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SIGAR

Special Inspector General for Afghanistan Reconstruction

JAN 30 2021

QUARTERLY REPORT TO THE UNITED STATES CONGRESS

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

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

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

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

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

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

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

Cover photo:
Afghan security-force members walk past a bombed truck in Kabul. (AFP photo by Zakeria Hashimi)

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

SPECIAL INSPECTOR GENERAL FOR
AFGHANISTAN RECONSTRUCTION

I am pleased to submit to Congress, and to the Secretaries of State and Defense, SIGAR's 50th quarterly report on the status of reconstruction in Afghanistan. This report will be the first for the new Administration and Congress, and it comes at a time when Afghanistan faces what many consider its most perilous moment since the United States first intervened in the country nearly twenty years ago.

Although almost exactly a year ago the United States entered with some fanfare into a withdrawal agreement with the Taliban, peace talks between the Islamic Republic of Afghanistan and the Taliban have so far yielded few substantive results. There has been no cease-fire agreement and high levels of insurgent and extremist violence continued in Afghanistan this quarter despite repeated pleas from senior U.S. and international officials to reduce violence in an effort to advance the peace process. According to U.S. Forces-Afghanistan (USFOR-A), the Taliban this quarter has carried out a "campaign of unclaimed attacks and targeted killings" of Afghan government officials, civil society leaders, and journalists. Nor is it evident, as SIGAR discusses in this report, that the Taliban has broken ties with the al-Qaeda terrorists who orchestrated the 9/11 attacks on the United States.

On November 17, Acting Secretary of Defense Christopher Miller announced that, on instructions from President Donald J. Trump, U.S. troop levels in Afghanistan would be reduced from the 4,000–5,000 reached in November, to 2,500 by January 15, 2021. The 2,500-troop level was not specified in the U.S.-Taliban agreement signed in February 2020 and defense officials acknowledge that this lower force level introduces some limitations on force capacity and on the train, advise, and assist mission. However, USFOR-A said this quarter that its ability to execute and/or oversee costly and necessary taxpayer-funded contracts to train and sustain the Afghan National Defense and Security Forces (ANDSF), and to provide them hundreds of millions of dollars' worth of equipment and direct-assistance funds has thus far not been adversely affected—an assurance that has been tested neither by time nor independent audit.

But time is critical. The new Administration and Congress have only three months to decide whether the United States will withdraw all U.S. troops by April 30, 2021, pursuant to the U.S.-Taliban agreement. As discussed in the report, Congress recently imposed detailed conditions for further reduction in troop levels in the National Defense Authorization Act for Fiscal Year 2021 passed on January 1, 2021.

Also in November, donor nations gathered virtually at a conference in Geneva, Switzerland, and pledged approximately $3.3 billion in new development assistance for 2021 and expressed the potential for providing between $12 billion and $13.2 billion through 2024—a drop from the $15.2 billion pledged for four years in the 2016 donors' conference. The amount pledged represents the bare minimum of what World Bank analysts say would be required to maintain Afghanistan as a viable state, due to the failing Afghan economy, which this report discusses in greater detail.

In this quarterly report, we also note that, despite Afghanistan's status as the world's leading opium producer, international donors at Geneva did not include poppy-cultivation estimates among the outcomes or targets outlined in the Afghanistan Partnership Framework (APF) agreed to at the conference. The APF is supposed to reflect a revised form of conditionality, so this would appear to be a missed opportunity for donors to demand measurement of an important crosscutting indicator of Afghanistan's enduring poverty, lawlessness, insecurity, and corruption.

This omission came as disagreements between Afghanistan's National Statistics and Information Authority and the United Nations Office on Drugs and Crime mean that no detailed, consistent, and public estimate for Afghanistan's opium cultivation has been published since the 2018 harvest. This assessment has been one of the most important tools used since 1994 by both the Afghan government and the international community to measure the extent of the narcotics problem and the impact of countermeasures to address this global threat.

Donor nations at the Geneva conference also missed an opportunity to strongly address the growing problems of corruption in Afghanistan. As highlighted by SIGAR since 2016, corruption is one of the major threats to developing a functional Afghan government and effective ANDSF to address the insurgency. The conference donors failed—again—to articulate specific, measurable actions that the Afghan government needs to perform to seriously address corruption. This quarterly report discusses that issue. More detail will appear in a forthcoming SIGAR audit report, which will be the third report on Afghanistan's anticorruption efforts requested by Congress.

During this quarter, SIGAR issued 10 products, including this report. SIGAR work to date has identified approximately $3.82 billion in savings for the U.S. taxpayer.

SIGAR issued two performance-audit reports: a classified report reviewing efforts to build up the Afghan Air Force (AAF) and Special Mission Wing, and a report on DOD's transfer of military equipment to the Afghan government. SIGAR also issued an alert letter highlighting key challenges to ongoing anticorruption efforts.

SIGAR issued five financial-audit reports of U.S.-funded projects to rebuild Afghanistan that identified $26,993,829 in questioned costs as a result of internal-control deficiencies and noncompliance issues. These financial audits covered a range of topics including USAID's Power Transmission and Connectivity Program, the U.S. Air Force's support for AAF C-130H airlift capabilities, and the State Department's Mine Detection Dog Center.

This quarter, SIGAR's Office of Special Projects issued one report examining ongoing efforts to counter cash smuggling at Hamid Karzai International Airport in Kabul.

During the reporting period, SIGAR criminal investigations resulted in three federal charges, three guilty pleas, one sentencing, and over $190,000 in restitutions and forfeitures.

SIGAR has often pointed out in its oversight products and in editions of its biennial *High-Risk List* for Congress that many equipment acquisitions, construction projects, programs, and other aspects of reconstruction in Afghanistan are at risk of failure for lack of sustainability.

As the new Administration and Congress start to deal with the thorny issues related to Afghanistan, they should be aware that not only do those risks persist, but they now also extend to wider concerns that the Afghan state itself may be unsustainable without continued international engagement. These concerns include the possibly imminent withdrawal of U.S. and other foreign military personnel, the continuing decline in U.S. oversight capability in the country, the COVID-19 pandemic and other pressures on the Afghan economy, and the potential disruptions of a post-peace government that could weave former insurgents into the security apparatus and positions of authority.

The survival of a stable, peaceful, and democratic Afghan state has always been important for U.S. counterterrorism, security, diplomatic, and humanitarian objectives. But the leverage of a substantial foreign troop presence in Afghanistan for stability and a negotiated peace is rapidly diminishing. In the current volatile climate of uncertainty, U.S. reconstruction programs aimed at promoting economic development, rule of law, respect for human rights, good governance, and security for the Afghan people may become the primary lever of U.S. influence in the country, heightening the need to protect those programs against waste, fraud, and abuse with unrelenting and effective oversight.

As the largest U.S. oversight presence—and the only one with whole-of-government authority—SIGAR looks forward to working with the new Administration and Congress in this year of great portent for the U.S. mission in Afghanistan.

Yours respectfully,

John F. Sopko

This report summarizes SIGAR's oversight work and updates developments in four major areas of reconstruction efforts in Afghanistan from October 1 to December 31, 2020.*

During this reporting period, SIGAR issued 10 audit reports, reviews, and other products assessing U.S. efforts to build the Afghan security forces, improve governance, facilitate economic and social development, and combat the production and sale of narcotics. In this period, SIGAR criminal investigations produced three federal charges, three guilty pleas, one sentencing, and over $190,000 in restitutions and forfeitures.

SIGAR OVERVIEW

AUDITS AND INSPECTIONS

This quarter, SIGAR issued two performance-audit reports, one alert letter, and five financial-audit reports.

The **performance-audit reports** included:

- a classified report reviewing efforts to build up the Afghan Air Force and Special Mission Wing
- a report on DOD's transfer of military equipment to the Afghan government and challenges to end-use monitoring

The **alert letter** highlighted key challenges to ongoing anticorruption efforts in Afghanistan and provided recommendations to international donors.

The five **financial-audit reports** identified $26,993,829 in questioned costs as a result of internal-control deficiencies and noncompliance issues.

SPECIAL PROJECTS

This quarter, SIGAR's Office of Special Projects issued one **review** which found that customs officials at Hamid Karzai International Airport failed to enforce controls against cash smuggling, and have not even connected U.S.-provided cash-counting machines to the internet.

LESSONS LEARNED

SIGAR's Lessons Learned Program has four projects in development: U.S. government support to elections, monitoring and evaluation of reconstruction contracting, efforts to advance and empower women and girls, and a report on police and corrections.

INVESTIGATIONS

During the reporting period, SIGAR investigations resulted in three federal charges, three guilty pleas, one sentencing, and over $190,000 in restitutions and forfeitures. SIGAR initiated two new cases and closed 24, bringing the total number of ongoing investigations to 96.

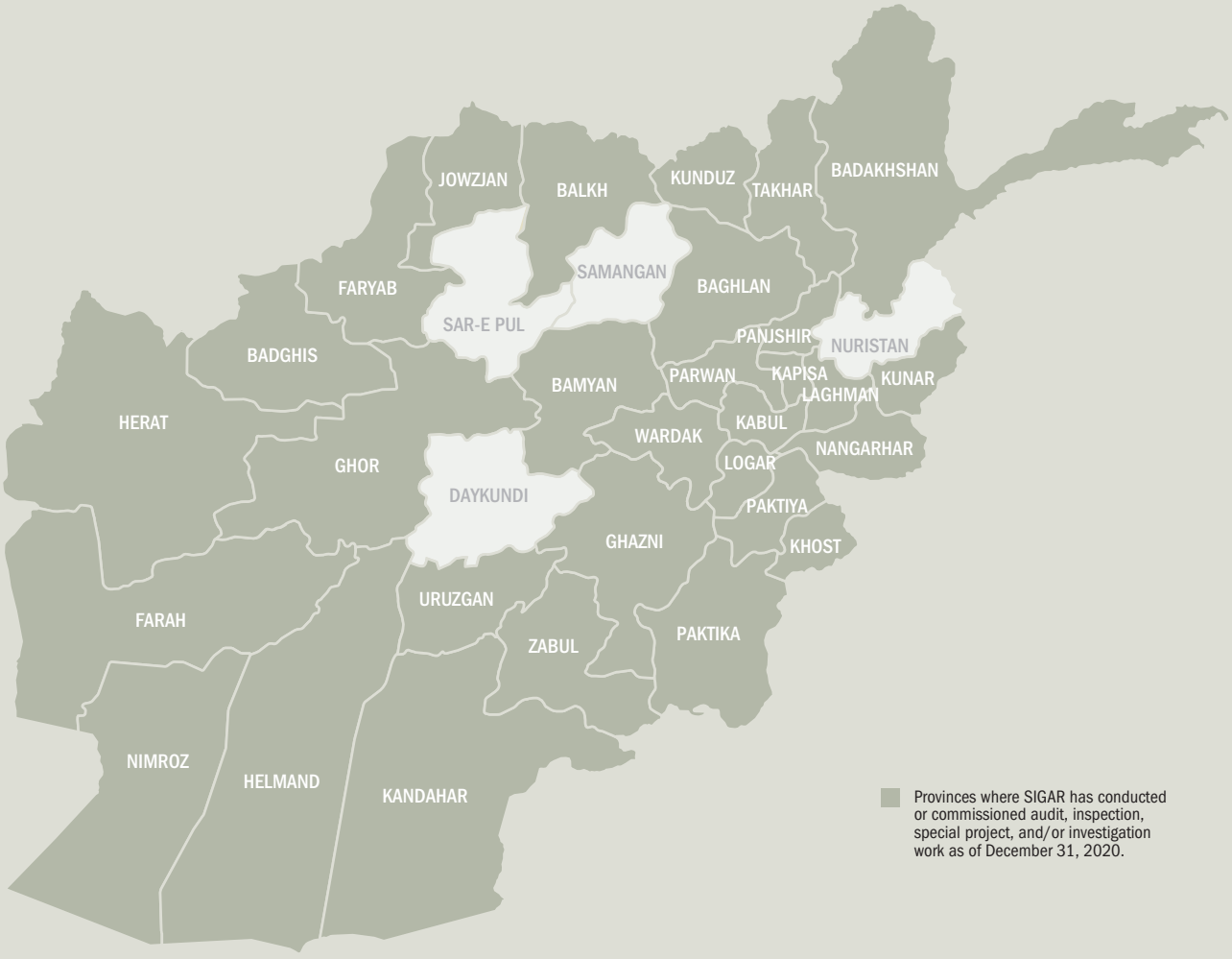
Investigations highlights include:

- the arrest of a U.S. defense contractor executive for perpetrating a scheme to defraud the U.S. government of millions of dollars through false invoices
- the arrest of an Afghan national in connection with the attempted exportation of 41.37 kg of gold as part of a money-laundering scheme
- the guilty plea of a U.S. contractor who stole $775,000 from the State Department

RESEARCH & ANALYSIS

SIGAR's Research & Analysis Directorate issued its 50th *Quarterly Report to the United States Congress*, which summarizes SIGAR's oversight activities in the quarter, provides an overview of current U.S. reconstruction efforts in Afghanistan, and includes a detailed account of all U.S. funds appropriated, obligated, and disbursed for these activities.

* As provided in its authorizing statute, SIGAR may also report on products and events issued or occurring after December 31, 2020, up to the publication date of this report. Unless otherwise noted, all afghani-to-U.S. dollar conversions used in this report are derived by averaging the last six months of exchange-rate data available through XE Currency Charts (www.xe.com), then rounding to the nearest afghani. Exchange-rate data is as of December 28, 2020.


JOWZJAN
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BADGHIS
BAMYAN
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KAPISA
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HERAT
KABUL
WARDAK
NANGARHAR
GHOR
LOGAR
DAYKUNDI
PAKTIYA
GHAZNI
KHOST
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FARAH
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PAKTIKA
NIMROZ
HELMAND
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Provinces where SIGAR has conducted or commissioned audit, inspection, special project, and/or investigation work as of December 31, 2020.

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APPENDICES AND ENDNOTES

"As the footprint of U.S. agencies continues to shrink, it will become more important that the U.S. and other donors perform aggressive and effective oversight of its dollars and programs through the inclusion in funding agreements of measurable and verifiable benchmarks with tangible outcomes, periodic reassessment of both the goals of funding and the needs of the Afghan people, and high-level political buy-in from all sides."

—SIGAR Inspector General John F. Sopko

Source: SIGAR, Inspector General John Sopko, Alert Letter (21-09-AL) to the Department of State, Department of Defense, and U.S. Agency for International Development, 11/6/2020.

1 SIGAR OVERSIGHT

OVERSIGHT CONTENTS

Photo on previous page
Scrapped chairs pile up in USAID-funded school. (SIGAR photo)

SIGAR OVERSIGHT ACTIVITIES

This quarter, SIGAR issued 10 products. SIGAR work to date has identified approximately $3.82 billion in savings for the U.S. taxpayer.

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AUDITS

SIGAR conducts performance and financial audits of programs and projects connected to the reconstruction effort in Afghanistan. This quarter, SIGAR has 20 ongoing performance audits and 36 ongoing financial audits.

Performance Audit Reports Issued

This quarter, SIGAR issued two performance-audit reports: a classified report reviewing efforts to build up the Afghan Air Force and Special Mission Wing, and a report on DOD's transfer of military equipment to the Afghan government. SIGAR also issued an alert letter highlighting key challenges to ongoing anticorruption efforts. A list of completed and ongoing performance audits can be found in Appendix C of this quarterly report.

PERFORMANCE AUDITS ISSUED

- SIGAR 21-11-AR: Military Equipment Transferred to the Afghan Government: DOD Did Not Conduct Required Monitoring to Account for Sensitive Articles
- SIGAR 21-14-C-AR: Afghan Air Forces: DOD Has Taken Steps to Develop Afghan Aviation Capability but Continued U.S. Support is Needed to Sustain Forces

ALERT LETTER ISSUED

- Alert Letter 21-09-AL: Afghanistan's Anti-Corruption Efforts

FINANCIAL AUDITS ISSUED

- Financial Audit 21-07-FA: Department of State's Demining Activities in Afghanistan: Audit of Costs Incurred by the Mine Detection Dog Center
- Financial Audit 21-08-FA: Department of Defense's Cooperative Biological Engagement Program to Enhance Biosafety and Biosecurity in Afghanistan: Audit of Costs Incurred by CH2M Hill Inc.
- Financial Audit 21-10-FA: USAID's Power Transmission Expansion and Connectivity Project: Audit of Costs Incurred by Da Afghanistan Breshna Sherkat
- Financial Audit 21-12-FA: Department of the Air Force's Support for the Afghan Air Force's C-130H Airlift Capability: Audit of Costs Incurred by AAR Government Services Inc.
- Financial Audit 21-13-FA: USAID's Strong Hubs for Afghan Hope and Resilience Program: Audit of Costs Incurred by DAI Global LLC

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SPECIAL PROJECT ISSUED

- Review 21-15-SP: Hamid Karzai International Airport: Despite Improvements, Controls to Detect Cash Smuggling Still Need Strengthening

QUARTERLY REPORT ISSUED

- SIGAR 2021-QR-1: Quarterly Report to the United States Congress, January 30, 2021

PERFORMANCE AUDITS ISSUED

- SIGAR 21-14-C-AR: Afghan Air Forces: DOD Has Taken Steps to Develop Afghan Aviation Capability but Continued U.S. Support is Needed to Sustain Forces
- SIGAR 21-11-AR: Military Equipment Transferred to the Afghan Government: DOD Did Not Conduct Required Monitoring to Account for Sensitive Articles

Performance Audit 21-14-C-AR: [Classified] Afghan Air Forces: DOD Has Taken Steps to Develop Afghan Aviation Capability but Continued U.S. Support is Needed to Sustain Forces

Unclassified summary: Since 2010, the United States has spent over $8.5 billion to support and develop the Afghan Air Force (AAF) and the Special Mission Wing (SMW). Together, the AAF and SMW comprise Afghanistan's air forces. According to the Department of Defense (DOD), the Afghan air forces provide "critical capabilities," and enhancing and growing the air forces are a priority for the Afghan National Defense and Security Forces. DOD noted that the fiscal year 2021 AAF sustainment budget request is $534 million, nearly 64% of the Afghan Security Forces Fund budget request for the AAF and just over 13% of the total fiscal year 2021 Afghan Security Forces Fund request.

This classified report examined the extent to which DOD's efforts have resulted in a professional and sustainable AAF and SMW. SIGAR found that DOD has taken steps to develop sustainable Afghan air forces but will need to provide continued contractor logistics support for years. The reduction of U.S. and Coalition Forces will increase DOD's reliance on contractors to develop a sustainable AAF and SMW. However, this reliance poses additional operational challenges and risks for the United States as well as the potential for waste due to the challenging oversight environment. Further, the potential withdrawal of contractors from Afghanistan, in addition to U.S. and Coalition Forces, may leave the AAF and SMW without the support needed to sustain and develop the Afghan air forces if DOD does not identify alternative sources of support. SIGAR also found that the AAF has not developed a recruiting strategy and the SMW does not have a recruiting policy or recruiting strategy, which may hamper their ability to recruit qualified personnel in the future. In addition, SIGAR found that DOD cannot verify that Afghan air forces personnel, such as pilots and maintainers, are placed in positions that utilize their unique training, even though DOD provides financial incentives to personnel in such positions. Moreover, neither DOD nor the Afghan air forces have prioritized the training or development of personnel in support positions, which comprise the majority of the authorized positions in the air forces even though those positions are essential to overall success and sustainability to the Afghan air forces.

The report includes three recommendations to the Combined Security Transition Command-Afghanistan Commander, TAAC-Air Commander, and NATO Special Operations Component Command-Afghanistan Commander to assist the sustainment of the Afghan air forces at all levels. SIGAR recommends that the commands coordinate with the AAF and SMW to develop and implement formal recruiting strategies and personnel placement procedures, to include personnel and position qualification verification; incorporate support personnel and their training requirements, including institutional training, into the Afghanistan Master Training Plan; and finalize

a mitigation plan to ensure the continuation of essential maintenance, operation, and advisory support to the AAF and SMW should the U.S. and Taliban agreement require the withdrawal of contractors from Afghanistan.

Performance Audit 21-11-AR: Military Equipment Transferred to the Afghan Government

DOD Did Not Conduct Required Monitoring to Account for Sensitive Articles

SIGAR found that DOD did not meet enhanced end-use monitoring (EUM) requirements to account for all sensitive defense articles transferred to the Afghan government. The requirements are designed to minimize national-security risks by preventing the diversion or misuse of defense articles that incorporate sensitive technology. SIGAR also found that DOD met the more general requirements for its routine oversight of nonsensitive defense articles, but had weaknesses with data reconciliation related to its EUM activities in Afghanistan.

