributions of $3.45 billion through January 11, 2022, and NATO member assessments for Resolute Support Mission costs of $1.78 billion for 2015–2021. "Other" consists of UN member assessments for UNAMA costs of $2.65 billion for 2007–2022, and AITF contributions of $0.39 billion (excluding those by NATF of $0.22 billion) at 12/31/2022.

Source: World Bank, ARTF: Administrator's Report on Financial Status as of March 20, 2023 (end of period 3 in FY 1402), at www.wb-artf.org, accessed 4/22/2023; UN OCHA, Financial Tracking Service at https://fts.unocha.org, accessed 3/31/2023; UNDP, LOTFA Receipts and Refunds 2002–2022, 6/30/2022, and UNDP updates on refunds, in response to SIGAR data calls, 7/20/2022, 10/12/2022, and 4/10/2023; NATO, Afghan National Army (ANA) Trust Fund, Status of Contributions Made as of May 31, 2021, at www.nato.int, accessed 10/10/2021, and confirmation that these gross receipt amounts remained unchanged, 1/11/2022; NATO, IBAN Audits of Allied Command Operations and Cost Share Arrangements for Military Budgets, at www.nato.int, accessed 2/28/2023 and 4/22/2023; ADB, response to SIGAR data call, 4/19/2023; State, UNAMA approved budgets and notified funding plans, in response to SIGAR data calls, 7/13/2020, 2/19/2021, 7/13/2022, and 4/19/2023; UN, Country Assessments, at www.un.org/en/ga/contributions/scale, accessed 4/19/2023.

Cumulative contributions to these seven organizations since 2002 total $44.33 billion, with the United States contributing $11.51 billion of this amount, through recent reporting dates. The World Bank Group and the ADB are funded through general member assessments that cannot be readily identified as allocated to Afghanistan. These two institutions have collectively made financial commitments of $12.66 billion to Afghanistan since 2002, as discussed in the sections on the World Bank Group and the ADB that follow.

Contributions to UN OCHA-Coordinated Humanitarian Assistance Programs

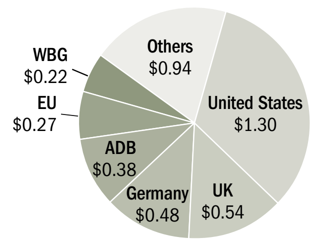
The UN's Office for the Coordination of Humanitarian Affairs (OCHA) leads emergency appeals and annual or multiyear humanitarian-response plans for Afghanistan, and provides timely reporting of humanitarian assistance provided by donors to facilitate funding of targeted needs. Donors have contributed nearly $16.50 billion to humanitarian-assistance organizations from 2002 through March 31, 2023, as reported by OCHA. OCHA-led annual humanitarian-response plans and emergency appeals for Afghanistan accounted for more than $12.14 billion, or 73.6% of these contributions.

The United States, the European Union, and the United Kingdom have been the largest contributors to humanitarian assistance organizations in Afghanistan since 2002, as shown in Figure F.22. Contributions to UN OCHA-reported organizations of nearly $4.13 billion for the five quarters beginning January 1, 2022, and ending March 31, 2023, are at levels that were not seen prior to the Taliban takeover in August 2021, and were led by the United States, United Kingdom, and Germany, as shown in Figure F.23. The UN World Food Programme (WFP), the UN High Commissioner for Refugees (UNHCR), the UN Children's Fund (UNICEF), the International Committee of the Red Cross, and the International Organization for Migration (IOM) have been the largest recipients of humanitarian assistance in Afghanistan, as shown in Table F.3.[33]

FIGURE F.23

UN OCHA-COORDINATED CONTRIBUTIONS BY DONOR, JAN. 1, 2022–MAR. 31, 2023 ($ BILLIONS)

Total Paid In: $4.13 Billion



Note: Amounts may not add due to rounding. "Others" includes 38 national governments, 25 United Nations Children's Fund (UNICEF) national organizations, and 18 other entities. ADB refers to the Asian Development Bank and WBG refers to the World Bank Group. UN OCHA revised reported 2022 contributions from $3.02 billion at 12/31/2022 to $3.77 billion at 3/31/2023, and also reported $0.36 billion for 2023 contributions at 3/31/2023.

Source: UN OCHA, Financial Tracking Service at https://fts.unocha.org, accessed 3/31/2023.

TABLE F.3

LARGEST RECIPIENTS OF HUMANITARIAN ASSISTANCE FOR AFGHANISTAN UN OFFICE FOR THE COORDINATION OF HUMANITARIAN AFFAIRS (OCHA) CUMULATIVE RECEIPTS, 2002 TO MARCH 31, 2023 ($ MILLIONS)

	Receipts by Period		
Largest Recipients	**2002–2021**	**2022–23Q1**	**Combined**
United Nations Organizations			
World Food Programme (WFP)	$3,716.36	$1,749.09	$5,465.45
United Nations High Commissioner for Refugees (UNHCR)	1,389.92	170.25	1,560.17
United Nations Children's Fund (UNICEF)	685.80	858.17	1,543.97
International Organization for Migration (IOM)	322.51	129.35	451.86
Food and Agricultural Organization (FAO)	287.10	136.85	423.95
Afghanistan Humanitarian Fund (sponsored by OCHA)	259.18	122.01	381.18
World Health Organization (WHO)	237.03	137.29	374.32
United Nations Mine Action Service (UNMAS)	340.15	14.34	354.49
Office for the Coordination of Humanitarian Affairs (OCHA)	162.87	13.82	176.68
United Nations Population Fund (UNFPA)	66.22	92.42	159.04
United Nations Development Programme (UNDP)	86.54	64.62	151.16
Nongovernmental Organizations			
International Committee of the Red Cross	824.37	130.70	955.06
Norwegian Refugee Council	209.99	16.23	226.21
Save the Children	124.37	19.12	143.49
HALO Trust	130.19	8.02	138.21
International Rescue Committee	99.41	22.27	121.68
ACTED (Agency for Technical Cooperation and Development)	105.31	7.23	112.54
Danish Refugee Council	108.40	3.66	112.06
Action Contre la Faim	95.57	9.01	104.59
International Federation of Red Cross and Red Crescent Societies	84.40	9.01	100.08
All Other and Unallocated	3,031.27	409.22	3,440.12
Total Humanitarian Assistance Reported by OCHA	**$12,366.96**	**$4,129.36**	**$16,496.31**

Note: Numbers may not add due to rounding.

Source: UN OCHA, Financial Tracking Service at https://fts.unocha.org, accessed 3/31/2023.

Contributions to the Afghanistan Reconstruction Trust Fund

The largest share of international contributions to the former Afghan government's operational and development budgets came through the ARTF, and the ARTF has continued to attract donor funds following the Taliban takeover with new forms of programming for Afghanistan. From 2002 to March 20, 2023, the World Bank reported that 34 donors had paid in more than $13.32 billion. Figure F.22 shows the three largest donors over this period as the United States, the United Kingdom, and Germany. The World Bank reported to SIGAR that contributions to the ARTF had ceased after the Taliban takeover of Afghanistan in August 2021, but they resumed in September 2022 when the U.S. contributed nearly $53.72 million. Since then, Germany, Canada, Japan, the Netherlands, and Norway have made contributions bringing total ARTF funding to $196.19 million through March 20, 2023, as shown in Figure F.24.[34]

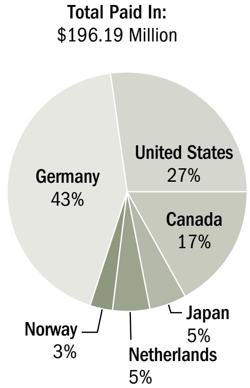
Contributions to the ARTF had been divided into two funding channels, the Recurrent Cost Window (RCW) and the Investment Window, to fund recurrent Afghan government costs such as civil servants' salaries and government-sponsored development programs. The ARTF's Investment Window projects were cancelled in April 2022 and undisbursed grants in the project portfolio of nearly $1.22 billion were made available to UN agencies, and potentially to nongovernmental agencies (NGOs) in the future, to support operations focused on basic services delivery. Four basic services projects, addressing health, food security, livelihoods, and education, and one cross-sector local NGO capacity assistance project, have been approved with a total value of $914.00 million. Grant agreements for First Tranche commitments totaling $520.00 million have been signed, and disbursements totaling of $440.93 million have been made for the five projects through March 20, 2023.[35]

Contributions to the NATO Resolute Support Mission

NATO members are assessed annual contributions for the NATO Civil Budget, Military Budget, and Security Investment Program based on audited program costs and agreed annual cost-sharing formulas. The NATO Military Budget includes Allied Command Operations (ACO) whose largest cost component was the NATO Resolute Support Mission (RSM) in Afghanistan. NATO had assessed member contributions of nearly $1.78 billion for costs of the Resolute Support Mission from 2015, the first year of the mission, through 2021, when the mission ended. The United States' share of commonly funded budgets ranged from 22.20% to 16.34% over the 2015–2021 period, resulting in contributions of $380.98 million. The United States, Germany, and the United Kingdom were the largest contributors to the costs of the NATO Resolute Support Mission; their contributions are reflected in Figure F.22.[36] The Resolute Support Mission was terminated in September 2021.[37]

FIGURE F.24

ARTF CONTRIBUTIONS BY DONOR, SEP. 23, 2022–MAR. 20, 2023 (PERCENT)



Note: Percentages may not add to 100% due to rounding.

Source: World Bank, ARTF: Administrator's Report on Financial Status as of September 22, 2022 (end of period 9 in FY 1401) and ARTF: Administrator's Report on Financial Status as of March 20, 2023 (end of period 3 in FY 1402) at www.wb-artf.org, accessed 4/22/2023.

World Bank Group in Afghanistan

The World Bank's International Development Association (IDA) committed over $5.42 billion for development, emergency reconstruction projects, and nine budget support operations in Afghanistan between 2002 and August 15, 2021. This support consisted of $4.98 billion in grants and $0.44 billion in no-interest loans known as "credits." In line with its policies, the World Bank paused all disbursements in its Afghanistan portfolio following the collapse of the Afghan government on August 15, 2021. As of January 17, 2022, the paused portfolio consists of 23 IDA projects (eight IDA-only projects and 15 projects with joint financing from IDA, ARTF, and other World Bank-administered trust funds) of which two are guarantees, one budget support operation, and 20 investment projects.[38]

In addition, the International Finance Corporation (IFC) invested more than $300 million in Afghanistan between 2002 and August 15, 2021, mainly in the telecom and financial sectors; its committed portfolio stood at $46 million. Multilateral Investment Guarantee Agency (MIGA) has a modest exposure on a single project in Afghanistan.[39]

The United States is the World Bank Group's largest shareholder, with ownership stakes of 10–25% of shares in the IDA, IBRD, MIGA, and IFC.[40]

Asian Development Bank in Afghanistan

The Asian Development Bank (ADB) committed over $6.41 billion for 168 development projects and technical-assistance programs in Afghanistan from 2002 through June 2021. This support consisted of $5.43 billion in grants (of which the Asian Development Fund (ADF) provided $4.33 billion, and the ADB provided $1.10 billion in co-financing), $0.87 billion in concessional loans, and $0.11 billion in technical assistance. ADB provided $2.67 billion for 20 key road projects, $2.12 billion to support energy infrastructure, and $1.08 billion for irrigation and agricultural infrastructure projects, and $276 million for the health sector and public sector management. The United States and Japan are the largest shareholders of the ADB, with each country holding 15.57% of total shares.[41]

In 2022, ADB approved $405 million in grants to support food security and help sustain the delivery of essential health and education services to the Afghan people. Under its Sustaining Essential Services Delivery Project (Support for Afghan People), ADB provides direct financing to UNICEF, WFP, FAO, and UNDP. The support is implemented without any engagement with, or payments to, the Taliban regime and in line with ADB's Fragile and Conflict Affected Situations and Small Island Developing States Approach.[42]

The ADB manages the Afghanistan Infrastructure Trust Fund (AITF), a multidonor platform that provides on-budget financing for technical assistance and investment, principally in the transport, energy, and water management sectors. The AITF has received net contributions of $612.39 million from the NATO ANA Trust Fund, Canada, Germany, Japan, the United Kingdom, and the United States, through December 31, 2022, following a refund of $24.66 million to the NATO ANA Trust Fund in the quarter ending December 31, 2022.[43]

United Nations Assistance Mission in Afghanistan

The United Nations Assistance Mission in Afghanistan (UNAMA) is a UN political mission that was established at the request of the previous government of Afghanistan. The UN Security Council voted on March 16, 2023, to extend UNAMA's mandate through March 17, 2024.[44] UNAMA maintains its headquarters in Kabul with an extensive field presence across Afghanistan, and is organized around its development and political affairs pillars. The State Department 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 $582.46 million for calendar year 2007 through 2022 budgets paid with FY 2008 through FY 2023 funds. Other UN member governments have funded the remainder of UNAMA's budget of nearly $2.65 billion over this period.[45]

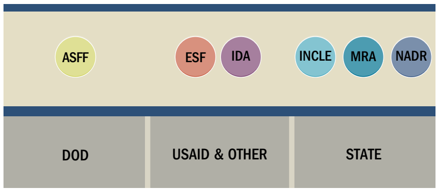


TABLE F.4

SOURCES OF U.S. FUNDING FOR MULTILATERAL ASSISTANCE PROGRAMS AND ORGANIZATIONS IN AFGHANISTAN

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

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

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

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

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

STATUS OF FUNDS ENDNOTES

1 SIGAR analysis of agency data call responses and open-source material. Account activity noted for ASFF, NATO RSM, ESF, GHP, USAID-Other, NADR, INCLE, HRDF, ECE, CIO, USAGM, IDA, MRA, DP, USAID-OE, USAID IG, State IG, and SIGAR in FY 2022. Account names appear next to account abbreviations in Appendix B to this report.
2 DOD, response to SIGAR data call, 10/19/2021; State/INL, response to SIGAR data call, 7/19/2022; State/F, response to SIGAR data call, 10/19/2021.
3 Consolidated Appropriations Act, 2022, Pub. L. No. 117-103, 3/15/2022.
4 State/INL, response to SIGAR data call, 10/19/2022; State/F, response to SIGAR data call, 10/12/2022; USAID, response to SIGAR data call, 12/8/2022.
5 Continuing Appropriations and Ukraine Supplemental Appropriations Act, 2023, Pub. L. No. 117-180, Section 124, 9/30/2022.
6 State, response to SIGAR data call, 10/12/2022.
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U.S. ASSISTANCE CONTENTS

U.S. ASSISTANCE TO AFGHANISTAN

KEY ISSUES & EVENTS

Following the Taliban's December 2022 announcement of restrictions on women working for NGOs, the U.S. government launched an interagency review process of the effect on U.S. programs in Afghanistan.

On February 16, 2023, the Afghan Fund's Board of Trustees held its second meeting, in which they discussed means of further operationalizing the Fund.

On March 16, the United Nations Assistance Mission in Afghanistan's mandate was extended for one year.

U.S. AND INTERNATIONAL ENGAGEMENT WITH AFGHANISTAN

To date, no country has officially recognized the Taliban as the government of Afghanistan since the group seized control in August 2021. According to the State Department (State), the United States remains undecided whether to recognize the Taliban or any other entity as the government of Afghanistan or as part of such a government. State continues to communicate to the Taliban that, to earn legitimacy and credibility, they will need to consistently respect the human rights and fundamental freedoms of all Afghans. In a March 2023 op-ed in *Al Jazeera*, the Taliban's foreign minister, Amir Khan Muttaqi, claimed the Taliban seeks improved relations with the international community and called for the removal of sanctions. Yet, the Taliban's increasing efforts to erase women from public life have moved the Taliban further away from any chance of normalizing relations with the international community—delaying opportunities for trade, assistance, and other aspects of normal, bilateral relations.[1]

In discussing the Taliban's continued human rights abuses, Secretary of State Antony Blinken told the House Appropriations Committee on March 23, 2023, "We've been very clear that to the extent the Taliban is looking for any kind of more normal relationship with any country around the world, if this continues, it's simply not going to happen. And we're making sure with country after country that they hold the line on these practices, and making sure that they don't go forward with a more normal relationship which the Taliban wants."[2]

In February 2023 at the Munich Security Conference, Congressman Michael McCaul, the chairman of the House Foreign Affairs Committee, similarly said, "Until they engage in better behavior, we cannot recognize them as an official government." Referencing the Taliban's continued restrictions on the rights of Afghan women and girls, he said, "I think we can leverage them to change [that] behavior but until that happens, we do have these restrictions in place."[3]

However, several countries—including China, Iran, Pakistan, Russia, and Turkmenistan—allow Taliban-appointed individuals to serve at Afghan embassies.[4] This quarter, Iran and Turkey announced the arrival of Taliban-appointed individuals to serve in Afghanistan's diplomatic missions in those countries. Iranian and Turkish officials underscored that these changes did not constitute a change in their official policy on Taliban recognition. The United Arab Emirates reportedly also allowed a Taliban-appointed individual to serve at the Afghan consulate in Dubai, though UAE's government has not publicly confirmed this. Pakistan, Russia, and China also made high-level visits to Afghanistan, though none have formally changed their posture on recognizing the Taliban as the government of Afghanistan.[5]

UNAMA Mandate Extended for One Year

On March 16, 2023, the UN Security Council approved the extension of the UN Assistance Mission in Afghanistan's (UNAMA) mandate for a period of one year, until March 17, 2024. The UN resolution stressed "the critical importance of a continued presence of UNAMA and other United Nations Agencies, Funds and Programmes across Afghanistan."

Security Council members passed another resolution directing the Secretary-General to conduct, no later than November 17, 2023, "an integrated, independent assessment" with "forward-looking recommendations for an integrated and coherent approach among relevant political, humanitarian, and development actors...in order to address the current challenges faced by Afghanistan."

Source: UN Security Council, Resolution 2678, S RES/2678, 3/16/2023; UN Security Council, Resolution 2679, S/RES/2679, 3/16/2023.

While the United States has not decided to recognize the Taliban as the government of Afghanistan, it continues support to the Afghan people and engages with Taliban representatives on a wide range of issues relevant to U.S. national-security interests.[6] While an updated Integrated Country Strategy for Afghanistan is being drafted, U.S. priorities in Afghanistan currently include:[7]

- Preventing terrorist groups from using Afghanistan as a base for external operations that could threaten the United States or its allies
- Facilitating safe passage for U.S. citizens and certain Afghans to the United States
- Facilitating delivery of humanitarian assistance to the Afghan people
- Advocating for U.S. values and international human rights, especially those of women, girls, and members of minority groups
- Coordinating with the international community on shared interests and support for the people of Afghanistan

State's Afghanistan Affairs Unit

State's Afghanistan Affairs Unit (AAU) in Doha, Qatar, was formally established on February 24, 2022, as the official U.S. diplomatic mission to Afghanistan following the suspension of operations at the U.S. Embassy in Kabul in August 2021. The AAU coordinates with a variety of State Department offices and other U.S. government agencies to advance State Department priorities. Since September 5, 2021, the AAU has met regularly with Taliban representatives through the Issue Solutions Channel (ISC) to discuss a range of issues relevant to U.S. national security interests and priorities. According to State, the ISC is an evolution of the DOD-led military communications channel that was set up following the February 2020 U.S.-Taliban Agreement to deconflict battlefield movements and support the safe withdrawal of U.S. and Coalition forces from Afghanistan.

Source: State OIG, Inspection of the Afghanistan Affairs Unit, ISP-I-23-05, 11/2022, pp. 1–3; Afghanistan Study Group, Final Report, 2/2021, p. 20.

U.S. Assistance to Afghanistan

Since 2002, the United States has provided more than $35.6 billion to support governance and economic development in Afghanistan. Most of the funding, more than $20.7 billion, was appropriated to the Economic Support Fund (ESF), which is managed and reported by USAID. As of the fall of the Afghan government on August 15, 2021, the U.S. government ceased support to Afghan governing institutions.[8]

During August and September 2021, the U.S. government reviewed all non-humanitarian assistance programs in Afghanistan. State and USAID paused the majority of development-assistance programs to assess the situation following the Taliban takeover, including the safety and ability of implementing partners to continue operations. Following Treasury's Office of Foreign Assets Control (OFAC) licenses in November 2021 authorizing the delivery of assistance to Afghanistan, State and USAID restarted several programs addressing critical needs of the Afghan people in key sectors—health, education, agriculture, food security, and livelihoods—as well as supporting civil society, with a focus on women, girls, and human rights protections more broadly, alongside ongoing humanitarian activities. These efforts are implemented through NGOs, international organizations, or other third parties, which State said minimizes any benefit to the Taliban to the extent possible.[9]

USAID/Afghanistan Policy on MOUs with the Taliban

Following the Taliban takeover, a key challenge for U.S. implementing partners has been the Taliban pressuring NGOs to sign memoranda of understanding (MOUs), as part of Taliban efforts to oversee and control NGO activities in the country. USAID/Afghanistan's policy prohibits its implementing partners from signing MOUs with the Taliban unless the MOU is submitted to USAID/Afghanistan for prior review and approval. USAID/Afghanistan had previously advised its implementing partners not to enter MOUs with the Taliban because the United States does not recognize the Taliban as the government of Afghanistan and USAID officials would not be able to witness the document signing, as required by USAID grant agreements.

Last quarter, USAID/Afghanistan told SIGAR that MOU approvals may be given "on a case-by-case basis and must be based on the justification that an MOU is necessary for implementation of activities or for the safety of partner staff or beneficiaries." USAID/Afghanistan added that MOUs should facilitate necessary communication and coordination by the implementing partner with local authorities to carry out activities, facilitate the safety of staff and beneficiaries, or if it is required for project registration, permits, license plate transfers, and other necessary authorizations, provided that communication and coordination occurs at the lowest level possible and the MOU does not call for interactions with individuals listed on Treasury's OFAC Specially Designated Nationals and Blocked Persons List.

USAID/Afghanistan's criteria for approval include:

(1) the MOU must be a non-obligating agreement—no funds and no direct or technical assistance may be provided by the implementing partner to the Taliban

(2) the MOU may not call for Taliban approval of project interventions, activities, modalities, or budgets, may not provide for discussion of policy or budget information with the Taliban, and may not permit Taliban participation in design meetings, assessments, or field implementation

(3) the MOU may not permit Taliban involvement in partner staffing or volunteers, selection of vendors or the geographic focus for assistance

(4) USAID is not asked to sign or witness the MOU and the MOU does not appear to confer legitimacy to, or recognition of, the Taliban as the government of Afghanistan.

The USAID/Afghanistan policy does not apply to programs under USAID's Bureau for Humanitarian Assistance (BHA). BHA and the State Department's Bureau of Population, Refugees, and Migration have separate MOU guidelines for their implementing partners to follow. These include requirements that an MOU may not: restrict the geographic scope of work; call for Taliban involvement in management of assistance activities, such as sharing or providing access to beneficiary lists or Taliban involvement in beneficiary selection, staff recruitment, and vendor selection; require the payment of various taxes or fees beyond those present under the Ghani administration; or contain any language that might indicate the MOU is binding or enforceable.

Source: USAID, BHA, correspondence with SIGAR, 2/8/2023; USAID/Afghanistan, response to SIGAR vetting, 1/11/2023; Catholic Relief Services, Supporting Transformation for Afghanistan's Recovery (STAR) Quarterly Report FY22 Q3, April 1 to June 30, 2022, 8/1/2022, pp. 5–6.

Afghan girls and their mother receive assistance at an UN-supported Drug Treatment Center, 3/2023. (Twitter photo from UNODC Afghanistan)

Despite the Taliban takeover, the United States remains the largest donor to the Afghan people and has appropriated more than $2.1 billion since August 2021.[10]

The United States also has been the single largest donor to the humanitarian response in Afghanistan.[11] Through the 2022 Humanitarian Response Plan (HRP), the UN has led international efforts in delivering humanitarian assistance directly to Afghans, including food, shelter, cash, and household supplies. The 2022 HRP was not fully realized with $3.75 billion of the $4.44 billion appeal funded, as of March 2023.[12]

In March 2023, the UN released its 2023 Humanitarian Response Plan, following a two-month delay due to the Taliban's ban on female employment with NGOs.[13] As part of the new HRP, the UN's Office for the Coordination of Humanitarian Affairs (UN OCHA) seeks $4.6 billion to assist 23.7 million Afghans with lifesaving and protection assistance in 2023, as some UN programs face funding shortages. On March 17, 2023, the World Food Programme announced that it had to cut some of its food assistance programs due to a lack of funds. Additionally, on April 11, 2023, the UN announced that a month-long pause on its employees in Afghanistan reporting to work while it conducts an operational review following the Taliban banning Afghan women working for the UN.[14]

Afghanistan Reconstruction Trust Fund (ARTF): A World Bank-administered multidonor trust fund that supported the former Afghan government's operating and development costs, financing up to 30% of its civilian budget. From 2002 to February 19, 2023, the World Bank reported that 34 donors had paid in $13.31 billion, with the three largest donors over this period being the United States, the United Kingdom, and Germany.

Source: ARTF, "Who We Are," 2021; ARTF Administrator's Report on Financial Status, as of February 19, 2023 (end of period 1 in FY1402); SIGAR, Quarterly Report to the United States Congress, 10/30/2022, p. 105.

Following the Taliban's December 2022 edict banning women from employment with NGOs, a U.S. interagency review process began to determine which U.S. programs could be suspended if women are unable to participate in the delivery of assistance.[15] USAID's BHA reported to SIGAR that the review is still on-going but many of BHA's partners communicated acceptable workarounds to ensure female aid workers can continue participating in humanitarian assistance.[16] State said that international donors plan to coordinate the results of their reviews of the impact of the Taliban's decisions and discuss their options in August 2023.[17]

Separately, USAID also made contributions over the last year to two Afghanistan Reconstruction Trust Fund (ARTF) programs. In September 2022, USAID contributed $53.72 million to support the Water Emergency Relief Project (WERP) and the Supporting Economic Revitalization in Afghanistan Project (SERAP), representing the first and only U.S. contribution to the Fund so far since the Taliban takeover in August 2021. WERP is intended to improve Afghans' access to and the quality of water supply services. SERAP is focused on supporting the growth of both formal and informal micro, small, and medium firms, improve rural-urban market linkages, and develop relevant economic skills of men and women.[18] Since the Taliban takeover, Germany ($84.19 million), Canada ($33.06 million), and the Netherlands ($9.55 million) also contributed a combined total of $126.79 million to the ARTF, as of February 19, 2023.[19]

The Afghan Fund

On February 16, 2023, the Board of Trustees of the Fund for the Afghan People (Afghan Fund) held its second meeting. Announced on September 14, 2022, the Afghan Fund is incorporated as a Swiss charitable foundation that aims to protect, preserve, and make targeted disbursements of $3.5 billion in Da Afghanistan Bank (DAB), Afghanistan's central bank, assets to help provide greater stability to the Afghan economy and ultimately work to alleviate the worst effects of the humanitarian crisis.[20] According to State, the Afghan Fund is "explicitly not intended to make humanitarian disbursements."[21] The Taliban are not involved in the Afghan Fund or the management of its assets and have protested its creation.[22]

Treasury told SIGAR that Afghan Fund assets are accruing interest, increasing the value from the $3.5 billion that was originally transferred from the Federal Reserve Bank in New York to the Bank of International Settlements in Geneva last quarter.[23]

According to an Afghan Fund press release, during their second meeting the Board took steps to further operationalize the Fund and discussed options for disbursing assets. The Afghan Fund was established as a Swiss charitable foundation in the last quarter of 2022. The United States transferred $3.5 billion in Afghan central bank assets previously frozen in the United States to the Afghan Fund. This fund may be used to recapitalize the Afghan central bank, keep Afghanistan current on debt payments to international financial institutions to preserve its eligibility for development assistance, and related purposes. The Board also discussed necessary steps to begin disbursement of funds and potential options for supporting monetary stability through such disbursements.[24]

As of mid-March 2023, the Board had not yet hired an executive secretary or auditor, nor has it appointed individuals to the Afghan Advisory Committee. Treasury also informed SIGAR that the Board has not yet approved any disbursements of funds, nor is Treasury aware of plans to transfer additional assets to the Afghan Fund.[25]

Fund for the Afghan People Board of Trustees

The Afghan Fund's Board of Trustees comprises four individuals appointed for a term of two years:

Treasury Department official Jay Shambaugh, the Under Secretary of the Treasury for International Affairs, is the U.S. representative on the Board and the Board's chairman; he assumed his Board position in February 2023, replacing Andy Baukol, Counselor to the Secretary of the Treasury.

Dr. Anwar-ul-Haq Ahady, a U.S.-based Afghan economic expert served as Afghanistan's Minister of Finance 2005–2009 and as head of Da Afghanistan Bank (DAB) 2002–2004. Dr. Ahady has also served as Afghanistan's Minister of Commerce and Industry and Minister of Agriculture, Irrigation and Livestock.

Dr. Shah Mohammad Mehrabi, a U.S.-based Afghan economic expert and professor of economics at Montgomery College, Maryland. Dr. Mehrabi has served on DAB's governing board since 2003 and was an economic advisor to multiple Afghan ministers of finance.

Ambassador Alexandra Elena Baumann, the Swiss representative to the Afghan Fund, is a foreign ministry official who serves as the head of the Prosperity and Sustainability Division at the State Secretariat. Prior to September 2022, she was a diplomatic advisor in the Swiss Federal Department of Finance.

Source: Treasury, response to SIGAR data call, 12/13/2022; Treasury, response to SIGAR vetting, 1/11/2023; Site officiel de la République et canton de Genève, "Fund for the Afghan People – Fondation," 9/5/2022; Fund for the Afghan People, Statutes of September 2, 2022, Art. 12, English translation, 9/2/2022; SWI (Swiss Broadcasting Corporation), "U.S. to move $3.5 billion in Afghan central bank assets to Swiss based trust," 9/14/2022; Polar Journal, "New ambassador represents Swiss Arctic policy," 9/1/2022; Montgomery College Maryland website, "Faculty and Staff – Business and Economics Department – Rockville Campus," accessed 10/13/2022; Afghan Ministry of Agriculture, Irrigation and Livestock website, "Minister's Biography - Brief Biography of Dr. Anwar-ul Haq Ahady," accessed 10/13/2022; SIGAR, interview with Dr. Shah Mehrabi, 10/4/2022; Afghan Fund, Board Members, accessed 3/22/2023; Moneyhouse, Management Fund for the Afghan People, accessed 3/22/2023; Treasury, About: Jay Shambaugh, accessed 3/22/2023.

Third-Party Assessment of DAB Completed

This quarter, USAID informed SIGAR that it completed the USAID-funded, independent assessment of Afghanistan's central bank. The assessment focused on DAB's anti-money laundering/countering the financing of terrorism (AML/CFT) controls, banking oversight, and payments departments; however, USAID said the results were not finalized as of mid-April 2023.[26] USAID said no decision has been made on whether the U.S. government will fund ongoing third-party monitoring of DAB, and, if so, which entity would be responsible.[27]

Treasury communicated to DAB officials that the central bank must demonstrate that "it is free from political interference, has appropriate AML/CFT controls in place, and has undertaken a third-party needs assessment and onboarded a third-party monitor" before the United States will consider supporting the return of the Afghan Fund's assets to DAB.[28]

Taliban appoint sanctioned official to head Afghan central bank

In mid-March 2023, the Taliban announced Mullah Hidayatullah Badri, also known as Gul Agha Ishakzai, as the new governor of Da Afghanistan Bank; he previously served as the Taliban's finance minister. Prior to the Taliban takeover, Badri was head of the Taliban's economic commission and a key financial advisor to late Taliban leader Mullah Omar. He is accused of raising funds for suicide attacks in Kandahar and distributing money among Taliban fighters and their families. Since July 2010, he has been sanctioned a Specially Designated Global Terrorist by Treasury's Office of Foreign Assets Control due to his role as a financier for the Taliban; he also has been sanctioned by the UN Security Council since July 2010.

Source: Independent, "Close aide to Taliban's notorious 'one-eyed mullah' named leader of Afghan central bank," 3/22/2023; Reuters, "Taliban acting finance minister becomes central bank governor," 3/22/2023; Treasury, Treasury Targets Taliban and Haqqani Network Leadership, 7/22/2010; UN Security Council, Sanctions: Gul Agha Ishakzai, accessed 3/29/2023; Treasury, OFAC Sanctions List Search: Gul Agha Ishakzai, accessed 3/29/2023.

UN Cash Shipments into Afghanistan

The UN's cash pipeline transferred approximately $1.8 billion between December 1, 2021, and January 9, 2023, for humanitarian operations and salary payments of UN staff and contractors in Afghanistan.[29] According to the UN Secretary-General and UN OCHA, money was distributed directly to 19 UN agencies, funds, or programs, the World Bank, and 30 international NGOs through the Afghanistan International Bank, an independent commercial bank headquartered in Kabul.[30]

UN officials stressed that the disruption to international banking transfers and liquidity issues since August 2021 necessitates the UN's reliance on cash deliveries. They noted that these deliveries both help stabilize Afghanistan's currency and serve as an economic stimulus without directly supporting the Taliban. The World Bank similarly cited the UN's cash shipments as a main driver of exchange rate stability over the past year.[31]

In December 2022, UN OCHA head Martin Griffiths reported that UN agencies and NGO partners have been conducting authorized transactions with Taliban-controlled entities when needed for the delivery of humanitarian aid and basic services. Such transactions are permissible under

Afghan women learn about UN Habitat's community projects, 4/2023. (Twitter photo from UN-Habitat Afghanistan)

exemptions to the international sanctions regime enacted in the wake of the Taliban's takeover, including the UN's December 2021 Resolution 2615 and several U.S. Treasury Department Office of Foreign Assets Control (OFAC) general licenses. These transactions include paying withholding taxes on income provided to Afghan staff, sales taxes, property taxes, fees for visas and work permits, vehicle registration duties, electricity and water bills, and customs payments to import goods. UN OCHA reports that funds were transferred to Taliban-controlled line ministries for these purposes.[32]

According to Griffiths, these payments are essential to ongoing humanitarian activities. UN agencies and NGO partners are required by law to pay taxes, administrative fees, and public utilities. Griffiths added, "Let me be clear: Failure to make some of these payments can have severe consequences for NGO partners, including the freezing of bank accounts, the shutting of offices, and even deregistration."[33]

This quarter, U.S. government agencies did not report any instances of the Taliban siphoning cash from UN shipments or collecting royalties or charging fees on cash shipments. The UN, NGOs, and other entities involved in aid efforts have paid administrative fees to various Taliban ministries, and these fees are captured by the de facto authorities in inland revenue accounting.[34] However, neither the State Department nor SIGAR currently know exactly how much revenue Taliban-controlled ministries may be collecting from fees and other payments from UN agencies or NGOs. The ministry of finance has curtailed its quarterly reporting which, prior to the Taliban takeover, included more granular information regarding ministries' expenditures and revenues. Similarly, the UN does not provide State, USAID, or SIGAR detailed accounts of its expenditures, nor that of its partners.[35]

U.S. House Foreign Affairs Committee Directs SIGAR to Assess Taliban Access to U.S. Funds

On March 13, 2023, Congressman Michael T. McCaul, chairman of the U.S. House Foreign Affairs Committee (HFAC), formally directed SIGAR to assess the extent to which "U.S. funds intended to respond to a humanitarian crisis in Afghanistan have been provided to the Taliban to pay taxes, fees, import duties, or for the purchase or receipt of permits, licenses, or public utility services since August 2021." In addition to Taliban access to U.S. funds, HFAC requested SIGAR to examine the operations, policies, and expenditures of the Afghan Fund and determine whether adequate safeguards have been put in place for protecting the disbursements from waste, fraud, abuse, and diversion to the Taliban regime.[36]

In his March 13 letter to SIGAR, Chairman McCaul expressed his concern about the potential for the billions of dollars of ongoing U.S. assistance to the Afghan people being used "to benefit the Taliban regime or are otherwise subject to waste, fraud, or abuse." He further explained that "it is essential that U.S. funds should be spent on U.S. priorities and not benefit the Taliban, which represses women and girls, imposes a cruel interpretation of Sharia law, and remains unrecognized as a legitimate government by the U.S. and international community." Chairman McCaul added, "SIGAR remains uniquely positioned with the purview, authority, and expertise to audit, evaluate, and investigate ongoing assistance to Afghanistan."[37]

In addition, Chairman McCaul requested SIGAR to report to the House Foreign Affairs Committee:[38]

- The total amount of U.S. funding provided to Afghanistan through the UN, World Bank, Colombo Plan, and other multilateral international organizations since August 15, 2021
- The processes and procedures used by the UN in transferring U.S. dollars to Afghanistan and utilizing them for humanitarian aid
- The processes and procedures used by Afghanistan International Bank to convert U.S. dollars into local currency for humanitarian use in Afghanistan
- The impact of the introduction of large amounts of U.S. dollars into the Afghanistan economy and their beneficiaries
- The use of direct cash assistance in U.S.-funded humanitarian aid efforts in Afghanistan, including the processes and procedures under which it is provided, the extent to which it is subject to misuse and diversion, and its costs and benefits to less fungible forms of assistance
- Any State Department or USAID regulations, policies, or practices that limit or restrict direct U.S. government oversight of funds provided to international organizations
- The sufficiency of oversight, monitoring, due-diligence, and safeguards used by the United States, UN, and other international organizations in providing humanitarian aid in Afghanistan in preventing waste, fraud, abuse—to include diversion (or other direct or indirect support) to the Taliban regime and terrorist organizations
- The extent to which the aforementioned international organizations have established policies and practices for overseeing U.S. funds that align with established requirements for funds provided directly by the U.S. government to NGOs or other implementing partners
- Any amounts paid by the United States to international organizations, including the UN and World Bank, in administrative fees and whether those fees are in addition to or taken from the amounts intended for assistance to Afghanistan

U.S. ECONOMIC GROWTH PROGRAMS

USAID's Office of Livelihoods (OLH) continues to support economic growth activities in Afghanistan with total estimated costs adding up to more than $165 million.[39] USAID's active economic growth programs are shown in Table E.2.

Two of these programs performed activities in Afghanistan this quarter: the Afghanistan Competitiveness of Export-Oriented Businesses Activity (ACEBA) and the Turquoise Mountain Trust (TMT) - Exports, Jobs, and Market Linkages in Carpet and Jewelry Value Chains activity. One program, Livelihood Advancement for Marginalized Populations (LAMP), suspended operations due to the Taliban's restrictions on women working with NGOs. Another program, the Extractives Technical Assistance by the U.S. Geological Survey, has conducted no physical work in Afghanistan since the Taliban takeover.[40]

TABLE E.2

USAID ACTIVE ECONOMIC GROWTH PROGRAMS

Project Title	Start Date	End Date	Total Estimated Cost	Cumulative Disbursements, as of 4/10/2023
Afghanistan Competitiveness of Export-Oriented Businesses Activity (ACEBA)	1/27/2020	1/26/2025	$105,722,822	$52,648,552
Livelihood Advancement for Marginalized Populations (LAMP)	8/1/2018	8/1/2023	18,481,505	9,888,424
Extractive Technical Assistance by USGS	1/1/2018	6/30/2023	18,226,206	14,333,606
Afghanistan Investment Climate Reform Program (AICR)	3/27/2015	3/31/2023	13,300,000	8,246,328
Turquoise Mountain Trust Carpet and Jewelry Value Chains (TMT)	1/31/2019	4/30/2023	9,941,606	8,471,059
Total			**$165,672,139**	**$93,587,970**

Source: USAID, response to SIGAR data call, 4/21/2023.

Afghanistan Competitiveness of Export-Oriented Businesses Activity

USAID's five-year, $105.7 million Afghanistan Competitiveness of Export-Oriented Business Activity (ACEBA) was designed to support export-oriented businesses by providing technical assistance and grants to small and medium enterprises. Following the Taliban takeover, ACEBA shifted priorities to livelihoods support, focusing on domestic production activities and humanitarian goods and services. USAID reports that ACEBA implementing partners are affected by the Taliban ban on women NGO workers to a limited extent. ACEBA's apprenticeship activity, which includes 75% women participants, is still operating and reported no issues as of January 15, 2023.[41] Some partner NGOs allow women to work from home, which impacts their abilities to engage with women beneficiaries.

Women working from home contend with poor internet activity and a lack of electricity.[42]

ACEBA supports four value chains: carpets, cashmere, saffron, and humanitarian goods and services. Activities aim to create employment, facilitating access to credit, support private sector efforts to increase liquidity, support apprenticeship programs, and support or sustain private sector suppliers of humanitarian goods and services.[43] According to ACEBA's implementing partner, "Activities will complement humanitarian assistance programming by supporting Afghans at risk by mitigating some of the dire impacts of further economic collapse in the country."[44] ACEBA reports that as of December 2022, activity metrics included: support to 235 rural-based cashmere shops across 18 provinces, where wool and cashmere are sorted, graded, and aggregated by quality; the placement of 19,681 apprentices in carpet businesses across 22 provinces; payment of $694,250 to 2,777 saffron farmers for new planting beds, irrigation, weeding and pest control; and the completion of 40,464 individual maternal health diagnostic tests, including ultrasounds, blood grouping tests, and tests for pre-eclampsia.[45]

Livelihood Advancement for Marginalized Populations

The five-year, $18.5 million Livelihood Advancement for Marginalized Populations (LAMP) program was initiated in 2018 to create sustainable jobs and livelihoods for especially vulnerable individuals in Kabul, Khost, Ghazni, and Balkh Provinces. USAID extended LAMP from August 1, 2022, to July 31, 2023; however, due to the ban on women's employment with NGOs, all project activities were suspended this quarter. The implementing partner wrote in a January 2023 letter to USAID, "Given the restrictions imposed by the current de facto government and the impact on [our] mission and values, we have suspended our project activities as women are an essential part of our operations."[46]

LAMP was designed to assist vulnerable individuals secure work and build essential skills. Implementing partners typically work with local councils in target districts to identify eligible beneficiaries according to the following criteria: low income, internally displaced people, affected by natural disasters, widow, head of family, and/or disabled.[47] In 2022, LAMP added a humanitarian plan to its portfolio, providing winterization kits and cash assistance for both current beneficiaries and families in locations with LAMP programming. USAID reported that the activity reached approximately 6,000 households by July 2022.[48]

Turquoise Mountain Trust Carpet and Jewelry Value Chains

This four-year, $9.9 million project aims to create jobs within the carpet weaving and jewelry sectors by providing development assistance to micro, small, and medium-size enterprises. This quarter, the Taliban's restrictions on women working with NGOs affected six women staff workers, who were forced to work from home. However, over 19,000 weavers working with the project were already home-based and have been unaffected by the ban. USAID reports that Taliban officials voiced support for women's home-based enterprises, especially the manufacture of carpets.[49]

While in-home monitoring of beneficiaries has been difficult with the ban in place, USAID reported last quarter that 70% of activity beneficiaries were women.[50] As of January 2023, the activity is supporting 12 carpet producer companies and 16 jewelry businesses.[51]

Extractives Technical Assistance by the U.S. Geological Survey

The $18.2 million interagency agreement (IAA) between USAID and the U.S. Geological Survey (USGS) was initiated in January 2018. Before the Taliban takeover, USGS trained and mentored Afghan Ministry of Mines and Afghanistan Geological Survey staff and developed comprehensive country-wide geologic data. The IAA was suspended in September 2021 immediately after the Taliban takeover, and restarted in February 2022 after a second review by the Interagency Policy Committee chaired by the U.S. National Security Council.[52]

Since restarting, all remaining activities are conducted by U.S.-based USGS staff. USAID also reports that "the final deliverables that USGS will provide are important to understanding the economic potential of the extractives sector and describing the critical mineral potential in Afghanistan. These reports document the types of gemstones, commercial and industrial, and critical minerals in Afghanistan including their extent, estimated value, and accessibility to regional and world markets. This information has been deemed valuable by the National Security Council, and other federal agencies, and was a significant factor in the resumption of the USGS extractives program in 2022."[53]

U.S. AGRICULTURE PROGRAMS

This quarter, USAID's Office of Livelihoods (OLH) continued to support agriculture activities in Afghanistan with total estimated costs of $251,664,112.[54] USAID's active agriculture programs are shown in Table E.3.

USAID's agriculture programs and activities aim to mitigate the immediate hardships of farm households and agribusinesses due to drought, political instability, and financial liquidity challenges, and assist with long term economic recovery to improve food security and the sustainability of key agricultural value chains. Activities include (1) training, technical assistance, and agriculture extension services (education, marketing, health, business assistance) to smaller-scale farmers; (2) supplying seeds, fertilizer, and other items to farmers to help increase production; (3) providing veterinary services and other support to the livestock and dairy industries to improve animal health, maintain productive assets, and increase production and incomes; and (4) improving domestic market linkages and creating additional value.[55]

TABLE E.3

USAID ACTIVE AGRICULTURE PROGRAMS

Project Title	Start Date	End Date	Total Estimated Cost	Cumulative Disbursements, as of 4/10/2023
Strengthening Rural Livelihoods and Food Security (SRL-FS)	7/25/2022	7/24/2026	$80,000,000	$40,000,000
Afghanistan Value Chains - Livestock	6/9/2018	6/8/2023	55,672,170	45,850,999
Afghanistan Value Chains - High Value Crops	8/2/2018	8/1/2023	54,958,860	47,882,093
Agricultural Marketing Program (AMP)	1/28/2020	9/30/2023	30,000,000	25,058,575
Grain Research and Innovation (GRAIN)	11/8/2012	9/30/2022	19,500,000	15,172,500
USDA Participating Agency Program Agreement (PAPA)	9/30/2016	9/29/2022	11,533,082	897,672
Total			**$251,664,112**	**$174,861,840**

Source: USAID, response to SIGAR data call, 4/21/2023.

Rural Livelihoods and Food Security Activity

USAID's four-year, $80 million, Rural Livelihoods and Food Security Activity, launched in July 2022, intends to minimize the impacts of recent shocks on vulnerable and at-risk agricultural communities in targeted Afghan provinces and districts. As of March 15, USAID reported that as a UN-managed activity, it had been unaffected by the ban on women working for NGOs.[56] The effects of the Taliban's April decree barring Afghan women from working for the UN have not yet been reported. No additional activity updates were provided this quarter.

USAID describes the program's activities as increasing the production and productivity of food and staple crops such as wheat, beans and legumes, and fresh fruits and vegetables, and other crops; increasing access to nutritious food at the household level; maintaining and enhancing livestock; increasing production of fodder crops (for livestock grazing); strengthening capacities of farmers, farmer groups, women vegetable growers, and livestock holders on climate smart cultivation/production practices; and linking them to domestic markets to provide a short-term income boost.[57] According to USAID, this assistance aims to enhance food security and improve nutrition and near-term resilience of vulnerable smallholder farmers and herders, including landless and women-headed households.[58]

Afghanistan Value Chains (AVC) – Livestock

The $55.7 million AVC–Livestock program is a market-oriented program that operates throughout Afghanistan with regional offices in Kabul, Herat, Mazar-e Sharif, Jalalabad, and Kandahar. USAID reports that AVC-Livestock works with established agribusinesses that impact their respective value chains to sustainably strengthen dairy, poultry, honey, red meat, fish, and fiber value chains to improve food security, and increase incomes, employment, and productivity.[59]

This quarter, AVC-L implementing partners had female staff work from home due to the ban on female employment with NGOs. Some activities that focused on women were paused, while others in the northern provinces were able to continue operations. AVC-L coordinates all activities with local government authorities and only proceeds with written permission. According to USAID, the situation remains dynamic and variable from province to province.[60]

Afghanistan Value Chains (AVC) – Crops

The $55 million AVC–Crops program aims to promote rapid, inclusive, and lasting growth in Afghanistan's agriculture sector. This quarter, implementing partners reported that female staff must work from home. In response, the project worked with male proxies to reach out to female beneficiaries. According to the implementing partner, women-owned anchor firms "work in the shadow of their male close representative [*mahram*] in the field or at any stakeholder meetings."[61]

The activity follows a market systems development approach using established firms as entry points and partners to reach other actors in the targeted crops value chains to accelerate lasting growth and large-scale market system transformation.[62] Interventions are organized around two components: (1) reduce food insecurity and increase the availability of crops, and (2) strengthen linkages between firms and their supplier networks.[63]

Agriculture Marketing Program

The $30 million Agriculture Marketing Program (AMP) is a follow-on award to USAID's Commercial Horticulture and Agricultural Marketing Program. This quarter, AMP instructed all female staff to work from home due to the Taliban ban on women working in NGOs. According to USAID, AMP implemented a policy encouraging male workers to engage their wives and sisters in meeting with female beneficiaries directly, while accompanied by said male workers, to meet the women's needs while complying with current Taliban restrictions.[64]

USAID reports that the program is currently active in Afghanistan's 34 provinces, and focuses on increasing farm production and domestic sales through interventions aimed at farmers and agribusinesses. Since August 2021, AMP phased out support for export trade and promotion in favor of strengthening domestic market linkages; identifying and helping resolve value chain gaps; increasing the resilience of the agricultural sector to satisfy domestic market demand; and increasing farm gate prices for targeted farming communities. AMP activities aim to deliberately engage women when possible. Other activities include orchard rehabilitation and greenhouse development in response to the strong demand for vegetables in the domestic market.[65]

U.S.-FUNDED EDUCATION PROGRAMS

USAID's Office of Social Services (OSS) supports education development activities in Afghanistan, with total estimated costs of $165,060,711.[66] USAID's active education programs are shown in Table E.4. USAID reports that OSS activities have been directly impacted by the Taliban ban on women's higher education. OSS is now focused on sustaining higher education opportunities in fields granted special exemptions by the Taliban ministry of health, such as midwifery degree programs, and via virtual, online, and distance learning modalities, while prioritizing the safety and privacy of female students and educators.[67]

Girls' Education Challenge

The Girls' Education Challenge program partners support 5,100 students in 188 community-based, accelerated-learning classes by strengthening capacity, training stakeholders, and promoting awareness of girls' education. As of April 2023, the program transitioned to support both male and female students. This quarter, USAID reported that the Taliban ban on women NGO workers affected various implementing partners, causing some activities to be suspended. Most have since resumed, but many female staff continue to work from home, utilizing phones and internet to complete NGO work. One implementing partner noted women in administrative positions are allowed to work from the office in shifts in Bamyan Province. Another partner reported that only male NGO staff monitor school program in-person in Ghazni, Khost, Paktiya, and Kapisa Provinces.[68]

TABLE E.4

USAID ACTIVE EDUCATION PROGRAMS

Project Title	Start Date	End Date	Total Estimated Cost	Cumulative Disbursements, as of 4/10/2023
Strengthening Education in Afghanistan (SEA II)	5/19/2014	12/31/2023	$49,828,942	$47,197,493
Keep Schools Open	7/11/2022	12/31/2023	40,000,000	40,000,000
Let Girls Learn Initiative and Girls' Education Challenge Programme (GEC)	6/29/2016	12/31/2023	29,000,000	29,000,000
Supporting Student Success in Afghanistan (SSSA)	1/1/2023	12/31/2026	27,284,620	13
Technical Capacity Building for AUAF	2/1/2021	12/31/2022	18,947,149	15,324,193
Total			**$165,060,711**	**$131,521,700**

Source: USAID, response to SIGAR data call, 4/21/2023.