Defense Security Cooperation Agency (DSCA), the DOD agency responsible for overseeing the department's worldwide EUM program, requires that enhanced EUM efforts include inventorying 100% of applicable articles by serial number every 365 days. Combined Security Transition Command-Afghanistan (CSTC-A) did not meet this requirement because it inventoried only 40% of applicable articles during the 365-day period from May 2019 through April 2020. According to CSTC-A officials, the command has never met its 100% inventory requirement and is unlikely ever to do so because the security situation in Afghanistan prevents some inventories from taking place. DSCA and CSTC-A officials also agreed that DOD's EUM program was not designed to operate in combat environments, such as Afghanistan.

Without required inventories of approximately 60% of enhanced EUM-designated transferred articles—among the most sensitive of all defense articles transferred to the Afghan government—CSTC-A lacks a complete account of articles in use by the Afghan National Defense and Security Forces (ANDSF). Consequently, sensitive technology remains susceptible to theft or loss and CSTC-A is less able to verify that ANDSF units are using these articles in accordance with their transfer agreements.

CSTC-A's standard operating procedures also require it to reconcile discrepancies between its EUM inspection reports and the data in the Security Cooperation Information Portal (SCIP). However, SIGAR found discrepancies between data from CSTC-A and data in SCIP. Records for 33 routine EUM checks conducted since the beginning of FY 2017 were included in SCIP, but CSTC-A's documentation showed that at least 62 checks had taken place. Similarly, the data in SCIP show that enhanced EUM checks covered at least 6,012 articles in FY 2019, but CSTC-A's records showed only 4,253 articles covered during this period. By not updating and reconciling SCIP data with CSTC-A documentation, the command may lack access to an accurate, readily available inventory of all active articles that are supposed

to be in the ANDSF's possession. As a result, it may be difficult for CSTC-A to account for potential theft, loss, or misuse of these items.

Finally, SIGAR found that a lack of communication between DOD and State hindered reporting and investigation into a potential end-use violation in Afghanistan. State is the lead agency for investigating potential violations and determining whether they are substantial violations that must be reported to Congress. Both DSCA's EUM requirements and CSTC-A's standard operating procedures require the agencies to report potential violations to State and support State in its investigations.

SIGAR recommends that the DSCA Director work with the commanders of U.S. Central Command and CSTC-A to (1) implement modifications to enhanced EUM procedures or requirements applicable to Afghanistan that take into account the country's combat environment, for example by requiring that sensitive equipment regularly rotate through maintenance facilities or other central hubs where U.S. personnel have increased opportunities for oversight; (2) determine whether changes in the end-use status of defense articles transferred to the Afghan government that are subject to routine EUM should be tracked in SCIP's EUM module; and (3) if DOD decides to use SCIP's EUM module to track such changes, modify EUM procedures or requirements applicable to Afghanistan to require tracking. This report also recommends that the CSTC-A Commander (4) modify CSTC-A's EUM standard operating procedures to require that SCIP data be reconciled in a timely manner with information from documentation generated through the command's EUM checks.

ALERT LETTER ISSUED

- Alert Letter 21-09-AL: Afghanistan's Anti-Corruption Efforts

Alert Letter 21-09-AL: Afghanistan's Anti-Corruption Efforts

On November 23 and 24, 2020, the U.S. government and more than 70 other donors participated in a conference to make key funding decisions regarding international support for the Afghan government. In light of this significant event, this alert letter to the Department of State, the Department of Defense, and the U.S. Agency for International Development details the status of Afghanistan's fight against corruption and is intended to help ensure that decisions regarding future assistance address the challenges to meaningful reform SIGAR has observed and reported over the years.

Past donor conferences have played an important role in advancing Afghanistan's anticorruption and government-reform efforts. In July 2012, the Afghan government and international donors agreed to the Tokyo Mutual Accountability Framework which established mutually agreed-upon goals and indicators, committed donors to channeling more of their aid through Afghanistan's national budget, and established a Joint Coordination and Monitoring Board to assess progress.

In September 2015, the Tokyo Mutual Accountability Framework was consolidated with the Afghan National Unity Government's

comprehensive reform agenda and renamed the Self-Reliance through Mutual Accountability Framework, which was updated and endorsed at the Brussels Conference in October 2016. In November 2018, Afghanistan agreed to the Geneva Mutual Accountability Framework (GMAF), which laid out deliverables for the Afghan government in several categories, including a category on anticorruption, governance, rule of law, and human rights.

SIGAR's two previous anticorruption assessments, as well as ongoing work on a third, have shown that the Afghan government has taken limited steps to curb systemic corruption and that more tangible action is required. The Afghan government often takes paper or process steps, such as drafting regulations or holding meetings, rather than concrete actions that would reduce corruption, such as arresting or enforcing penalties on powerful Afghans. SIGAR's work has repeatedly identified the impunity of powerful Afghans as an ongoing issue, and the Afghan government continues to face challenges with the extradition, arrest, and prosecution of corrupt individuals. Furthermore, this work has found that the Afghan government is most likely to take meaningful action when donors are engaged and call for reforms to curb systemic corruption.

Given that international donors were expected to pledge billions of dollars in additional funding at the November 2020 donor conference, and that their contributions make up 75% of the Afghan government's national budget, this letter highlighted key issues from SIGAR's prior reports and ongoing work related to the Afghan government's progress in combating corruption. The letter called on donors to include measurable and verifiable benchmarks with tangible outcomes, periodic reassessments of their programs, and high-level political buy-in from all sides in their funding pledges.

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 duplication of effort.

This quarter, SIGAR completed five financial audits of U.S.-funded projects to rebuild Afghanistan, in addition to 36 ongoing financial audits with over $524 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.

TABLE 1.1

SIGAR'S FINANCIAL AUDIT COVERAGE ($ BILLIONS)

178 completed audits	$8.50
36 ongoing audits	0.52
Total	**$9.02**

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

Source: SIGAR Audits and Inspections Directorate.

FINANCIAL AUDITS ISSUED

- Financial Audit 21-10-FA: USAID's Power Transmission Expansion and Connectivity Project: Audit of Costs Incurred by Da Afghanistan Breshna Sherkat
- Financial Audit 21-12-FA: Department of the Air Force's Support for the Afghan Air Force's C-130H Airlift Capability: Audit of Costs Incurred by AAR Government Services Inc.
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Questioned amounts: the sum of potentially unallowable questioned costs and unremitted interest on advanced federal funds or other revenue amounts payable to the government.

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

SIGAR issues each financial-audit report to the funding agency that made the award(s). The funding agency is responsible for making the final determination on questioned amounts identified in the report's audit findings. Since the program's inception, SIGAR's financial audits have identified nearly $500 million in questioned costs and $364,907 in unremitted interest on advanced federal funds or other revenue amounts payable to the government. As of December 31, 2020, funding agencies had disallowed more than $27.9 million in questioned amounts, which are thereby subject to collection. It takes time for funding agencies to carefully consider audit findings and recommendations. As a result, final disallowed-cost determinations remain to be made for several of SIGAR's issued financial audits. SIGAR's financial audits also have identified and reported 574 compliance findings and 623 internal-control findings to the auditees and funding agencies.

Financial Audit Reports Issued

The five financial audits completed this quarter identified $26,993,829 in questioned costs as a result of internal-control deficiencies and noncompliance issues.

Financial Audit 21-10-FA: USAID's Power Transmission Expansion and Connectivity Project

Audit of Costs Incurred by Da Afghanistan Breshna Sherkat

On December 5, 2012, USAID awarded $698.9 million through an implementation letter to Da Afghanistan Breshna Sherkat (DABS), Afghanistan's national utility, to support the Power Transmission Expansion and Connectivity project. The purpose of the project was to support the Afghan government in providing affordable, reliable, accessible, and sustainable power, and to promote political, economic, and social development. The project was implemented through a partnership between USAID, DABS, the Afghan Ministry of Finance, and the Ministry of Energy and Water. After three modifications to the letter, total funding increased to $830 million, and the period of performance was extended from December 31, 2016, to December 31, 2018.

SIGAR's financial audit, performed by Crowe LLP, reviewed $186,707,186 in total costs incurred by DABS for funds received under the implementation letter from January 1, 2013, through December 31, 2018. The auditors found five material weaknesses and four significant deficiencies in DABS's internal controls and seven instances of noncompliance with the terms of the letter. Crowe identified $15,991,544 in questioned costs charged to the implementation letter related to these issues.

Financial Audit 21-12-FA: Department of the Air Force's Support for the Afghan Air Force's C-130H Airlift Capability

Audit of Costs Incurred by AAR Government Services Inc.

On June 5, 2017, the U.S. Department of the Air Force's Life Cycle Management Center awarded AAR Supply Chain Inc. (AAR) a task order in support of the Afghan Air Force's C-130H airlift operational capabilities. The objectives of the task order were to support and sustain up to four C-130H aircraft in Kabul, Afghanistan, and provide on-call support at other locations. Total funding for the task order included $12,425,998 in cost-reimbursable items and $10,847,508 in firm-fixed-price line items. The task order was modified three times, with no change to total funding or the period of performance, which began on July 30, 2017, and ended on July 29, 2018. On January 8, 2019, the task order was transferred from AAR to AAR Government Services Inc.

SIGAR's financial audit, performed by Crowe LLP, reviewed $5,689,922 in reimbursable costs within the period from July 30, 2017, through July 29, 2018. The auditors identified three material weaknesses in AAR's internal controls and three instances of noncompliance with the terms of the task order. Crowe identified $6,184,524 in questioned costs related to these issues.

Financial Audit 21-08-FA: Department of Defense's Cooperative Biological Engagement Program to Enhance Biosafety and Biosecurity in Afghanistan

Audit of Costs Incurred by CH2M Hill Inc.

On July 22, 2013, the Defense Threat and Reduction Agency within the Department of Defense awarded an $11,850,127 task order under a cost-plus-award-fee contract to CH2M Hill Inc. to support the Cooperative Biological Engagement program's efforts to enhance the Afghan and Iraqi governments' biosafety and biosecurity capabilities. After 11 modifications, the task order's total funding decreased to $10,403,756 and the period of performance was extended from January 19, 2015, to March 31, 2017.

SIGAR's financial audit, performed by CohnReznick LLP, reviewed $6,649,119 in costs charged to the task order from July 19, 2013, through March 31, 2017. The auditors found two material weaknesses and two significant deficiencies in CH2M's internal controls and four instances of noncompliance with the terms of the task order. CohnReznick identified $4,418,512 in questioned costs charged to the task order related to these issues.

Financial Audit 21-07-FA: Department of State's Demining Activities in Afghanistan

Audit of Costs Incurred by the Mine Detection Dog Center

On April 1, 2013, the Department of State's Bureau of Political-Military Affairs, Office of Weapons Removal and Abatement awarded the Mine Detection Dog Center a series of three grants to clear land mines throughout Afghanistan. The grants' goal was to conduct community-based demining activities to allow internally displaced Afghans to return home. The initial grant was for $1 million. State modified the first two grants 12 times, but did not modify the third. The cumulative value of the three grants was $5,259,325, and the period of performance was extended from April 1, 2013, to September 26, 2018.

SIGAR's financial audit, performed by Williams, Adley & Co.-DC LLP reviewed $5,259,325 in costs charged to the grants from April 1, 2013, through September 26, 2018. The auditors identified three material weaknesses in internal controls, two significant deficiencies in internal controls, four internal control deficiencies, and seven instances of noncompliance with the terms of the grant and applicable laws and regulations. Williams Adley identified $399,249 in questioned costs charged to the grants related to these issues.

Financial Audit 21-13-FA: USAID's Strong Hubs for Afghan Hope and Resilience Program

Audit of Costs Incurred by DAI Global LLC

On November 30, 2014, USAID awarded a cost-plus-fixed-fee contract for $73,499,999 to DAI Global LLC to support the Strong Hubs for Afghan Hope and Resilience program. Its objective was to create well-governed Afghan municipalities capable of meeting the needs of growing urban populations. The contract included a period of performance from November 30, 2014, through November 29, 2017. USAID modified the contract 12 times, which decreased the funding to $72 million and extended the end date to November 29, 2019.

SIGAR's financial audit, performed by Davis Farr LLP (Davis Farr), reviewed $11,598,960 in costs charged to the contract from December 1, 2018, through November 29, 2019. The auditors did not identify any material weaknesses or significant deficiencies in the auditee's internal controls, or any instances of noncompliance with the terms and conditions of the contract. Accordingly, the auditors did not identify any questioned costs.

INSPECTIONS

SIGAR issued no inspection reports this quarter. A list of ongoing inspections can be found in Appendix C of this quarterly report.

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 89 recommendations contained in 32 performance-audit, inspection, and financial-audit reports.

From 2009 through December 2020, SIGAR issued 401 audits, alert letters, and inspection reports, and made 1,123 recommendations to recover funds, improve agency oversight, and increase program effectiveness.

SIGAR has closed 1,043 of these recommendations, about 93%. 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"; this quarter, SIGAR closed 68 recommendations in this manner. In some cases, these recommendations will be the subject of follow-up audit or inspection work.

SIGAR is also required to report on any significant recommendations from prior reports on which corrective action has not been completed. This quarter, SIGAR continued to monitor agency actions on 80 open recommendations. Of these recommendations, 21 have been open for more than 12 months because the agency involved has not yet produced a corrective-action plan that SIGAR believes would resolve the identified problem, or has otherwise failed to appropriately respond to the recommendation(s).

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

SPECIAL PROJECTS

SIGAR's Office of Special Projects was created to quickly obtain and access information necessary to fulfill SIGAR's oversight mandates; examine emerging issues; and deliver prompt, actionable reports to federal agencies and the Congress. Special Projects reports and letters focus on providing timely, credible, and useful information to Congress and the public on all facets of Afghanistan reconstruction. The directorate comprises a team of analysts supported by investigators, lawyers, subject-matter experts, and other specialists who can quickly and jointly apply their expertise to emerging problems and questions.

This quarter, SIGAR's Office of Special Projects issued one review. A list of completed Special Projects can be found in Appendix C of this quarterly report.

SPECIAL PROJECT REVIEW ISSUED

- Review 21-15-SP: Hamid Karzai International Airport: Despite Improvements, Controls to Detect Cash Smuggling Still Need Strengthening

Review 21-15-SP: Hamid Karzai International Airport

Despite Improvements, Controls to Detect Cash Smuggling Still Need Strengthening

This review is a follow-up of SIGAR's 2012 report on the use of cash-counting machines at Hamid Karzai International Airport in Kabul, Afghanistan.

In that report, SIGAR found that customs officials rarely used the machines, and did not record and send serial number data to the proper Afghan authorities. SIGAR also reported that senior government officials and other individuals with political influence, designated by the Office of the President as very important persons (VIP), were exempted from the customs process.

The objectives of the follow-up review were to (1) determine whether customs officials are using the cash-counting machines to help Afghan officials and their international partners track the serial numbers of cash leaving Afghanistan, and (2) evaluate the controls in place at the airport to prevent cash, bearer-negotiable instruments such as cashier's checks or bonds, precious and semiprecious stones, artifacts, and gold from being smuggled out of the country.

SIGAR found that customs officials are not regularly using the cash-counting machines to track cash leaving Afghanistan; in fact, the machines were still not connected to the internet, nearly a decade after the U.S. government installed them.

SIGAR found that the security and screening procedures for non-VIP passengers have improved. Non-VIP passengers go through an extensive screening process including five checkpoints, managed by four different Afghan government entities and a private security company. The government has posted its anti-money-laundering law requirements at the entrance to the boarding area and outside the customs office in the non-VIP terminal to inform passengers leaving Afghanistan that they must submit forms at the customs office to declare possession of more than $10,000 in cash, bearer-negotiable instruments, precious and semiprecious stones, and gold, and cannot take more than $20,000 in cash or bearer-negotiable instruments out of the country. Customs officials provide passengers with declaration forms to declare cash or bearer-negotiable instruments in excess of $10,000.

VIP passengers are transported directly to the VIP terminal where their luggage is scanned, but there are no signs showing cash-export limitations, no declaration forms provided to passengers, and no cash-counting machines. VVIP (very very important persons) passengers arriving at the VIP terminal are not screened and can be transported directly to the plane for boarding.

To improve screening procedures and prevent cash smuggling out of Hamid Karzai International Airport, SIGAR suggests that the Afghan government: (1) fully integrate cash-counting machines with functioning internet capability into the normal customs process both at the non-VIP and VIP terminals and serial numbers captured for use by the Financial Transactions and Reports Analysis Center of Afghanistan (FinTRACA) and its international partners; and (2) strengthen controls at the VIP terminal by requiring all VIP and VVIP passengers to fill out customs declaration forms, and having airport staff count any cash declared and send serial numbers to FinTRACA.

LESSONS LEARNED

SIGAR's Lessons Learned Program was created to identify lessons and make recommendations to Congress and executive agencies on ways to improve current and future reconstruction efforts. To date, the program has issued seven reports. Four reports are currently in development. Topics are U.S. government support to elections, monitoring and evaluation of reconstruction contracting, efforts to advance and empower women and girls, and police and corrections.

INVESTIGATIONS

During the reporting period, SIGAR's criminal investigations resulted in three federal charges, three guilty pleas, one sentencing, and over $190,000 in restitutions and forfeitures. SIGAR initiated two new cases and closed 24, bringing the total number of ongoing investigations to 96.

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

Former Company Executive Officers Charged for Scheme to Defraud U.S. Government

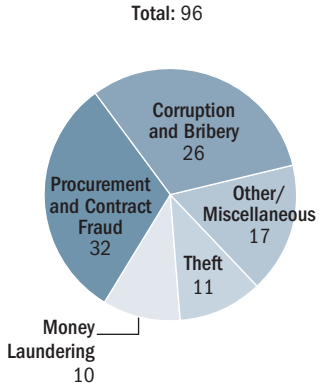
On October 27, 2020, in the Northern District of Alabama, a criminal information (a prosecutor's accusation, as distinct from a grand-jury indictment) was filed against Keith Woolford, charging him with one count of conspiracy. On November 17, 2020, also in the Northern District of Alabama, a nine-count indictment was filed charging Woolford's co-conspirator, Paul Daigle, with one count of conspiracy, four counts of wire fraud, and four counts of false claims.

Daigle and Woolford were executives for AAL USA, a Department of Defense subcontractor engaged in the repair and maintenance of aircraft in Afghanistan under contracts issued from Red Stone Arsenal, Huntsville, Alabama. CEO Daigle and CFO Woolford perpetrated a scheme to fill contract labor positions with employees who did not meet the education requirements, and in some cases, with employees who were not actually assigned work on the contract. As part of the fraud, in order to satisfy the requirements of the labor categories contained in the statement of work for a U.S. government contract, they instructed employees to obtain fake college degrees from an online diploma mill.

As result of the scheme, false invoices were created and passed to the prime contractor and then on to the U.S. government for payment. Through prime contractor Lockheed Martin, Woolford submitted to the United States multiple invoices for payment, including one for approximately $1,872,280. Woolford knew the invoice contained materially false information because

FIGURE 1.1

SIGAR INVESTIGATIONS: NUMBER OF OPEN INVESTIGATIONS



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

it incorporated inflated hourly rates for nonqualifying labor, and contained a false certification that the billed services had been performed.

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

Afghan National Arrested in Connection with Money Laundering Conspiracy

On October 13, 2020, SIGAR was informed that on September 7, 2020, the Afghanistan Major Crimes Task Force (MCTF) Corruption Investigation Unit Team 1 arrested Abdul Aziz Sarwari (a U.S. Green Card holder) at Hamid Karzai International Airport, pursuant to an arrest warrant issued by the Anti-Corruption Justice Center (ACJC). Sarwari is awaiting further adjudication.

The arrest is in connection with the attempted exportation of 41.37 kg of gold involving Sarwari and co-conspirators Bashir Sediqi, Rafi Baha, Mohammad Zarif Baha, and Tamin Sediqi. In August 2017, SIGAR special agents at Bagram Airfield encountered Bashir Sediqi as he was attempting to depart Afghanistan via DFS Airline with the 41.37 kg of gold. After an initial interview, Bashir Sediqi turned the gold over to SIGAR. SIGAR and the MCTF then initiated an investigation that uncovered money-laundering violations. The investigation identified numerous other trips whereby Bashir Sediqi and Sarwari illegally transferred gold out of the country. It was determined that by use of a fraudulent document obtained by Baha, hundreds of millions of dollars in gold were smuggled out of Afghanistan.

As previously reported, Bashir Sediqi and Rafi Baha were prosecuted in October 2019 for violating Afghanistan anti-money-laundering and criminal-income law relating to the scheme. The ACJC Primary Court Delegation ordered the gold, worth $1.9 million, to be confiscated, in accordance with Afghanistan criminal code.

U.S. Contractor Pleads Guilty to Submitting False Claims to Steal State Department Funds

On December 4, 2020, in the United States District Court for the District of Columbia, Oyetayo Fagbenro pleaded guilty to a criminal information charging one count of submitting false claims in connection with his role in a scheme to divert hundreds of thousands of dollars in State Department funds to his own use.