The Girls' Education Challenge aims to support girls with access to quality primary school education, materials, and safe spaces to learn, and to help mobilize and build capacity within government, communities, and schools through training and mentoring of teachers, government employees, and community leaders. Activities were conducted this quarter in Bamyan, Parwan, Badakhshan, Baghlan, Takhar, Ghazni, Khost, Paktiya, Parwan, Kapisa, Ghor, Daikundi, Kabul, Faryab, and Kandahar Provinces.[69]

Strengthening Education in Afghanistan

The Strengthening Education in Afghanistan (SEA II) program has the stated objective of improving institutional capacity, operations, management, and programming of educational institutions and civil society organizations in Afghanistan. This quarter, the Kabul-based program continued operations without suspension, but increased reliance on remote work and communication via internet, phone, and text messaging for female staff.[70] SEA II is currently working to increase women's access to higher education, specifically two-year midwifery programs that have not been banned by the Taliban. The program also facilitates the development and improvement of affordable private schools for Afghan children to complete their primary education, due to the growing number of students out of school and the low capacity of public schools to meet the demand for free, quality education.[71]

Program activities from the past quarter included trainings for affordable private schools to improve the quality of instruction, student-centered learning, teacher relations with stakeholders, and enrollment. The implementing partner also created a response plan to address the Taliban's restrictions on women's higher education. Additional tools will be offered to women in midwifery programs including access to English classes and computer literacy classes, and support for job placement.[72]

American University of Afghanistan

The U.S.-funded technical capacity building program for the American University of Afghanistan (AUAF) ended December 31, 2022. Objectives included providing effective security, enhancing academic quality, and increasing AUAF institutional capacity to effectively manage federal awards. This quarter, USAID began supporting a new AUAF activity entitled Supporting Student Success in Afghanistan (SSSA) that aims to sustain access to and improve retention in local higher education opportunities for students living in Afghanistan.[73]

Following the closure of the Kabul campus after the Taliban takeover, AUAF implemented an online education model. This quarter, AUAF provided online instruction for 283 female students and 377 male students in Afghanistan. At the newly established Doha, Qatar campus, a "Hy-Flex" model of education is being offered, where AUAF faculty based in Qatar

Students and teachers at a private school protest in Kabul the limits on girls' education. (AP Photo by Ahmad Halabisaz)

offer in-person and online classes. Instruction was provided to an additional 227 female and 117 male students through this model.[74]

Keep Schools Open

UNICEF's Keep Schools Open project, supported by USAID, operates the "Education Cash Plus" program across several provinces. The Education Cash Plus program aims to keep girls in school, despite Taliban policy, by providing cash assistance to Afghan families with at least one adolescent girl, especially those at risk of dropping-out due to ongoing humanitarian, economic, and political crises. UNICEF notes girls are still able to attend grades 1–6 in formal schools, madrasas, and community-based schools under the Taliban regime. According to a UNICEF report in February 2023, within the targeted provinces an estimated 70,000 to 75,000 eligible households should receive $40 a month as an unconditional cash transfer through the program.[75]

This quarter, UNICEF and their implementing partners continued project implementation with only minor delays after negotiating with local authorities to allow female NGO staff to continue working.[76] UNICEF engaged with the ministry of education and the ministry of the economy to explain the scope, rationale, and targets of the program to obtain permission to operate, as well as with authorities at the provincial level. UNICEF negotiated exemptions for female enumerators and the program successfully completed the beneficiary registration process.[77]

U.S. PUBLIC HEALTH PROGRAMS

This quarter, USAID continued implementing public health initiatives in Afghanistan valued at $309,311,524.[78] USAID's active health programs are shown in Table E.5. According to USAID, there were no new developments this quarter regarding the Taliban regime's policy towards health care services. However, the national ban on women NGO workers continues to affect U.S.-supported health programs despite exemptions for health care clinicians. USAID reports that implementing partners temporarily suspended activities this quarter to ensure staff safety and to obtain authorization from provincial public health directors to resume programming with female aid workers. While activities resumed, implementing partners continue to monitor the operating environment to ensure the safety of female staff members.[79]

Assistance for Families and Indigent Afghans to Thrive

This quarter, the Assistance for Families and Indigent Afghans to Thrive (AFIAT) program, continued its work in project-targeted health facilities with minor delays due to the Taliban ban on female NGO workers. As USAID's largest health activity, AFIAT focuses on providing life-saving pharmaceuticals and commodities, improving the quality and accessibility of basic health services (especially for women) in public health facilities, strengthening community-based services, advocating for strengthened nutrition counseling for mothers and children, and strengthening COVID-19 prevention and response. AFIAT conducted work in rural areas of Herat, Kabul, Nangarhar, Balkh, Kandahar, Bamyan, Parwan, Faryab, Ghazni, Ghor, Helmand, Jawzjan, Khost, and Takhar Provinces this quarter.[80]

Following the temporary suspension of activities in December, AFIAT obtained authorization for female clinicians to return to work in all 14 targeted provinces. In 13 of 14 provinces, female clinical staff are able to work at community health posts. However, AFIAT encourages all female staff to utilize *mahrams* (male guardians) in their travel to and from work, with the program covering the per diem cost of travel. AFIAT's security team continues to monitor staff safety.[81]

Urban Health Initiative

According to USAID, UHI received work authorization for female clinicians in its five target cities, but faced greater difficulty in receiving authorization for community midwives' return to health facilities in Kandahar. As of late February 2023, the midwives resumed work and UHI added a *mahram* allowance to ease travel for female staff in Kandahar.[82]

As USAID's second largest health activity, UHI continues supporting improved access to and quality of basic health services (especially for women) in public and private facilities, strengthening COVID-19 prevention and response, strengthening community-based service delivery (especially

TABLE E.5

USAID ACTIVE HEALTH PROGRAMS

Project Title	Start Date	End Date	Total Estimated Cost	Cumulative Disbursements, as of 4/10/2023
Assistance for Families and Indigent Afghans to Thrive (AFIAT)	7/10/2020	7/9/2025	$117,000,000	$33,595,276
Urban Health Initiative (UHI) Program	10/14/2020	10/13/2025	104,000,000	32,955,178
New DEWS Plus	2/2/2022	9/30/2031	50,000,000	87,880
SHOPS Plus	10/1/2015	9/30/2022	13,886,000	13,879,577
Afghanistan Demographic and Health Survey (ADHS) Follow-On	10/9/2018	9/9/2023	10,500,000	5,548,814
Consolidated Grant - COVID-19 Response	9/30/2021	9/29/2026	6,000,000	1,316,992
Central Contraceptive Procurement (CCP)	4/20/2015	11/28/2023	3,599,998	3,642,694
Sustaining Technical and Analytic Resources (STAR)	5/1/2018	9/30/2023	2,186,357	1,274,223
Modeling American Healthcare, Standards & Values in Afghanistan	10/1/2020	9/30/2022	1,092,601	816,862
TB Data, Impact Assessment and Communications Hub (TB DIAH)	9/24/2018	9/24/2023	600,000	600,000
Meeting Targets and Maintaining Epidemic Control	4/15/2019	4/14/2024	270,000	1,155,000
Global Health Supply Chain Management (GHSCM-PSM)	4/20/2015	11/28/2023	176,568	4,197,570
Local Health Systems Sustainability (LHSS)	*	*	*	1,088,046
Total			**$309,311,524**	**$100,158,112**

* Note: Start and end dates, and total estimated costs were not provided for this program.

Source: USAID, response to SIGAR data call, 4/21/2023.

midwife-led services), and expanding "eMentoring" for healthcare providers. UHI conducted work in urban areas of Balkh, Herat, Kabul, Kandahar, and Nangarhar Provinces this quarter.[83]

Local Health Systems Sustainability

The Local Health Systems Sustainability (LHSS) activity, supported by USAID, aims to expand the scale, quality, availability, and affordability of health services and products in Afghanistan through the private sector. This quarter, LHSS temporarily paused operations in response to the Taliban ban on women NGO workers, but the LHSS implementer was able to obtain authorization from the Kabul provincial public health director for Kabul-based female staff to return to work. These staff members work with private hospitals and midwives to market and distribute the activity's essential health products. [84]

In October 2022, LHSS awarded a one-year grant to its implementing partner valued at $998,531 to expand its role in providing family planning and maternal and child health commodities among low-income populations. LHSS conducted work in Kandahar, Herat, Balkh, Kabul, and Nangarhar Provinces this quarter.[85]

Vaccination Programs

The international community continues to support efforts to track diseases and vaccination campaigns for COVID-19, measles, and polio in Afghanistan. This quarter, the Taliban also launched an annual polio inoculation campaign aimed at vaccinating more than nine million children under the age of five. The four-day March 2023 campaign was to cover 31 of 34 provinces, according to Taliban health ministry spokesman Sharafat Zaman.[86] The Taliban have resisted vaccination campaigns in the past, describing them as surveillance attempts. However, a decrease in the number of polio cases since 2021 offered a unique opportunity to try to eradicate the disease from Afghanistan, and the Taliban initiated their first polio campaign in September 2022.[87]

USAID currently supports national disease tracking and various vaccination programs. They reported that this quarter, a two-phase COVID-19 campaign is under way; the first round of vaccinations began in February and the second is planned to commence in May 2023. USAID did not have data available on the number of Afghans vaccinated during the past quarter or in what provinces, but the global vaccine alliance, GAVI, estimates that overall, 55% of the population is vaccinated. USAID also did not provide estimates on the number of individuals vaccinated for measles and polio this quarter, but noted that a nationwide campaign from November to December 2022 had 98% coverage for measles and 96% for polio.[88]

U.S. DEMOCRACY, GENDER, AND RIGHTS PROGRAMS

As seen in Table S.1, USAID continues to manage several democracy, gender, and rights programs in Afghanistan focused on providing support to civil society organizations, the media sector, Afghan women and girls, and conflict-affected civilians; USAID is no longer providing support to Afghan governing institutions.[89]

NGOs and civil society organizations face various challenges associated with Taliban governing practices, including increasing reports of Taliban interference and restrictions over their activities in recent months.[90] State is aware of Taliban detentions of Afghan civil society figures, including journalists, activists, and women protestors, though they are not aware of a systemic policy targeting them at this time. Nevertheless, as both State and USAID noted, the Taliban have increasingly cracked down on civil society organizations and restricted the civic space within which they are able to operate.[91] State added that it is aware that the Taliban appear to be increasing pressure on Afghan media outlets through intimidation, detaining journalists, and refusing to allow some foreign journalists into Afghanistan if the authorities believe their reporting to be overly critical of Taliban policies.[92]

Conflict Mitigation Assistance for Civilians

COMAC is a five-year, over $49 million, nationwide USAID program that began in 2018. The program was established to aid Afghan civilians and their dependent family members who experienced loss of life, injury, or lack of economic livelihood due to military operations, insurgent attacks, unexploded ordnance such as landmines, improvised explosive devices, or cross-border shelling. COMAC's support activities include tailored assistance (TA), including physical rehabilitation, counseling, economic reintegration, medical referrals, and immediate assistance (IA) in the format of in-kind goods, such as essential food and household sanitary items for up to 60 days.[93]

Following the Taliban takeover, COMAC paused its activities and gradually resumed field operations on December 5, 2021, after which the program's project design and standard operating procedures were updated to continue activities without providing capacity-building assistance to Taliban-controlled governing institutions, with the project's prioritizing the backlog of cases.[94] According to COMAC's most recent quarterly report (covering October 1–December 31, 2022), COMAC staff delivered 2,548 IA packages during the first quarter of FY 2023, with 1,987 of these packages delivered to individuals impacted by conflict prior to the Taliban takeover.[95]

TABLE S.1

USAID ACTIVE DEMOCRACY, GENDER, AND RIGHTS PROGRAMS

Project Title	Start Date	End Date	Total Estimated Cost	Cumulative Disbursements, as of 4/10/2023
Promote Scholarship Endowment Activity	9/27/2018	9/26/2023	$50,000,000	$50,000,000
Conflict Mitigation Assistance for Civilians (COMAC)	3/12/2018	6/30/2023	49,999,873	45,592,554
Enabling Essential Services for Afghan Women and Girls	7/25/2022	7/24/2025	30,000,000	21,291,247
Afghan Support Project	*	*	19,999,554	1,152,537
Supporting Transformation for Afghanistan's Recovery (STAR)	2/18/2021	7/31/2023	19,997,965	11,152,100
Promoting Conflict Resolution, Peace Building, and Enhanced Governance	7/1/2015	5/31/2023	16,047,117	15,538,349
Supporting Media Freedoms and Access to Information for Afghan Citizens	*	*	6,100,000	0
Total			**$192,144,509**	**$144,726,787**

* Note: Information on project start and end dates not available from USAID.

Source: USAID, response to SIGAR data call, 4/21/2023.

USAID reported that COMAC staff encountered various Taliban interference. In December 2022, COMAC's implementing partner directed all female staff to work from home following the Taliban's ban on female employment with NGOs. In addition, the Taliban general directorate of intelligence and the ministry of martyrs and disabled affairs (MoMDA) requested personnel and beneficiary information prior to distribution and pressured COMAC to sign new permission letters with Taliban authorities. From October 1 to November 1, 2022, all COMAC field activities were suspended while COMAC staff negotiated with the MoMDA about signing a new permission letter that met USAID guidance.[96]

In several provinces, local Taliban authorities also pressured COMAC staff to assist identified individuals; in Parwan, for example, the local head of martyrs and disabled affairs requested COMAC staff to provide 10% of their assistance to Taliban personnel. In late January, the MoMDA accused COMAC staff of failing to coordinate with Taliban authorities, including providing beneficiary information, and conducting distributions without approval in Herat, Parwan, and Ghazni Provinces. In justifying their interference and demands on NGOs, the Taliban have often leveled accusations of corruption. In this instance, one Taliban official in Herat accused COMAC personnel of being "thieves." As a result, MoMDA directed all constituent directorates to suspend COMAC distributions on MoMDA premises, despite MoMDA providing COMAC a permission letter that explicitly states project staff are not required to share beneficiary lists. In mid-March, COMAC staff reported that they were able to resume operations in all three provinces after resolving this dispute with the MoMDA heads.[97]

Supporting Transformation for Afghanistan's Recovery

USAID's STAR program is a two-year, $20 million program launched in 2021. It provides assistance for livelihoods such as cash for work programs, and water, sanitation, and hygiene (WASH) support to help households become more resilient to economic shocks and to help foster a sustained increase in agricultural productivity and income. It is implemented in nine provinces (Ghazni, Ghor, Herat, Jawzjan, Khost, Kunar, Nangarhar, Paktiya, and Sar-e Pul), focusing on some of the most marginalized and vulnerable areas of Afghanistan.[98]

USAID informed SIGAR that STAR's WASH-related construction activities remain suspended this quarter; line ministries first suspended these activities in late 2021, due to a lack of an MOU with the Taliban.

Following the December 24, 2022, ban on female employment with NGOs, STAR implementing partners asked all staff to work from home and suspended 90% of field activities until further notice, except health-related activities, according to USAID. Overall, STAR's implementing partners reported an increase in Taliban requests for beneficiary lists and staff details as well as requests to more closely coordinate with relevant departments to conduct project activities. Local Taliban authorities also issued new warnings to STAR personnel not to interview female beneficiaries when conducting surveys.[99]

Enabling Essential Services for Afghan Women and Girls

On August 12, 2022, USAID announced $30 million in development assistance to support gender equality and women's empowerment in Afghanistan. These new funds, programmed through UN Women, support the Enabling Essential Services for Afghan Women and Girls activity aiming to increase Afghan women and girls' access to protection services; provide resources and support directly to women-led civil society organizations working to advance women's rights in Afghanistan; and increase women's economic empowerment through skills, business development training, and entrepreneurship support.[100]

Immediately after the Taliban banned women from working for national and international NGOs on December 24, 2022, UN Women was forced to pause all its program activities, including all services for women survivors of gender-based violence. Only two women's protection centers continue to operate in Kabul, according to USAID. Though, UN Women continues to pay the salaries of its national implementing partners as it seeks to understand the impact of the ban on project activities. The Taliban's ban also stopped UN Women from issuing scheduled public calls for proposals to support women-led civil society organizations and delayed the recruitment of female staff members within the project's implementing partners.[101]

Women's Scholarship Endowment

The ban on women's university education in December 2022 affected all students in Afghanistan supported by the Women's Scholarship Endowment (WSE), USAID's five-year, $50 million program to support Afghan women pursuing higher education in science, technology, engineering, or mathematics (STEM).[102]

While most of the students were able to complete their final fall 2022 semester exams with nine students graduating from their degree programs, 80 students decided to either delay or pause their educational studies, with 18 WSE-supported students quitting their programs. Without a change to the current ban, the remaining 202 WSE-supported students in Afghanistan will not be able to finish their degree programs. There also are 11 WSE-supported female scholars studying at regional universities outside of Afghanistan who can continue their studies uninterrupted.[103]

According to USAID, WSE's implementing partner is exploring alternative solutions for its students, such as online studies and enrolling more WSE-supported students at regional universities outside of Afghanistan. These alternative options also come with various challenges, such as internet connectivity issues for students pursuing online studies; as of 2020, only 18% of Afghans had regular access to the Internet, according to World Bank data. For study at regional universities, students could face problems with language constraints, meeting the various requirements required by regional

SIGAR audit of State and USAID programs and activities addressing gender-based violence

In late 2022, SIGAR initiated an audit of State and USAID programs and activities addressing gender-based violence (GBV) in Afghanistan. This audit will identify State and USAID's strategic objectives, assess the extent to which the programs and activities are achieving their goals and strategic objectives, and determine the extent to which GBV activities are coordinated to achieve U.S. government-wide goals.

universities, and the logistics of women traveling out of Afghanistan, as well as additional programmatic costs for pursuing this study option.[104]

Since commencing in 2018, the WSE has awarded 338 scholarships for science, technology, engineering, and mathematics degrees; 27 WSE-supported students have graduated.[105]

Afghan Support Project

Last quarter, USAID launched the Afghan Support Project (ASP) with a total estimated cost of $20 million to support activities that protect the fundamental rights that underpin civic engagement, independent media, and access to information. According to USAID, this project was designed in anticipation of the Taliban's continued restrictions on the media and civil society.[106]

This quarter, ASP's implementing partner started issuing grants to eight civil society organizations and media outlets to support pilot project activities. In addition, the project began various technical assistance activities, including trainings for civil society actors, journalists, and other media workers on organizational capacity building, digital media literacy, and safety in the journalism profession. USAID informed SIGAR that it is monitoring what regulatory and operational issues will emerge as pilot activities begin.[107]

Taliban authorities have introduced various restrictions on Afghanistan's media sector since their takeover in August 2021.[108] In mid-September 2021, the Taliban announced restrictive guidelines for the media, including restrictions against publishing topics contrary to Islam or insulting national personalities, requirements to coordinate their reports with Taliban authorities prior to publication, the inability to refer to the Taliban as a terrorist organization, and prohibitions against promoting a religion other than Islam or encouraging young Afghans to leave the country.[109] The Taliban's ministry for the promotion of virtue and prevention of vice announced further restrictions on films deemed to be "against Islamic or Afghan values," including shows or films featuring female actors, and making the hijab compulsory for female television journalists.[110]

Taliban authorities continue to detain and intimidate journalists to further control their reporting, with many media outlets shutting down.[111] This quarter, State reported that remaining media outlets struggle to obtain funding and an estimated 300–400 local Afghan journalists remain in Afghanistan, with less than 100 currently working.[112] For more information on the status of the Afghan media see the opening essay—"The Stifling of the Afghan Media"—in SIGAR's October 30, 2022, *Quarterly Report to the United States Congress.*[113]

Supporting Media Freedom and Access to Information in Afghanistan

In September 2022, USAID signed an agreement for the $6.1 million Supporting Media Freedom and Access to Information in Afghanistan program.[114] Its core objectives include:[115]

- Supporting independent media and reporting on rights and governance issues that are in the public interest
- Developing a strong cadre of female journalists and producers
- Supporting journalists to operate safely and effectively in a high-risk environment
- Informing Afghan citizens about critical issues of public interest

According to the project's most recent quarterly reports (October–December 2022), program staff prepared to launch program activities by drafting a scope of work, designing a monitoring and evaluation plan, and hiring necessary staff.[116]

State Department Emergency Support for Afghan Civil Society

The State Department's Bureau for Democracy, Human Rights, and Labor (DRL) runs two programs supporting civil society organizations in Afghanistan. One DRL program provides short- to medium-term emergency financial support for up to 12 months to a broad range of Afghan civil society members, including journalists. This program does not coordinate logistics such as securing housing, booking transportation, initiating visas, but it does provide the financial means to do so; DRL provided $475,000 for this support, as of April 2023.[117]

DRL also supports Afghan journalists with its $1.7 million program "Reporting Safely in Afghanistan." This program has four main objectives: (1) provide emergency support to journalists at-risk; (2) promote the safety of journalists; (3) support media outlets to safely produce and disseminate public interest content in Afghanistan through offshore entities; and (4) work to counter mis/disinformation and track censorship and shutdown. This program also works to support journalist safety by helping secure platforms and communication channels to enable journalists to continue working in Afghanistan and communicate securely with diaspora journalists, as well as tracking and raising awareness of media violations with the international community.[118]

COUNTERNARCOTICS

From 2003 until the fall of the Afghan government in August 2021, the State Department's Bureau of International Narcotics and Law Enforcement Affairs (INL) operated multiple programs in Afghanistan to reform the criminal justice system and limit the production and trafficking of illegal drugs.[119] Afghanistan has long been the world's largest supplier of opiates, which has remained unchanged since the Taliban takeover. In 2022, the United Nations Office on Drugs and Crime (UNODC) estimated Afghanistan supplied 80% of global opiate demand, including opium processed into heroin; it also provides large quantities of other drugs, such as methamphetamines and marijuana.[120]

The United States continues to support limited counternarcotics efforts in Afghanistan.[121] As of March 2023, INL counternarcotics programming was reduced to counternarcotic oversight and messaging efforts, including funding the Afghanistan Opium Surveys and the Afghan Opiate Trade Project (AOTP) through UNODC, with total disbursements adding up to $24.2 million for the Afghanistan Opium Surveys and $10.3 million for AOTP as of March 10, 2023, and $4.8 million funding the implementation of an inter-agency agreement with the U.S. Agency for Global Media on public information and counternarcotics messaging.[122] The Afghanistan Opium Surveys utilize data collected by UNODC through remote sensing, surveys, and global data collections on drugs to predict medium- and long-term trends in the narcotics industry.[123] Understanding the evolution of the Afghan drug market is essential to global efforts to plan and implement counternarcotic measures.[124] The AOTP monitors and analyzes trends in the Afghan opiate industry to support the international response to the illicit drug economy.[125]

INL's treatment and prevention services and alternative livelihood programs continue to be active in Afghanistan. To date, INL has dispersed approximately $70 million to implement these programs.[126] State reported that opportunities for cooperation with the Taliban remain in the realm of drug treatment and prevention and alternative livelihood services, which could help to reduce food insecurity among rural Afghans.[127]

Since the first quarter of FY 2022, following the Taliban takeover, INL has obligated $11 million from the International Narcotics Control and Law Enforcement (INCLE) account on counternarcotics programs in Afghanistan.[128]

On April 3, 2022, the Taliban announced a ban on opium-poppy cultivation; in March 2023, Taliban authorities also banned the cultivation of cannabis across Afghanistan.[129] However, questions remain about the Taliban's willingness and ability to enforce its narcotics ban. Following the April 2022 announcement, which coincided with the beginning of the spring harvest, a two-month grace period for harvesting was extended due to farmers' widespread economic reliance on poppy cultivation.[130] Taliban officials then proceeded with some public crop destruction, in a possible effort to bolster their authority.[131] But

Illicit poppy cultivation continues despite the Taliban prohibition issued in April 2022. (Flickr photo by Mohammad Fawad Azimi)

UNODC reported in November 2022 that opium-poppy cultivation in Afghanistan increased 32% since August 2021, though most of the crops were planted prior to the Taliban takeover, according to INL.[132]

In March 2023, State reported that there were some seizures of opiates across different points in the production chain, but it was too early to assess the Taliban's narcotics ban's efficacy on the current poppy crop.[133] Nevertheless, State anticipates that power brokers, especially in the south, who historically backed the Taliban during the period insurgency prior to the government collapse in August 2021, will push back against the ban.[134]

REMOVING UNEXPLODED ORDNANCE

Since 1989, more than 46,600 Afghan civilians have been killed or injured by landmines and explosive remnants of war (ERW). UN humanitarian mine action partners have cleared over 13 million items of unexploded ordnance from Afghanistan, but the threat remains high, especially for children.[135] In March 2023, for instance, two children were killed, and two others injured, when a mortar they found in Pul-e Alam, Logar's provincial capital, exploded after they played with it; only a week earlier, four children were injured in Kandahar in a similar fashion.[136] Due to the ongoing risk to civilians, State continues to fund on-the-ground mine and ERW clearance activities through implementing partners. Direct assistance to the former Afghan Directorate for Mine Action Coordination (DMAC), a government entity, was canceled on September 9, 2021, in compliance with international sanctions against Specially Designated Terrorist Groups.[137]

The Office of Weapons Removal and Abatement (PM/WRA) in State's Bureau of Political-Military Affairs manages the conventional-weapons destruction program in Afghanistan.[138] PM/WRA currently supports six Afghan NGOs, one public international organization (United Nations Mine Action Service), and four international NGOs to help clear areas in Afghanistan contaminated by ERW and conventional weapons (e.g., unexploded mortar rounds).[139] As of March 9, 2023, no U.S.-funded CWD projects were impeded, disrupted, or interfered with by the Taliban.[140]

From December 2022 to February 2023, PM/WRA implementing partners cleared 6,720,142 square meters of minefields, and destroyed 197 anti-tank mines and anti-personnel weapons, 303 items of unexploded ordinance, and 3,840 small arm ammunitions.[141] PM/WRA expects to have obligated the entirety of its $15 million in FY 2022 allocated funds before they expire on September 30, 2023.[142]

From 1997 through February 27, 2023, State allocated over $473 million in weapons-destruction and mine-action assistance to Afghanistan. During this period, PM/WRA implementing partners cleared a total of 353,650,010 square meters of land and destroyed 8,502,844 landmines and other ERW.[143] However, the exact amount of land mines and ERW yet to be destroyed is unknown. After the first quarter of FY 2023, PM/WRA estimated there were 1,094,543 square kilometers of contaminated minefields and battlefields remaining, but this estimate will fluctuate with additional surveys and the completion of clearance activities.[144]

U.S. SUPPORT FOR REFUGEES AND INTERNALLY DISPLACED PEOPLE

This quarter, USAID and the State Department's Bureau of Population, Refugees, and Migration (PRM) continued to implement assistance provided in FY 2022 to support Afghan refugees and internally displaced people (IDPs).[145] This assistance included:[146]

- More than $80 million from State PRM to the UN High Commissioner for Refugees (UNHCR) in Afghanistan under the 2022 Humanitarian Response Plan (HRP), as well as $32 million to UNHCR in Pakistan and $3.9 million toward UNHCR's regional activities (PRM has not yet contributed toward UNHCR's activities in the 2023 HRP)
- Roughly $2.3 million from USAID and more than $52 million from State PRM to the United Nations Population Fund to support health and protection programs in Afghanistan and Pakistan
- Roughly $63 million from USAID and nearly $11 million from State PRM to the International Organization for Migration (IOM) to support health,

shelter and settlement, and water, sanitation, and hygiene (WASH) programs in Afghanistan and Pakistan

Yet, PRM informed SIGAR that the Taliban's December 2022 edict preventing women from participating in assistance delivery and other NGO activities forced all PRM's NGO partners to partially or completely suspend operations in Afghanistan. Activities by PRM's international organization partners—including United Nations Population Fund, International Organization for Migration, and UNHCR—are not currently suspended. However, exemptions are not uniform and vary by sector, geographic location, and the outcome of implementing partners' negotiations with Taliban authorities. According to PRM, PRM-funded NGOs that provide health care assistance have retained female staff. Although, these exemptions have not been formalized in writing and are conditional on the presence of a *mahram*, access to gender-segregated transport, and other restrictions on female movement.[147]

Foreign Military Sales: Sales of defense articles and services to foreign governments and international organizations are normally conducted under DOD-managed contracts and agreements. In contrast to regular FMS, pseudo-FMS are administered through the FMS infrastructure, and a "pseudo-Letter of Offer and Acceptance" (LOA) is generated to document the transfer of articles or services, but the partner nation receiving the articles or services does not sign the pseudo-LOA and does not enter into an agreement or contract to receive the materials or services.

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

U.S. SECURITY CONTRACT CLOSE-OUTS

Following the Taliban takeover, the Afghan National Defense and Security Forces (ANDSF) dissolved and U.S. funding obligations for them ceased, but disbursements to contractors continue, as necessary, until all Afghan Security Forces Fund (ASFF) obligations are liquidated, DOD told SIGAR.[148]

According to DOD, resolving ASFF-funded contracts is an ongoing contract-by-contract matter between contractors and the contracting office in the military departments (Army, Air Force, and Navy). Whether the contracts were awarded using ASFF funds, for which the Combined Security Transition Command-Afghanistan (CSTC-A) received obligation authority from the DOD Comptroller, or using ASFF funds for which the Defense Security Cooperation Agency received obligation authority and then passed it through to the military departments to implement using pseudo-Foreign Military Sales (FMS) cases, all contracts being closed out were awarded by a contracting entity within one of the military departments.[149]

Contract vendors must submit claims to begin the close-out process. Vendors typically have a five-year window before expired funds are cancelled by DOD, and DOD cannot force vendors to submit invoices for payment. For these reasons, DOD cannot at this time provide complete information on contract closing dates, the amount of funds available to be recouped, or the approximate costs of terminating each contract.[150]

As seen in Table S.2, ASFF funds that were obligated by CSTC-A, or its successor DSCMO-A (which was disbanded on June 1, 2022), for use on new contracts awarded locally by Army Contract Command-Afghanistan or as military interdepartmental purchase requests (MIPRs) to leverage already-awarded contracts have total remaining unliquidated ASFF obligations of $107.3 million. Contracts, used to support pseudo-FMS cases managed by the Departments of the Army, Air Force, and Navy, have total unliquidated ASFF obligations of $286.4 million.[151]

Between FY 2002 and FY 2021, Congress appropriated $88.8 billion to help the Islamic Republic of Afghanistan provide security in Afghanistan. This accounts for nearly 61% of all U.S. reconstruction funding for Afghanistan since FY 2002.[152] The U.S. government ceased providing funds for Afghan security forces following the Taliban takeover in August 2021.

TABLE S.2

SUMMARY STATUS OF ASFF OBLIGATED CONTRACTS

Defense Security Cooperation Management Office-Afghanistan Obligations	Cumulative Obligations	Cumulative Expenditures	Unliquidated Obligation (ULO)	ULO as of:
Contracts	$274,208,127	$180,498,080	$107,297,837	3/15/2023
Department of the Air Force Obligated Contracts	**Cumulative Obligations**	**Cumulative Expenditures**	**Unliquidated Obligation (ULO)[a]**	**ULO as of:**
A-29s	$1,031,492	$992,571	$38,922	2/23/2023
C-130	153,230,000	109,880,000	43,350,000	1/31/2023
PC-12	40,671,845	19,387,272	21,284,573	1/30/2023
C-208	120,903,024	115,620,239	5,273,857	3/1/2023
Munitions	29,213,000	6,769,000	18,470,000	2/27/2023
Department of the Army Obligated Contracts	**Cumulative Obligations**	**Cumulative Expenditures**	**Unliquidated Obligation (ULO)[a]**	**ULO as of:**
ASFF	$655,512,658	$574,969,456	$80,543,100	3/7/2023
UH-60	413,489,391	393,703,531	19,971,277	3/7/2023
ASFF Ammunition	61,180,124	34,443,874	26,736,250	3/7/2023
PEO STRI (simulation, training, and instrumentation)	504,025,205	433,265,291	70,761,915	3/7/2023
Department of the Navy Obligated Contracts	**Cumulative Obligations**	**Cumulative Expenditures**	**Unliquidated Obligation (ULO)[a]**	**ULO as of:**
Contracts	$46,406,809	$14,976,400	$31,833,727	3/7/2023
Total	**$2,299,871,678**	**$1,884,505,713**	**$425,561,457**	--

Source: OUSD-P, response to SIGAR data call, 3/21/2023 and 4/6/2023; DOD, "DOD Dictionary of Military and Associated Terms," 11/2021, p. 295.

SIGAR Report on ANDSF Collapse

In February 2023, SIGAR issued *Why the Afghan Security Forces Collapsed* in response to directives from the House Committee on Oversight and Reform and the House Armed Services Committee "to examine the factors that contributed to the ANDSF's collapse, including the underlying factors over the past 20 years that resulted in the underdevelopment of ANDSF military and police capabilities." The committees also directed SIGAR to account for all U.S.-provided ANDSF equipment and U.S.-trained ANDSF personnel. SIGAR issued an interim version of this report on May 12, 2022; this updated, final report includes additional information from U.S. and former Afghan government officials and a new appendix with quotes from U.S. and Afghan interviewees who witnessed the ANDSF collapse.

SIGAR identified six short-term factors that together contributed to the ANDSF's collapse: the decision to withdraw all U.S. military forces, which dramatically affected ANDSF morale; the change in the U.S. military's level of support to the ANDSF; the ANDSF's failure to sustain itself; Afghan President Ashraf Ghani's frequent changes of ANDSF leaders and appointment of loyalists; the Afghan government's failure to take responsibility for Afghan security through the implementation of a national security strategy; and the Taliban's effective exploitation of ANDSF weaknesses.

The report also points to eight systemic factors that explain why, after 20 years and nearly $90 billion in U.S. security assistance, the ANDSF was vulnerable to collapse in the first place and ill prepared to sustain security following a U.S. withdrawal. These include: (1) the length of the U.S. commitment was disconnected from a realistic understanding of the time required to build a self-sustaining security sector; (2) no one country or agency had ownership of the ANDSF development mission; (3) advisors were often poorly trained and inexperienced for their mission, while frequent personnel rotations impeded standardization, continuity of effort, and institutional memory; (4) the lack of effective interagency oversight and assessment programs prevented a clear picture of realities on the ground; (5) Afghan corruption eroded ANDSF capabilities; (6) U.S. training, logistics and weapon procurement policies undermined its stated goal of creating a self-sustaining Afghan military; (7) the United States perpetuated pre-existing ethnic and regional tensions rather than achieving the stated mission goals of force diversity and unification; and (8) the U.S. and Afghan governments failed to develop a police force effective at providing justice and protecting Afghan citizens from crime.

Source: SIGAR, Why the Afghan Security Forces Collapsed, SIGAR 23-16-IP, 2/2023, i, iii.

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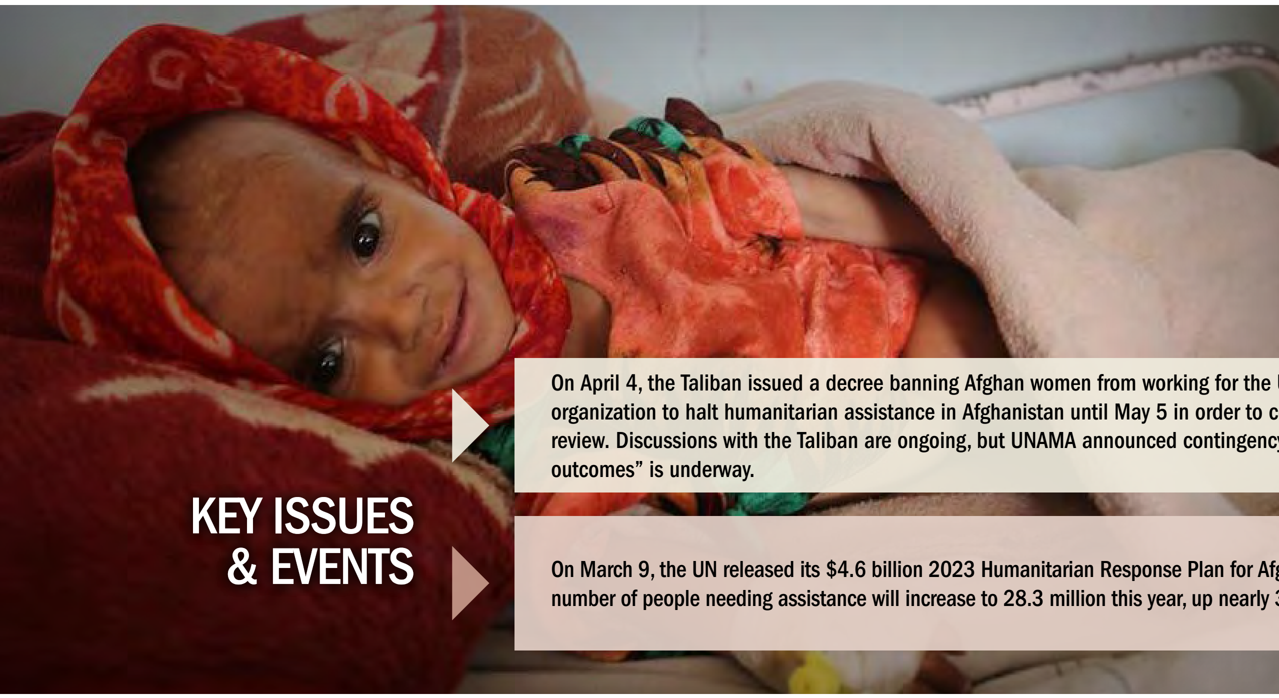
RECENT DEVELOPMENTS CONTENTS

RECENT DEVELOPMENTS IN AFGHANISTAN



KEY ISSUES & EVENTS

On April 4, the Taliban issued a decree banning Afghan women from working for the UN, prompting the organization to halt humanitarian assistance in Afghanistan until May 5 in order to conduct an operational review. Discussions with the Taliban are ongoing, but UNAMA announced contingency planning for "all outcomes" is underway.

On March 9, the UN released its $4.6 billion 2023 Humanitarian Response Plan for Afghanistan, warning that the number of people needing assistance will increase to 28.3 million this year, up nearly 300% since 2020.

HUMANITARIAN CRISIS UPDATE

The Taliban's decree in April 2023 banning Afghan women from working for the United Nations imperiled the international humanitarian effort in Afghanistan despite warnings from the UN that the situation could deteriorate further without women's rights reform, and substantial investments in water infrastructure, sustainable agriculture, alternative livelihoods, and macroeconomic stabilization.[1]

On April 11, 2023, the UN announced that its 3,300 employees in Afghanistan will not report to work until May 5 so that the organization can perform an operational review following the Taliban decree.[2] In a statement, the United Nations Assistance Mission in Afghanistan (UNAMA) said, "The ban is unlawful under international law, including the UN Charter, and for that reason the United Nations cannot comply… the Taliban de facto authorities seek to force the United Nations into having to make an appalling choice between staying and delivering in support of the Afghan people and standing by the norms and principles we are duty-bound to uphold."

The Taliban decree will have significant repercussions for the Afghan people. The United Nations Development Programme (UNDP) said in its latest *Socioeconomic Outlook* report that Afghanistan's economic outlook "remains very difficult," and will be particularly burdened if restrictions on women lead to a decline in international aid. Halting the influx of aid will increase pressure on inflation and the exchange rate, causing a ripple effect that will lower imports, decrease customs revenue, and cause bank liquidity to be more scarce. A sustained inflow of foreign aid, to the tune of $3.7 billion in 2022, has helped avert the total collapse of Afghanistan," said UNDP Resident Representative in Afghanistan Abdallah Al Dardari. "If foreign aid is reduced this year, Afghanistan may fall from the cliff edge."[3]

UNAMA said it is engaging with Taliban leadership, while also advancing contingency planning for various outcomes.[4] UN Secretary-General Antonio Guterres will host a meeting in Doha on May 1–2, 2023, with Special Envoys for Afghanistan from various countries to discuss "a durable way forward for the situation in Afghanistan." The Taliban edict underscores the risks major multilateral organizations face in enacting humanitarian responses for 2023. Prior to the ban, these organizations proposed scaled up responses to alleviate the numerous, growing challenges facing the Afghan people. The United Nations Office for the Coordination of Humanitarian Affairs (UN OCHA) described the current situation as:

> a new era characterized by the almost-total exclusion of half the population—women and girls—from public life, economic challenges, hunger and risk of malnutrition, inflation driven by global commodity shocks, drastic rises in both urban and rural poverty, a near collapse of the national public health system, a stifling of the media and civil society sectors, and violations affecting former government personnel.[5]

The humanitarian crisis has already been exacerbated by the Taliban's December 2022 decree preventing women from working for NGOs, which implement many international assistance operations. In a survey of 151 NGOs conducted by UN Women following the ban, 33% reported not being able to continue activities and 67% reported women staff were not returning to work. The NGOs also reported that the ban had immediate negative impacts on beneficiaries, including the inability of female beneficiaries to access services, and said the impact of services on women could no longer be monitored.[6] International donors, NGOs, and millions of aid recipients are in a precarious state as they attempt to navigate the edict. According to USAID, "humanitarian principles require aid to be delivered in a non-discriminatory manner, and

Afghan girls use a UN-funded water station. (Photo by UN Afghanistan)

if that becomes impossible due to Taliban restrictions on women, questions arise over whether and to what extent aid should continue."[7]

UN Humanitarian Response Plan

In March 2023, UN OCHA released its 2023 Humanitarian Response Plan for Afghanistan, highlighting the interconnected issues of economic instability, Taliban policy, and environmental factors that contribute to the humanitarian crisis in Afghanistan.[8] The difficulty in addressing these structural issues is compounded by repeated shock events such as natural disasters, conflict, and displacement.[9] As a result, the UN projects 28.3 million Afghans, about two-thirds of the population, will need assistance in 2023, compared to just 9.4 million in 2020.[10]

The UN response plan aims to reach more than 23.7 million people: 21.7 million vulnerable people with humanitarian needs, 1.1 million cross-border returnees, 691,000 internally displaced people, 200,000 shock-affected people, and 52,000 refugees and asylum seekers. This represents an 8% increase in reach from 2022.[11]

The UN warned that women are especially endangered. In light of the December 2022 Taliban decree restricting women's work with NGOs, the UN underscored the importance of providing aid and services by women for women. They said the exclusion of women from the humanitarian response would pose an "existential threat" to the functioning of humanitarian organizations in Afghanistan.[12] Following the April announcement that women are banned from UN work, Stephane Dujarric, Spokesperson for the UN Secretary-General, said in a statement, "This is a violation of the inalienable fundamental human rights of women. It also violates Afghanistan's

Integrated Food Security Phase Classification: The Integrated Food Security Phase Classification (IPC) measures levels of food insecurity on a scale from 1 to 5, with 1 being None/Minimal and 5 being Catastrophe/Famine conditions. For a full description of the IPC, see page 74.

obligations under international human rights law, and infringes on the principle of non-discrimination, which is a core tenet underpinning the United Nations Charter." The Secretary-General called on the Taliban to revoke the decision.[13]

The Taliban ban on women's UN work coincides with UN calls for the international community to intensify its humanitarian response in 2023. The proposed plan seeks $4.6 billion in donor contributions divided between eight clusters: Education; Emergency Shelter; Food Security and Agriculture; Health; Nutrition; Protection; Water, Sanitation, and Hygiene; and Coordination. The Food Security and Agriculture cluster has the largest reach and requires $2.6 billion in donor funding for 2023 to aid 21.2 million people.[14] By province, the greatest spending requirements are for Kabul, at $788.4 million; Nangarhar, $221.8 million; and Balkh, $248 million.[15]

The 2023 Humanitarian Response Plan is not fully funded. As of April 2023, the UN has raised only $359.1 million of the $4.6 billion the UN says it requires.[16] Comparatively, this is less than half the $534 million received around the same time in 2022, indicating that the Taliban's policies on women, competing priorities, and donor fatigue may be drawing resources away from Afghanistan.[17] The UN said that a failure to meet target contributions for the food security and agriculture cluster "will hamper the required urgent scale-up of humanitarian assistance to Afghanistan and will increase the likelihood that Integrated Food Security Phase Classification (IPC) Phase 3 provinces slip into Phase 4, and that IPC Phase 5 'Catastrophe' conditions… surface again."[18]

Taliban Interference into NGO Work

The Taliban's April ban on women working for the UN likely signals that they will continue to interfere in NGO operations, to the detriment of the Afghan people. UN Secretary-General Antonio Guterres said, "If this measure is not reversed, it will inevitably undermine our ability to deliver life-saving aid to the people who need it."[19] This latest Taliban policy follows months of reported disruptions and forced suspensions to NGO work.[20]

The UN said Taliban interference in NGO activities rose dramatically, recording the highest number of operational interferences and access constraints in December 2022. In January 2023, there were 133 access incident reports, which included one aid worker being injured, 15 aid workers arrested, Taliban authorities conducting a search of an NGO, and 42 incidents where women could not access work. State told SIGAR, "Taliban interference in aid operations—including attempts to influence beneficiary selection and staff recruitment, and pressuring organizations to share sensitive data, such as beneficiary information—has contributed to a decline in humanitarian access."[21] NGOs face numerous challenges posed by the Taliban's December 2022 restrictions on women's NGO employment. Following the announcement, nearly 40% of NGOs surveyed by the UN had suspended operations in Afghanistan. While many resumed work due to exemptions for female employees in the health and education sectors, organizations report decreased access to vulnerable populations. Women NGO workers also faced obstacles to working outside the home, including the requirement to be chaperoned by a male escort.[22]

This quarter, USAID reported that implementing partners' female staff had to restrict their movement and in-person involvement in activities, project management, and oversight. The majority of education-focused NGOs, 94%, reported that female staff who manage, support, and monitor programs were not able to work in an office. For monitoring activities, 58% of NGOs reported female staff having access to community sites.[23] State's Bureau of Population, Refugees, and Migration (PRM) reported that all of its NGO partners partially or completely suspended operations inside Afghanistan immediately following the issuance of the edict.[24]

In addition to the challenges posed by specific Taliban policies, the UN notes that weak Taliban governance and tension between central and provincial authorities make an effective humanitarian response difficult to implement. This dysfunction is expected to limit the "ability to implement a comprehensive set of domestic, economic, and public policies which sustain critical public and basic services and reduce needs," the UN said, predicting a "more restrictive environment lies ahead."[25] While some NGOs are able to function, USAID reports that other organizations across different provinces and districts faced varying levels of confrontation this quarter, including:[26]

- The firing of a rifle in the air by a Taliban fighter at a food distribution event
- Security risks and harassment at Taliban checkpoints
- Unannounced Taliban visits to NGO offices
- Repeated Taliban requests for information on NGO work plans, budgets, operations, and personnel
- Taliban demands for increased involvement in NGO project decision-making and implementation

Food Insecurity and Acute Malnutrition

The UN World Food Programme (WFP) projects that food insecurity in Afghanistan will worsen this year; the country already faces the highest levels of insufficient food consumption in the world.[27] WFP reports that its food assistance programs supported more than half of Afghanistan's population in 2022, saying the programs, which reached 24.5 million people, are "one of the last remaining barriers between Afghanistan and absolute desperation and hunger." Women-headed households especially depend on food assistance given their barriers to employment. WFP also notes women are more likely to resort to negative coping strategies under economic

TABLE E.1

INTEGRATED FOOD SECURITY PHASE CLASSIFICATION (IPC) PHASE DESCRIPTION AND RESPONSE OBJECTIVES

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

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

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

Food insecurity: The disruption of food intake or eating patterns due to unavailability of food and/or lack of resources to obtain food.