Between 2010 and 2015, the State Department awarded three grants for the construction of media centers at Afghan universities to HUDA Development Organization, an Afghan non-governmental organization controlled by Fagbenro. Between September 2010 and August 2012, Fagbenro received approximately $6.9 million for these projects. During that period, Fagbenro admitted he sent approximately $1.38 million from Afghan

accounts funded by the State Department to people he knew and by entities he controlled in the United States and other countries. Of the $1.38 million, Fagbenro admitted sending approximately $775,000 to friends, relatives, and corporate entities he controlled that had no connection to the purposes of the grants. In addition, he admitted that in December 2012, he filed a document with the State Department for one of the grants, certifying he had spent the funds properly and that he needed additional funds to complete the project. Both statements were false. As a result of Fagbenro's fraudulent activities, the financial loss to the State Department was approximately $775,000.

Sentencing is scheduled for February 12, 2021. SIGAR and the State Department Office of Inspector General investigated the case.

Former Employees of U.S. Contractor Prosecuted for Theft Conspiracy

On October 13, 2020, Varita V. Quincy pleaded guilty to one count of conspiracy to defraud the United States and to commit theft of property of value to the United States, one count of theft of property of value to the United States, and one count of false statements.

On November 19, 2020, in the Eastern District of Virginia, Quincy's co-conspirator, Larry Green, was sentenced to 41 months' imprisonment and two years' supervised probation. He was ordered to pay restitution totaling $179,708 and a forfeiture of $11,480.

During 2015, Green and Quincy participated in an organized theft ring responsible for the theft of equipment, including generators and vehicles, from Kandahar Airfield, Afghanistan. They carried out the theft during the course of their duties while employed by a U.S. government contractor. In furtherance of the scheme, they caused fraudulent official documents to be filed with the U.S. military at Kandahar Airfield.

Suspensions and Debarments

This quarter, SIGAR's suspension and debarment program referred 19 individuals and 34 companies for debarment based on evidence developed as part of investigations conducted by SIGAR in Afghanistan and the United States. These referrals bring the total number of individuals and companies referred by SIGAR since 2008 to 1076, encompassing 582 individuals and 494 companies to date.

As of December 31, 2020, SIGAR's efforts to utilize suspension and debarment to address fraud, corruption and poor performance in Afghanistan have resulted in a total of 141 suspensions and 582 finalized debarments/special entity designations of individuals and companies engaged in U.S.-funded reconstruction projects. An additional 31 individuals and companies have entered into administrative compliance agreements with the U.S.

government in lieu of exclusion from contracting since the initiation of the program.

SIGAR makes referrals for suspensions and debarments—actions taken by U.S. agencies to exclude companies or individuals from receiving federal contracts or assistance because of misconduct—based on completed investigations that SIGAR participates in. In most cases, SIGAR's referrals occur in the absence of acceptance of an allegation for criminal prosecution or remedial action by a contracting office and are therefore the primary remedy to address contractor misconduct.

In making its referrals to agencies, SIGAR provides the basis for a suspension or debarment decision, as well as supporting documentation in case the contractor challenges the decision. As SIGAR is an oversight agency without contracting responsibility, SIGAR does not have its own suspension and debarment official. Instead, SIGAR refers all suspensions and debarments to other agencies for adjudication, resulting in a high degree of interagency coordination. This operational necessity to work with other agencies fosters information-sharing and coordination, enhancing SIGAR's program.

SIGAR's suspension and debarment program addresses three challenges posed by U.S. policy and the contingency contracting environment in Afghanistan: the need to act quickly, the limited U.S. jurisdiction over Afghan nationals and Afghan companies, and the vetting challenges inherent in the use of multiple tiers of subcontractors. To address these issues, in 2011, SIGAR embedded two attorneys experienced with suspensions and debarments within its Investigations Directorate, to provide oversight over case development and guidance on the use of the suspensions and debarments. This integration enables them to identify individuals, organizations, and companies accused of criminal activity or poor performance at an early stage of an investigation, resulting in the development of detailed referral packages.

SIGAR's suspension and debarment referrals constitute the basis for the majority of suspension and debarment actions taken by all agencies in Afghanistan. SIGAR's use of suspension and debarment has previously been recognized by the Council of Inspectors General on Integrity and Efficiency through recognition by a Special Act Award for Excellence in October 2014 and identification as an agency "best practice" during SIGAR's peer review in 2017. Going forward, SIGAR will continue to use suspension and debarment referral opportunities to maintain the integrity of the acquisition process and protect U.S. taxpayers' investment in Afghanistan from waste, fraud, and abuse.

LEGISLATIVE UPDATE

H.R. 133, CONSOLIDATED APPROPRIATIONS ACT, 2021

On December 27, 2020, President Trump signed into law H.R. 133, the Consolidated Appropriations Act, 2021, which provides funding for the federal government through September 30, 2021. The bill provides $54.9 million for SIGAR's operations for fiscal year 2021.

The bill also provides $3 billion for the Afghanistan Security Forces Fund (ASFF) for fiscal year 2021, and rescinds $1.1 billion from the $4.2 billion ASFF appropriation for fiscal year 2020. The bill further requires that not less than $20 million from the ASFF be made available for recruitment and retention of women in the Afghan National Defense and Security Forces (ANDSF), and for recruitment and training of female security personnel.

H.R. 133 specifies that civilian assistance for Afghanistan shall be made available for programs that implement and support comprehensive strategies to combat corruption in Afghanistan, with an emphasis on public disclosure of government receipts and expenditures, and on prosecution and punishment of corrupt officials, among other purposes. Further provisions require the Secretary of State to promote and ensure the meaningful participation of Afghan women in intra-Afghan negotiations, and directs the Secretary of State to provide greater information on the U.S.-Taliban peace agreement and on Taliban adherence to agreed-upon conditions. The State Department is also directed to develop a multiyear diplomatic and development strategy for Afghanistan, to include a component to protect and strengthen Afghan women and girls' welfare and rights, and a description of the anticipated U.S. diplomatic and military presence in Afghanistan over a multiyear period and related strategy for mitigating and countering ongoing terrorist threats and violent extremism.

H.R. 6395, WILLIAM M. (MAC) THORNBERRY NATIONAL DEFENSE AUTHORIZATION ACT FOR FISCAL YEAR 2021

On January 1, 2021, the Senate, by the required two-thirds majority, voted to override President Trump's December 23, 2020, veto of the conference report (H. Rept. 116-617) to accompany H.R. 6395, the William M. (Mac) Thornberry National Defense Authorization Act (NDAA) for Fiscal Year 2021. The House had previously voted to override the President's veto on December 28, 2020. With the Senate's vote to override, the bill was enacted into law.

The conference report had authorized $4 billion for the Afghanistan Security Forces Fund (ASFF) in fiscal year 2021, with the goal that at least $29.1 million, and no less than $10 million, be used for programs and activities for the recruitment, integration, retention, training, and treatment of women in the ANDSF, and for the recruitment, training, and contracting of female security personnel for future elections.

The conference report limits the availability of funds to reduce the total number of U.S. armed forces deployed to Afghanistan below 2,500 (or, if higher, the total number deployed on the date of enactment of the Act) until the Secretary of Defense, in consultation with the Secretary of State and Director of National Intelligence, submits a report on the effect a further reduction of U.S. forces would have on U.S. counterterrorism objectives, on an enduring diplomatic solution in Afghanistan, and on ANDSF capabilities. The report provides that the President can waive the limitation in the interest of national security.

The conference report also requires increased information sharing from the Secretary of State, in consultation with the Secretary of Defense, on the status of the February 29, 2020, U.S.-Taliban agreement and the extent to which the Taliban are upholding commitments made in that agreement or any subsequent agreement.

The conference report further directs the Secretary of State, in consultation with the USAID Administrator, to develop a strategy for post-conflict engagement on human rights in Afghanistan, with a particular focus on the human rights of women and girls.

Finally, the conference report modifies the semiannual *Enhancing Security and Stability in Afghanistan* report produced by the Department of Defense by requiring reporting on civilian casualties and by requiring DOD to include a section providing a district-level stability assessment displaying insurgent control versus Government of Afghanistan control and influence of districts to include district, population, and territorial control data. In 2018, DOD stopped producing such an assessment, which SIGAR had reported in its quarterly reports to Congress. Both new sections are to be made publicly available by DOD.

SIGAR BUDGET

SIGAR is funded through September 30, 2021, under H.R. 133, Consolidated Appropriations Act, 2021, signed into law on December 27, 2020. This Act provides $54.9 million to support SIGAR's oversight activities and products by funding SIGAR's Audits and Inspections, Investigations, Management and Support, and Research and Analysis Directorates, and the Lessons Learned Program.

SIGAR STAFF

SIGAR's staff count has remained steady since the last report to Congress, with 184 employees on board at the end of the quarter. SIGAR has 23 billets assigned to the U.S. Embassy Kabul, Afghanistan with 10 of those positions encumbered. Because of the COVID-19 pandemic and other uncertainties in Afghanistan, decisions on returning the other employees are on hold. SIGAR also employed six Afghan nationals in its Kabul office to support the Forward Operations, Investigations, and Audits Directorates. SIGAR supplemented its resident staff this quarter with one employee on short-term temporary duty to Afghanistan.

"The price for leaving too soon or in an uncoordinated way could be very high … Afghanistan risks becoming once again a platform for international terrorists to plan and organize attacks on our homelands. And ISIS could rebuild in Afghanistan the terror caliphate it lost in Syria and Iraq."

— NATO Secretary General Jens Stoltenberg

Source: Reuters, Secretary General Jens Stoltenberg, "NATO chief warns against rapid troop withdrawal from Afghanistan," 11/17/2020.

2 RECONSTRUCTION UPDATE

RECONSTRUCTION UPDATE CONTENTS

Photo on previous page
Workers carry electric cables to a Kabul warehouse and pole-manufacturing plant. (World Bank photo by Sofie Tesson)

RECONSTRUCTION IN BRIEF

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

U.S. TROOPS AT LOWEST LEVEL SINCE 2001

- The Department of Defense (DOD) announced on November 17, 2020, it would execute a further troop reduction in Afghanistan from the 4,000–5,000 ordered last quarter to 2,500 by January 15, 2021.
- DOD announced on January 15 that the 2,500 level had been reached.
- Top generals said the new force level is sufficient to protect U.S. forces and their Afghan partners, as well as to carry out the U.S. training and counterterrorism missions.

VIOLENCE ESCALATES IN KABUL AND SOUTHERN AFGHANISTAN

- U.S. Forces-Afghanistan said this quarter enemy attacks in Kabul were higher than they were last quarter, and "much higher" than in the same quarter a year prior.
- Recent heavy fighting between U.S., Afghan, and Taliban forces in Helmand and Kandahar Provinces has forced thousands of Afghan civilians to flee their homes.

DONORS PLEDGE CONTINUED ASSISTANCE

- International donors pledged at least $3.3 billion in civilian assistance to Afghanistan for 2021 at a November 23–24 conference in Geneva, Switzerland.
- Donors expressed the potential for between $12 billion and $13.2 billion through 2024 if subsequent annual commitments could stay at similar levels to the 2021 commitment—a drop from the $15.2 billion pledged for four years at the 2016 donors' conference.
- The amount pledged represents the bare minimum of what World Bank analysts say would be required to maintain Afghanistan as a "viable state."

AFGHAN PEACE NEGOTIATIONS CONTINUE

- On December 2, the Islamic Republic of Afghanistan and Taliban negotiating teams agreed to rules and procedures to guide peace talks that might lead to a political roadmap and a permanent and comprehensive ceasefire.
- The negotiation teams recessed until January 5, 2021, to consult on the agenda; substantive discussions began on January 9.

AFGHANISTAN FACES SECOND WAVE OF COVID-19 PANDEMIC

- Poverty levels were forecast to rise to 61–72% of the population in 2020 due to the COVID-19 pandemic, while Afghanistan braced for a second wave of the disease in early 2021.
- While Afghan government revenues continued to recover from the impact of COVID-19 this quarter, Afghanistan's sustainable domestic revenues fell by 2.8%, year-on-year, during 2020.
- A number of U.S. economic and social-development programs fell short of their FY 2020 performance goals due to COVID-related restrictions that hindered project activities.

OPIUM SURVEYS STILL DELAYED

- The biannual *Afghanistan Opium Survey* reports are still delayed after more than a year of disagreements between Afghanistan's National Statistics and Information Authority and the United Nations Office on Drugs and Crime.

U.S. RECONSTRUCTION FUNDING

- Cumulative appropriations for reconstruction and related activities in Afghanistan since FY 2002 rose to $143.27 billion in the quarter. The Consolidated Appropriations Act, 2021, enacted on December 27, 2020, provided $3.05 billion for the Afghanistan Security Forces Fund (ASFF) for FY 2021, and rescinded $1.10 billion from the ASFF FY 2020 account.
- Of the $119.98 billion (84% of total) appropriated to the eight largest active reconstruction funds, about $8.23 billion remained for possible disbursement.
- DOD's latest *Cost of War Report*, dated September 30, 2020, said its cumulative obligations for Afghanistan, including U.S. warfighting and reconstruction, had reached $815.7 billion. Cumulative Afghanistan reconstruction and related obligations reported by State, USAID, and other civilian agencies reached $48.5 billion.

STATUS OF FUNDS CONTENTS

STATUS OF FUNDS

In accord with SIGAR's legislative mandate, this section details the status of U.S. funds appropriated, obligated, and disbursed for reconstruction activities in Afghanistan. As of December 31, 2020, the United States had appropriated approximately $143.27 billion for reconstruction and related activities in Afghanistan since FY 2002. Total Afghanistan reconstruction funding has been allocated as follows:

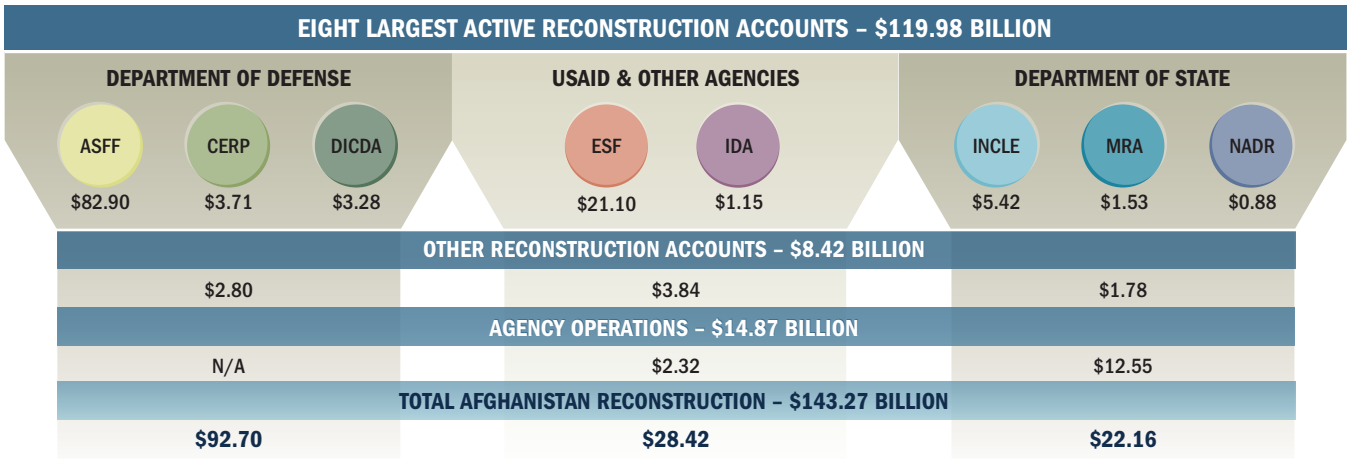
- $88.32 billion for security (including $4.60 billion for counternarcotics initiatives)
- $35.95 billion for governance and development ($4.41 billion for counternarcotics initiatives)
- $4.13 billion for humanitarian aid
- $14.87 billion for agency operations

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

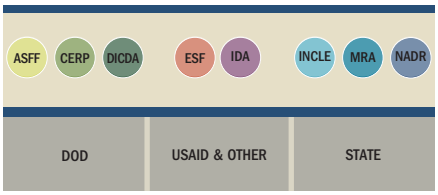
ASFF: Afghanistan Security Forces Fund
CERP: Commanders' Emergency Response Program
DICDA: Drug Interdiction and Counter-Drug Activities
ESF: Economic Support Fund
IDA: International Disaster Assistance
INCLE: International Narcotics Control and Law Enforcement
MRA: Migration and Refugee Assistance
NADR: Non-Proliferation, Antiterrorism, Demining, and Related Programs

FIGURE 2.1

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



Note: Numbers have been rounded.
Source: Details of accounts, including sources of data, are provided in Appendix B to this report.



The amount provided to the eight largest active U.S. funds represents more than 83.7% (nearly $119.98 billion) of total reconstruction assistance in Afghanistan since FY 2002. Of this amount, over 90.8% (more than $108.90 billion) has been obligated, and over 87.8% (nearly $105.37 billion) has been disbursed. An estimated $6.38 billion of the amount appropriated for these funds has expired and will therefore not be disbursed.

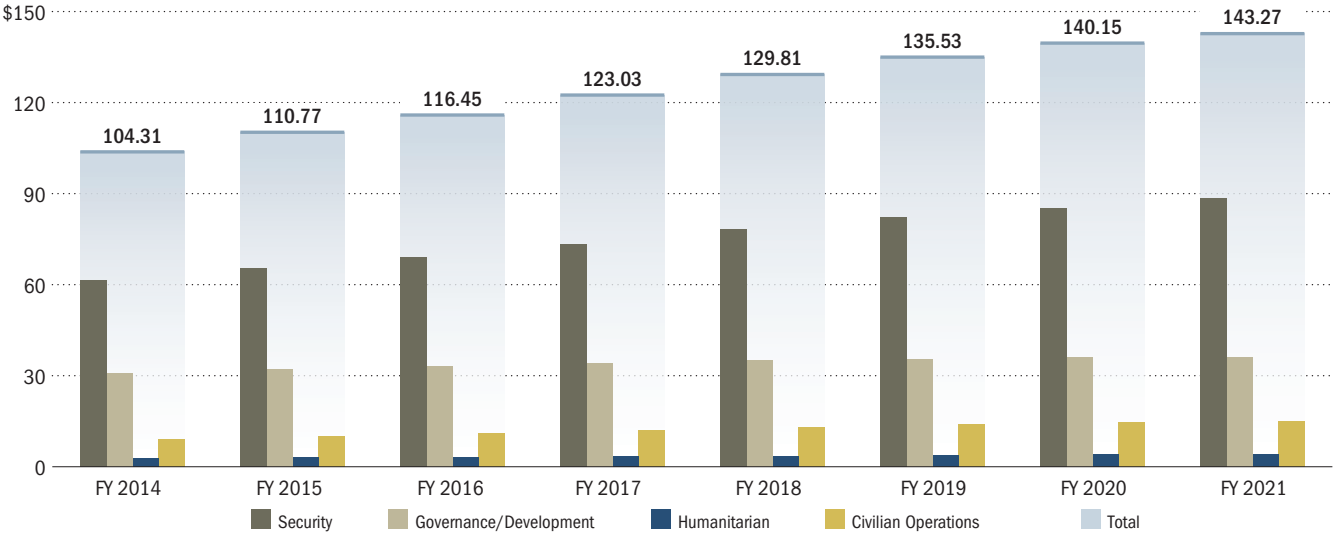
U.S. RECONSTRUCTION FUNDING FOR AFGHANISTAN

As of December 31, 2020, cumulative appropriations for reconstruction and related activities in Afghanistan totaled approximately $143.27 billion, as shown in Figure 2.2. This total can be divided into four major categories of reconstruction and related funding: security, governance and development, humanitarian, and oversight and operations. Approximately $9.00 billion of these funds support counternarcotics initiatives that crosscut the security ($4.60 billion) and governance and development ($4.41 billion) categories. For complete information regarding U.S. appropriations, see Appendix B.

President Donald J. Trump signed the Consolidated Appropriations Act, 2021 (H.R. 133) into law on December 27, 2020, providing appropriations for all the agencies that are active in Afghanistan, including the Departments of Defense, State, and Justice; the U.S. Agency for International Development; the U.S. Agency for Global Media; the U.S. International Development Finance Corporation; and SIGAR. Three appropriations were specifically

FIGURE 2.2

CUMULATIVE APPROPRIATIONS BY FUNDING CATEGORY AS OF DECEMBER 31, 2020 ($ BILLIONS)



Note: Numbers have been rounded.

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

targeted for Afghanistan, consisting of the Afghanistan Security Forces Fund (ASFF), the Commanders' Emergency Response Program (CERP), and the SIGAR appropriation. These appropriations, totaling $3.10 billion, combined with $0.02 billion from other agency actions, comprise the FY 2021 appropriations of $3.12 billion through December 31, 2020, as shown in Figure 2.3.