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

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

duress including selling assets, withdrawing children from school, or skipping meals.[28]

Afghans suffer dangerously high rates of malnutrition. In January 2023, the Integrated Food Security Phase Classification (IPC) released its Afghanistan Acute Malnutrition Analysis for September 2022–April 2023. The IPC monitors both food insecurity and acute malnutrition, which refers to insufficient nutritional intake and is a serious threat to life. During the September–October 2022 period, two provinces were classified in Phase 4 (Critical), 23 in Phase 3 (Serious), and 10 in Phase 2 (Alert). Phase 4 (Critical) represents 15–29.9% of children being acutely malnourished, and morbidity and mortality levels increasing. For November 2022–April 2023, the situation was expected to deteriorate, with 24 of 34 provinces moving to a worse phase, and 33 of 34 at either the Critical or Serious level. An estimated four million people will suffer from acute malnutrition in 2023, including 875,227 children with Severe Acute Malnutrition and 2,347,802 with Moderate Acute Malnutrition, according to the IPC.[29]

Afghans are especially at risk of malnutrition and even starvation in the winter months. UNICEF reports, "the beginning of 2023 in Afghanistan has been marked by a harsh winter that pushed vulnerable populations, already overwhelmed by multiple crises, to the brink."[30] According to a media report, 200,000 goats, sheep, and other livestock died from hypothermia by February 2023, adding immense stress for families already facing low incomes and debt. An estimated 10 million Afghans needed emergency winter assistance in 2022–2023, but aid delivery has been hindered by the

Food aid packages for flood victims await distribution at the Organization of Islamic Cooperation office in Kabul, April 2023. (Photo by OIC Kabul Office)

Taliban's restrictions on women's NGO employment. UN spokesperson Peter Kessler called the December decree a "catastrophic disruption."[31]

The IPC says the major contributing factors to acute malnutrition in Afghanistan are acute food insecurity and high prevalence of communicable diseases, compounded by poor hygiene and sanitation, low socio-economic status, and natural disasters.[32]

Environmental Vulnerability

On March 21, 2023, a 6.5 magnitude earthquake struck northern Afghanistan, with its epicenter in the Hindu Kush region of Badakhshan Province. As of March 22, the UN reported five casualties and 58 injuries, but an official count is unknown as many areas of the province are remote and without access to phones or internet.[33] Afghanistan is located in a seismically active region, and will continue to be susceptible to damage from earthquakes. The Charman, Hari Rud, Central Badakhshan, and Darvaz fault lines are all capable of producing magnitude 8.0 earthquakes and lay under several densely populated areas.[34] A 6.1 magnitude earthquake in June 2022 killed over 1,000 people in eastern Afghanistan.[35]

In 2022, Afghanistan experienced natural disasters in 33 of 34 provinces, affecting 228,000 people. Twenty-one provinces experienced atypical flooding, impacting infrastructure and agriculture. Reports indicated that 88% of households in Zabul Province experienced flooding in the second half of 2022.[36] INFORMRisk, a global, open-source risk index from the European Commission, ranks Afghanistan as the number two country in the world at greatest risk of natural disasters due to hazards and exposure, and number four globally for lack of institutional coping capacity.[37] Experts agree that additional natural disasters will befall Afghanistan, [38] and past events indicate the Taliban is not prepared to respond effectively.

Severe weather events and trends are also major drivers of economic instability, food insecurity, and displacement. Due to Afghanistan's varied geography, portions of the country face extreme drought, while other areas have been subject to flooding and damaging storms.[39]

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

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

The UN reports that the effects of the 2018 and 2021/2022 droughts have compounded and are now reaching a crisis point. As of December 2022, Afghanistan was experiencing the first triple-dip impact of La Nina globally since 1998–2001, which was also a period of multi-year drought and acute food insecurity in Afghanistan. A similar pattern in the 1970s brought severe drought and famine to Ghor and Badghis Provinces. As of January 2023, 25 out of 34 provinces reported severe or catastrophic drought conditions, with over 50% of the Afghan population affected.[40] Years of recent drought have resulted in the drying of surface water. The number of households reporting barriers to water access reached 60% in 2022, compared to 48% the year prior.[41]

Public Health

UN OCHA predicts that Afghanistan's public health systems will likely continue experiencing infrastructural and financial collapse in 2023, at the expense of Afghans who will either spend more for care or delay care altogether. An expected 17.6 million people will need medical assistance this year, including 8.3 million children.[42] The UN reports that 13.2 million people across all 34 provinces live in areas where primary health care services are not accessible.[43]

Already the early months of 2023 proved challenging as a particularly harsh winter doubled rates of respiratory infections.[44] Other acute disease outbreaks include measles, acute watery diarrhea (AWD), dengue fever, pertussis, malaria, and COVID-19. In 2022, there were 237,258 cases of AWD, 204,047 cases of COVID-19, and 75,927 cases of measles, and two cases of wild poliovirus. As of March 2023, there are four recorded cases of polio in Afghanistan.[45] Economic instability, displacement, lack of access to clean water, and poor nutrition continue to drive high rates of infectious diseases.[46] UNICEF aims to improve health care for underserved and rural communities through mobile health and nutrition teams; 158 teams were operational as of February 2023, reaching 287,000 people.[47]

Taliban restrictions on women's movement are causing increased maternal and infant morbidity and mortality, as women are generally unable to receive reproductive care, and children lose access to vaccinations and regular health services.[48] Taliban restrictions on women NGO workers create another barrier to care, as do their prohibitions on male health care workers from reaching or serving female beneficiaries.[49] While the Taliban

Afghan children in the Nawabad Farabi-ha IDP camp in Mazar-e Sharif. (UNHCR photo by Edris Lutfi)

verbally agreed to exceptions for women working in the health care sector, USAID and State report that NGOs are continuing to face challenges in deploying female staff.[50]

Refugees and Internally Displaced People

Conflict and insecurity decreased significantly in Afghanistan following the Taliban takeover, but natural disasters, weather events, and the economic crisis continue to drive displacement. The UN predicts 691,000 new Internally Displaced People (IDPs) in Afghanistan in 2023, including 233,145 people newly displaced due to disasters and 79,067 displaced due to conflict. In December 2022, an estimated 2.6 million displaced people were in Afghanistan already. IDPs are especially vulnerable to food insecurity and negative coping strategies.[51]

Iran and Pakistan host 2.3 million registered Afghan refugees, as well as Afghans of other statuses, including undocumented Afghans and new arrivals.[52] Afghan refugees face legal and logistical challenges to successful resettlement in other countries. In March 2023, Human Rights Watch reported that up to 2,700 Afghan asylum seekers were held in “Emirates Humanitarian City,” a logistics hub in the United Arab Emirates, for 15 months in poor conditions without a clear pathway to resettlement. Detainees described poor infrastructure, overcrowding, no access to education, no psychological support services, and lack of access to adequate counsel.[53]

In 2022, 6,424 registered Afghan refugees returned to Afghanistan—94% from Pakistan, with the rest from Iran, Tajikistan, Azerbaijan, and Russia.

The primary reasons cited by Afghans returning included high living costs, lack of employment opportunities in host countries, a desire to reunite with family, and an improved security situation in Afghanistan. The UN High Commissioner for Refugees (UNHCR) provided $2.28 million in cash assistance to the 6,424 returnees in 2022 to help with immediate needs and transportation costs.[54]

According to State, the Taliban continue to explore policies and regional engagements to support refugees and returns. The so-called Taliban ministry of refugees and repatriation is reaching out to related ministries in Pakistan and Iran on these issues, and has publicly encouraged returns. UNHCR reports that the Taliban support the expansion of services for refugee returnees, but in practice Taliban interference with humanitarian operations could negatively impact assistance.[55]

There are also approximately 52,000 refugees living in Afghanistan, primarily displaced from Pakistan in 2014. Refugees are one of the most vulnerable populations in the country, according to the UN with 96% needing food, 59% needing shelter, and 49% needing health care. There is currently no legal framework to protect refugees and asylum seekers. Without legal status, it is difficult to enroll children in school, work in the formal sector, rent property, or buy land. Due to the high level of need among refugees, the UN 2023 Humanitarian Response Plan is scaling up assistance to this population with a focus on food, shelter, health, and hygiene. There are also ongoing efforts to educate the Taliban about international obligations regarding refugee populations, and the UN is advocating for Taliban authorities to adopt the commitments of the 1951 Global Compact on Refugees, which provides a blueprint to help ensure that host communities get the support they need and that refugees can lead productive lives.[56]

TALIBAN GOVERNANCE

The Taliban's leadership has prioritized consolidating power and establishing theocratic rule over implementing a modern state, and mitigating Afghanistan's economic and humanitarian crises.[57] In April 2023, the Taliban released a recording alleged to be Taliban supreme leader Hibatullah Akhundzada stressing that the Taliban should follow "the right decision of religious scholars" and support the "implementation of religious law by the government."[58]

Power has been increasingly concentrated into the hands of Akhundzada who rules from Kandahar and is supported by a smaller group of conservative ministers and religious figures aligned with his ideological vision of governance.[59] This quarter, Akhundzada also increased his direct influence over the Taliban's security forces by visiting corps commands in Helmand and Kandahar and asking the corps commanders to report directly to him, according to UN reporting.[60]

Taliban security personnel remove the window tint films from cars at a checkpoint in Badakhshan Province in April 2023. (Photo by Omer Abrar/AFP)

Following their takeover, the Taliban suspended Afghanistan's 2004 Constitution and have taken no public steps to draft a new constitution, according to State.[61] Yet, over the past year, the Taliban maintained much of the former Afghan government's structure. Many junior level civil servants who served under the Ghani administration remain, but the leadership appointed by the Taliban consists largely of mullahs and Taliban loyalists with little administrative or government experience. The Taliban abolished several democratic and human rights government bodies. They also reportedly appointed new provincial *ulema* shuras to replace the country's provincial councils elected under the Ghani administration, while continuing to exclude women from government positions.[62] Shuras are traditionally defined as bodies of learned men who hold government appointments in a Muslim state. These *ulema* shuras are intended to implement the Taliban's interpretation of Sharia and oversee the activities of provincial administrators, under the guidance of the Taliban's ministry of hajj and religious affairs.[63] By February 2023, the Taliban had established 22 shuras, with Akhundzada personally approving 15 of them, according to UN reporting.[64]

Akhundzada announced several measures to ensure Taliban governing practices are in line with their interpretation of Sharia. On January 10, 2023, the Taliban announced a decision by Akhundzada abandoning all rules and regulations drafted during the former government as they were contrary to the Taliban's interpretation of Sharia.[65] In mid-March, Akhundzada also introduced a decree against nepotism among officials within Taliban-controlled governing institutions.[66]

This quarter, the Taliban also continued to enforce Akhundzada's November 2022 directive for judges to enforce punishments in line with the Taliban's interpretation of Sharia—including public lashings, stonings, and executions—for certain crimes, such as robbery, kidnapping, and sedition. On February 18, 2023, 11 people, including two women, were publicly lashed in front of a large crowd at a sports ground in Faizabad, Badakhshan Province for alleged "moral crimes and adultery." On February 27, two men accused of armed robbery were hanged in Herat Province.[67] The Taliban also conducted a large number of detentions, many for alleged "moral crimes." Afghans caught up in these sweeps reportedly overwhelmed the prison system, with approximately 14,000 inmates, as of January 2023.[68]

Yet, an internal divide has emerged among Taliban leaders, particularly over the issue of girls' education with the International Crisis Group reporting tense exchanges between members of the Taliban's cabinet and various senior Taliban religious figures; "a proxy for debate over the new regime's character."[69] Several Kabul-based Taliban leaders, such as interior minister Sirajuddin Haqqani and minister of defense Muhammad Yaqoob made statements challenging the Kandahar-based leadership's approach to governance. Haqqani and Yaqoob reportedly took a more pragmatic position towards girls' education as a means of improving relations with the international community.[70] Previously, in the fall of 2022, before enforcing a complete ban on girls' education beyond the sixth grade, Akhundzada replaced the ministers of education and higher education with loyalists who would conform with his regressive views of women's rights.[71] However, the Taliban, whose leadership has traditionally emphasized the importance of unity and ruled by consensus, lacks mechanisms for challenging and curbing the emir's authority.[72]

Taliban Continue to Restrict Rights of Women and Other Vulnerable Communities

This quarter, the Taliban continued restricting the movement, attire, employment options, educational opportunities, ability to hold public office, and access to public spaces of women and girls, particularly by enforcing the December 2022 edicts banning women from higher education and providing service delivery for NGOs.[73] In a March 8, 2023, UN Security Council meeting, the UN's Special Representative of the Secretary-General for Afghanistan and UNAMA head Roza Otunbayeva stated, "Afghanistan under the Taliban remains the most repressive country in the world regarding women's rights, and it has been distressing to witness their methodical, deliberate, and systematic efforts to push Afghan women and girls out of the public sphere."[74]

Following the December 20, 2022, order suspending female students' access to both private and public higher education, the Taliban reportedly set up armed guards in front of some university gates in Kabul to block female students and staff from entering the grounds, while they ushered male students inside.[75] March 23, 2023, also marked the one-year anniversary since the Taliban reversed their promise to reopen secondary schools for Afghan girls.[76] In January 2023, despite claims that such restrictions were only temporary due to logistical difficulties of separating males and female students, the ministry of education confirmed again that girls would only be permitted to attend school from grades 1–6.[77] In late 2022, there were also reports that women who had secured scholarships for study abroad were blocked from leaving the country unless accompanied by a male escort.[78]

USAID informed SIGAR that it was not aware of the ministry of higher education issuing any official exceptions to the ban; nor was it aware of exceptions to the ban on female students attending secondary school. However, USAID received reports from its implementing partners in Afghanistan that the ministry of public health, which has responsibility for medical training and education, provided verbal authorization for females to continue studying in select areas of the medical field, such as midwifery.[79]

In March 2023, Afghan schools and universities began to re-open from the winter break in many parts of the country, but all female students above grade 6 were blocked from attending their courses. In response, there were several small protests, including one that the Taliban broke up outside the UN offices and another held in front of Kabul University in which a small group of female students sat on the ground reading. On April 17, the Taliban further announced that they were closing NGO-run education centers, which are mostly used by female students, in Kandahar and Helmand.[80] This quarter, the Taliban also detained several civil society activists for demonstrations and activities in support of women's education in Afghanistan and in opposition to the Taliban's ban. For example, university professor Ismael Mashal was detained in February after tearing up his diploma on live television in protest and then distributing books on Kabul's streets, while in late March prominent educational campaigner Matiullah Wesa was detained.[81]

The Taliban also enforced their December 24, 2022, edict restricting women's work with both domestic and foreign NGOs, introduced after the group claimed that it had received complaints that Afghan female employees were not wearing hijab correctly.[82] In January 2023, following international outcry over the decree, which significantly impacts humanitarian aid delivery, the Taliban allowed exemptions for healthcare and primary education. Yet, State noted that such exemptions are not uniform, are typically verbally conveyed, and vary by sector, geographic location, and the outcomes of implementing partners' negotiations with Taliban authorities.[83]

In January 2023, a UN delegation, which included Deputy Secretary-General Amina Mohammed and UN Women Executive Director Sima Bahous, traveled to Afghanistan on a four-day fact finding mission and met with Taliban leaders in Kabul and Kandahar to press them to "end recent policies towards women and girls that have confined them in their own homes, and violated their basic human rights."[84] In early March, the European Union announced sanctions against the Taliban's minister of higher education and the minister of the prevention of vice and promotion of virtue in response to the December 2022 edicts.[85] On March 8, on the occasion of International Women's Day, 20 foreign ministers, including six from Muslim-majority states, issued a joint statement led by the United States condemning the Taliban's restrictive policies against women.[86]

On March 18, during the 67th session of the UN Commission on the Status of Women, more than 70 countries, including the United States, released a joint statement expressing their concern with the Taliban's continued restrictions of women and girls' rights that "defy the will of the Afghan people." The statement further asserted, "These harmful edicts are causing irreparable damage to Afghanistan's economy and society and the welfare of the people of Afghanistan. We remain united in supporting the calls by the Afghan people for the full, equal, and meaningful participation of Afghan women, girls, and members of minority communities in Afghan society, and will continue to stand beside them."[87]

In his most recent report on the situation of human rights in Afghanistan, UN Special Rapporteur Richard Bennett also expressed concern for the largely Pashtun Taliban's continued marginalization of minorities, especially in decision-making processes, and lack of representation in public positions.[88] While no Hazara Shi'a representatives were initially included in Taliban governing structures, the Taliban have now appointed three Hazara Shi'a representatives as deputy ministers, but none to a cabinet-level posting. In addition to calls for meaningful political representation, Hazara Shi'a leaders continue to seek from senior Taliban leadership legal protections for their rights and their land and property, and more decisive action by Taliban authorities to protect their mosques, educational centers, and neighborhoods from persistent attacks by extremist groups such as Islamic State-Khorasan (IS-K).[89]

State informed SIGAR this quarter that it was not aware of any new measures or significant actions taken by the Taliban to protect members of religious minority communities. In August 2022, the Taliban explicitly stated that they could not guarantee the security of the Hazara community in Afghanistan. Consequently, the Hazara community took its own measures to protect itself, such as refraining from celebrating major religious ceremonies.[90]

AFGHANISTAN'S ECONOMY

The situation of Afghanistan's economy remains dire following nearly two years of contraction, but some indicators signaled a period of fragile stabilization.[91] Headline year-on-year inflation reached a low of 3.5% in February

2023, compared to 5.2% in December 2022, a significant decrease from 9.1% in November and 18.3% in July.[92] Other improved indicators included an increase in the Taliban's reported revenue for FY 2022 (as compared to 2021), stabilization of the currency exchange rate, and an export rate more than twice that of the previous year.[93] As a result, Afghanistan leveled out to a state of "famine equilibrium," according to USAID.[94]

This quarter, the Taliban signed economic development deals with firms from China and Russia, aiming to capitalize on energy resources, although these deals have not yet created benefits for producers in the region. Coal exports to Pakistan, however, proved profitable over the past year.[95] Still, it is unlikely Afghanistan is on a path to building long-term economic resilience due to the stress of years of conflict, continued environmental shocks, and restrictions on women's employment.[96] According to the UN, further economic deterioration will continue unless root causes and drivers of macroeconomic instability are addressed, investments are made in alternative livelihoods and sustainable agriculture, and women are allowed to participate in the economy. At the same time, economic stability will require meeting humanitarian needs through improved water infrastructure, health care, and social services.[97]

Following the Taliban takeover in 2021, international aid flows and access to the international financial system were suspended, causing a rapid and extreme deterioration of the Afghan economy and widespread macroeconomic instability. Disruption to trade markets, the freezing of foreign asset reserves, and an inability to access cash savings led to a large decrease in demand and public spending, lowering incomes and causing widespread food insecurity.[98] The World Bank posits that GDP shrunk 30–35% between 2021 and 2022. Since the Taliban takeover, unemployment and individual debt levels have increased, and most Afghans report struggling to find food and shelter. According to a December 2022 Gallup poll, nine in 10 Afghans find it "difficult" or "very difficult" to survive on their present income.[99]

Economic Indicators

Inflation

Headline year-on-year inflation on basic household goods is a key contributing factor in rising food insecurity. While the costs of basic goods increased, household income across all population groups declined 17% from 2021 to 2022. As a result, Afghans have less purchasing power, and report that the highest proportion of their income is spent on food, to the detriment of other basic needs such as shelter and health care.[100]

According to the World Bank Economic Monitor, inflation in Afghanistan is now slowing due to a decline in global prices, further weakening of domestic demand in winter, and the relatively stable exchange rate. As of February 24, 2023, the afghani (AFN) was trading at a stable exchange rate of 88–90 AFN per 1 U.S. dollar, a slight depreciation of

0.5% from December 2022. The most recently available data, for February 2023, cites year-on-year price inflation of basic household goods as 0.7%, compared with -3.3% in January, and 32.2% in March 2022. The World Food Programme reports that the purchasing power of unskilled casual laborers and livestock growers remained relatively stagnant, along with real and nominal wages for unskilled labor, around 300 afghanis per/day (approximately $3.50) since May 2021.[101]

Employment and Income

A sustained drop in demand for labor has had a pernicious effect on income for most Afghans. The World Bank reports current labor demand at just 1.75 and 1.5 days of work per week respectively for skilled and unskilled laborers.[102] Monthly household income across all population groups declined 17% from 7,796 AFN ($90.65) in 2021 to 6,595 AFN ($76.69) in 2022. Female-headed households reported an even lower monthly income of 5,252 AFN ($61.06). The average income per person per day is 33 AFN ($0.38), more than 50% below the poverty line of 88 AFN ($1.02). As of January 2023, 88% of Afghans surveyed reported reduced access to food and 82% reported taking on debt to cover basic expenses.[103]

Financial constraints continue to affect traders' ability to procure goods; the UN reports that 91% of survey respondents had difficulty procuring commodities in 2022. Despite financial challenges, most monitored food and non-food items are still widely available in markets.[104] World Bank data reports 98.8% of non-food items and 97.2% of food items are available as of February 2023.[105] Demand for non-food products decreased, as Afghans now spend 75% of their income on food at the expense of other basic goods.[106]

Financial Sector

Status of Banks and Banking

State reported to SIGAR that there were no signs that Afghanistan's commercial banking sector was recovering. DAB continued to waive required examinations, stress tests, and fees as the central bank recognized that several Afghan banks would not survive the actions required to recapitalize to cover losses incurred from reduced lending, loss of access to foreign reserves, and non-performing assets.[107] Despite DAB's current status, the financial sector continued to operate due to the strength of the hawala network, which is used for money transfers, savings, and cash withdrawals. Traditional banks account for less than 10% of the money services sector in Afghanistan.[108]

NGOs reported frequent use of hawala networks in a study by the Norwegian Refugee Council, underscoring the critical role of informal financial networks in allowing aid deliveries absent formal payment channels.

Hawala: Informal money transmission networks that arrange for the transfer and receipt of funds or assets of equivalent value, and settle their accounts through trade and cash.

Source: Treasury, "Hawala: The Hawala Alternative Remittance System and its Role in Money Laundering," 2003, p. 5

However, transactions between the United States and Europe, a third-party transit location, and Afghanistan can be flagged by correspondent banks, leading to regulatory investigations and payment delays. Although the U.S. Treasury Department Office of Foreign Assets Control instituted licenses authorizing payment for the provision of aid, banks continued to fear the reputational risks associated with these transactions.[109]

The World Bank reports pre-August 2021 bank deposit withdrawal limits remained, but there is no statutory withdrawal limit imposed on deposits made after August 28, 2021. In February 2023, individual depositors reported being able to access their deposits within the allowed limits, and banks appeared able to cater to customers. Businesses reported that access to their deposits is lower than the permitted limits. As of March 2023, the World Bank reported that firms can withdraw $15,000 monthly and individuals can withdraw $400 monthly. This is an overall improvement from previous months, when banks were unable to provide access to extremely limited deposits.[110] On January 25, 2023, Afghanistan's central bank announced the issuance of 100 million new bank notes to commercial banks.[111]

Taliban Budget and Revenue

On November 16, 2022, the ministry of finance announced the approval of a mid-term 2022 budget of 231 billion afghanis ($2.69 billion). On January 10, 2023, the de facto authorities amended the budget to 239 billion afghanis ($2.78 billion). It remains unclear if the Taliban will use their resources to address the ongoing humanitarian and economic crises as there is no publicly available data on Taliban allocations per sector, or actual expenditures over the previous fiscal year.[112]

While Taliban expenditures remain opaque, the World Bank was able to provide an account of revenue collection. Between March 22, 2022, and February 21, 2023, (the first 11 months of the Afghan fiscal year), the Taliban reported total revenue collection of AFN 173.9 billion ($2.02 billion). According to the World Bank, this is around 87% of the revised budget target of AFN 198.7 billion ($2.3 billion) for FY 2022–2023.[113] The Taliban have not commented on how they will make up the deficit.[114]

The majority of revenue collection (58%) is driven by indirect customs taxes collected at border crossings. State estimates the Taliban collect licit revenue of approximately $100 million per month at the borders.[115] The largest categories of imports are petroleum at 17.6%, fabrics at 8.7%, and machinery, vehicles, and spare parts at 7.9%, according to the most recently available data from October 2022. "Other" goods composed 43.5% of imports.[116] Non-tax sources, such as royalties and administration fees, constitute the majority of in-land revenue, with coal mining most likely driving an increase in inland revenue this quarter.

The Taliban appear motivated to increase economic development efforts. In February 2023, Taliban officials announced that a consortium of companies, including some based in Russia, Iran, and Pakistan, had been formed for investment in power, mining, and infrastructure. The associated memorandum of understanding states that delegates from foreign companies will join 14 Afghan counterparts to discuss projects in Kabul. Acting commerce minister Nooruddin Azizi told Reuters the administration is developing several long-term business plans, such as the consortium and special economic zones.[117] Acting deputy prime minister for economic affairs Mullah Abdul Ghani Baradar said in a public statement that the ministry of industry and commerce would take control of the remaining foreign military bases with the intention of converting them into special economic zones, beginning with sites in Kabul.[118] Such projects face hurdles including security and restriction from global financial markets.