Since 2002, the United States has provided more than $16.90 billion in on-budget assistance to the government of Afghanistan. This includes more than $10.94 billion provided to Afghan government ministries and institutions, and nearly $5.96 billion to three multilateral trust funds—the World Bank-managed Afghanistan Reconstruction Trust Fund (ARTF), the United Nations Development Programme-managed Law and Order Trust Fund for Afghanistan (LOTFA), and the Asian Development Bank-managed Afghanistan Infrastructure Trust Fund (AITF). Table 2.1 shows U.S. on-budget assistance disbursed to the Afghan government and multilateral trust funds.

TABLE 2.1

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

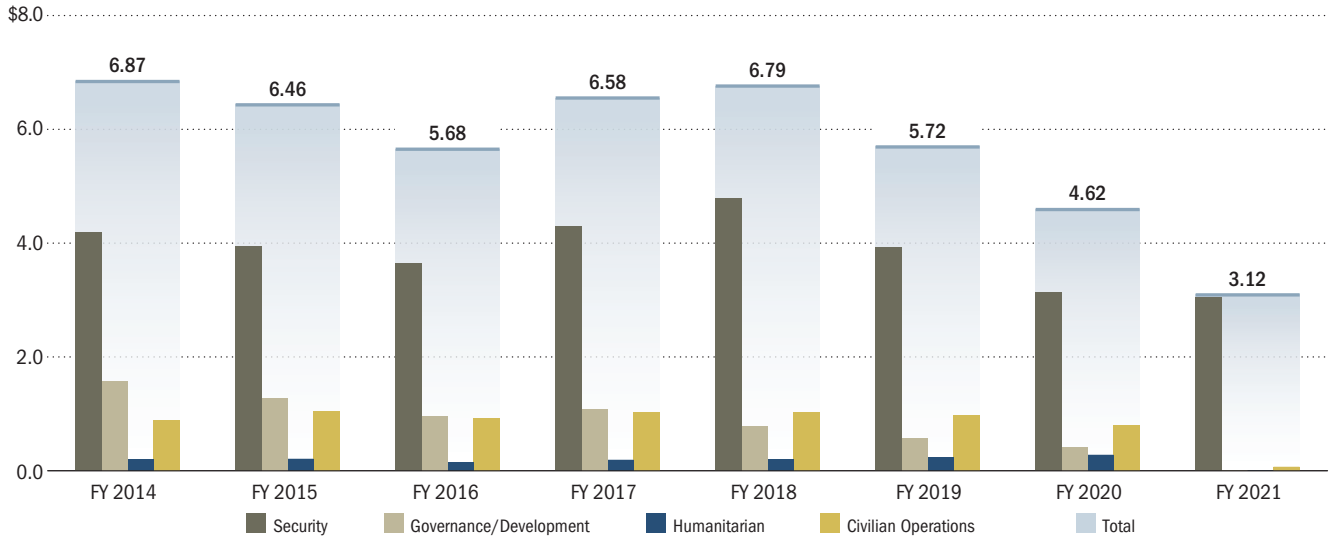
	Disbursements
Total On-Budget Assistance	**$16,900.17**
Government-to-Government	**10,943.24**
DOD	10,085.59
USAID	772.46
State	85.19
Multilateral Trust Funds	**5,956.93**
ARTF	4,127.68
LOTFA	1,675.58
AITF	153.67

Note: Numbers have been rounded.

Source: USAID, response to SIGAR data call, 1/10/2021; State, response to SIGAR data call, 10/18/2018; DOD, response to SIGAR data call, 1/15/2021; World Bank, ARTF: Administrator's Report on Financial Status as of November 20, 2020 (end of 11th month of FY 1399), accessed 1/13/2021; UNDP, LOTFA Receipts 2002–2020 and LOTFA MPTF Receipts 2002–2020, updated 12/31/2020, in response to SIGAR data call, 1/8/2021.

FIGURE 2.3

ANNUAL APPROPRIATIONS BY FUNDING CATEGORY ($ BILLIONS)



Note: Numbers have been rounded.

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

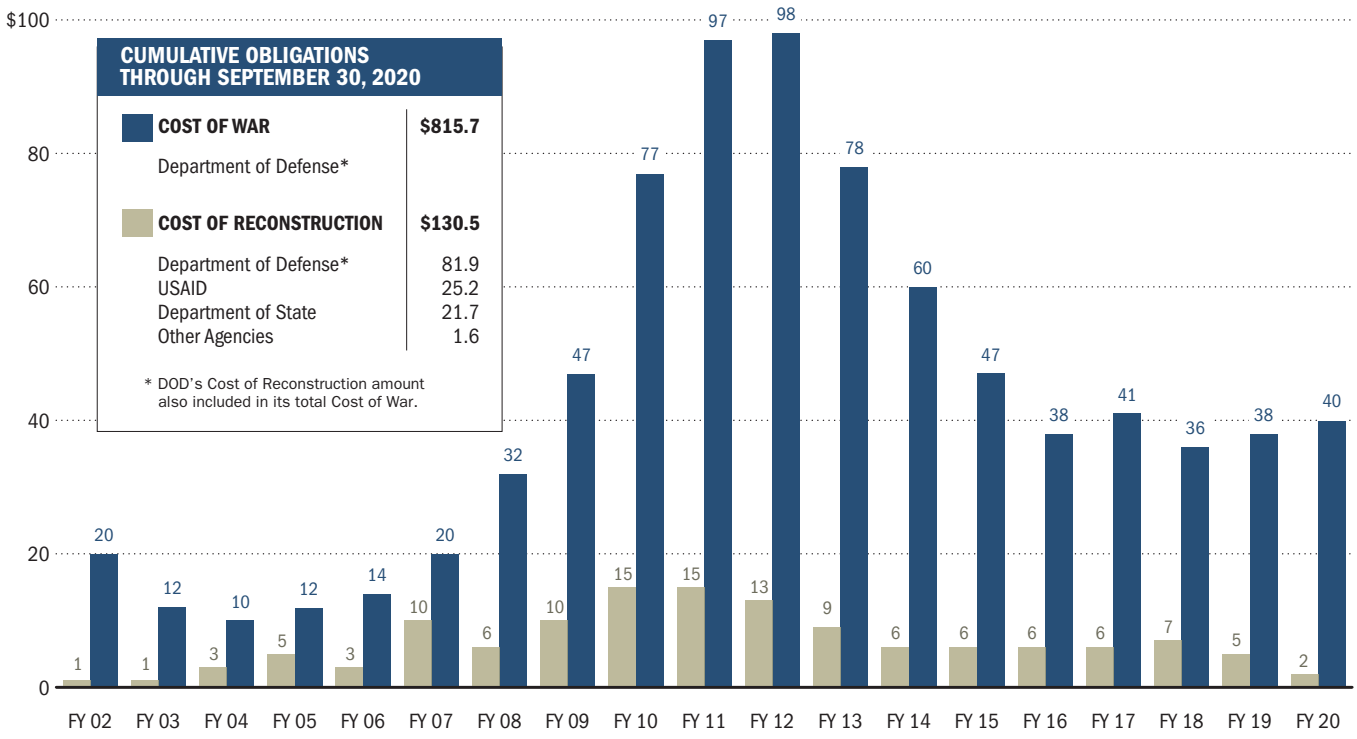
U.S. COST OF WAR AND RECONSTRUCTION IN AFGHANISTAN

Reconstruction costs for Afghanistan equal approximately 16% of all funds obligated by the Department of Defense for Afghanistan since 2001. DOD reported in its *Cost of War Report* as of September 30, 2020, that it had obligated $815.7 billion for Operation Enduring Freedom and Operation Freedom's Sentinel in Afghanistan, including the cost of maintaining U.S. troops in Afghanistan.[1]

The comparable figures for Afghanistan reconstruction, consisting of obligations (appropriated funds committed to particular programs or projects for disbursal) of the DOD, Department of State, USAID, and other agencies was $130.5 billion at that date. Note that the DOD contribution to the reconstruction of Afghanistan is contained in both the $815.7 billion Cost of War and $130.5 billion Cost of Reconstruction figures. Figure 2.4 presents the annual and cumulative costs for war and reconstruction in Afghanistan.

FIGURE 2.4

AFGHANISTAN COST OF WAR AND RECONSTRUCTION, ANNUAL AND CUMULATIVE OBLIGATIONS FY 2002 TO FY 2020 Q4 ($ BILLIONS)



Note: Numbers have been rounded. Cumulative obligations reported by DOD for the Cost of War through September 30, 2020, differ markedly from cumulative appropriations through December 31, 2020, as presented elsewhere in the Status of Funds section, because the former figures do not include unobligated appropriations and DOD Cost of War reporting lags by one quarter.

Source: DOD, Cost of War Monthly Report, Total War-related Obligations by Year Incurred, data as of September 30, 2020. Obligation data shown against year funds obligated. SIGAR analysis of annual obligation of reconstruction accounts as presented in SIGAR, Quarterly Report to the United States Congress, 10/30/2020. Obligation data shown against year funds appropriated.

AFGHANISTAN RECONSTRUCTION FUNDING PIPELINE

Since 2002, Congress has appropriated nearly $143.27 billion for reconstruction and related activities in Afghanistan. Of this amount, nearly $119.98 billion (83.7%) was appropriated to the eight largest active reconstruction accounts, as shown in Table 2.2.

As of December 31, 2020, approximately $8.23 billion of the amount appropriated to the eight largest active reconstruction funds remained for possible disbursement, as shown in Figure 2.5. These funds will be used to train, equip, and sustain the Afghan National Defense and Security Forces (ANDSF); complete ongoing, large-scale infrastructure projects, such as those funded by the AIF and ESF; combat narcotics production and trafficking; and advance the rule of law, strengthen the justice sector, and promote human rights.

TABLE 2.2

CUMULATIVE AMOUNTS APPROPRIATED, OBLIGATED, DISBURSED, AND REMAINING FY 2002 TO DECEMBER 31, 2020 ($ BILLIONS)

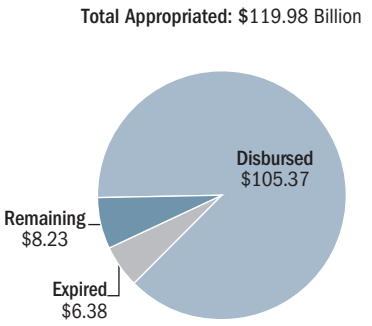
	Appropriated	Obligated	Disbursed	Remaining
Afghanistan Security Forces Fund (ASFF)	$82.90	$74.75	$74.00	$5.23
Economic Support Fund (ESF)	21.10	20.03	18.00	2.21
International Narcotics Control and Law Enforcement (INCLE)	5.42	5.17	4.59	0.61
Commanders' Emergency Response Program (CERP)	3.71	2.29	2.29	0.00
Drug Interdiction and Counter-Drug Activities (DICDA)	3.28	3.28	3.28	0.00
Migration and Refugee Assistance (MRA)	1.53	1.52	1.50	0.02
International Disaster Assistance (IDA)	1.15	1.12	0.97	0.15
Non-Proliferation, Antiterrorism, Demining, and Related (NADR)	0.88	0.74	0.74	0.00
Total Eight Largest Active Accounts	**119.98**	**108.90**	**105.37**	**8.23**
Other Reconstruction Funds	8.42			
Agency Operations	14.87			
Total	**$143.27**			

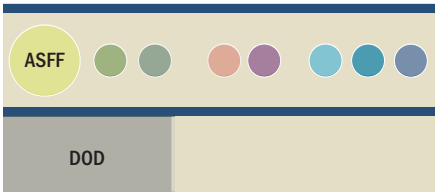
Note: Numbers have been rounded. The amount remaining reflects the total disbursement potential of the eight largest active reconstruction accounts after deducting approximately $6.38 billion that has expired. Expired funds equal the amount appropriated but not obligated after the period of availability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

Source: SIGAR analysis of appropriation laws and obligation and disbursement data provided by DOD, State, and USAID, 1/20/2021.

FIGURE 2.5

STATUS OF APPROPRIATED FUNDS, EIGHT LARGEST ACTIVE ACCOUNTS AS OF DECEMBER 31, 2020 ($ BILLIONS)





ASFF FUNDS TERMINOLOGY

Appropriations: Total monies available for commitments

Obligations: Commitments to pay monies

Disbursements: Monies that have been expended

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

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

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

Source: GAO, Glossary of Terms Used in the Federal Budget Process, 9/2005; DOD, response to SIGAR data call, 1/23/2020.

AFGHANISTAN SECURITY FORCES FUND

Congress has created the Afghanistan Security Forces Fund (ASFF) to provide the ANDSF with equipment, supplies, services, training, and funding for salaries, as well as facility and infrastructure repair, renovation, and construction. The primary organization responsible for building the ANDSF is the Combined Security Transition Command-Afghanistan (CSTC-A). A Financial and Activity Plan (FAP) must be approved by the Afghanistan Resources Oversight Council (AROC), concurred in by the Department of State, and prior notification provided to the U.S. Congress before ASFF funds may be obligated.[2]

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

As of December 31, 2020, cumulative appropriations for ASFF stood at nearly $82.90 billion, with nearly $74.75 billion in funding having been obligated, and more than $74.00 billion having been disbursed, as shown in Figure 2.7. DOD reported that cumulative obligations increased by more than $782.07 million during the quarter ending December 31, 2020, and that cumulative disbursements increased by more than $653.01 million.[4]

FIGURE 2.6

ASFF APPROPRIATED FUNDS BY FISCAL YEAR
($ BILLIONS)

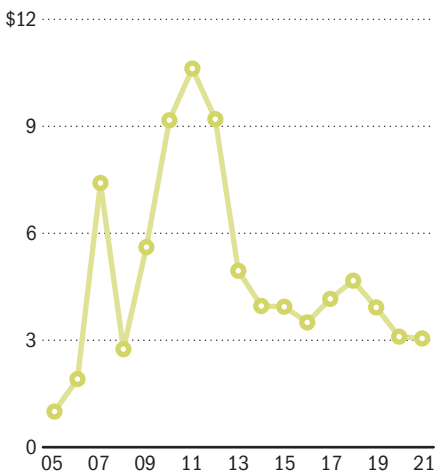
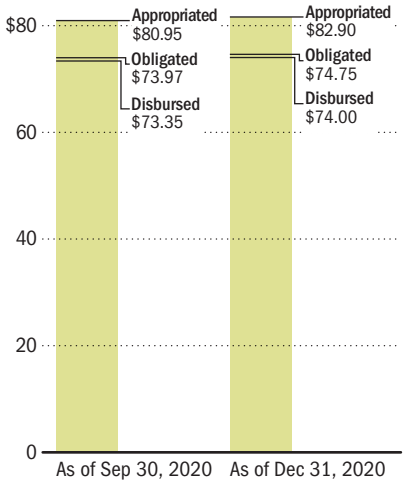


FIGURE 2.7

ASFF FUNDS, CUMULATIVE COMPARISON
($ BILLIONS)



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

Source: DFAS, "AR(M) 1002 Appropriation Status by FY Program and Subaccounts December 2020," 1/19/2021; DFAS, "AR(M) 1002 Appropriation Status by FY Program and Subaccounts September 2020," 10/17/2020; Pub. L. Nos. 116-260, 116-93, 115-141, 115-31, 114-113, 113-235, 113-76, and 113-6; OSD Comptroller, 16-22 PA: Omnibus 2016 Prior Approval Request, 6/30/2016.

ASFF Budget Activities

DOD budgeted and reported on ASFF by three Budget Activity Groups (BAGs) through the FY 2018 appropriation. These BAGs consisted of:

- Defense Forces (Afghan National Army, ANA)
- Interior Forces (Afghan National Police, ANP)
- Related Activities (primarily Detainee Operations)

Funds for each BAG are further allocated to four subactivity groups (SAGs): Sustainment, Infrastructure, Equipment and Transportation, and Training and Operations. The AROC must approve the requirement and acquisition plan for any service requirements in excess of $50 million annually and for any nonstandard equipment requirement in excess of $100 million. In addition, DOD is required to notify Congress prior to obligating funds for any new projects or the transfer of funds between budget subactivity groups in excess of $20 million.[5]

As of December 31, 2020, DOD had disbursed more than $69.34 billion from the ASFF appropriations for FY 2005 through FY 2018. Of this amount, nearly $47.45 billion was disbursed for the ANA, more than $21.49 billion was disbursed for the ANP, and nearly $0.39 billion was disbursed for Related Activities.

As shown in Figure 2.8, the largest portion of the funds disbursed for the ANA—nearly $23.53 billion—supported ANA troop and equipment sustainment. Of the funds disbursed for the ANP, the largest portion—more than $9.62 billion—also supported sustainment of ANP forces, as shown in Figure 2.9.[6]

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

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

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

FIGURE 2.8

ASFF DISBURSEMENTS FOR THE ANA BY SUBACTIVITY GROUP, FY 2005 TO FY 2018 APPROPRIATIONS THROUGH DECEMBER 31, 2020 ($ BILLIONS)

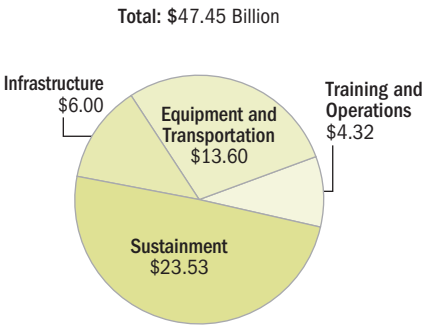
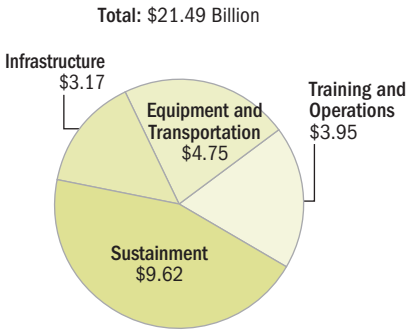


FIGURE 2.9

ASFF DISBURSEMENTS FOR THE ANP BY SUBACTIVITY GROUP, FY 2005 TO FY 2018 APPROPRIATIONS THROUGH DECEMBER 31, 2020 ($ BILLIONS)



Note: Numbers have been rounded. Excludes the ASFF FY 2019, FY 2020, and FY 2021 appropriations, which are presented by four Budget Activity Groups, consisting of the ANA, ANP, AAF, and ASSF.

Source: DFAS, "AR(M) 1002 Appropriation Status by FY Program and Subaccounts December 2020," 1/19/2021.

New ASFF Budget Activity Groups for FY 2019 and FY 2020

DOD revised its budgeting and reporting framework for ASFF beginning with its ASFF budget request for FY 2019, submitted to Congress in February 2018, and with its reporting beginning on October 1, 2018. The new framework restructures the Afghan National Army (ANA) and Afghan National Police (ANP) budget activity groups (BAGs) to better reflect the ANDSF force structure and new budget priorities. In FY 2018 and previous years, all costs associated with the Afghan Air Force (AAF) fell under the ANA BAG and costs for the Afghan Special Security Forces (ASSF) were split between the ANA and ANP BAGs. Beginning with the ASFF FY 2019 appropriation, the ANDSF consists of the ANA, ANP, AAF, and ASSF BAGs, as presented below in Table 2.3.

TABLE 2.3

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

	ASFF FY 2019			ASFF FY 2020		
Budget Activity Groups	Budget (FAP 19-5)	Obligations	Disbursements	Budget (FAP 20-2)	Obligations	Disbursements
Afghan National Army	$1,528.99	$1,441.29	$1,351.34	$1,222.37	$705.91	$434.21
Afghan National Police	665.00	541.10	491.76	540.20	247.29	154.43
Afghan Air Force	995.95	894.66	873.95	1,086.42	511.09	476.46
Afghan Spec. Sec. Forces	730.06	704.31	621.98	1,350.99	199.37	159.47
Total	**$3,920.00**	**$3,581.36**	**$3,339.03**	**$4,199.98**	**$1,663.66**	**$1,224.57**

Note: Numbers have been rounded. The current ASFF FY 2020 budget, based on FAP 20-2, does not yet reflect the $1.10 billion rescinded from the account in the Department of Defense Appropriation Act, 2021, enacted on December 27, 2020. Totals exclude undistributed obligations and disbursements.

Source: DOD, Afghanistan Security Forces Fund (ASFF), Financial and Activity Plan, Fiscal Year 2019, 19-5, July 2020, 10/13/2020; Afghanistan Security Forces Fund (ASFF), Financial and Activity Plan, Fiscal Year 2020, 20-2, August 2020, 10/13/2020; AR(M) 1002 Appropriation Status by FY Program and Subaccounts December 2020, 1/19/2021.

NATO ANA Trust Fund

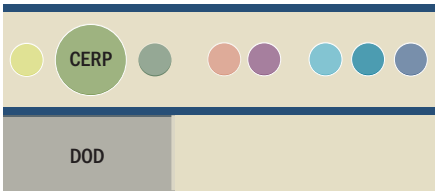
The NATO-managed Afghan National Army (ANA) Trust Fund (NATF) has contributed nearly $1.70 billion to ASFF for specific projects funded by donor nations through December 31, 2020, and ASFF has returned more than $400.18 million of these funds following the cancellation or completion of these projects. DOD has obligated nearly $1.05 billion and disbursed more than $913.79 million of NATF-contributed funds through ASFF through September 30, 2020.[7] These amounts are not reflected in the U.S. government-funded ASFF obligation and disbursement numbers presented in Figures 2.6 and 2.7.

COMMANDERS' EMERGENCY RESPONSE PROGRAM

The Commanders' Emergency Response Program (CERP) enables U.S. commanders in Afghanistan to respond to urgent, small-scale, humanitarian relief and reconstruction requirements in their areas of responsibility by supporting programs that will immediately assist the local population. Funding under this program is restricted to small projects whose cost may not exceed $500,000.[8]

The Department of Defense Appropriations Act, 2021, decreased the annual appropriation for CERP from $5.0 million in FY 2020 to $2.0 million in FY 2021, bringing total cumulative funding to more than $3.71 billion. House Report 116-453 accompanying the Appropriations Act states that "the Committee believes that after nearly two decades the time has come to wind down this program [CERP]. The Committee directs the Secretary of Defense to transition activities to the Afghanistan Security Forces and other agencies of the United States government, as appropriate, and to phase out this program during fiscal year 2021."[9]

Notably, CERP annual appropriations had equaled or exceeded $400.00 million per year during the FY 2008 to FY 2012 period, as shown in Figure 2.10, and nearly $1.12 billion in appropriations from this period were realigned to other Operations and Maintenance, Army account requirements, or expired without being disbursed. DOD reported that CERP cumulative appropriations, obligations, and disbursements stood at approximately $3.71 billion, $2.29 billion, and $2.29 billion, respectively, at December 31, 2020, as shown in Figure 2.11.[10]



CERP FUNDS TERMINOLOGY

Appropriations: Total monies available for commitments

Obligations: Commitments to pay monies

Disbursements: Monies that have been expended

FIGURE 2.10

CERP APPROPRIATIONS BY FISCAL YEAR
($ MILLIONS)

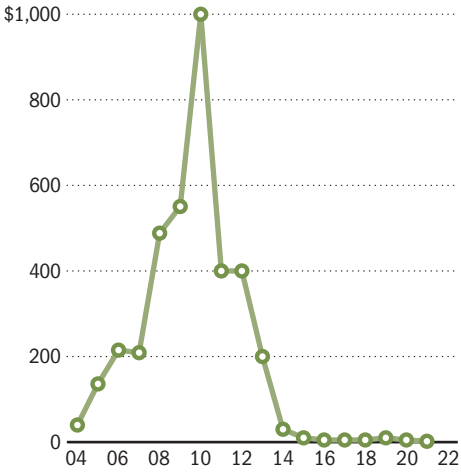
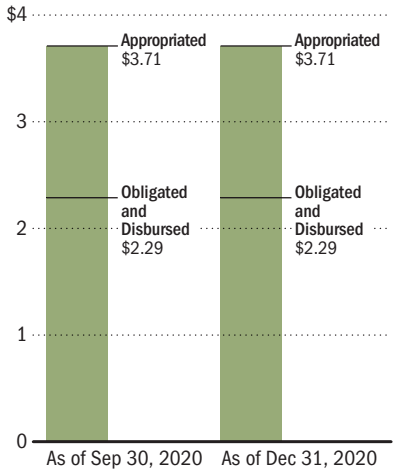


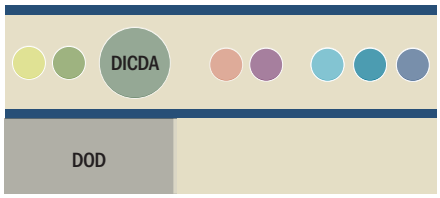
FIGURE 2.11

CERP FUNDS, CUMULATIVE COMPARISON
($ BILLIONS)



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

Source: DOD, response to SIGAR data call, 1/15/2021 and 10/19/2020; OMB, response to SIGAR data call, 1/4/2013; Pub. L. Nos. 115-141, 115-31, 114-113, 113-235, 113-76, 113-6, 112-74, 112-10.



DICDA FUNDS TERMINOLOGY

Appropriations: Total monies available for commitments

Obligations: Commitments to pay monies

Disbursements: Monies that have been expended

DRUG INTERDICTION AND COUNTER-DRUG ACTIVITIES

The Drug Interdiction and Counter-Drug Activities (DICDA), Defense appropriation provided funding for efforts intended to stabilize Afghanistan by combating the drug trade and related activities. The DOD Counterdrug group allocated this funding to support the Counternarcotics Police of Afghanistan units (mentored by the DEA and U.S. Army Special Forces) who investigated high-value targets and conducted drug-interdiction operations. Funding was also provided to the Afghanistan Special Mission Wing (SMW) to support their fleet of rotary- and fixed-wing aircraft. The SMW's aircraft provided air mobility to conduct intelligence, surveillance, and reconnaissance operations aimed at counterdrug operations in country.[11]

The DOD Counterdrug group allocated modest amounts of funding to Afghanistan programs in recent years as the number of counterdrug missions performed by the SMW decreased, falling from $118.01 million in FY 2018 to $10.18 million in FY 2019 and $24.30 million in FY 2020. The Department of Defense Appropriations Act, 2021, provided no DICDA Overseas Contingency Operations (OCO) funding for FY 2021. The DOD Counterdrug group consequently has no plans to fund activities in Afghanistan in FY 2021, and the appropriation for FY 2021 stands at zero, as shown in Figure 2.12.[12] Cumulative amounts appropriated and transferred from the Central Transfer Account remain unchanged between September 30 and December 31, 2020, at $3.28 billion, as shown in Figure 2.13.[13]

FIGURE 2.12

DICDA APPROPRIATIONS BY FISCAL YEAR
($ MILLIONS)

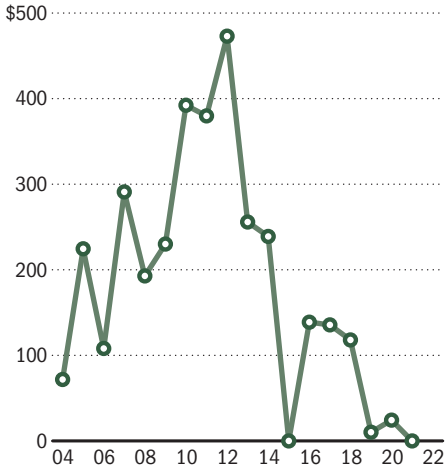
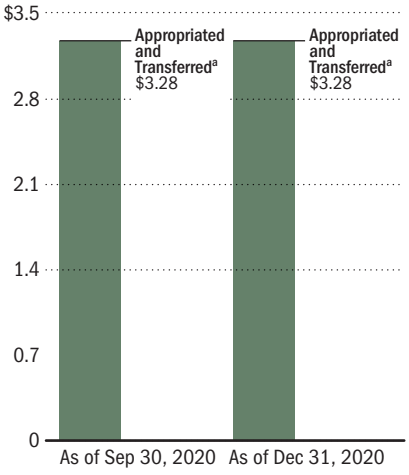


FIGURE 2.13

DICDA FUNDS, CUMULATIVE COMPARISON
($ BILLIONS)



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

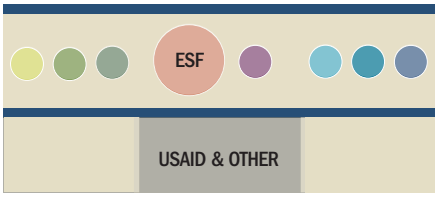
[a] DOD reprograms all DICDA funds to the military services and defense agencies for obligation and disbursement.

Source: DOD, response to SIGAR data call, 1/15/2021 and 10/15/2020; OSD Comptroller, 15-23 PA: Omnibus 15 Prior Approval Request, 6/30/2015, p. 42.

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.[14]

The ESF was allocated $200.00 million for Afghanistan for FY 2020 through the Section 653(a) consultation process that was concluded among State, the U.S. Congress, and OMB in the quarter ending June 30, 2020. In the quarter ending September 30, 2020, $93.00 million in FY 2015 ESF-OCO funds were reprogrammed to Afghanistan, and obligated for Afghanistan programs. These two allocations, together amounting to $293.00 million in resources, represent a 16% reduction from the Section 653(a) allocation to Afghanistan of $350.00 million for FY 2019. Cumulative appropriations for the ESF now stand at more than $21.10 billion, of which nearly $20.03 billion had been obligated and nearly $18.00 billion had been disbursed as of December 31, 2020.[15] Figure 2.14 below shows ESF appropriations by fiscal year, and Figure 2.15 shows cumulative appropriations, obligations, and disbursements as of September 30 and December 31, 2020.



ESF FUNDS TERMINOLOGY

Appropriations: Total monies available for commitments

Obligations: Commitments to pay monies

Disbursements: Monies that have been expended

FIGURE 2.14

ESF APPROPRIATIONS BY FISCAL YEAR
($ BILLIONS)

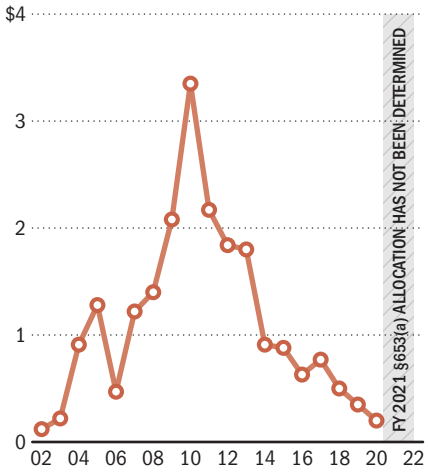
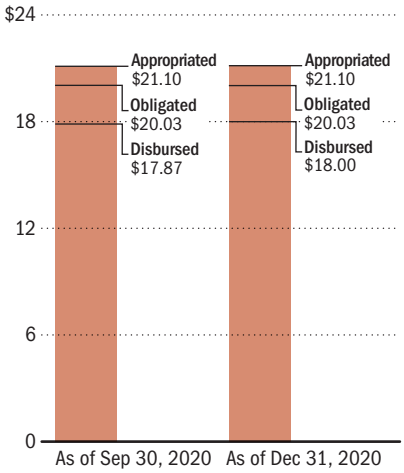


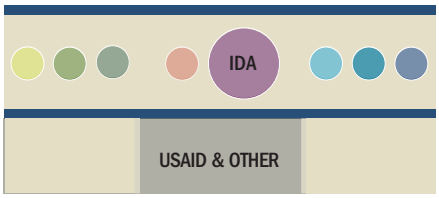
FIGURE 2.15

ESF FUNDS, CUMULATIVE COMPARISON
($ BILLIONS)



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

Source: USAID, response to SIGAR data call, 1/19/2021 and 10/12/2020; State, response to SIGAR data call, 1/13/2021, 7/13/2020, 1/3/2020, 10/5/2018, 10/11/2017, 5/4/2016, 10/20/2015, 4/15/2015, and 4/15/2014.



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 do not have the capacity to respond. BHA works closely with international partners such as the United Nations Children's Fund (UNICEF), the UN's World Food Programme (WFP), and the UN's World Health Organization (WHO) to deliver goods and services to assist conflict- and disaster-affected populations in Afghanistan.[16]

USAID reported more than $1.15 billion in IDA funds had been allocated to Afghanistan from 2002 to December 31, 2020, with obligations of more than $1.12 billion and disbursements of nearly $0.97 billion reported as of that date, as shown in Figure 2.17. USAID appropriated more than $178.61 million in IDA funds in FY 2020, the highest level of appropriations that it had recorded in Afghanistan since 2002, as shown in Figure 2.16.[17]

FIGURE 2.16

IDA APPROPRIATIONS BY FISCAL YEAR
($ MILLIONS)

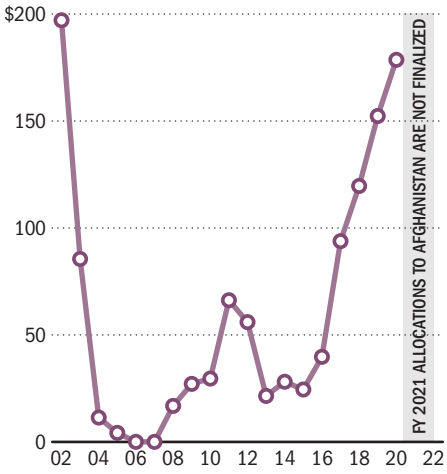
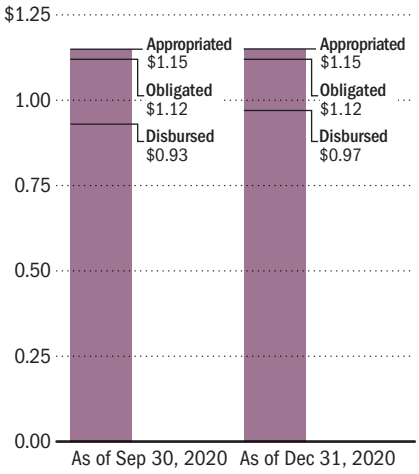


FIGURE 2.17

IDA FUNDS, CUMULATIVE COMPARISON
($ BILLIONS)



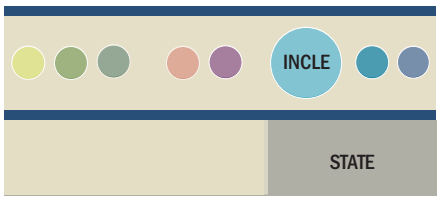
Note: Numbers have been rounded. Data may include interagency transfers.

Source: USAID, response to SIGAR data call, 1/19/2021 and 10/12/2020.

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.[18]

The INCLE account was allocated $88.00 million for Afghanistan for FY 2020 through the Section 653(a) consultation process that was concluded among State, the U.S. Congress, and OMB in the quarter ending June 30, 2020. This amount is consistent with the $87.80 allocation for FY 2019, which itself represented a 45% reduction from the $160.00 million allocation for FY 2018.[19] Cumulative funding for INCLE stands at more than $5.42 billion, of which nearly $5.17 billion has been obligated and more than $4.59 billion has been disbursed as of December 31, 2020. Figure 2.18 shows INCLE appropriations by fiscal year, and Figure 2.19 shows cumulative appropriations, obligations, and disbursements as of September 30 and December 31, 2020.[20]



INCLE FUNDS TERMINOLOGY

Appropriations: Total monies available for commitments

Obligations: Commitments to pay monies

Disbursements: Monies that have been expended

FIGURE 2.18

INCLE APPROPRIATIONS BY FISCAL YEAR
($ MILLIONS)

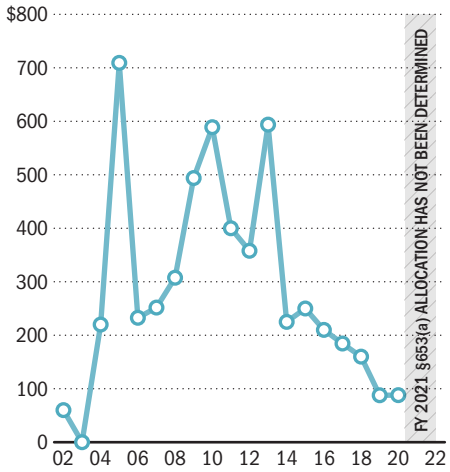
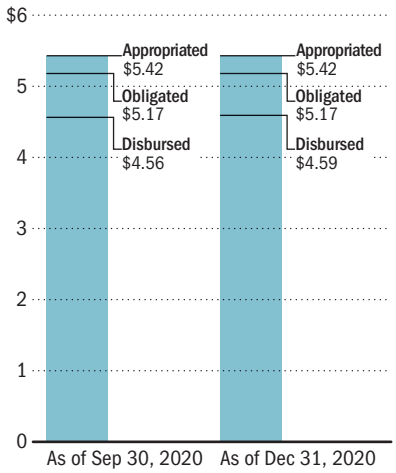


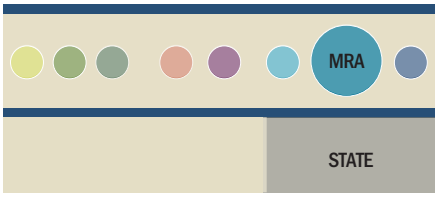
FIGURE 2.19

INCLE FUNDS, CUMULATIVE COMPARISON
($ BILLIONS)



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

Source: State, response to SIGAR data call, 1/7/2021 and 10/15/2020.



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 support Afghan refugees throughout the region and upon their return to Afghanistan.[21]

The MRA allocation for Afghan refugees, internally displaced persons, and returnees has increased for the past two years, rising from nearly $77.19 million in FY 2018 to nearly $86.69 million in FY 2019 and nearly $100.53 million in FY 2020. Cumulative appropriations since 2002 have totaled nearly $1.53 billion through December 31, 2020, with cumulative obligations and disbursements reaching more than $1.52 billion and nearly $1.50 billion, respectively, on that date. Figure 2.20 shows MRA appropriations by fiscal year, and Figure 2.21 shows cumulative appropriations, obligations, and disbursements as of December 31, 2020.[22]

FIGURE 2.20

MRA APPROPRIATIONS BY FISCAL YEAR
($ MILLIONS)

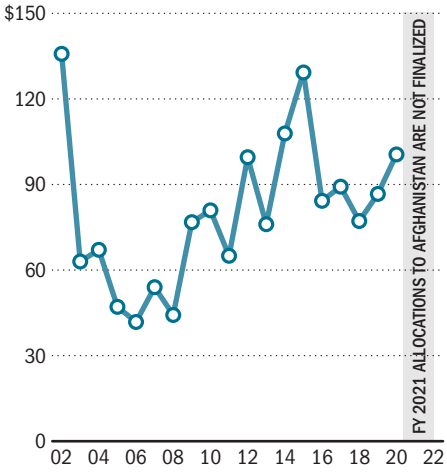
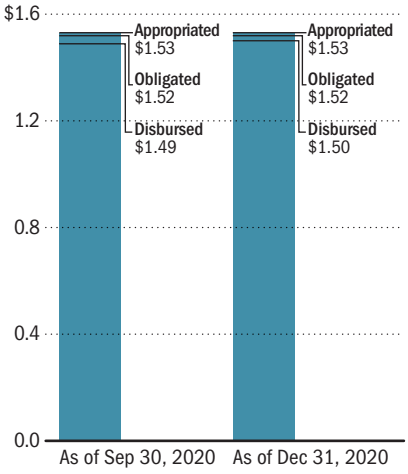


FIGURE 2.21

MRA FUNDS, CUMULATIVE COMPARISON
($ BILLIONS)



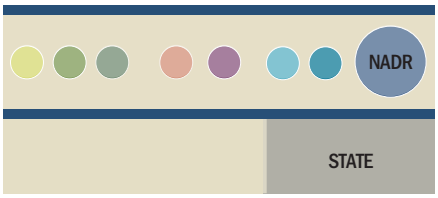
Note: Numbers have been rounded. Data may include interagency transfers.

Source: State, response to SIGAR data call, 1/14/2021 and 10/15/2020.