International Trade

The World Bank reported that Afghanistan's exports reached $0.3 billion in the first two months of 2023, a 16% increase from the same period in 2022.[119] Afghanistan's exports reached $1.9 billion in 2022, according to World Bank data. Export growth was primarily driven by an increase in vegetable and fruit products, accounting for 57% of overall exports, followed by mineral products (27%), and textiles (10%). Pakistan remained Afghanistan's largest export partner, accounting for 63% of all exports, followed by India at 22%. Newly expanded export sectors to Pakistan included food at $0.5 billion, and coal at $476 million.[120]

As of March 2023, Afghanistan imports reached $1.16 billion, a 40% increase from the same period in 2022. Mineral imports increased by 45% year-on-year, and food by 14%. The largest exporter to Afghanistan is Iran, supplying 22% of imports, with China at 18%, Pakistan at 17%, and the United Arab Emirates at 12%. The increase in Chinese imports is notable compared to the cumulative figures for 2022.[121] Last year, Afghanistan imported $1.4 billion in products from Iran, $1.0 billion from Pakistan, and $0.8 billion from the United Arab Emirates. UAE-origin imports notably increased from $0.2 billion in 2021.[122] State reports that all seven official border crossings remained open to trade this quarter. The border crossing at Torkham was temporarily closed in February due to clashes between the Afghan Taliban and Pakistani security forces, but it has since reopened.[123]

The Taliban ministry of finance reported in February 2023 that it collected $136.6 million in customs duties from coal exports over the previous 10 months. Approximately 2.7 million tons of coal were exported between March 21, 2022, and January 20, 2023. In comparison, during the same period from 2021–2022, Afghanistan exported 948,00 tons of coal and collected $21.3 million in customs duties.[124] The Taliban appear poised to continue development of the sector. In March 2023, Russian ambassador to

Afghanistan Dmitry Zhirnov told media Russian businesses signed a memorandum on the development of coal and thermal power in Afghanistan.[125]

The Taliban also worked to strengthen economic ties with China this quarter. On January 6, 2023, Taliban authorities signed a 25-year contract with Xinjiang Central Asia Petroleum and Gas Company to extract oil from the Amu Darya basin. The deal calls for an initial investment of $150 million in the first year, and $540 million over the next three years. Taliban spokesperson Zabihullah Mujahid said in a tweet that, "the daily rate of oil extraction will be from 1,000 to 20,000 tonnes," and the Taliban will initially be a 20% partner in the deal, with an extension to 75% over the course of the contract.[126] However, the company had not yet invested the funds, nor had the feasibility of the extraction rate been verified. If the agreement proceeds successfully, it will be the first major international energy extraction deal the Taliban have signed since the takeover in 2021.[127]

SECURITY SITUATION IN AFGHANISTAN

The Taliban face increasing challenges to their authority primarily from IS-K and various anti-Taliban resistance groups, most notably the National Resistance Front (NRF) that emerged in Panjshir Province in August 2021, although experts do not believe any group is capable of toppling the Taliban.[128] In February 2023, the UN Security Council also warned that "Afghanistan remains the primary source of terrorist threat for Central and South Asia," with several terrorist groups—including al Qaeda, Tehreek-e-Taliban Pakistan (TTP), and IS-K—enjoying a "greater freedom of movement in Afghanistan owing to the absence of an effective Taliban security strategy."[129]

On March 7, 2023, the special representatives and envoys for Afghanistan from Australia, Canada, the European Union, France, Germany, Italy, Norway, Switzerland, the United Kingdom, and the United States issued a joint statement, following their meeting on February 20, 2023, in Paris, similarly expressing their concern about the increasing threat of terrorist groups in Afghanistan, among other issues such as human rights and the ongoing humanitarian and economic crises.[130]

Islamic State-Khorasan

IS-K continued its campaign against the Taliban and religious minorities in Afghanistan and remains the most serious threat to the Taliban's rule, with an estimated strength of between 1,000 and 3,000 fighters.[131]

Throughout this quarter, IS-K carried out a series of high-profile attacks. On January 11, 2023, IS-K carried out a suicide bombing outside the Taliban foreign ministry in Kabul, killing at least five civilians.[132] On March 9, 2023, an IS-K suicide attack in Mazar-e Sharif killed three people, including the Taliban provincial governor Mohammad Dawood Muzamil, and wounded at least seven others.[133] Muzamil is the first Taliban-appointed governor and one of the most senior Taliban officials to be killed by the group since August 2021.[134] Two days later, IS-K also claimed responsibility for bombing an award ceremony for journalists held in a Shi'a center in Mazar-e Sharif; one person was killed and eight injured in the bombing.[135] On March 27, another suicide bomber struck near the foreign ministry in Kabul, killing six people, though no group immediately claimed responsibility for the attack.[136]

Apart from several high-profile attacks, IS-K also conducted nearly daily low-level attacks to cause fear in local communities, undermine Taliban authority, and challenge the regime's security agencies.[137] IS-K primarily attacked soft targets, such as schools, mosques (both Sunni and Shi'a), and clinics, and shown "cruelty and barbarity" in its attempts to gain notoriety and followers.[138]

State reports that the Taliban will do what they deem necessary to neutralize the IS-K threat. During January and February 2023, the Taliban carried out at least 9 attacks against IS-K. In April 2023, Taliban security forces killed the IS-K mastermind of the August 2021 attack during the evacuation at Kabul International Airport, which killed 13 U.S. service members and over 150 Afghans.[139]

State reports that IS-K also remains a serious threat to international NGOs, international organizations, and their staff.[140] In addition, IS-K threatened to attack several embassies in Kabul. This quarter, several countries, including Saudi Arabia, Turkey, and the United Arab Emirates, reduced or removed their diplomatic presence in Kabul over security concerns, according to media reports.[141]

Tehreek-e-Taliban Pakistan

The Taliban have claimed there are no terrorist groups in Afghanistan that can pose a threat to other countries, a key provision of the 2020 Doha Agreement.[142] Yet, the Taliban takeover in Afghanistan reportedly emboldened Tehreek-e-Taliban Pakistan (TTP) and its affiliated groups to step up their attacks against Pakistan while using Afghanistan as a base of operations.[143] Ongoing TTP attacks on Pakistani security forces led Pakistan to press the Taliban to curtail TTP cross-border operations. The Taliban previously facilitated a ceasefire agreement between the TTP and the Pakistan government on May 31, 2022. In November 2022, however, the TTP called off the ceasefire and ordered its members to "carry out attacks wherever you can in the entire country."[144]

Jamaat-ul-Ahrar—a TTP splinter group that formed in 2014 and rejoined the group in 2020—claimed responsibility for the January 20, 2023, suicide bombing of a mosque in a government security compound in Peshawar, the capital of Pakistan's Khyber Pakhtunkhwa Province. At least 84 people, largely police officers, were killed, with another 78 injured.[145] Pakistani authorities connected the bombing to the group's ability to use Afghanistan as a safe haven. A spokesman for Jamaat-ul-Ahrar blamed Pakistan's security forces for killing its leader, Omar Khalid Khorasani, in an August 2022 explosion in southeastern Afghanistan, and claimed that the Peshawar attack was motivated by revenge.[146]

At the Munich Security Conference in February 2023, Pakistani Foreign Minister Bilawal Bhutto Zardari highlighted the immediate threat of terrorist groups using Afghanistan as a base of operations for regional attacks. He also argued for the need to support the Taliban's counterterrorism efforts.[147] In late February 2023, several senior Pakistani security officials—including Pakistani Defense Minister Khwaja Asif and Director General of Pakistan's Inter-Services Intelligence agency Lieutenant General Nadeem Anjum—traveled to Kabul to meet with the Taliban to discuss several key issues in Afghanistan-Pakistan relations.[148]

Al Qaeda

State said the presence in Kabul of al Qaeda leader Ayman al-Zawahiri, who was killed in a July 2022 U.S. missile strike, indicates that at least some members of the Taliban continue to maintain a relationship with al Qaeda. State continues to press the Taliban to uphold their counterterrorism commitments under the Doha Agreement, in tandem with monitoring the al Qaeda presence in Afghanistan.[149]

According to the Office of the Director of National Intelligence's (ODNI) 2023 Worldwide Threat Assessment, al Qaeda remains committed to attacking U.S. interests. Yet, the al Qaeda threat will depend on the Taliban's policies, the appeal of using Afghanistan as an operating base relative to other geographic regions, and the focus of al Qaeda's leadership; ODNI assesses that the group will probably focus on maintaining its safe haven in Afghanistan under Taliban restrictions before seeking to conduct or support external operations.[150] The UN Security Council similarly reported that they expect al Qaeda to remain in Afghanistan for the near future.[151]

Anti-Taliban Resistance Groups

This quarter, the Taliban's security forces continued to clash with various anti-Taliban resistance groups and conduct targeted operations against them, with the Taliban conducting 25 attacks against various resistance groups. UNAMA recorded 23 such armed groups claiming to operate in Afghanistan. According to the UN, the National Resistance Front, the Afghanistan Freedom Front, and the Afghanistan Liberation Movement claimed responsibility for attacks against Taliban security forces in Helmand, Kabul, Kandahar, Kapisa, Nangarhar, Nuristan, and Panjshir Provinces.[152]

In January 2023, the Taliban's army chief of the staff claimed that their military forces reached 150,000 men, half of whom were veteran Taliban members. The Taliban are also able to repair and use military equipment that the United States provided to the former Afghan National Defense and Security Forces (ANDSF). Following the Taliban takeover, a proliferation of images and videos showed Taliban soldiers wearing U.S.-provided clothing, brandishing U.S.-provided rifles, and using U.S.-provided military equipment.[153] Other media reporting indicated the Taliban are struggling to operate complicated U.S. equipment, such as Black Hawk helicopters.[154]

Taliban Targeting Former ANDSF and Government Officials

This quarter, Taliban members continued to target former ANDSF and former administration officials despite the general amnesty Taliban leaders offered days after their takeover in August 2021. Between January 1 and February 28, 2023, members of the Taliban reportedly killed, tortured, raped, arrested, or disappeared at least 26 former ANDSF or government officials, according to data from the Armed Conflict Location and Event Data (ACLED) project. Enforcement of the amnesty varied and went unheeded by some among the group's rank and file, with lower-level Taliban members reportedly responsible for the reprisal attacks. State informed SIGAR that there was little evidence that Taliban senior leaders directed such reprisals; though, given their frequency, the leaders may be turning a blind eye to the practice.[155] Former ANDSF members and other former officials, such as judges, reported living in constant fear that Taliban members will detain, torture, or kill them. Some remain in hiding and many fled the country.[156]

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3 OTHER AGENCY OVERSIGHT

OTHER AGENCY OVERSIGHT CONTENTS

Photo on previous page
U.S. Special Representative for Afghanistan Thomas West and others meet with Afghan civil society leaders in Istanbul, Turkey, 4/2023. (Twitter photo by U.S. Special Representative for Afghanistan)

OTHER AGENCY OVERSIGHT

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

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

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

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

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

COMPLETED OVERSIGHT ACTIVITIES

As of March 31, 2023, participating agencies reported one recently issued oversight activity related to Afghanistan reconstruction. This activity is listed in Table 3.1 and described in the following section by the agency.

TABLE 3.1

RECENTLY ISSUED OVERSIGHT ACTIVITIES OF OTHER U.S. AGENCIES, AS OF MARCH 31, 2023

Agency	Report Number	Date Issued	Report Title
State OIG	ESP-23-01	3/31/2023	Review of Challenges in the Afghan Placement and Assistance Program

Source: State OIG, response to SIGAR data call, 3/15/2023 and 3/31/2023.

U.S. Department of Defense Office of Inspector General

This quarter, DOD OIG did not issue any reports related to Afghanistan reconstruction.

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

State OIG issued one Afghanistan-related report this quarter.

Review of Challenges in the Afghan Placement and Assistance Program

In 2021, State implemented the Afghan Placement and Assistance (APA) program to facilitate the resettlement of Afghan nationals in communities around the United States in conjunction with nine resettlement agencies. The domestic resettlement framework implemented by the APA program was influenced largely by the reception and placement program, a component of the U.S. Refugee Admissions Program. The Afghans admitted through the APA are sponsored by the same nine resettlement agencies that participate in the reception and placement program. State OIG initiated this review to examine the challenges faced by the nine agencies in implementing the APA program and to identify any lessons learned for future resettlement efforts.

State OIG found that resettlement agencies reported that the APA program involved some of the most significant challenges that they had ever faced, and that many of these challenges were external, such as the fast pace and large number of Afghan arrivals and the effects of the COVID-19 pandemic. Following the decrease in refugee admissions during the prior Administration, many of the agencies and their affiliates did not have adequate staffing for the number of arrivals they were receiving and had to hire staff quickly to implement the APA program. In addition, the fast pace of arrivals, the lack of available housing, difficulty obtaining necessary documentation for APA participants, and minimal pre-arrival cultural orientation also presented challenges for resettlement agencies. The resettlement agencies did report that State provided sufficient funding for the APA program, and they also reported positive impressions of the coordination between State and other U.S. government agencies in implementing the APA program.

Because the APA program was a limited-term program that ended in 2022 and was created to deal with unique circumstances, this report contained no recommendations for corrective action. Nonetheless, State OIG reported that lessons learned from the APA program could be applied to future situations involving a surge of refugees or evacuees into the United States.

Government Accountability Office

This quarter, GAO did not issue any reports related to Afghanistan reconstruction.

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

This quarter, USAID OIG did not issue any reports related to Afghanistan reconstruction.

ONGOING OVERSIGHT ACTIVITIES

As of March 31, 2023, the participating agencies reported eight ongoing oversight activities related to reconstruction in Afghanistan. These activities are listed in Table 3.2 and described in the following sections by agency.

TABLE 3.2

ONGOING OVERSIGHT ACTIVITIES OF OTHER U.S. AGENCIES, AS OF MARCH 31, 2023

Agency	Report Number	Date Initiated	Report Title
DOD OIG	D2022-D000FV-0091.000	1/28/2022	Audit of the DOD's Financial Management of the Afghanistan Security Forces Fund
DOD OIG	D2022-D000AX-0138.000	5/5/2022	Audit of DOD Afghanistan Contingency Contracts Closeout
State OIG	22AUD012	12/2/2021	Review of the Department of State Afghan Special Immigrant Visa Program
State OIG	22AUD016	12/30/2021	Review of Emergency Action Planning Guiding the Evacuation and Suspension of Operations at U.S. Embassy Kabul, Afghanistan
State OIG	22AUD065	5/19/2022	Audit of the Department of State's Efforts to Identify and Terminate Unneeded Contracts Related to Afghanistan
State OIG	23AUD001	12/13/2022	Audit of the Disposition of Defensive Equipment and Armored Vehicles in Advance of Evacuations of Embassies Kabul and Kyiv
USAID OIG	552F0223	04/30/2023 (Estimated)	(REVISED) Audit of the Schedule of Expenditures of USAID Award Managed by Chemonics International Inc. (CHEMONICS) Under Global Health Supply Chain Management (GHSCM) - Population and Reproductive Health (PRH) Program Contract No. AID-OAA-TO-15-00010 for the period January 1, 2019, to December 31, 2020
USAID OIG	552F0123	2/27/2023	(REVISED) Audit of the schedule of expenditures of USAID awards managed by Da Afghanistan Breshna Sherkat (DABS) under program The Claims Related to Installation of Turbine Generator Unit 2 at Kajaki Dam Hydropower Plant (Kajaki), Implementation Letter No. 306-IL-15-56-09 for the period April 1, 2013, to December 31, 2016 (Closeout) and program Power Transmission Expansion and Connectivity (PTEC), Implementation Letter No. 306-IL-13-22-7 for the period January 1, 2019, to December 31, 2020 (Financial)

Source: DOD OIG, response to SIGAR data call, 3/15/2023; State OIG, response to SIGAR data call, 3/15/2023; USAID OIG, response to SIGAR data call, 3/15/2023.

U.S. Department of Defense Office of Inspector General

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

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

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

Audit of DOD Afghanistan Contingency Contracts Closeout

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

State Office of Inspector General–Middle East Regional Operations

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

Review of the Department of State Afghan Special Immigrant Visa Program

This review will be issued as a series of reports in response to requests from multiple congressional committees to review a range of topics regarding the Afghan SIV program.

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

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

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

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

Audit of the Disposition of Defensive Equipment and Armored Vehicles in Advance Operations of Evacuations of Embassies Kabul and Kyiv

This audit will determine whether U.S. Embassies Kabul and Kyiv managed, safeguarded, and disposed of sensitive security assets in advance of the evacuation and suspension of operations at each post in accordance with Department of State guidance.

Government Accountability Office

GAO did not have any ongoing projects this quarter related to Afghanistan reconstruction.

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

USAID OIG had two ongoing financial audits this quarter related to reconstruction in Afghanistan. Financial audits of USAID/Afghanistan programs are performed by public accounting firms. USAID OIG performs desk reviews and random quality control reviews of the audits, and transmits the reports to USAID/Afghanistan for action. Summaries of financial audits can be found on the agency's website.

APPENDICES CONTENTS

The Official Seal of SIGAR

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

APPENDICES

APPENDIX A

CROSS-REFERENCE OF REPORT TO STATUTORY REQUIREMENTS

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

TABLE A.1

CROSS-REFERENCE TO SIGAR QUARTERLY REPORTING REQUIREMENTS UNDER PUB. L. NO. 110-181, § 1229

Public Law Section	SIGAR Enabling Language	SIGAR Action	Report Section
Purpose			
Section 1229(a)(3)	To provide for an independent and objective means of keeping the Secretary of State and the Secretary of Defense fully and currently informed about problems and deficiencies relating to the administration of such programs and operations and the necessity for and progress on corrective action	Ongoing; quarterly report	Full report
Supervision			
Section 1229(e)(1)	The Inspector General shall report directly to, and be under the general supervision of, the Secretary of State and the Secretary of Defense	Report to the Secretary of State and the Secretary of Defense	Full report
Duties			
Section 1229(f)(1)	OVERSIGHT OF AFGHANISTAN RECONSTRUCTION — It shall be the duty of the Inspector General to conduct, supervise, and coordinate audits and investigations of the treatment, handling, and expenditure of amounts appropriated or otherwise made available for the reconstruction of Afghanistan, and of the programs, operations, and contracts carried out utilizing such funds, including subsections (A) through (G) below	Review appropriated/available funds Review programs, operations, contracts using appropriated/available funds	Full report
Section 1229(f)(1)(A)	The oversight and accounting of the obligation and expenditure of such funds	Review obligations and expenditures of appropriated/available funds	SIGAR Oversight Funding
Section 1229(f)(1)(B)	The monitoring and review of reconstruction activities funded by such funds	Review reconstruction activities funded by appropriations and donations	SIGAR Oversight
Section 1229(f)(1)(C)	The monitoring and review of contracts funded by such funds	Review contracts using appropriated and available funds	Note
Section 1229(f)(1)(D)	The monitoring and review of the transfer of such funds and associated information between and among departments, agencies, and entities of the United States, and private and nongovernmental entities	Review internal and external transfers of appropriated/available funds	Appendix B
Section 1229(f)(1)(E)	The maintenance of records on the use of such funds to facilitate future audits and investigations of the use of such fund[s]	Maintain audit records	SIGAR Oversight Appendix C Appendix D

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 Letter to Congressional committees, State, and USAID, 6/22/2022; IG testimony before House Committee on Oversight and Accountability, 4/19/2023	Posted in full at www.sigar.mil
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

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)(1)(A)	Obligations and expenditures of appropriated/donated funds	Obligations and expenditures of appropriated/donated funds	Funding 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
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 SEMIANNUAL REPORTING REQUIREMENTS UNDER SECTION 5 OF THE IG ACT OF 1978, AS AMENDED (5 U.S.C. APP. 3) ("IG ACT")

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

Continued on the next page

TABLE A.2 (CONTINUED)

CROSS-REFERENCE TO SEMIANNUAL REPORTING REQUIREMENTS UNDER SECTION 5 OF THE IG ACT OF 1978, AS AMENDED (5 U.S.C. APP. 3) ("IG ACT")

IG Act Section	IG Act Language	SIGAR Action	Section
Section 5(a)(11)	A description and explanation of the reasons for any significant revised management decision	Extract pertinent information from SWA/JPG member reports Explain SIGAR audit reports in which significant revisions have been made to management decisions	See reports of SWA/JPG members None
Section 5(a)(12)	Information concerning any significant management decision with which the Inspector General is in disagreement	Extract pertinent information from SWA/JPG member reports Explain SIGAR audit reports in which SIGAR disagreed with management decision	See reports of SWA/JPG members No disputed decisions during the reporting period
Section 5(a)(13)	Information described under [Section 804(b)] of the Federal Financial Management Improvement Act of 1996 (instances and reasons when an agency has not met target dates established in a remediation plan)	Extract pertinent information from SWA/JPG member reports Provide information where management has not met targets from a remediation plan	See reports of SWA/JPG members No disputed decisions during the reporting period
Section 5(a)(14)(A)	An Appendix containing the results of any peer review conducted by another Office of Inspector General during the reporting period; or	SIGAR has posted in full the results of, and reports from, SIGAR's peer review of its inspections and evaluations program by HHS OIG for the period ending 3/20/2023. SIGAR received a rating of pass	Results posted in full in Appendix A and at www.sigar.mil Letter of Comment posted in full at www.sigar.mil
Section 5(a)(14)(B)	If no peer review was conducted within that reporting period, a statement identifying the date of the last peer review conducted by another Office of Inspector General	SIGAR has posted in full the results of, and reports from, SIGAR's peer review by NRC OIG for the period ending 9/30/2021 SIGAR received a rating of pass	Posted in full at www.sigar.mil
Section 5(a)(15)	A list of any outstanding recommendations from any peer review conducted by another Office of Inspector General that have not been fully implemented, including a statement describing the status of the implementation and why implementation is not complete	All peer review recommendations have been implemented	Recommendations and related materials posted in full at www.sigar.mil
Section 5(a)(16)	Any peer reviews conducted by SIGAR of another IG Office during the reporting period, including a list of any outstanding recommendations made from any previous peer review . . . that remain outstanding or have not been fully implemented	SIGAR conducted an external peer review in January 2023 of USAID OIG's systems of internal safeguards and management procedures of the Investigations Division. SIGAR issued its final report on 2/15/2023. USAID OIG received a rating of pass. SIGAR did not make any recommendations during the course of its review	None

Continued on the next page

TABLE A.3

CROSS-REFERENCE TO SIGAR QUARTERLY REPORTING REQUIREMENTS UNDER PUB. L. NO. 115-91, §1521			
Public Law Section	**NDAA Language**	**SIGAR Action**	**Report Section**
Section 1521(e)(1)	(1) QUALITY STANDARDS FOR IG PRODUCTS—Except as provided in paragraph (3), each product published or issued by an Inspector General relating to the oversight of programs and activities funded under the Afghanistan Security Forces Fund shall be prepared— (A) in accordance with the Generally Accepted Government Auditing Standards/Government Auditing Standards (GAGAS/GAS), as issued and updated by the Government Accountability Office; or (B) if not prepared in accordance with the standards referred to in subparagraph (A), in accordance with the Quality Standards for Inspection and Evaluation issued by the Council of the Inspectors General on Integrity and Efficiency (commonly referred to as the "CIGIE Blue Book")	Prepare quarterly report in accordance with the Quality Standards for Inspection and Evaluation, issued by the Council of the Inspectors General on Integrity and Efficiency (CIGIE), commonly referred to as the "CIGIE Blue Book," for activities funded under the Afghanistan Security Forces Fund	Reconstruction Update Appendix B
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

Continued on the next page

DEPARTMENT OF HEALTH AND HUMAN SERVICES

OFFICE OF INSPECTOR GENERAL

WASHINGTON, DC 20201

March 20, 2023

TO: John F. Sopko
Inspector General
Special Inspector General for Afghanistan Reconstruction

FROM: Christi A. Grimm
Inspector General
Department of Health and Human Services

SUBJECT: OIG Final Report: *Special Inspector General for Afghanistan Reconstruction External CIGIE Peer Review*, OEI-07-22-00560

Attached is our final report *Special Inspector General for Afghanistan Reconstruction External CIGIE Peer Review*. This report contains no recommendations.

If you have any questions about this report, please do not hesitate to contact me, or one of your staff may contact Joe Chiarenzelli at (202) 836-1073 or Joe.Chiarenzelli@oig.hhs.gov. To facilitate identification, please refer to report number OEI-07-22-00560 in all correspondence.

Attachment

DEPARTMENT OF HEALTH AND HUMAN SERVICES

OFFICE OF INSPECTOR GENERAL

WASHINGTON, DC 20201

External Peer Review Report

March 20, 2023

To: John F. Sopko, Inspector General, Special Inspector General for Afghanistan Reconstruction

This required external peer review was conducted in accordance with the Council of the Inspectors General on Integrity and Efficiency (CIGIE) Inspection and Evaluation Committee guidance in CIGIE's *Guide for Conducting External Peer Reviews of Inspection and Evaluation Organizations of Federal Offices of Inspector General*, December 2021. The review period was October 21, 2022, through February 13, 2023 (Enclosure 1).

The Department of Health and Human Services, Office of Inspector General (OIG), assessed the extent to which the Special Inspector General for Afghanistan Reconstruction (SIGAR) complied with CIGIE's *Quality Standards for Inspection and Evaluation* (Blue Book), December 2020. OIG's assessment included a review of SIGAR's *Products and Procedures Manual* issued in October 2021 for implementing the Blue Book standards. OIG's assessment also included a review of selected inspection and evaluation reports issued between October 1, 2021, and September 30, 2022, to determine whether the reports complied with the 2020 Blue Book standards and SIGAR's *Products and Procedures Manual.*

Overall Conclusion

OIG determined that SIGAR's *Products and Procedures Manual* generally was consistent with the Blue Book standards addressed in the external peer review. Of the three reports reviewed, all generally complied with the Blue Book standards and SIGAR's internal policies and procedures. We noted no significant noncompliance during our review.

In a letter of comment issued on the same date as this report, we describe findings not considered to significantly impact compliance with Blue Book standards.

SIGAR management officials provided a response to our Peer Review Report (Enclosure 2).

Page 2—John F. Sopko

Christi A. Grimm
Inspector General

Enclosure 1: Scope and Methodology
Enclosure 2: SIGAR's Comments to Report

Page 3—John F. Sopko

ENCLOSURE 1: Scope and Methodology

OIG's peer review team considered all inspections and evaluations issued during our review period (October 21, 2022, through February 13, 2023) (n=6). We selected three reports for review, which differed in topic, length, and report team composition. All selected reports were conducted under the 2020 Blue Book standards.

The three reports reviewed were:

- *Afghanistan Reconstruction Trust Fund: The World Bank Improved Its Monitoring, Performance Measurement, and Oversight, But Other Management Issues Persist*, SIGAR-22-15-IP, issued on March 23, 2022;
- *Collapse of the Afghan National Defense and Security Forces: An Assessment of the Factors That Led to Its Demise* (Interim Report), SIGAR-22-22-IP, issued on May 12, 2022; and
- *Theft of Funds from Afghanistan: An Assessment of Allegations Concerning President Ghani and Former Senior Afghan Officials* (Final Report), SIGAR-22-35-IP, issued on August 9, 2022.

OIG's assessment included a review of SIGAR's *Products and Procedures Manual* (October 2021) for compliance with the Blue Book standards. It also included a review of the selected inspection and evaluation reports for compliance with SIGAR's internal policies and procedures and the Blue Book standards. On November 11 and December 5, 2022, the peer review team conducted phone interviews with the teams responsible for the selected reports.

Page 4—John F. Sopko

ENCLOSURE 2: SIGAR's Comments to Report

SIGAR | Office of the Special Inspector General for Afghanistan Reconstruction

John F. Sopko
Special Inspector General

February 22, 2023

The Honorable Christi A. Grimm
Inspector General
U.S. Department of Health and Human Services

Dear Ms. Grimm:

Thank you for the opportunity to review and comment on the February 13, 2023, draft external peer review of SIGAR's inspection and evaluation organization. We concur with the peer review team's conclusion that the *SIGAR Products and Procedures Manual* is generally consistent with the Council of Inspectors General on Integrity and Efficiency (CIGIE) *Quality Standards for Inspection and Evaluation* (Blue Book) standards, and that the three reports reviewed generally comply with Blue Book and SIGAR's internal policies and procedures.

We would like to take this opportunity to thank your staff for its professionalism during the peer review process. We appreciated their diligent efforts to analyze our system of quality control and offer an independent assessment of our processes and procedures.

Sincerely,

John F. Sopko
Special Inspector General
for Afghanistan Reconstruction

1550 Crystal Drive, 9th Floor Arlington, Virginia 22202 | Mail: 2530 Crystal Drive Arlington, Virginia 22202-3940 | Tel: 703 545 6000 | www.sigar.mil

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, 2023.

TABLE B.2

COUNTERNARCOTICS ($ MILLIONS)

Fund	Cumulative Appropriations Since FY 2002
ASFF	$1,311.92
DICDA	3,284.94
ESF	1,455.16
DA	77.72
INCLE	2,188.53
DEA[a]	500.21
Total	**$8,818.48**

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 received funding from State's Diplomatic & Consular Programs account in addition to DEA's direct line appropriation listed in Table B.1.

Table B.2 Source: SIGAR analysis of counternarcotics funding, 4/22/2023; State, response to SIGAR data call, 4/11/2023; DOD, response to SIGAR data call, 10/7/2021; USAID, response to SIGAR data call, 4/21/2023; DEA, response to SIGAR data call, 1/10/2022.

Note: Numbers have been rounded. DOD reprogrammed $1 billion from FY 2011 ASFF, $1 billion from FY 2012 ASFF, $178 million from FY 2013 ASFF, $604 million from FY 2019 ASFF, $146 million from FY 2020 ASFF, and $1.31 billion from FY 2021 ASFF to fund other DOD requirements. DOD reprogrammed $230 million into FY 2015 ASFF. ASFF data reflects the following rescissions: $1 billion from FY 2012 in Pub. L. No. 113-6, $764.38 million from FY 2014 in Pub. L. No. 113-235, $400 million from FY 2015 in Pub. L. No. 114-113, $150 million from FY 2016 in Pub. L. No. 115-31, $100 million from FY 2017 in Pub. L. No. 115-141, $396 million from FY 2019 in Pub. L. No. 116-93, $1.10 billion in FY 2020 in Pub. L. No. 116-260, $700 million in FY 2021 in Pub. L. No. 117-103, and $100 million from FY 2021 in Pub. L. No. 117-180. 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. USAID transfered $179 million from FY 2016 ESF to the Green Climate Fund and $25 million from FY 2020 and FY 2021 ESF to State, and rescinded $73.07 million from FY 2020 ESF under Pub. L. No. 116-260, and rescinded $855.64 million from FY 2017, FY 2018, FY 2019, FY 2020, and FY 2021 ESF under Pub. L. No. 117-103. State de-allotted $364.41 million in FY 2021 and FY 2022 from FY 2016, FY 2017, FY 2018, FY 2019, FY 2020, and FY 2021 INCLE, and rescinded $105.00 million of these funds under Pub. L. No. 117-103.

Source: DOD, responses to SIGAR data calls, 4/24/2023, 10/20/2022, 7/20/2022, 10/19/2021, 10/7/2021, and 9/14/2021; State, responses to SIGAR data calls, 4/19/2023, 4/11/2023, 4/11/2023, 4/4/2023, 1/3/2023, 10/12/2022, 10/5/2022, 9/16/2022, 7/20/2022, and 7/13/2022; OMB, responses to SIGAR data calls, 4/16/2015 and 4/17/2012; USAID, responses to SIGAR data calls, 4/21/2023 and 1/4/2023; DOJ, response to SIGAR data call, 1/10/2022; DFC, response to SIGAR data call, 4/22/2022; USAGM, response to SIGAR data call, 3/21/2023; USDA, response to SIGAR data call, 4/7/2009; NATO RSM data accessed at www.nato.int at 4/22/2023.

TABLE B.1

U.S. FUNDS FOR AFGHANISTAN RECONSTRUCTION ($ MILLIONS)

U.S. Funding Sources	Agency	Total	FY 2002–11
Security			
Afghanistan Security Forces Fund (ASFF)	DOD	$80,744.25	38,452.52
Train and Equip (T&E)	DOD	440.00	440.00
Foreign Military Financing (FMF)	State	1,059.13	1,059.13
International Military Education and Training (IMET)	State	20.37	10.72
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	1,890.33
NATO Resolute Support Mission (RSM)	DOD	380.98	0.00
Military Base and Equipment Transfers (FERP, FEPP, and EDA)	DOD	2,339.14	43.65
Total – Security		**88,888.14**	**42,515.69**
Governance & Development			
Commanders' Emergency Response Program (CERP)	DOD	3,711.00	3,039.00
Afghanistan Infrastructure Fund (AIF)	DOD	988.50	299.00
Task Force for Business and Stability Operations (TFBSO)	DOD	822.85	312.94
Economic Support Fund (ESF)	USAID	20,673.36	13,371.39
Development Assistance (DA)	USAID	900.93	898.53
Global Health Programs (GHP)	USAID	600.17	560.20
Commodity Credit Corp (CCC)	USAID	37.93	33.91
USAID-Other (Other)	USAID	60.44	41.43
Non-Proliferation, Antiterrorism, Demining & Related Programs (NADR)	State	942.14	488.37
International Narcotics Control and Law Enforcement (INCLE)	State	5,153.79	3,270.14
Human Rights and Democracy Fund (HRDF)	State	14.48	4.18
Educational and Cultural Exchange Programs (ECE)	State	107.64	48.81
Contributions to International Organizations (CIO)	State	582.46	116.32
U.S. International Development Finance Corporation (DFC)	DFC	337.39	305.54
U.S. Agency for Global Media (USAGM)	USAGM	364.92	67.30
Drug Enforcement Administration (DEA)	DOJ	290.80	165.34
Total – Governance & Development		**35,588.81**	**23,022.39**
Humanitarian			
Pub. L. No. 480 Title II	USAID	1,095.38	835.07
International Disaster Assistance (IDA)	USAID	2,633.95	440.80
Transition Initiatives (TI)	USAID	40.20	36.97
Migration and Refugee Assistance (MRA)	State	2,020.28	711.52
USDA Programs (Title I, §416(b), FFP, FFE, ET, and PRTA)	USDA	287.46	287.46
Total – Humanitarian		**6,077.27**	**2,311.82**
Agency Operations			
Diplomatic Programs, including Worldwide Security Protection (DP)	State	12,011.15	3,070.72
Embassy Security, Construction, & Maintenance (ESCM) - Capital Costs	State	1,479.71	975.61
Embassy Security, Construction, & Maintenance (ESCM) - Operations	State	159.63	8.24
USAID Operating Expenses (OE)	USAID	1,825.64	697.45
Oversight (SIGAR, State OIG, and USAID OIG)	Multiple	778.73	113.52
Total – Agency Operations		**16,254.86**	**4,865.53**
Total Funding		**$146,809.08**	**72,715.44**

* Table B.1 is not a full accounting of Afghanistan reconstruction. DOD has not provided certain costs associated with its Train, Advise, and Assist mission, and DOD and DOD OIG have not provided their Agency Operations costs for Afghanistan. See pp. 33-34 for details.

FY 2012	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023
9,200.00	4,946.19	3,962.34	3,939.33	3,502.26	4,162.72	4,666.82	3,920.00	2,953.79	938.28	100.00	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	0.00
1.18	1.42	1.50	1.05	0.86	0.80	0.80	0.43	0.80	0.80	0.00	0.00
0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
472.99	255.81	238.96	0.00	138.76	135.61	118.01	10.18	24.30	0.00	0.00	0.00
0.00	0.00	0.00	63.82	43.05	57.19	58.78	59.02	60.79	38.33	0.00	0.00
43.49	85.03	172.05	584.02	3.89	0.53	0.00	34.78	73.13	1,298.58	0.00	0.00
9,717.65	**5,288.46**	**4,374.84**	**4,588.22**	**3,688.82**	**4,356.84**	**4,844.40**	**4,024.41**	**3,112.81**	**2,275.99**	**100.00**	**0.00**
400.00	200.00	30.00	10.00	5.00	5.00	5.00	10.00	5.00	2.00	0.00	0.00
400.00	145.50	144.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
245.76	138.20	122.24	3.72	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1,836.76	1,802.65	907.00	900.00	633.27	626.25	336.97	36.67	0.00	99.50	122.88	0.00
0.00	0.35	0.00	0.95	0.00	0.00	0.00	1.09	0.00	0.00	0.00	0.00
0.00	0.25	0.01	0.06	0.45	0.02	0.01	0.00	9.56	17.60	12.00	0.00
0.55	0.00	0.00	0.00	0.00	1.95	1.52	0.00	0.00	0.00	0.00	0.00
9.22	3.93	1.52	0.82	2.91	0.29	0.00	0.00	0.34	0.00	0.00	0.00
65.32	52.60	43.20	43.50	37.96	37.00	36.60	38.30	38.50	45.80	15.00	0.00
358.75	593.81	225.00	250.00	168.06	105.03	37.01	29.50	36.92	71.58	6.00	2.00
1.98	1.63	0.00	0.99	0.76	0.25	0.99	0.74	0.99	1.97	0.00	0.00
8.17	2.46	7.28	3.95	2.65	2.39	2.33	7.87	7.44	7.60	6.70	0.00
58.73	53.03	43.17	41.79	41.35	40.31	36.12	32.72	30.28	29.64	30.11	28.90
5.57	0.00	10.60	0.00	0.00	3.60	11.60	0.00	0.00	0.48	0.00	0.00
21.54	21.54	22.11	22.68	23.86	25.91	25.74	25.89	24.60	25.60	25.00	33.15
18.70	17.00	18.70	9.05	3.31	11.03	11.11	13.01	12.92	10.63	0.00	0.00
3,431.05	**3,032.94**	**1,574.83**	**1,287.50**	**919.57**	**859.05**	**505.00**	**195.80**	**166.54**	**312.40**	**217.69**	**64.05**
59.20	46.15	65.97	53.73	26.65	4.38	4.22	0.00	0.00	0.00	0.00	0.00
61.41	23.73	52.68	25.71	39.89	93.84	119.64	152.35	178.61	219.60	671.34	554.35
0.73	0.42	1.37	0.60	0.05	0.00	0.00	0.00	0.00	0.04	0.00	0.00
99.56	76.07	107.89	129.27	84.27	89.24	77.19	86.69	150.41	176.63	231.54	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
220.90	**146.38**	**227.92**	**209.31**	**150.87**	**187.46**	**201.05**	**239.04**	**329.02**	**396.27**	**902.88**	**554.35**
1,126.56	1,500.79	752.07	822.19	743.58	843.20	858.27	824.94	677.76	619.22	171.87	0.00
62.99	79.87	69.76	74.26	64.13	73.57	26.12	23.19	21.83	7.27	1.11	0.00
4.21	3.84	8.33	11.68	21.67	15.28	22.66	24.13	20.41	19.18	0.00	0.00
224.37	210.15	100.86	137.00	95.55	102.49	77.52	72.34	69.33	18.11	12.21	8.26
53.15	56.63	59.39	67.37	64.25	58.08	58.01	58.15	57.55	56.92	40.53	35.20
1,471.28	**1,851.28**	**990.41**	**1,112.50**	**989.17**	**1,092.62**	**1,042.57**	**1,002.75**	**846.89**	**720.70**	**225.71**	**43.46**
14,840.88	**10,319.05**	**7,168.01**	**7,197.52**	**5,748.42**	**6,495.96**	**6,593.03**	**5,462.00**	**4,455.26**	**3,705.36**	**1,446.29**	**661.86**

APPENDIX C

SIGAR WRITTEN PRODUCTS*

SIGAR AUDITS

Performance Audit and Evaluation Reports Issued

SIGAR issued one evaluation and one alert letter during this reporting period.

SIGAR PERFORMANCE AUDIT AND EVALUATION REPORTS ISSUED

Report Identifier	Report Title	Date Issued
SIGAR 23-16-IP	Why the Afghan Security Forces Collapsed	2/2023
SIGAR-23-17-AL	Outstanding Financial Audit Recommendations to State	3/2023

New Performance Audits

SIGAR initiated two performance audits during this reporting period.

NEW SIGAR PERFORMANCE AUDITS

Project Identifier	Project Title	Date Initiated
SIGAR 159A	Audit of U.S. Agencies' Oversight of Funds Provided to Public International Organizations for Activities in Afghanistan	4/2023
SIGAR 158A	Audit of U.S. Funds Directly Benefitting the Taliban	4/2023

Ongoing Performance Audits

SIGAR had six ongoing performance audits during this reporting period.

SIGAR PERFORMANCE AUDITS ONGOING

Project Identifier	Project Title	Date Initiated
SIGAR 157A	Water, Sanitation, and Hygiene (WASH)	11/2022
SIGAR 156A	GBV	9/2022
SIGAR 155A	ACEBA	7/2022
SIGAR 154A	Health Care	5/2022
SIGAR 153A	EFA II	2/2022
SIGAR 152A	Contractor Vetting	1/2022

* As provided in its authorizing statute, SIGAR may also report on products and events occurring after March 31, 2023, up to the publication date of this report.

New Evaluations

SIGAR initiated one evaluation during this reporting period.

SIGAR EVALUATIONS INITIATED		
Project Identifier	**Project Title**	**Date Initiated**
SIGAR-E-020	Evaluation of the Purchase, Transfer, Conversion, and Use of U.S. Currency in Afghanistan	4/2023

Ongoing Evaluations

SIGAR had one ongoing evaluation during this reporting period.

SIGAR EVALUATIONS ONGOING		
Project Identifier	**Project Title**	**Date Initiated**
SIGAR-E-018	Education Sector Status	8/2022

Financial Audit Reports Issued

SIGAR issued seven financial audit reports during this reporting period.

SIGAR FINANCIAL AUDIT REPORTS ISSUED		
Report Identifier	**Report Title**	**Date Issued**
SIGAR-23-20-FA	Audit of Costs Incurred by Tetra Tech Inc.	4/2023
SIGAR 23-19-FA	Audit of Costs Incurred by Dexis Consulting Inc.	3/2023
SIGAR 23-18-FA	Audit of Costs Incurred by Stanford University	3/2023
SIGAR 23-15-FA	Audit of Costs Incurred by IAP Worldwide Services Inc.	2/2023
SIGAR 23-14-FA	Audit of Costs Incurred by Management Sciences for Health Inc.	2/2023
SIGAR 23-12-FA	Audit of Costs Incurred by JHIEGO Corporation – Urban Health Initiative (UHI)	2/2023
SIGAR 23-13-FA	Audit of Costs Incurred by DT Global	2/2023

Ongoing Financial Audits

SIGAR had 44 financial audits in progress during this reporting period. Due to the current security situation in Afghanistan, including threats from terrorist groups and criminal elements, the names and other identifying information of some implementing partners administering humanitarian assistance in Afghanistan have been withheld at the request of the State Department and/or USAID, and the award recipient.

SIGAR FINANCIAL AUDITS ONGOING		
Project Identifier	**Project Title**	**Date Initiated**
SIGAR-F-290	Jhpiego Corporation	3/2023
SIGAR-F-289	Catholic Relief Services	3/2023
SIGAR-F-288	Texas A&M AgriLife Research	3/2023
SIGAR-F-287	ICF Macro Inc.	3/2023

Continued on the following page

SIGAR FINANCIAL AUDITS ONGOING (CONTINUED)		
Project Identifier	**Project Title**	**Date Initiated**
SIGAR-F-283	MCPA	3/2023
SIGAR-F-282	DAI	3/2022
SIGAR-F-281	The Asia Foundation	3/2022
SIGAR-F-280	DAI	3/2022
SIGAR-F-279	DAI	3/2022
SIGAR-F-278	Blumont Global Development Inc.	3/2022
SIGAR-F-277	Roots of Peace	3/2022
SIGAR-F-275	Michigan State University	3/2022
SIGAR-F-274	[Redacted]	3/2022
SIGAR-F-273	Women for Afghan Women	3/2022
SIGAR-F-272	DAFA	3/2022
SIGAR-F-271	Miracle Systems LLC	3/2022
SIGAR-F-270	American University of Central Asia	3/2022
SIGAR-F-269	DAI	3/2022
SIGAR-F-268	[Redacted]	3/2022
SIGAR-F-267	[Redacted]	3/2022
SIGAR-F-266	CARE International	3/2022
SIGAR-F-265	[Redacted]	3/2022
SIGAR-F-264	MSI Inc.	3/2022
SIGAR-F-263	[Redacted]	3/2022
SIGAR-F-261	MSI Inc.	3/2022
SIGAR-F-260	[Redacted]	3/2022
SIGAR-F-259	Science and Engineering Services	3/2022
SIGAR-F-258	Amentum Services Inc.	4/2022
SIGAR-F-257	TigerSwan LLC	4/2022
SIGAR-F-256	Alutiiq	3/2022
SIGAR-F-255	[Redacted]	3/2022
SIGAR-F-254	[Redacted]	3/2022
SIGAR-F-253	[Redacted]	3/2022
SIGAR-F-251	Chemonics International Inc.	3/2022
SIGAR-F-250	FHI 360	3/2022
SIGAR-F-249	Turquoise Mountain Trust	3/2022
SIGAR-F-248	Development Alternatives Inc.	3/2022
SIGAR-F-247	CAII	3/2022
SIGAR-F-246	International Centre for Integrated Mountain Development	3/2022
SIGAR-F-239	Sierra Nevada Corp.	11/2021
SIGAR-F-237	University of Chicago, National Museum of Afghanistan Project	11/2021

SIGAR LESSONS LEARNED PROGRAM

Ongoing Lessons Learned Projects

SIGAR had two ongoing lessons learned projects this reporting period.

SIGAR LESSONS LEARNED PROJECTS ONGOING

Project Identifier	Project Title	Date Initiated
SIGAR LL-21	Taliban Bypass	11/2022
SIGAR LL-17	Personnel	1/2022

SIGAR RESEARCH AND ANALYSIS DIRECTORATE

Quarterly Report Issued

SIGAR issued one quarterly report during this reporting period.

SIGAR QUARTERLY REPORT ISSUED

Report Identifier	Report Title	Date Issued
SIGAR 2023-QR-2	Quarterly Report to the United States Congress	4/2023

High-Risk List Issued

SIGAR issued one high-risk list during this reporting period.

SIGAR HIGH-RISK LIST ISSUED

Report Identifier	Report Title	Date Issued
SIGAR 23-21-HRL	2023 High-Risk List	4/2023

OTHER SIGAR WRITTEN PRODUCTS

This quarter, Inspector General Sopko testified before the U.S. House Committee on Oversight and Accountability.

SIGAR TESTIMONY ISSUED

Report Identifier	Report Title	Date Issued
SIGAR 23-22-TY	Inspector General Testimony Before the U.S. House Committee on Oversight and Accountability	4/2023

APPENDIX D

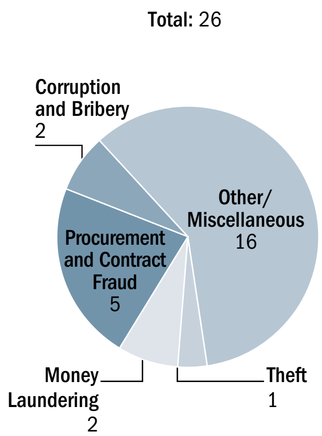
SIGAR INVESTIGATIONS AND HOTLINE

SIGAR Investigations

This quarter, SIGAR's criminal investigations resulted in one guilty plea, two sentencings, a $100,000 criminal forfeiture, and $2.27 million in U.S. government cost savings. SIGAR initiated three cases and closed 12, bringing the total number of ongoing investigations to 26 as shown in Figure D.1.

FIGURE D.1

SIGAR INVESTIGATIONS: NUMBER OF OPEN INVESTIGATIONS
January 1–March 31, 2023



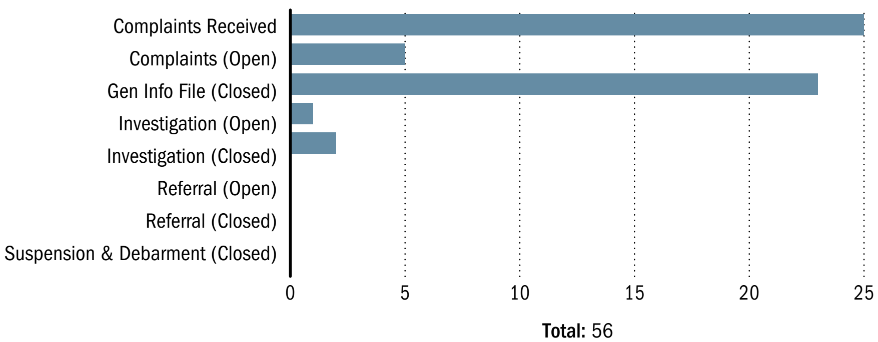
Source: SIGAR Investigations Directorate, 3/31/2023.

SIGAR Hotline

The SIGAR Hotline (by e-mail: sigar.hotline@mail.mil; web submission: www.sigar.mil/investigations/hotline/report-fraud.aspx; phone: 866-329-8893 in the United States) received 25 complaints this quarter. In addition to working on new complaints, the Investigations Directorate continued work on complaints received prior to January 1, 2023. The directorate processed 56 complaints this quarter; most are under review or were closed, as shown in Figure D.2.

FIGURE D.2

STATUS OF SIGAR HOTLINE COMPLAINTS: JANUARY 1–MARCH 31, 2023



Source: SIGAR Investigations Directorate, 3/31/2023.

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, 2023.

SIGAR lists its suspensions, debarments, and special-entity designations for historical purposes only. For the current status of any individual or entity listed herein as previously suspended, debarred, or listed as a special-entity designation, please consult the federal System for Award Management, www.sam.gov/SAM/.