NONPROLIFERATION, ANTITERRORISM, DEMINING, AND RELATED PROGRAMS

The Non-Proliferation, Antiterrorism, Demining, and Related Programs (NADR) account plays a critical role in improving the Afghan government's capacity to address terrorist threats, protect its borders, and remove dangerous explosive remnants of war.[23] The majority of NADR funding for Afghanistan is funneled through two subaccounts, Antiterrorist Assistance (ATA) and Conventional Weapons Destruction (CWD), with additional funds going to Export Control and Related Border Security (EXBS) and Counterterrorism Financing (CTF). The Office of Foreign Assistance Resources makes allocated funding available to relevant bureaus and offices that obligate and disburse these funds.[24]

The NADR account was allocated $38.50 million for Afghanistan for FY 2020 through the Section 653(a) consultation process that was concluded among State, the U.S. Congress and OMB in the quarter ending June 30, 2020. This amount is consistent with the allocation of $38.30 million for FY 2019 and the $36.6 million allocation for FY 2018. Figure 2.22 shows annual allocations to the NADR account, and Figure 2.23 shows that the cumulative total of NADR funds appropriated and transferred remained unchanged between September 30, 2020, and December 31, 2020, at $881.34 million.[25]



NADR FUNDS TERMINOLOGY

Appropriations: Total monies available for commitments

Obligations: Commitments to pay monies

Disbursements: Monies that have been expended

FIGURE 2.22

NADR APPROPRIATIONS BY FISCAL YEAR
($ MILLIONS)

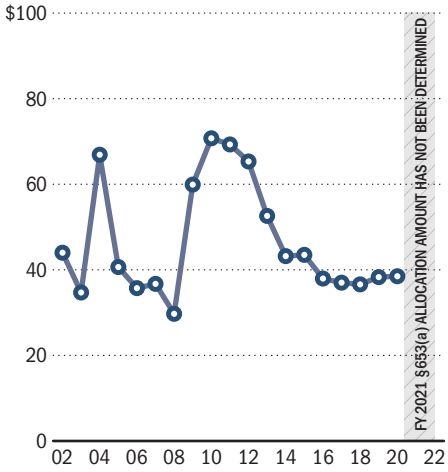
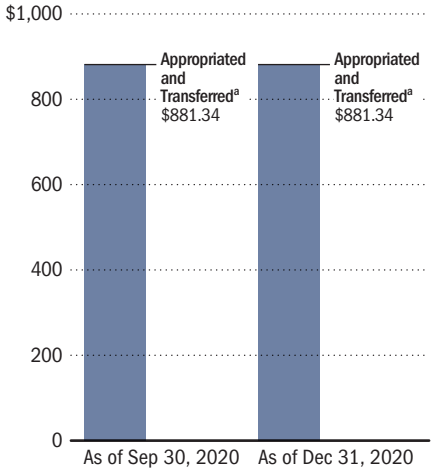


FIGURE 2.23

NADR FUNDS, CUMULATIVE COMPARISON
($ MILLIONS)



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

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

INTERNATIONAL RECONSTRUCTION FUNDING FOR AFGHANISTAN

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

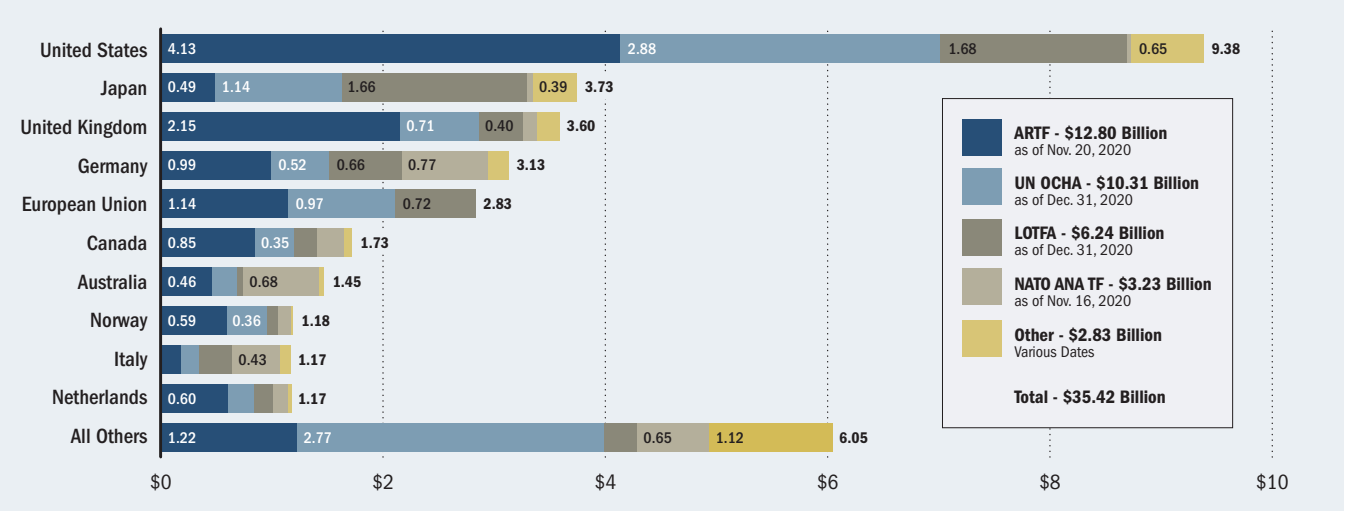
The four main multilateral trust funds are the World Bank-managed Afghanistan Reconstruction Trust Fund (ARTF), the UNDP-managed Law and Order Trust Fund for Afghanistan (LOTFA), the NATO-managed Afghan National Army (ANA) Trust Fund (NATF), and the ADB-managed Afghanistan Infrastructure Trust Fund (AITF).

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

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

FIGURE 2.24

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



Note: Amounts under $350 million are not labeled. Numbers may not add due to rounding. "Other" consists of UNAMA contributions of $2.24 billion for 2007–2019 calendar year assessments, and AITF contributions of $0.59 billion at 6/30/2020.

Source: World Bank, ARTF: Administrator's Report on Financial Status as of November 20, 2020 (end of 11th month of FY 1399) at www.artf.af, accessed 1/13/2021; UN OCHA, Financial Tracking Service at https://fts.unocha.org, accessed 12/31/2020; UNDP, LOTFA Receipts 2002–2020 and LOTFA MPTF Receipts 2002–2020, updated through 12/31/2020, in response to SIGAR data call, 1/8/2021; NATO, Afghan National Army (ANA) Trust Fund, Status of Contributions Made as of 16 November 2020, at www.nato.int, accessed 1/14/2021; ADB, AITF Quarterly Report (April–June 2020), p. 10, in response to SIGAR data call, 1/13/2021; State, UNAMA approved budgets and notified funding plans, in response to SIGAR data calls, 10/8/2020 and 7/13/2020; UN, Country Assessments, at www.un.org/en/ga/contributions/scale, accessed 10/9/2020.

all report donor contributions for their Afghanistan programs. Cumulative contributions to these six organizations since 2002 have amounted to $35.42 billion, with the United States contributing $9.38 billion of this amount, as shown in Figure 2.24. The World Bank Group and the ADB are funded through general member assessments that cannot be readily identified as allocated to Afghanistan. These institutions have collectively made financial commitments of $11.88 billion to Afghanistan since 2002, as discussed in the sections that follow. The sources of funding for U.S. contributions are shown on Table 2.6 on page 45.

Donor Pledges at the Afghanistan Conference in Geneva

The international donor community met virtually in Geneva for the 2020 Afghanistan Conference in November 2020 to pledge their support for civilian assistance to Afghanistan for the 2021 to 2024 period. The donors made one-, two-, three-, or four-year pledges at the Conference; defined the scope of their pledged civilian development assistance (excluding emergency humanitarian assistance) in various ways; and many attached significant conditions to their pledges. The United States made a single-year pledge of $300 million for 2021, with up to an additional approximately $300 million available in the near term depending on the Afghan government making "meaningful progress" in the peace process. The U.S. pledge would be funded from obligated but unexpended FY 2019 ESF, INCLE, and NADR funds, but not IDA or MRA humanitarian assistance funds. The account makeup of the additional approximately $300 million, if released, is yet to be finalized but would likewise exclude IDA or MRA humanitarian assistance funds.[26] Afghanistan's Ministry of Finance estimates the pledges will result in nearly $3.25 billion in contributions for 2021, with the U.S. providing $600 million, assuming all donor pledge conditions are satisfactorily met as shown in Table 2.4.[27]

TABLE 2.4

2020 AFGHANISTAN CONFERENCE PLEDGES FOR 2021 ($ MILLIONS)

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

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

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

Contributions to the Afghanistan Reconstruction Trust Fund

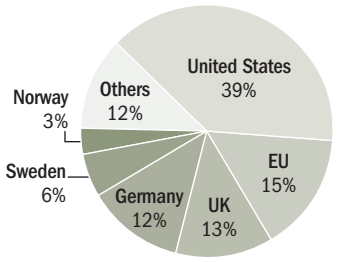
The largest share of international contributions to the Afghan government's operational and development budgets comes through the ARTF. From 2002 to November 20, 2020, the World Bank reported that 34 donors had paid in more than $12.80 billion. Figure 2.24 shows the four largest donors over this period as the United States, the UK, the European Union, and Germany. Figure 2.25 on the following page shows that these four were also the largest donors to the ARTF for Afghan FY 1399 (December 22, 2019–December 20, 2020). The ARTF has received paid in and indicated contributions of $920.34 million in Afghan FY 1399, which if realized would represent an increase of 18% from the $780.38 million it received in Afghan FY 1398.[28]

Contributions to the ARTF are divided into two funding channels, the Recurrent Cost (RC) Window and the Investment Window. As of November 20, 2020, according to the World Bank, more than $5.07 billion of ARTF funds had been disbursed to the Afghan government through the RC Window to assist with recurrent costs such as civil servants' salaries.[29] To ensure that the

FIGURE 2.25

ARTF CONTRIBUTIONS BY DONOR, AFGHAN FY 1399 (PERCENT)

Total Paid In and Indicated: $920.34 Million



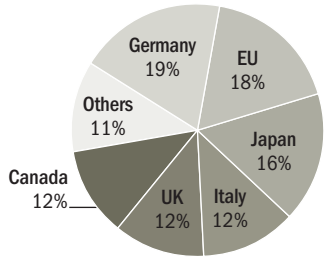
Note: Percentages may not add to 100% due to rounding. "Others" includes 14 national government donors. Donors had paid in $647.62 million and pledged $272.72 million for their FY 1399 contributions as of the report date.

Source: World Bank, ARTF: Administrator's Report on Financial Status as of November 20, 2020 (end of 11th month of FY 1399) at www.artf.af, accessed 1/13/2021.

FIGURE 2.26

LOTFA CONTRIBUTIONS BY DONOR, CALENDAR YEAR 2020 (PERCENT)

Total Paid In: $385.23 Million



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

Source: UNDP, LOTFA Receipts 2002–2020 and LOTFA MPTF Receipts 2002–2020, updated 12/31/2020, in response to SIGAR data call, 1/8/2021.

RC Window receives adequate funding, donors to the ARTF may not "preference" (earmark) more than half of their annual contributions.[30]

The Investment Window supports development programs. As of November 20, 2020, according to the World Bank, nearly $5.88 billion had been committed through the Investment Window, and more than $5.08 billion had been disbursed. The Bank reported 29 active projects with a combined commitment value of nearly $2.21 billion, of which nearly $1.41 billion had been disbursed.[31]

Contributions to the Law and Order Trust Fund for Afghanistan

The UNDP had historically administered the LOTFA to pay ANP salaries and build the capacity of the Ministry of Interior (MOI).[32] Since 2015, UNDP had divided LOTFA support between two projects: the Support to Payroll Management (SPM) project, and the MOI and Police Development (MPD) project.

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

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

The LOTFA Steering Committee, composed of Afghan ministries, international donors, and the UNDP, approved restructuring the fund and changing its scope of operations on November 25, 2018. The organization has expanded its mission beyond the management of the SPM project to include the entire justice chain (police, courts, and corrections), and thereby cover all security and justice institutions, with an increased focus on anticorruption. A new multilateral trust fund, the LOTFA Multi-Partner Trust Fund (MPTF), was launched to fund this expanded mission, and donations of nearly $306.05 million have been received from 12 donors, led by the United Kingdom, Canada, and the European Union (and without financial participation from the United States).[33]

Donors have paid in nearly $6.24 billion to the two LOTFA funds from 2002 through December 31, 2020. Figure 2.24 shows the fund's two largest donors on a cumulative basis have been the United States and Japan. Figure 2.26 shows the largest donors to the LOTFA in 2020. The United States has significantly reduced its support to LOTFA in recent years, contributing $1.04 million in 2018, $0.95 million in 2019, and $5.54 million in 2020.[34]

Contributions to UN OCHA-Coordinated Humanitarian Assistance Programs

The UN's Office for the Coordination of Humanitarian Affairs (OCHA) leads emergency appeals and annual or multiyear humanitarian-response plans

for Afghanistan, and provides timely reporting of humanitarian assistance provided by donors to facilitate funding of targeted needs. Donors have contributed nearly $10.31 billion to humanitarian-assistance organizations from 2002 through December 31, 2020, as reported by OCHA. OCHA-led annual humanitarian-response plans and emergency appeals for Afghanistan accounted for nearly $6.79 billion, or 65.8%, of these contributions.

The United States, Japan, and the European Union have been the largest contributors to humanitarian assistance organizations in Afghanistan since 2002, as shown in Figure 2.24; while the United States, United Kingdom, and the European Union were the largest contributors in 2020, when the international community contributed $713.05 million to these organizations, as shown in Figure 2.27. The UN World Food Programme (WFP), the UN High Commissioner for Refugees (UNHCR), the International Committee of the Red Cross, the UN Children's Fund (UNICEF), and the UN Mine Action Service (UNMAS) have been the largest recipients of humanitarian assistance in Afghanistan, as shown in Table 2.5.[35]

TABLE 2.5

LARGEST RECIPIENTS OF HUMANITARIAN ASSISTANCE FOR AFGHANISTAN UN OFFICE FOR THE COORDINATION OF HUMANITARIAN AFFAIRS (OCHA) CUMULATIVE RECEIPTS, 2002 TO DECEMBER 31, 2020 ($ MILLIONS)

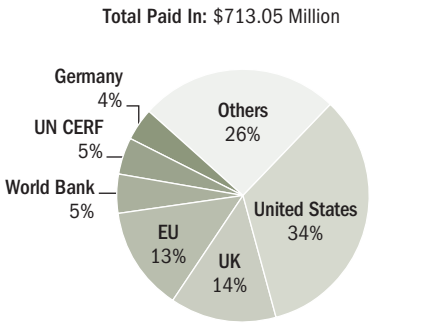
Largest Recipients	Receipts
United Nations Organizations	
World Food Programme (WFP)	$3,152.11
United Nations High Commissioner for Refugees (UNHCR)	1,249.80
United Nations Children's Fund (UNICEF)	561.86
United Nations Mine Action Service (UNMAS)	336.32
International Organization for Migration (IOM)	281.53
Food and Agricultural Organization (FAO)	220.69
Office for the Coordination of Humanitarian Affairs (UN OCHA)	144.29
World Health Organization (WHO)	150.15
Nongovernmental Organizations	
International Committee of the Red Cross	761.15
Norwegian Refugee Council	193.86
HALO Trust	118.05
Save the Children	111.56
ACTED (formerly Agency for Technical Cooperation and Development)	101.45
All Other and Unallocated	2,922.33
Total Humanitarian Assistance Reported by OCHA	**$10,305.15**

Note: Numbers may not add due to rounding.

Source: UN OCHA, Financial Tracking Service at https://fts.unocha.org, accessed 12/31/2020.

FIGURE 2.27

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



Note: Percentages may not add to 100% due to rounding. "Others" includes 21 national governments and 14 other entities. UN CERF refers to the the UN's Central Emergency Response Fund.

Source: UN OCHA, Financial Tracking Service at https://fts.unocha.org, accessed 12/31/2020.

Contributions to the NATO ANA Trust Fund

The NATO-managed Afghan National Army (ANA) Trust Fund (NATF) supports the Afghan National Army and other elements of the Afghan National Defense and Security Forces through procurement by the Afghanistan Security Forces Fund (ASFF) and the NATO Support and Procurement Agency (NSPA).[36] The Fund has received contributions from 24 NATO members, including the United States, and from 12 other Coalition partners totaling more than $3.23 billion through November 16, 2020.[37] Figure 2.24 shows Germany, Australia, and Italy as the three largest contributors to the fund. The United States made its first contribution in FY 2018 to support two projects under an existing procurement contract.[38]

World Bank Group in Afghanistan

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

In addition, as of August 2020, the International Finance Corporation (IFC) maintains a committed portfolio valued at nearly $300 million and its Multilateral Investment Guarantee Agency (MIGA) has a gross exposure of nearly $114 million on projects in Afghanistan.[39]

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

Asian Development Bank in Afghanistan

The Asian Development Bank (ADB) has committed over $6.36 billion for 167 development projects and technical assistance programs in Afghanistan from 2002 through December 2020. This support has consisted of $5.38 billion in grants (of which the Asian Development Fund, or ADF, provided $4.28 billion, and the ADB provided $1.10 billion in co-financing), $0.872 billion in concessional loans, and $111.2 million in technical assistance. ADB has provided $2.66 billion for 20 key road projects, $2.12 billion to support energy infrastructure, and $1.08 billion for irrigation and agricultural infrastructure projects. The United States and Japan are the largest shareholders of the ADB, with each country holding 15.57% of total shares.[41]

The ADB manages the Afghanistan Infrastructure Trust Fund (AITF), a multi-donor platform that provides on-budget financing for technical assistance and investment, principally in the transport, energy, and water management sectors. The AITF has received contributions of $588.97 million

from the NATO ANA Trust Fund, Germany, Japan, the United Kingdom, and the United States, and had disbursed $314.18 million through June 30, 2020.[42]

United Nations Assistance Mission in Afghanistan

The United Nations Assistance Mission in Afghanistan (UNAMA) is a political UN mission established at the request of the government of Afghanistan. UNAMA maintains its headquarters in Kabul and an extensive field presence across Afghanistan, and is organized around its development and political affairs pillars. The Department of State has notified the U.S. Congress of its annual plan to fund UNAMA along with other UN political missions based on mission budgets since FY 2008. The U.S. contribution to UNAMA, based on its fixed 22.0% share of UN budgets and funded through the Contribution to International Organizations (CIO) account, has totaled $493.81 million from FY 2008 through FY 2020. Other UN member governments have funded the remainder of UNAMA's budget of $2.24 billion over this period.[43]

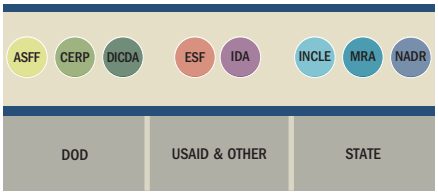


TABLE 2.6

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

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

* State and USAID have requested that SIGAR not disclose the names of NGOs with whom they contract in Afghanistan, and have cited various authorities that underlie their requests. State has cited OMB Bulletin 12-01, Collection of U.S. Foreign Assistance Data (2012), which provides an exemption to federal agency foreign assistance reporting requirements "when public disclosure is likely to jeopardize the personal safety of U.S. personnel or recipients of U.S. resources." USAID has cited the Federal Funding Accountability and Transparency Act (FFATA) of 2006, (P.L. 109-282), which provides a waiver to federal agency contractor and grantee reporting requirements when necessary "to avoid jeopardizing the personal safety of the applicant or recipient's staff or clients." The so-called FFATA "masking waiver" is not available for Public International Organizations (PIOs). Both State and USAID provide "branding waivers" to NGOs with whom they contract in Afghanistan.

Note: SFOPS TAF refers to The Asia Foundation account in the Department of State, Foreign Operations, and Related Programs (SFOPS) appropriation; Treasury IP refers to the International Programs account in the Department of the Treasury appropriation.

Source: DOD, response to SIGAR data call, 1/18/2019; State, responses to SIGAR data call, 1/13/2021, 4/17/2020, 4/9/2020 and 8/21/2019; SFOPS Congressional Budget Justification, FY 2021, at www.state.gov/cj, accessed 1/15/2021; Treasury, response to SIGAR data call, 4/20/2020; UNDP, response to SIGAR data call, 4/5/2020; USAID, response to SIGAR data calls, 1/10/2021, 4/3/2020 and 1/13/2020; and USAID, Afghanistan-Complex Emergency Fact Sheet #4 FY 2017 at www.usaid.gov, accessed 4/9/2020.

SECURITY CONTENTS

SECURITY

KEY ISSUES & EVENTS

The United States has reduced the number of its troops in Afghanistan to 2,500, as of January 15, 2021, the lowest level since 2001.

Commander of U.S. and Coalition forces in Afghanistan General Austin Scott Miller said on December 16 that the Taliban's continued high level of violence was putting the Afghan peace process at risk.

According to U.S. Forces-Afghanistan, enemy-initiated attacks this quarter (October–December 2020) were "slightly lower" than the high levels of last quarter, but exceeded those of the same period in 2019.

The Afghan Special Security Forces took on more operational responsibility this quarter, conducting the highest number of ground operations in over a year (since April–June 2019).