Entries appearing in both the suspension and debarment sections are based upon their placement in suspended status following criminal indictment or determination of non-responsibility by an agency suspension and debarment official. Final debarment was imposed following criminal conviction in U.S. Federal District Court and/or final determination by an agency suspension and debarment official regarding term of debarment.

TABLE D.1

SPECIAL-ENTITY DESIGNATIONS, SUSPENSIONS, AND DEBARMENTS AS OF MARCH 31, 2023

Special Entity Designations
Arvin Kam Construction Company
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"
Ayub, Mohammad
Fruzi, Haji Khalil
Muhammad, Haji Amir
Haji Dhost Mohammad Zurmat Construction Company
Jan, Nurullah
Khan, Haji Mohammad Almas
Noh-E Safi Mining Company
Noor Rahman Company
Noor Rahman Construction Company
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
Rahman, Nur, a.k.a. "Noor Rahman, a.k.a. "Noor Rahman Safa"
Rhaman, Mohammad
Saadat, Vakil
Triangle Technologies
Wasim, Abdul Wakil
Zaland, Yousef
Zurmat Construction Company
Zurmat Foundation
Zurmat General Trading
Zurmat Group of Companies, d.b.a. "Zurmat LLC"
Zurmat Material Testing Laboratory

Suspensions
Al-Watan Construction Company
Basirat Construction Firm
Naqibullah, Nadeem
Rahman, Obaidur
Robinson, Franz Martin
Aaria Middle East
Aaria Middle East Company LLC
Aftech International
Aftech International Pvt. Ltd.
Albahar Logistics
American Aaria Company LLC
American Aaria LLC
Sharpway Logistics
United States California Logistics Company
Brothers, Richard S.
Rivera-Medina, Franklin Delano
Autry, Cleo Brian
Chamberlain, William Todd
Cook, Jeffrey Arthur
Harper, Deric Tyron
Walls, Barry Lee, Jr.
International Contracting and Development
Sobh, Adeeb Nagib, a.k.a. "Ali Sobh"
Stallion Construction and Engineering Group
Wazne Group Inc., d.b.a. "Wazne Wholesale"
Wazne, Ayman, a.k.a. "Ayman Ibrahim Wazne"
Green, George E.
Tran, Anthony Don
Vergez, Norbert Eugene
Bunch, Donald P.
Kline, David A.
Farouki, Abul Huda*
Farouki, Mazen*
Maarouf, Salah*
ANHAM FZCO
ANHAM USA
Green, George E.
Tran, Anthony Don
Vergez, Norbert Eugene
Bunch, Donald P.
Kline, David A.
Farouki, Abul Huda*
Farouki, Mazen*
Maarouf, Salah*
ANHAM FZCO
ANHAM USA

Debarments
Farooqi, Hashmatullah
Hamid Lais Construction Company
Hamid Lais Group
Lodin, Rohullah Farooqi
Bennett & Fouch Associates LLC
Brandon, Gary
K5 Global
Ahmad, Noor
Noor Ahmad Yousufzai Construction Company
Ayeni, Sheryl Adenike
Cannon, Justin
Constantino, April Anne
Constantino, Dee
Constantino, Ramil Palmes
Crilly, Braam
Drotleff, Christopher
Fil-Tech Engineering and Construction Company
Handa, Sdiharth
Jabak, Imad
Jamally, Rohullah
Khalid, Mohammad
Khan, Daro
Mariano, April Anne Perez
McCabe, Elton Maurice
Mihalczo, John
Qasimi, Mohammed Indress
Radhi, Mohammad Khalid
Safi, Fazal Ahmed
Shin Gul Shaheen, a.k.a. "Sheen Gul Shaheen"
Espinoza-Loor, Pedro Alfredo
Campbell, Neil Patrick*
Navarro, Wesley
Hazrati, Arash
Midfield International
Moore, Robert G.
Noori, Noor Alam, a.k.a. "Noor Alam"
Northern Reconstruction Organization
Shamal Pamir Building and Road Construction Company
Wade, Desi D.
Blue Planet Logistics Services
Mahmodi, Padres
Mahmodi, Shikab
Saber, Mohammed
Watson, Brian Erik
Abbasi, Shahpoor
Amiri, Waheedullah
Atal, Waheed
Daud, Abdulilah
Dehati, Abdul Majid
Fazli, Qais
Hamdard, Mohammad Yousuf
Kunari, Haji Pir Mohammad
Mushfiq, Muhammad Jaffar
Mutallib, Abdul
Nasrat, Sami
National General Construction Company
Passerly, Ahmaad Saleem
Rabi, Fazal
Rahman, Atta
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, 2023 (CONTINUED)

Debarments (continued)

Roshandil, Mohammad Ajmal	Noori, Sherin Agha	Kieffer, Jerry
Saber, Mohammed	Long, Tonya*	Johnson, Angela
Safi, Azizur Rahman	Isranuddin, Burhanuddin	CNH Development Company LLC
Safi, Matiullah	Matun, Navidullah, a.k.a. "Javid Ahmad"	Johnson, Keith
Sahak, Sher Khan	Matun, Wahidullah	Military Logistic Support LLC
Shaheed, Murad	Navid Basir Construction Company	Eisner, John
Shirzad, Daulet Khan	Navid Basir JV Gagar Baba Construction Company	Taurus Holdings LLC
Uddin, Mehrab	NBCC & GBCC JV	Brophy, Kenneth Michael*
Watson, Brian Erik	Noori, Navid	Abdul Haq Foundation
Wooten, Philip Steven*	Asmatullah, Mahmood, a.k.a. "Mahmood"	Adajar, Adonis
Espinoza, Mauricio*	Khan, Gul	Calhoun, Josh W.
Alam, Ahmed Farzad*	Khan, Solomon Sherdad, a.k.a. "Solomon"	Clark Logistic Services Company, d.b.a. "Clark Construction Company"
Greenlight General Trading*	Mursalin, Ikramullah, a.k.a. "Ikramullah"	Farkas, Janos
Aaria Middle East Company LLC*	Musafer, Naseem, a.k.a. "Naseem"	Flordeliz, Alex F.
Aaria Middle East Company Ltd. – Herat*	Ali, Esrar	Knight, Michael T., II
Aaria M.E. General Trading LLC*	Gul, Ghanzi	Lozado, Gary
Aaria Middle East*	Luqman Engineering Construction Company, d.b.a. "Luqman Engineering"	Mijares, Armando N., Jr.
Barakzai, Nangialai*	Safiullah, a.k.a. "Mr. Safiullah"	Mullakhiel, Wadir Abdullahmatin
Formid Supply and Services*	Sarfarez, a.k.a. "Mr. Sarfarez"	Rainbow Construction Company
Aaria Supply Services and Consultancy*	Wazir, Khan	Sardar, Hassan, a.k.a. "Hassan Sardar Inqilab"
Kabul Hackle Logistics Company*	Akbar, Ali	Shah, Mohammad Nadir, a.k.a. "Nader Shah"
Yousef, Najeebullah*	Crystal Construction Company, d.b.a. "Samitullah Road Construction Company"	Tito, Regor
Aaria Group*	Samitullah (Individual uses only one name)	Brown, Charles Phillip
Aaria Group Construction Company*	Ashna, Mohammad Ibrahim, a.k.a. "Ibrahim"	Sheren, Fasela, a.k.a. "Sheren Fasela"
Aaria Supplies Company LTD*	Gurvinder, Singh	Anderson, Jesse Montel
Rahimi, Mohammad Edris*	Jahan, Shah	Charboneau, Stephanie, a.k.a. "Stephanie Shankel"
All Points International Distributors Inc.*	Shahim, Zakirullah a.k.a. "Zakrullah Shahim", a.k.a. "Zikrullah Shahim"	Hightower, Jonathan
Hercules Global Logistics*	Alyas, Maiwand Ansunullah a.k.a. "Engineer Maiwand Alyas"	Khan, Noor Zali, a.k.a. "Wali Kahn Noor"
Schroeder, Robert*	BMCSC	Saheed, a.k.a. "Mr. Saheed;" a.k.a. "Sahill;" a.k.a. "Ghazi-Rahman"
Helmand Twinkle Construction Company	Maiwand Haqmal Construction and Supply Company	Weaver, Christopher
Waziri, Heward Omar	New Riders Construction Company, d.b.a. "Riders Construction Company," d.b.a. "New Riders Construction and Services Company"	Al Kaheel Oasis Services
Zadran, Mohammad	Riders Constructions, Services, Logistics and Transportation Company	Al Kaheel Technical Service
Afghan Mercury Construction Company, d.b.a. "Afghan Mercury Construction & Logistics Co."	Riders Group of Companies	CLC Construction Company
Mirzali Naseeb Construction Company	Domineck, Lavette Kaye*	CLC Consulting LLC
Montes, Diyana	Markwith, James*	Complete Manpower Solutions
Naseeb, Mirzali	Martinez, Rene	Mohammed, Masiuddin, a.k.a. "Masi Mohammed"
Martino, Roberto F.	Maroof, Abdul	Rhoden, Bradley L., a.k.a. "Brad L. Rhoden"
Logiotatos, Peter R.	Qara, Yousef	Rhoden, Lorraine Serena
Glass, Calvin	Royal Palace Construction Company	Royal Super Jet General Trading LLC
Singleton, Jacy P.	Bradshaw, Christopher Chase	Super Jet Construction Company
Robinson, Franz Martin	Zuhra Productions	Super Jet Fuel Services
Smith, Nancy	Zuhra, Niazai	Super Jet Group
Sultani, Abdul Anas a.k.a. "Abdul Anas"	Boulware, Candice a.k.a. "Candice Joy Dawkins"	Super Jet Tours LLC, d.b.a. "Super Jet Travel and Holidays LLC"
Faqiri, Shir	Dawkins, John	Super Solutions LLC
Hosmat, Haji	Mesopotamia Group LLC	Abdullah, Bilal
Jim Black Construction Company	Nordloh, Geoffrey	Farmer, Robert Scott
Arya Ariana Aryayee Logistics, d.b.a. "AAA Logistics," d.b.a. "Somo Logistics"		Mudiyanselage, Oliver
Garst, Donald		Kelly, Albert, III
Mukhtar, Abdul a.k.a. "Abdul Kubar"		Ethridge, James
Noori Mahgir Construction Company		Fernridge Strategic Partners

Continued on the following page

TABLE D.1 (CONTINUED)

SPECIAL-ENTITY DESIGNATIONS, SUSPENSIONS, AND DEBARMENTS AS OF MARCH 31, 2023 (CONTINUED)

Debarments (continued)

AISC LLC*	Antes, Bradley A.	Abbasi, Asim
American International Security Corporation*	Lakeshore Engineering & Construction Afghanistan Inc., d.b.a. "Lakeshore General Contractors Inc."	Muturi, Samuel
David A. Young Construction & Renovation Inc.*	Lakeshore Engineering Services Inc.	Mwakio, Shannel
Force Direct Solutions LLC*	Lakeshore Engineering Services/Toltest JV LLC	Ahmad, Jaweed
Harris, Christopher*	Lakeshore Toltest – Rentenbach JV LLC	Ahmad, Masood
Hernando County Holdings 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"	A & J Total Landscapes
Hide-A-Wreck LLC*	Lakeshore Toltest Guam LLC	Aryana Green Light Support Services
Panthers LLC*	Lakeshore Toltest JV LLC	Mohammad, Sardar, a.k.a. "Sardar Mohammad Barakzai"
Paper Mill Village Inc.*	Lakeshore Toltest RRCC JV LLC	Pittman, James C., a.k.a. "Carl Pittman"
Shroud Line LLC*	Lakeshore/Walsh JV LLC	Poaipuni, Clayton
Spada, Carol*	LakeshoreToltest METAG JV LLC	Wiley, Patrick
Welventure LLC*	LTC & Metawater JV LLC	Crystal Island Construction Company
World Wide Trainers LLC*	LTC Holdings Inc.	Bertolini, Robert L.*
Young, David Andrew*	LTC Italia SRL	Kahn, Haroon Shams, a.k.a. "Haroon Shams"*
Woodruff and Company	LTC Tower General Contractors LLC	Shams Constructions Limited*
Borcata, Raul A.*	LTCCORP Commercial LLC	Shams General Services and Logistics Unlimited*
Close, Jarred Lee*	LTCCORP E&C Inc.	Shams Group International, d.b.a. "Shams Group International FZE"*
Logistical Operations Worldwide*	LTCCORP Government Services-OH Inc.	Shams London Academy*
Taylor, Zachery Dustin*	LTCCORP Government Services Inc.	Shams Production*
Travis, James Edward*	LTCCORP Government Services-MI Inc.	Shams Welfare Foundation*
Khairfullah, Gul Agha	LTCCORP O&G LLC	Swim, Alexander*
Khalil Rahimi Construction Company	LTCCORP Renewables LLC	Norris, James Edward
Momand, Jahanzeb, a.k.a. "Engineer Jahanzeb Momand"	LTCCORP Inc.	Afghan Columbia Constructon Company
Yar-Mohammad, Hazrat Nabi	LTCCORP/Kaya Dijbouti LLC	Ahmadi, Mohammad Omid
Walizada, Abdul Masoud, a.k.a. "Masood Walizada"	LTCCORP/Kaya East Africa LLC	Dashti, Jamsheed
Alizai, Zarghona	LTCCORP/Kaya Romania LLC	Hamdard, Eraj
Aman, Abdul	LTCCORP/Kaya Rwanda LLC	Hamidi, Mahrokh
Anwari, Laila	LTCORP Technology LLC	Raising Wall Construction Company
Anwari, Mezhgan	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"	Artemis Global Inc., d.b.a. "Artemis Global Logistics and Solutions," d.b.a. "Artemis Global Trucking LLC"
Anwari, Rafi	Toltest/Desbuild Germany JV LLC	O'Brien, James Michael, a.k.a. "James Michael Wienert"
Arghandiwal, Zahra, a.k.a. "Sarah Arghandiwal"	Veterans Construction/Lakeshore JV LLC	Tamerlane Global Services Inc., d.b.a. "Tamerlane Global LLC," d.b.a. "Tamerlane LLC," d.b.a. "Tamerlane Technologies LLC"
Azizi, Farwad, a.k.a. "Farwad Mohammad Azizi"	Afghan Royal First Logistics, d.b.a. "Afghan Royal"	Sherzai, Akbar Ahmed*
Bashizada, Razia	American Barriers	Jean-Noel, Dimitry
Coates, Kenneth	Arakozia Afghan Advertising	Hampton, Seneca Darnell*
Gibani, Marika	Dubai Armored Cars	Dennis, Jimmy W.
Haidari, Mahboob	Enayatullah, son of Hafizullah	Timor, Karim
Latifi, Abdul	Farhas, Ahmad	Wardak, Khalid
McCammon, Christina	Inland Holdings Inc.	Rahmat Siddiqi Transportation Company
Mohibzada, Ahmadullah, a.k.a. "Ahmadullah Mohebzada"	Intermaax, FZE	Siddiqi, Rahmat
Neghat, Mustafa	Intermaax Inc.	Siddiqi, Sayed Attaullah
Qurashi, Abdul	Karkar, Shah Wali	Umbrella Insurance Limited Company
Raouf, Ashmatullah	Sandman Security Services	Taylor, Michael
Shah, David	Siddiqi, Atta	Gardazi, Syed
Touba, Kajim	Specialty Bunkering	Smarasinghage, Sagara
Zahir, Khalid	Spidle, Chris Calvin	Security Assistance Group LLC
Aryubi, Mohammad Raza Samim	Vulcan Amps Inc.	Edmondson, Jeffrey B.*
Atlas Sahil Construction Company	Worldwide Cargomasters	Montague, Geoffrey K.*
Bab Al Jazeera LLC	Aziz, Haji Abdul, a.k.a. "Abdul Aziz Shah Jan," a.k.a. "Aziz"	Ciampa, Christopher*
Emar-E-Sarey Construction Company	Castillo, Alfredo, Jr.	Lugo, Emanuel*
Muhammad, Pianda		Bailly, Louis Matthew*
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"		

Continued on the following page

TABLE D.1 (CONTINUED)

SPECIAL-ENTITY DESIGNATIONS, SUSPENSIONS, AND DEBARMENTS AS OF MARCH 31, 2023 (CONTINUED)

Debarments (continued)

Kumar, Krishan
Marshal Afghan American Construction Company
Marshal, Sayed Abbas Shah
Masraq Engineering and Construction Company
Miakhil, Azizullah
Raj, Janak
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"

Continued on the following page

TABLE D.1 (CONTINUED)

SPECIAL-ENTITY DESIGNATIONS, SUSPENSIONS, AND DEBARMENTS AS OF MARCH 31, 2023 (CONTINUED)

Debarments (continued)
Ahmadzai, Sajid
Sajid, Amin Gul
Elham, Yaser, a.k.a. "Najibullah Saadullah"*
Everest Faizy Logistics Services*
Faizy Elham Brothers Ltd.*
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"

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APPENDIX E

ABBREVIATIONS AND ACRONYMS

ACRONYM OR ABBREVIATION	DEFINITION
AAU	Afghanistan Affairs Unit (State)
ACEBA	Afghanistan Competitiveness of Export-Oriented Business Activity
ACLED	Armed Conflict Location and Event Data Project
ADB	Asian Development Bank
ADHS	Afghanistan Demographic Health Survey
AFIAT	Assistance for Families and Indigent Afghans to Thrive
AFN	afghani (currency)
AHP	Afghanistan Hands Program
AICR	Afghanistan Investment Climate Reform Program
AITF	Afghanistan Infrastructure Trust Fund
AMELA	Afghanistan Monitoring, Evaluation & Learning Activity
AML/CFT	Anti-money laundering/countering the financing of terrorism
AMP	Agricultural Marketing Program
ANDSF	Afghan National Defense and Security Forces
AOTP	Afghan Opiate Trade Project
APA	Afghan Placement and Assistance Program
ARTF	Afghanistan Reconstruction Trust Fund
ASFF	Afghanistan Security Forces Fund
ASP	Afghan Support Project (USAID)
AUAF	American University of Afghanistan
AVC	Afghanistan Value Chains
AWD	Acute Watery Diarrhea
AWSF	Afghan Women's Shelter Fund
BHA	Bureau for Humanitarian Assistance (USAID)
Castro	Castro and Company
CIO	Contribution to International Organizations
CCP	Central Contraceptive Procurement
CLDP	Commercial Law Development Program (U.S. Dept. of Commerce)
CNPC	China National Petroleum Corporation
COMAC	Conflict Mitigation Assistance for Civilians

Continued on the next page

ACRONYM OR ABBREVIATION	DEFINITION
CSTC-A	Combined Security Transition Command-Afghanistan
CTF	Counterterrorism Financing
CWD	Conventional Weapons Destruction
DAB	Da Afghanistan Bank
DABS	Da Afghanistan Breshna Sherkat
DEWS	Disaster Early Warning System
DGR	Office of Democracy, Gender, and Civil Rights (USAID)
DMAC	Directorate for Mine Action Coordination
DOD	Department of Defense (U.S.)
DOD OIG	Department of Defense Office of Inspector General
DOJ	Department of Justic
DSCA	Defense Security Cooperation Agency
DRL	Bureau for Democracy, Human Rights, and Labor (State)
DSCMO-A	Defense Security Cooperation Management Office-Afghanistan
E.O.	Executive Order
EFA	Afghanistan Education for All
ERMA	Emergency Refugee and Migration Assistance Fund
ERW	explosive remnants of war
ESF	Economic Support Fund
EXBS	Export Control and Related Border Security
FA	Financial Audit
FAO	Food and Agriculture Organization (UN)
FMS	Foreign Military Sales
FY	fiscal year
GAGAS	Generally Accepted Government Auditing Standards
GAO	Government Accountability Office (U.S.)
GBV	Gender-based violence
GEC	Let Girls Learn Initiative and Girls' Education Challenge Programme
GHP	Global Health Programs
GHSCM-PSM	Global Health Supply Chain Management
GRAIN	Grain Research and Innovation
GAVI	Global Vaccine Alliance
HFAC	House Foreign Affairs Committee
H.R.	U.S. House of Representatives
HRP	Humanitarian Response Plan

Continued on the next page

ACRONYM OR ABBREVIATION	DEFINITION
HUQUQ	Safeguarding Civic Rights and Media Freedoms
IAA	Interagency Agreement
IBRD	International Bank for Reconstruction and Development
ICRC	International Committee of the Red Cross
IDA	International Disaster Assistance (USAID)
IDA	International Development Association (World Bank)
IDP	Internally Displaced Persons
IFC	International Finance Cooperation
IG	inspector general
INCLE	International Narcotics Control and Law Enforcement (U.S.)
INL	Bureau of International Narcotics and Law Enforcement Affairs (State)
INV	Investigations Directorate (SIGAR)
IOM	International Organization for Migration (UN affiliate)
IP	implementing partner
IPC	Integrated Phase Classification
IS-K	Islamic State-Khorasan Province
ISC	Issue Solutions Channel
JES	Joint Explanatory Statement
LHSS	Local Health Systems Sustainability
LLC	limited liability company
LLP	Lessons Learned Program (SIGAR)
LOA	Letter of Offer and Acceptance
LOTFA	Law and Order Trust Fund for Afghanistan (UN)
MCPA	Mine Clearance Planning Agency
MIPR	Military Interdepartmental Purchase Request
MODA	Ministry of Defense Advisors program (Former Afghan government and DOD)
MOI	ministry of interior (Taliban)
MoMDA	ministry of martyrs and disabled affairs (Taliban)
MOMP	ministry of mines and petroleum (Taliban)
MOPH	ministry of public health (Taliban)
MoRR	ministry of refugees and repatriation (Taliban)
MOU	memorandum of understanding
MRA	Migration and Refugee Assistance
NADR	Non-Proliferation, Antiterrorism, Demining, and Related Programs
NATO	North Atlantic Treaty Organization

Continued on the next page

ACRONYM OR ABBREVIATION	DEFINITION
NGO	nongovernmental organization
NP	nonprofit
NRF	National Resistance Front
OCHA	Office for the Coordination of Humanitarian Affairs (UN)
ODNI	Office of the Director of National Intelligence
OFAC	Office of Foreign Assets Control (U.S. Treasury)
OHCHR	United Nations Human Rights Council
OLH	Office of Livelihoods (USAID)
OIC	Organization of Islamic Cooperation
OIG	Office of Inspector General
OSS	Office of Social Services (OSS)
OUSD-P	Office of the Undersecretary of Defense for Policy
PIO	Public International Organization
PM/WRA	Bureau of Political-Military Affairs' Office of Weapons Removal and Abatement (State)
PRM	Bureau of Population, Refugees, and Migration (State)
PTEC	Power Transmission Expansion and Connectivity
RCW	Recurrent Cost Window
RSM	Resolute Support Mission
SEA II	Strengthening Education in Afghanistan
SERAP	Supporting Economic Revitalization in Afghanistan Project
SHOPS Plus	Sustaining Health Outcomes through the Private Sector
SIGAR	Special Inspector General for Afghanistan Reconstruction
SIV	Special Immigrant Visa
SRL-FS	Strengthening Rural Livelihoods and Food Security
SSSA	Supporting Student Success in Afghanistan
STAR	Supporting Transformation for Afghanistan's Recovery
State	U.S. Department of State
State OIG	Department of State Office of Inspector General
STEM	Science, Technology, Engineering, and Mathematics
TA	tailored assistance
TAAC	Train, Advise, Assist Command (DOD)
TB DIAH	TB Data, Impact Assessment and Communications Hub
TFBSO	Task Force for Business and Stability Operations
TMT	Turquoise Mountain Trust
TTP	Tehreek-e-Taliban Pakistan

Continued on the next page

ACRONYM OR ABBREVIATION	DEFINITION
UAE	United Arab Emirates
UHI	Urban Health Initiative
UN	United Nations
UNAMA	United Nations Assistance Mission in Afghanistan
UNDP	United Nations Development Programme
UNFPA	United Nations Population Fund
UNHCR	United Nations High Commissioner for Refugees
UNICEF	United Nations Children's Fund
UNMAS	United Nations Mine Action Service
UNODC	United Nations Office on Drugs and Crime
UN Women	United Nations Entity for Gender Equality and the Empowerment of Women
USAID	U.S. Agency for International Development
USAID OIG	USAID Office of Inspector General
USD	U.S. dollar
USDA PAPA	United States Department of Agriculture Participating Agency Program Agreeement
USGS	U.S. Geological Survey (U.S. Department of Interior)
WASH	Water, Sanitation, and Hygiene
WERP	Water Emergency Relief Project
WHO	World Health Organization (UN)
WSE	Women's Scholarship Endowment
WFP	World Food Programme (UN)

Afghan refugee children look from the window of their shelter in the former Soviet embassy, a huge compound amid the destruction of west Kabul. (Flickr photo by Zabihullah Mahmoodi)

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