On November 17, Acting Secretary of Defense Christopher Miller announced another reduction in U.S. troop levels in Afghanistan, from the 4,000–5,000 reached in November, to 2,500 as of January 15, 2021. Acting Secretary Miller said President Donald Trump had made the decision in order to bring the war "to a successful and responsible conclusion" and to either bring service members home or reposition them.[44]

At the new force level, U.S. military leaders say they can continue contributing to the NATO Resolute Support (RS) train, advise, and assist mission, and conducting the unilateral U.S. counterterrorism mission, while protecting U.S. forces and Afghan partners. The order will lead to fewer U.S. bases in the country, and to more advising being done at the corps level of the Afghan security forces and higher, with advising at the lower levels as needed.[45]

Peace negotiations between the Afghan government and the Taliban continued this quarter amid sustained high levels of insurgent and extremist violence in Afghanistan.[46] The Taliban's participation in the talks provides them an opportunity to fulfill one commitment in the February 2020 U.S.-Taliban agreement—to discuss the date and modalities of a permanent and

comprehensive cease-fire and complete an agreement over the political future of Afghanistan.[47] However, several Taliban actions continue to belie other commitments in the agreement, including continued affiliation with terrorist groups, high levels of overall violence, and attacks on major population centers and on U.S. and Coalition personnel.[48]

In an escalated effort to reduce the Taliban's high level of violence over the last several months, Joint Chiefs of Staff Chairman General Mark Milley met with the Taliban in Doha, Qatar, on December 16. General Milley told the Associated Press, "The most important part of the discussions that I had with both the Taliban and the government of Afghanistan was the need for an immediate reduction in violence. ... Everything else hinges on that."[49] After these meetings, General Austin Scott Miller, commander of U.S. and Coalition forces in Afghanistan, held a press conference and said, "I've been very consistent that the Taliban must reduce the violence. That's one, because they're the instigators of it, and that'll bring the violence down all around. … My assessment is that it puts the peace process at risk … the higher the violence, the higher the risk. And I also believe that it's an opportunity that should not be squandered by Afghans either here in Afghanistan or the Taliban."[50]

The next day, Afghan President Ashraf Ghani again called for an end to hostilities, saying the Afghan people would not allow the release of more Taliban prisoners, one element of the negotiations, until violence decreased. He insisted the Taliban "must stop the bloodshed so we can talk."[51] As this report went to press, there has been no demonstrable progress on moving toward a comprehensive cease-fire.

Data Classified or Not Publicly Releasable

United States Forces-Afghanistan (USFOR-A) continued to classify or otherwise restrict from public release the following types of data due to Afghan government classification guidelines or other restrictions (mostly since October 2017):[52]

- enemy-initiated attacks and effective enemy-initiated attacks
- Afghan National Defense and Security Forces (ANDSF) casualties, by force element and total
- unit-level Afghan National Army (ANA) and Afghan National Police (ANP) authorized and assigned strength
- detailed ANDSF performance assessments
- some Special Mission Wing (SMW) information, including the number of pilots and aircrew, aircraft inventory, the operational readiness (and associated benchmarks) of SMW airframes, and the cost of the SMW's aircraft maintenance being paid by the United States or other countries

U.S. Reconstruction Funding for Security

As of December 31, 2020, the U.S. Congress had appropriated more than $88.3 billion to help the Afghan government provide security in Afghanistan. This accounts for about 62% of all U.S. reconstruction funding for Afghanistan since FY 2002. Of the $3.9 billion ASFF appropriation for FY 2019, roughly $3.6 billion had been obligated as of December 31, 2020; and of the $3.1 billion recently adjusted ASFF appropriation for FY 2020, roughly $1.7 billion had been obligated as of December 31, 2020.[53]

Congress established the ASFF in 2005 to build, equip, train, and sustain the ANDSF, which comprises all forces under the Ministry of Defense (MOD) and Ministry of Interior (MOI). A significant portion of ASFF money is used for Afghan Air Force (AAF) aircraft maintenance, and for ANA, AAF, and Afghan Special Security Forces (ASSF) salaries. The rest of ASFF is used for fuel, ammunition, vehicle, facility and equipment maintenance, and various communications and intelligence infrastructure. For more detailed information about ASFF budget breakdowns, appropriations, obligations, and disbursements, see pages 30–32.[54]

Security-Related Congressional Legislation Passed This Quarter

H.R. 133, Consolidated Appropriations Act, 2021:
On December 27, 2020, President Trump signed into law H.R. 133, the Consolidated Appropriations Act, 2021, which provides funding for the federal government through September 30, 2021. The bill provides $3.05 billion for the Afghanistan Security Forces Fund (ASFF) for fiscal year (FY) 2021, and rescinds $1.1 billion from the $4.2 billion ASFF appropriation for FY 2020. The bill further requires that not less than $20 million from the ASFF be made available for recruitment and retention of women in the ANDSF, and for recruitment and training of female security personnel.

H.R. 6395, William M. (Mac) Thornberry National Defense Authorization Act for Fiscal Year 2021:
On January 1, 2021, the Senate overrode President Trump's December 23, 2020, veto of the conference report (H. Rept. 116-617) to accompany H.R. 6395, the William M. (Mac) Thornberry National Defense Authorization Act (NDAA) for Fiscal Year 2021. The House had previously overridden the President's veto on December 28, 2020.

The conference report had authorized $4 billion for the ASFF in FY 2021, with the goal that at least $29.1 million, and no less than $10 million, be used for programs and activities for the recruitment, integration, retention, training, and treatment of women in the ANDSF, and for the recruitment, training, and contracting of female security personnel for future elections.

The conference report limits the availability of funds to reduce the total number of U.S. Armed Forces deployed to Afghanistan below the number deployed on the date the Act was enacted (then roughly 4,000) until the Secretary of Defense, in consultation with the Secretary of State and Director of National Intelligence, submits a report on the effect a further reduction of U.S. forces would have on U.S. counterterrorism objectives, on an enduring diplomatic solution in Afghanistan, and on ANDSF capabilities. The report provides that the President can waive the limitation in the interest of national security.

The conference report also requires increased information sharing from the Secretary of State, in consultation with the Secretary of Defense, on the status of the February 29, 2020, U.S.-Taliban agreement and the extent to which the Taliban are upholding commitments made in that or any subsequent agreement.

Finally, the conference report modifies DOD's semiannual Enhancing Security and Stability in Afghanistan report by requiring reporting on civilian casualties and a district-level stability assessment displaying insurgent versus Afghan government control and influence of districts to include district, population, and territorial control data. In 2018, the DOD stopped producing such an assessment, which SIGAR had reported in its quarterly reports to Congress. Both new sections are to be made publicly available by the Department.

Source: U.S. Congress, H.R. 133, Consolidated Appropriations Act, 2021; U.S. Congress, H.R. 6395, William M. (Mac) Thornberry National Defense Authorization Act for Fiscal Year 2021; AP, "After years fighting them, Milley talks peace with Taliban," 12/17/2020.

ASFF monies are obligated by either Combined Security Transition Command-Afghanistan (CSTC-A) or the Defense Security Cooperation Agency. Funds that CSTC-A provides to the Afghan government to manage (on-budget) go directly to the Ministry of Finance, which then transfers them to the MOD and MOI based on submitted funding requests.[55] While the United States funds most ANA salaries, a significant share of ANP personnel costs is paid by international donors through the United Nations Development Programme's (UNDP) multidonor Law and Order Trust Fund for Afghanistan (LOTFA).[56] According to the UNDP, the United States stopped its large donations to LOTFA in 2017, after which DOD provided $1.04 million in both 2018 and 2020, and State provided $0.95 million in 2019 and $4.50 million in 2020.[57] A discussion of on-budget (Afghan-managed) and off-budget (U.S.-managed) expenditures of ASFF is found on pages 93–94.

Violence Trends

High levels of insurgent and extremist violence continued in Afghanistan this quarter despite renewed calls from U.S. officials for all sides to reduce violence in an effort to advance the ongoing peace process between the Taliban and the Afghan government.[58] According to USFOR-A, enemy-initiated attacks from October through December 2020 were "slightly lower" than the high levels last quarter, but higher than the same period in 2019.[59]

Following a meeting with the Taliban in Doha on December 16, General Miller said the Taliban's continued high level of violence was putting the peace process at risk.[60] Key trends in the group's violent activity this quarter include increased attacks in Kabul City; an uptick in targeted assassinations of Afghan government officials, civil-society leaders, and journalists; and intensified efforts of progovernment forces against Taliban strongholds in Helmand and Kandahar Provinces.

USFOR-A data on enemy attacks in Kabul this quarter confirm open-source reporting that violence in Kabul has increased considerably. According to USFOR-A, "enemy attacks in Kabul were higher than during the previous quarter. They were much higher than in the same quarter last year."[61] The uptick in activity includes attacks by Islamic State-Khorasan (IS-K), the Islamic State affiliate in Afghanistan and a U.S.-designated terrorist organization. On January 13, Afghanistan's intelligence service released a statement saying they had foiled an IS-K plot to assassinate U.S. Chargé d'Affaires Ambassador Ross Wilson as well as some Afghan officials.[62] Additionally, on January 17, unidentified gunmen killed Qadria Yasini and Zakia Herawi, two female judges from Afghanistan's supreme court.[63]

Recent media reports detail accounts of Afghan officials and civilians becoming more anxious about the drawdown of U.S. troops as they see violence escalating in Kabul. According to Andrew Watkins of the International Crisis Group, "The Taliban are not only at the gates of Kabul, but inside the

> Clearly, the Taliban use violence as leverage. It is a tool they've used for a long time and it's one they are loath to abandon. We press them pretty hard on violence. You know, we have been pressing them since 1 March 2020.
>
> *-General Austin Scott Miller, RS and USFOR-A Commander*

Source: RS, response to SIGAR vetting, "Transcript: COMRS, CJCS, US EMB On-Record Interview 16 December 2020," 1/6/2021.

"Sticky Bomb" Attacks Rise in Kabul City

In recent months, Kabul City has seen a rise in the use of magnetic or small, vehicle-adhering bombs (often called "sticky bombs") by the Taliban and other extremist groups targeting Afghan government officials, civil-society leaders, and journalists. Though not a new tactic, it is particularly effective in causing terror because attaching a magnetic bomb to a vehicle in a city with often stagnant traffic is a quick, cheap, simple, and relatively unpredictable way for the Taliban to demonstrate their reach into the capital while avoiding mass civilian casualties.

More than 10 government officials—including the deputy governor of Kabul—and their aides have been killed by sticky bombs in recent months, mostly in the capital. According to one unnamed Western diplomat responsible for Afghanistan, "the Taliban are systematically eliminating mid-career, ambitious government officials and other prominent individuals who are clearly against their hardline stance," but not killing the government's top leaders, as "they can't afford to generate large-scale furor, for it would impinge upon the peace process."

These attacks expose one of the Afghan government's vulnerabilities as the Taliban seek leverage at the next round of peace talks in Qatar. A Taliban spokesman took responsibility for some of these attacks on government officials, but claimed the group is not targeting journalists or social activists. IS-K has also claimed responsibility for some of the attacks. Retired Afghan general Atiqullah Amarkhel told the *New York Times* that "Kabul is an open city—these Taliban live here and make their bombs here. … After each one of the magnetic bomb explosions, the government gets more discredited." Afghanistan's interior ministry has blamed the Taliban for all the sticky bomb attacks.

Source: NPR, "People in The Afghan Capital Kabul Are Uneasy About U.S. Troop Drawdown," 12/16/2020; New York Times, "'Sticky Bombs' Sow Terror and Chaos in a City on Edge," 12/16/2020; Reuters, "'The Fear is Intense': Afghan 'Sticky Bombs', Used by Taliban, On the Rise," 12/17/2020; Washington Post, "Targeted killings of journalists are on the rise across Afghanistan," 12/27/2020; New York Times, "Targeted Killings Are Terrorizing Afghans. And No One Is Claiming Them," 1/2/2021; USFOR-A, response to SIGAR vetting, 1/15/2021.

city gates." He added that for security, protection of minority communities, and other reasons, "it's certainly alarming news."[64]

The Taliban and IS-K have increased targeted assassinations outside of Kabul as well. Five journalists were killed in the last two months of 2020, as well as a number of civil-society leaders.[65] For more information, see pages 83–84.

Meanwhile, both U.S. and Afghan forces continue to fend off Taliban offensives, especially in southern Afghanistan. Following recent terrorist and insurgent activity in Helmand Province, General Miller traveled there on December 17 to assess the security situation and meet with provincial leaders. When asked what recent enemy activity was most concerning to him, General Miller said it was "out of the ordinary" Taliban offensives in Helmand and Kandahar Provinces.[66] Less than two weeks later, the Afghan Ministry of Defense reported killing 15 al-Qaeda operatives alongside senior Taliban facilitators and fighters in Helmand Province.[67]

Regular clashes between the Taliban and ANDSF in Kandahar Province since October have reportedly led to thousands of families fleeing their homes over the last three months, similar to the exodus that occurred in Helmand in early October.[68] USFOR-A also publicly acknowledged an air strike against armed Taliban fighters attacking an ANDSF checkpoint in Kandahar on December 10.[69] All told, nearly 200 checkpoints in Kandahar were abandoned to the Taliban by the ANA's 205th Corps in December.[70] For more information about ANDSF checkpoints, see page 67–68.

U.S. air strikes increased this quarter as U.S. forces provided defensive support to the ANDSF, USFOR-A told SIGAR. USFOR-A reiterated that

RS and USFOR-A Commander General Austin Scott Miller met with Helmand Province security and provincial leadership in December. (USFOR-A photo)

Peace Problem: Taliban Links to al-Qaeda and Other Terrorists

On October 25, 2020, Afghan security forces killed an Egyptian man known as Husam Abd-al-Ra'uf, alias Abu Muhsin al-Masri. This was significant partly because he was a senior member of al-Qaeda for 20 years who was on the FBI's "Most Wanted Terrorists" list.

His death was also significant because he was in Ghazni Province, about 100 miles south of Kabul, in an area reputed to be under Taliban control near the border with Pakistan. He was not the first al-Qaeda leader to be killed in Taliban-controlled areas.

Such linkages to al-Qaeda may portend a problem for the peace process in Afghanistan. As part of the February 29, 2020, U.S.-Taliban agreement that paved the way for intra-Afghan negotiations, the Taliban agreed that it "will not allow any of its members, other individuals or groups, including al-Qaeda, to use the soil of Afghanistan to threaten the security of the United States and its allies." The next day, Secretary of State Michael Pompeo told CBS News that "the Taliban have now made the break" with "their historic ally," al-Qaeda.

Not everyone agrees. Last quarter, the Defense Intelligence Agency (DIA) told DOD Office of Inspector General that al-Qaeda leaders support the U.S.-Taliban agreement because it does not require the Taliban to publicly renounce al-Qaeda and it includes a timeline for U.S. and Coalition forces' withdrawal, the latter accomplishing one of al-Qaeda's main goals. DIA also said al-Qaeda remains willing to abide by any agreements made by the Taliban in order to preserve a guaranteed safe haven in Taliban-controlled areas.

Likewise, a May 2020 report to the UN Security Council from its Analytical Support and Sanctions Monitoring Team said, "The senior leadership of al-Qaeda remains present in Afghanistan, as well as hundreds of armed operatives, al-Qaeda in the Indian Subcontinent, and groups of foreign terrorist fighters aligned with the Taliban." The report added that "Relations between the Taliban, especially the Haqqani Network [a State Department-listed terror group], and al-Qaeda remain close, based on friendship, a history of shared struggle, ideological sympathy and intermarriage."

The UN team's report notes that the Taliban and al-Qaeda have had strong historic links, and suggests the threat is growing, as information indicates that "Al-Qaida is quietly gaining strength in Afghanistan while continuing to operate [in 12 provinces] with the Taliban under their protection." The report also cites Afghan officials' judgments that other terrorist groups including Tehrik-e-Taliban Pakistan, Jaish-i-Mohammed, and Lashkare-Tayyiba are operating in eastern Afghanistan "under the umbrella of the Afghan Taliban."

The UN report raises questions whether the Taliban intend to and actually can carry out their anti-terrorism commitment—and, if they try, whether die-hard Taliban members will defect to other movements.

During a congressional hearing in September 2020, senior DOD and State officials testified that the Taliban have made incremental progress toward implementing their counterterrorism commitments, but are not yet fully compliant. Ambassador Khalilzad stated that "with regard to terrorism and al-Qaeda, in this setting, what I can say is the Talibs have taken some steps, based on the commitment they have made, positive steps, but they have some distance still to go … We are in the middle of the process. The picture is one of progress but it's not completed."

Source: FBI, "Wanted by the FBI: Husam Abd-al-Ra'uf,' audio transcript of broadcast spot, 1/8/2020, fbi.gov/audio-repository/wanted-podcast-husam-abd-al-rauf-010820.mp3/view; State, Agreement for Bringing Peace to Afghanistan between the Islamic Emirate of Afghanistan which is not recognized by the United States as a state and is known as the Taliban and the United States of America, 2/29/2020; CBS News, "Transcript: Mike Pompeo on "Face the Nation," 3/1/2020; United Nations Security Council, "Letter dated 19 May 2020 from the Chair of the Security Council Committee established pursuant to resolution 1988 (2011) addressed to the President of the Security Council," transmitting the eleventh report of the Analytical Support and Sanctions Monitoring Team, 5/27/2020; DOD OIG, Operation Freedom's Sentinel, Lead Inspector General Report to the United States Congress, July 1, 2020–September 30, 2020, 11/2020, p. 17.

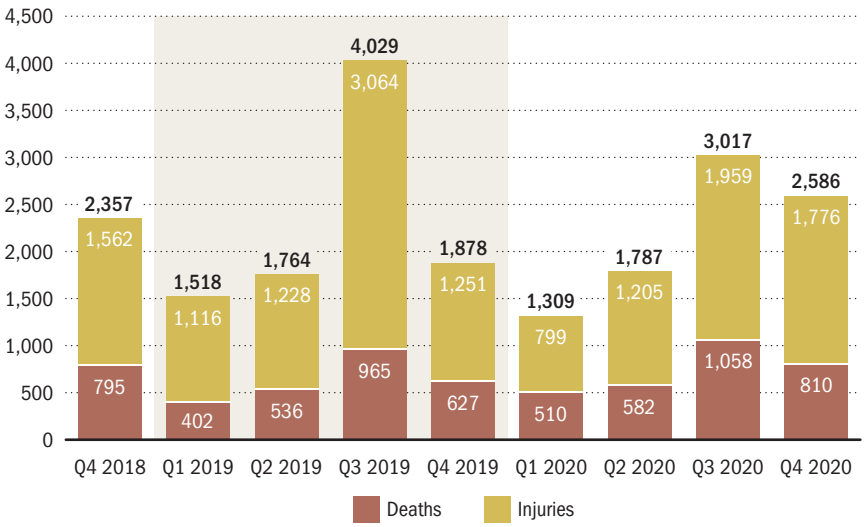
following the U.S.-Taliban agreement's signing in February 2020, U.S. forces have "ceased offensive strikes against the Taliban and conducted almost exclusively defensive strikes in support of Afghan forces."[71] The Taliban made several accusations this quarter that the United States violated the U.S.-Taliban agreement, alleging certain USFOR-A air strikes killed Afghan civilians. USFOR-A denied each allegation and said it was operating in line with the agreement, which stipulates that U.S. forces can defend the ANDSF against Taliban attacks.[72] USFOR-A also reported no civilian casualties as a result of its air strikes this quarter.[73]

Civilian Casualties

RS reported 2,586 civilian casualties this quarter (October 1–December 31, 2020), which included 810 deaths and 1,776 injuries. Despite the ongoing violence, this quarter's casualties decreased by 14% compared to last quarter (July 1–September 30, 2020).[74] Additionally, civilian casualties in 2020 have decreased by approximately 5% compared to 2019 and 6% compared to 2018.[75] Despite these modest improvements, this quarter's civilian casualties remain exceptionally high for the winter months when fighting normally subsides. As seen in Figure 2.28, the number of civilian casualties this quarter was the third highest in the last two years.[76]

FIGURE 2.28

RS-REPORTED CIVILIAN CASUALTIES BY QUARTER



Note: This quarter's data covers the period from October 1–December 31, 2020. Prior quarterly numbers may change. RS updates data each quarter as civilian casualty investigations are concluded and database numbers are improved.

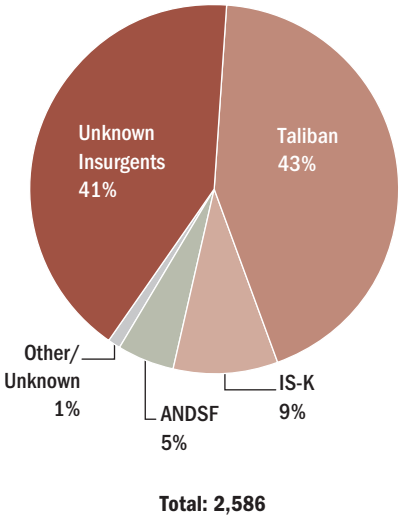
Source: RS, response to SIGAR data call 1/6/2021, 10/21/2020, 1/7/2020, and 10/7/2019; SIGAR, analysis of RS-provided data, 1/2021.

Most of the decrease in civilian casualties compared to last quarter is attributed to fewer ANDSF-caused casualties (142, down by 237), casualties attributed to unspecified parties (36, down by 206), and Taliban-caused casualties (1,119, down by 98). However, this was tempered by IS-K-caused casualties increasing substantially (234, up by 152).[77]

The United Nations Assistance Mission in Afghanistan (UNAMA) and other institutions continue to emphasize that ANDSF air strikes account for a disproportionate number of casualties.[78] Most recently, on January 16, 2021, a nighttime ANDSF air strike appears to have killed 18 civilian members of a single family in southwestern Nimroz Province.[79] This quarter, the

FIGURE 2.29

RS-REPORTED CIVILIAN CASUALTIES BY PARTY ATTRIBUTION



Note: The data covers the period October 1–December 31, 2020. Casualties include dead and wounded. "Other/unknown" civilian casualties include those caused by undetermined elements, local militia, and/or the Pakistani military. Percentages may not add to 100% due to rounding.

Source: RS, response to SIGAR data call, 1/6/2021; SIGAR, analysis of RS-provided data, 1/2021.

number of civilians killed by ANDSF air strikes rose by over 11 percentage points, to 54% of total ANDSF-caused casualties.[80]

Seen in Figure 2.29, RS attributed about 93% of this quarter's civilian casualties to antigovernment forces (43% to the Taliban, 41% to unknown insurgents, 9% to IS-K, and none to the Haqqani Network), roughly a 10-percentage-point increase since last quarter's breakdown. Another 5% were attributed to progovernment forces (5% to ANDSF and no incidents attributed to Coalition forces), a decrease of three percentage points since last quarter, and about 1% to other or unknown forces.[81]

Improvised-explosive devices continued to account for the majority of civilian casualties this quarter (55%), followed by direct fire (24%), indirect fire (9%), and assassinations (5%). The proportion of casualties caused by improvised-explosive devices (IED) increased by nearly 17 percentage points this quarter. This correlates to the uptick in magnetically attached IEDs or "sticky bomb" attacks, as RS classes most casualties caused by these incidents as IED-caused casualties. Indirect-fire-caused casualties decreased by over eight percentage points, while direct-fire casualties and assassinations remained relatively consistent with last quarter.[82]

UNAMA had not issued its civilian casualty report covering October–December in time to be included in this report.

UNITED STATES FORCES-AFGHANISTAN

U.S. Forces Reduced to Lowest Level Since 2001

On November 17, Acting Secretary of Defense Christopher Miller announced the latest reduction in U.S. troop levels in Afghanistan—from 4,000–5,000 ordered last quarter and reached in November—to 2,500, reached on January 15, 2021. DOD said this new level is the lowest since 2001.[83]

Acting Secretary Miller said that President Trump made the decision in order to bring the war "to a successful and responsible conclusion" and to either bring service members home or reposition them elsewhere. He called the decision "consistent with our established plans and strategic objectives, supported by the American people, and does not equate to a change in U.S. policy or objectives."[84]

Miller also said that American allies and partners abroad, including NATO Secretary General Jens Stoltenberg and President Ashraf Ghani, were briefed on the change. Miller reiterated that DOD's position on the force level in Afghanistan is, "We went in together, we adjust together, and when the time is right, we will leave together," a sentiment echoed by Secretary General Stoltenberg.[85] Stoltenberg said on December 1 that more than half of the military personnel supporting the RS mission are now non-U.S. forces

and NATO "will have to take some hard decisions [on force levels] when NATO defense ministers meet next February."[86]

The 2,500-troop level is not specified in the U.S.-Taliban agreement, in which the United States committed to withdrawing all troops by May 2021 if the Taliban meets its commitments. But Chairman of the Joint Chiefs of Staff General Mark Milley said on December 2 that the additional drawdown was "in support" of the agreement. He also said any future changes to the force level "will be up to a new administration."[87]

Congress recently imposed conditions for further reductions in troop levels in the FY 2021 National Defense Authorization Act (NDAA), passed on January 1, 2021. The NDAA limits the availability of funds to reduce the total number of U.S. forces deployed to Afghanistan below the number deployed on the date the Act was enacted (roughly 4,000) until the Secretary of Defense, in consultation with the Secretary of State and Director of National Intelligence, submits a report on the effect a further reduction of U.S. forces would have on U.S. counterterrorism objectives, on an enduring diplomatic solution in Afghanistan, and on ANDSF capabilities.[88]

However, President Trump reportedly issued a waiver to enable U.S. forces to reduce below the level stipulated in the NDAA. A DOD spokesman said in a statement on January 15, "The President has determined that waiving the limitations of this section with respect to a reduction in the total number of U.S. armed forces deployed to Afghanistan is important to the national security interests of the United States."[89]

When asked to what extent DOD had finalized the details of the smaller footprint in Afghanistan, General Milley said Acting Secretary of Defense Miller had approved a plan based on the recommendations of General Miller and CENTCOM Commander General Kenneth McKenzie. The plan includes reducing U.S. bases in the country to "a couple of larger bases with several satellite bases that provide the capability to continue our train, advise, assist mission and continue our counterterrorist mission." He did not discuss exactly which bases would be closing. Additionally, DOD reported that it has 6,346 U.S. contractors remaining in Afghanistan as of January 2021, a decrease of roughly 1,500 since October 2020.[90]

On December 13, General Miller also repeated DOD's position that the full withdrawal of U.S. troops from Afghanistan will be done "in accordance with conditions," adding that it was "important for the Afghan people to understand that we have discussed this very carefully with the Afghan security forces."[91]

This is the third reduction in the presidentially authorized U.S. troop level since the U.S.-Taliban agreement was signed. Following the United States meeting its commitment in the agreement to reduce force levels to 8,600 ahead of schedule in June 2020, Secretary of Defense Mark Esper announced on August 8 that he would order an additional force reduction to below 5,000 troops by the end of November.[92]

> If we stay, we risk continued fighting and an even longer-term engagement. If we leave, we risk Afghanistan once again becoming a safe haven for international terrorists and the loss of the gains made with such sacrifice.
>
> *–NATO Secretary General Jens Stoltenberg*

Source: NATO, "Online press conference by NATO Secretary General Jens Stoltenberg following the first day of the meetings of NATO Ministers of Foreign Affairs," 12/1/2020.

The Afghan security forces are absolutely essential to the peace process. They have to hold. They have to hold terrain. They have to protect the people. We talk about that routinely. They certainly have our support from an institutional viability standpoint. It is at times a very direct combat support role.

–General Austin Scott Miller, RS and USFOR-A Commander

Source: RS, response to SIGAR vetting, "Transcript: COMRS, CJCS, US EMB On-Record Interview 16 December 2020," 1/6/2021.

U.S. Force Reduction Impact on Capabilities and the Train, Advise, and Assist Mission

At a press conference in Kabul on December 16, Generals Miller and Milley continued to assert that the new force level of 2,500 troops is sufficient to protect the U.S. force and its Afghan partners, as well as carry out its training and counterterrorism missions. General Miller said at this number, the United States will retain its ability to train, advise, and assist the Afghan security forces at the ministerial level down to the corps level and will retain "the ability to project to what we refer to as 'points of need,' which are lower than the corps level" using expeditionary, fly-to-advise efforts. He also said the ANDSF need the most help "ensuring that the proper flow of those things that field an army or field a police force, which are logistics or classes of supply … [and] making sure [the ANDSF] know[s] we're still there from an air support standpoint and able to help and protect them during combat operations."[93]

According to General McKenzie on December 10, with fewer troops to advise and assist Afghan forces, "We will have to be very careful and very smart how we pick and choose where we go and where we don't go. And the margins will be less, but we believe it still will enable us to carry out our core objective" of preventing terrorist groups from attacking the U.S. or other partner countries from Afghanistan.[94]

This is not the first time changes to U.S. force levels in Afghanistan have yielded a modified TAA effort. SIGAR reported in the first year of the Trump Administration that defense officials said the 11,000-troop level in September 2017 was sufficient for the U.S. counterterrorism mission, but insufficient for the U.S. contribution to the TAA mission. Adding roughly 3,000 troops, most of whom would be TAA advisors, was a key part of the administration's new strategy for Afghanistan. Additionally, expanding the level at which they advised was considered to be vital to the TAA mission and to improving the ANDSF's capabilities. The change was to move advisors from the corps level and higher, at which they are mainly advising now, lower to the battalion and brigade levels.[95] Yet, despite a surge to 14,000 troops, a level sustained until October 2019, and the continued—though reduced—U.S. advisor presence since then, the ANDSF still face a number of operational capability, capacity, and institutional challenges" and "require" continued advisory and logistical support.[96]

DOD acknowledges that the latest force level introduces some limitations on force capacity and on the train, advise, and assist mission.[97] However, USFOR-A insists this quarter that its ability to execute and/or oversee costly and necessary taxpayer-funded contracts to train and sustain the ANDSF, and to provide them hundreds of millions of dollars' worth of equipment and direct-assistance funds has thus far "not been adversely affected by the reduction of force levels."[98]

U.S. and Coalition Forces' Advising Efforts

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

Due to continuing COVID-19 pandemic restrictions, U.S. and Coalition personnel may still conduct only limited, mission-essential, face-to-face advising with their Afghan counterparts.[99] CSTC-A said this quarter that COVID-19 continued to impact their TAA efforts by reducing the number of face-to-face interactions between advisors and Afghan partners, and forcing CSTC-A's MOD and MOI Ministry Advisory Groups (MAG-I and MAG-D) to use videoconferencing, e-mail, text messaging, telephone, and other remote methods to carry out their mission.[100]

Pandemic-related restrictions on some CSTC-A and NATO Special Operations Command-Afghanistan (NSOCC-A) advisors to Afghan Special Security Forces (ASSF) were slightly relaxed in October and November. This allowed them to develop better rapport with Afghan counterparts and complete difficult advisory tasks that required in-person engagement. But restrictions on face-to-face advising were reinstated when cases rose in late November.[101]

This quarter, CSTC-A's MAG-I increased targeted COVID-19 testing for advisors participating in face-to-face advising. To help maintain COVID-19 mitigation procedures, the MOI created an outdoor, tented meeting area to facilitate in-person TAA. CSTC-A said MOI personnel have also been wearing masks to mitigate the potential exposure to and spread of COVID-19.[102]

While the COVID-19 mitigation strategies have stressed some ANDSF capabilities and reduced advisor contact, CSTC-A and NSOCC-A said they also have the ancillary benefit of requiring MOD and MOI to operate more independently. However, CSTC-A also said this quarter that virtual TAA limits the advisor's ability to discourage corruption and theft of supplies by, for example, being present when supply deliveries are made.[103]

Additionally, contracts requiring in-person training have been delayed but are occurring. For a training course to be conducted, CSTC-A requires social distancing and personal protective equipment (PPE) to be worn by trainers during the entire course. To ensure compliance, ANDSF counterparts are asked for photographic verification. The Afghans are also asked to provide an overview of how the contractor performed.[104]

NSOCC-A said this quarter, "there was no long-term substantial impact on ANDSF counterterrorism operational output … [and] ANASOC and GCPSU remained capable of performing independent, coherent, and well-coordinated operations with support from SMW." They nonetheless acknowledged that "COVID-19 did disrupt our ability to TAA."[105] For more information about the ASSF's operations and performance, see pages 63–64.

To continue providing prompt pandemic-related assistance to the ANDSF, CSTC-A approved the use of ASFF funds for three COVID-19 assistance packages that the MOD will procure for ANA this quarter. The

packages included PPE, medical equipment, pharmaceuticals, and medical-grade cleaning supplies for ANA medical facilities. In addition, donations from other countries through the NATO ANA Trust Fund were used to purchase 280,000 influenza vaccinations for the ANDSF. All COVID-19-related supplies and flu vaccinations will be delivered directly to the national supply depots in Kabul and shipped to forward support depots and regional logistics centers for further distribution.[106]

Two COVID-19-related Foreign Military Sales (FMS) cases were coordinated by the Defense Logistics Agency for delivery in October 2020, but were delayed due to limited supplies; cases will be tracked until delivery can be made. U.S. military medical facilities have priority for these supplies.[107]

CSTC-A is holding weekly TAA sessions with MOI's Office of the Surgeon General and MOD's Office of the Medical Commander to discuss preventive measures for COVID-19. Recent issues addressed include the use of COVID-specific clinics, inventory management of PPE, and patient education to avoid the spread of the virus. The ministries are analyzing COVID-19 reports and data to pinpoint highly affected areas for more targeted PPE distribution. CSTC-A staff visited the medical supply depots from September to early November and completed inventory checks of COVID-19 supplies to ensure they were adequate to protect the ANDSF through the second wave of the virus. The only challenge CSTC-A reported for this process this quarter was the potential for corruption within the distribution system. CSTC-A says it will continue to verify supplies and distribution on future site visits.[108]

U.S. and Coalition Forces Casualties and Insider Attacks

From October 7, 2001, through January 16, 2021, 1,909 U.S. military personnel were killed in action in Afghanistan. Another 534 personnel died as a result of non-hostile causes. A total of 20,722 military personnel have been wounded in action.[109]

USFOR-A reported no insider attacks, nor casualties resulting from insider attacks, among U.S. and Coalition forces this quarter. Earlier, an insider attack on February 8, 2020, killed two U.S. military personnel and wounded seven. Five insider attacks in 2019 killed two U.S. personnel and wounded six.[110]

AFGHAN NATIONAL DEFENSE AND SECURITY FORCES

ANDSF Strength

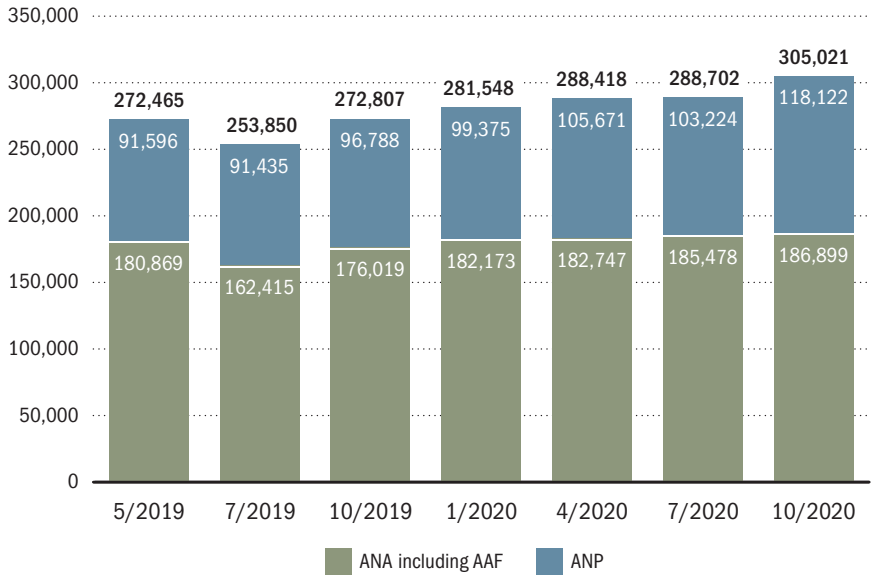
This quarter, the ANDSF continued to report its highest strength since it began using the Afghan Personnel and Pay System (APPS) in July 2019. APPS leverages biometric enrollment and Afghan self-reporting for more

accurate accounting compared to the prior system that relied only on self-reporting.[111]

As of October 29, 2020, CSTC-A reported 305,021 ANDSF personnel (186,899 MOD and 118,122 MOI) biometrically enrolled and eligible for pay in APPS. There are an additional 8,152 civilians (4,684 MOI and 3,468 MOD). Figure 2.30 shows that ANDSF total strength reflects a 6% increase, 16,319 personnel, since last quarter (data as of July 25). This can mainly be attributed to an increase of nearly 15,000 MOI personnel as a result of the dissolution of the Afghan Local Police (ALP) and the transfer of some of its personnel to the rolls of other MOI elements, increased recruiting, low attrition, and efforts to get ANP and ALP personnel enrolled in APPS. Before the force was dissolved, ALP strength figures had long been reported separately from MOI strength figures.[112]

FIGURE 2.30

REPORTED ANDSF ASSIGNED STRENGTH FROM APPS



Note: This quarter's data is as of October 29, 2020. The "as of" date of the data each quarter is between the 25th and 31st of the indicated month. ANA = Afghan National Army; AAF = Afghan Air Force; ANP = Afghan National Police; ANDSF = Afghan National Defense and Security Forces. No civilians are included in the strength numbers.

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

These ANDSF strength figures include 5,956 female personnel enrolled in APPS as of December 18, 2020. This reflects a slight increase of 97 female personnel (roughly 2%) since July 25. The majority of ANDSF women continue to serve in the ANP (3,629 personnel), with the other 1,433 in the ANA, 286 in the ASSF, 168 in the AAF, and 440 MOD and MOI civilians.[113]

ANDSF Authorized Strength Reduced

CSTC-A reported this quarter that the authorized (goal) strength of MOD forces has been adjusted downward to 208,000; it had been roughly 227,000 for many years. Because MOD forces have been able to maintain an end strength in the low- to mid-180,000 range, this keeps the MOD in the high 80% range of its authorized strength, so they will not have to continue trying to recruit to a much higher authorized strength as in the past.[114]

The new authorized strength for MOI forces is 136,000, up from 124,626 level of June 2019 partly to provide space for some ALP personnel to transfer to the regular ANP's rolls. Responding to a SIGAR question as to whether the ANDSF is manned and can be sustained at adequate levels, CSTC-A said both MOD and MOI forces are manned at sustainable levels given current attrition and recruitment trends. CSTC-A also said this slightly smaller force size will meet the Afghan government's security needs. CSTC-A previously told a SIGAR fact-finding team that it was not realistic for the ANDSF to recruit to the previously authorized force numbers as they had historically been unable to meet their strength targets.[115]

Afghan Personnel and Pay System

CSTC-A reported this quarter that it continues its efforts to transition to the Afghan government some of the roles and responsibilities for management of the Afghan Personnel and Pay System (APPS), which accounts for and manages ANDSF payroll. DOD clarified this quarter that the full transition of APPS ownership, management, and sustainment will be accomplished when U.S. funding is no longer being used to pay Afghan salaries. CSTC-A developed APPS to reduce opportunities for corruption and fraud—such as fake personnel records corrupt actors used to pocket salaries for "ghost" police—and to create better accountability, transparency, and auditability in ANDSF payroll processes. The United States initially spent $35.8 million on the development contract for APPS in 2016. An additional $14.4 million has been spent since 2019, when another sustainment contract for the system began. This brings the total amount spent on APPS to $50.2 million as of January 2021.[116]

SIGAR has been tracking MOD and MOI's progress on CSTC-A-mandated goals the ministries must meet in order to begin transitioning key aspects of APPS sustainment and management to the Afghan government. CSTC-A said because the transition is contingent on several factors, a specific timeline for achieving it has not been determined. So far, factors for transition include:[117]

- establishment of an Afghan APPS Program Management Office (PMO), which will first require the ministries to create and approve authorized positions in APPS for personnel assigned to the office

- an Afghan government budget for an APPS sustainment contract using Afghan funds (APPS sustainment is expected to cost roughly $9.6 million per year)
- full MOI implementation of APPS to inform pay, as the MOD does
- advancement in APPS proficiency, with training provided to each of the ministries in the areas of user functions, help desk, and "train the trainers"

Last quarter, CSTC-A told SIGAR that MOD had authorized and was working to staff a five-person APPS PMO. This quarter, MOD's APPS PMO office reached "initial operating capability"— which involves the office reviewing all APPS system changes—with three of five staff members hired. Additionally, the officer in charge conducts the fortnightly planning team meeting, during which CSTC-A HRM recently worked with the MOD APPS Program Manager to define roles and responsibilities required to support transition efforts. MOD's APPS PMO also completed its first train-the-trainer, 70-day course on October 31. Recently, APPS developer Netlinks made available training courses that will enable MOD to develop subject-matter experts to lead internal training. Additional courses and help-desk training classes began in November. Coalition advisors for MOD continue to provide training, with subject-matter experts providing "over the shoulder" support to APPS operators.[118]

Separately, the incentive-pay results from MOD's Pay and Compensation Board were updated in APPS. This involved a number of updates, from simplifying pay incentive categories to improvements in hazard pay for each district. MOD gave positive feedback about a change to the process that managed killed-in-action (KIA) updates in APPS, which now allows ANA corps to more efficiently remove KIA personnel records from the system.[119]

Though MOD has been using personnel data in APPS to inform its payroll since October 2019, MOI still does not. CSTC-A told SIGAR this quarter that MOI is scheduled to begin using APPS to inform payroll beginning February 19, 2021.[120] CSTC-A said MOI is also still waiting for approval to create 25 new civilian positions to establish its APPS PMO. CSTC-A's MAG-I provided a memo to the Minister of Interior explaining the importance of approval to facilitate the creation of and hiring for the APPS PMO. MOI personnel also completed additional train-the-trainer and help-desk training courses in November.[121]

CSTC-A says until MOD and MOI accomplish their APPS transition goals, CSTC-A's APPS PMO will oversee the system. The current APPS sustainment contract ends April 30, 2021, but a follow-on ASFF-funded contract is pending solicitation and award, and could run up to five more years. Meanwhile, the U.S. government will maintain configuration control of APPS, as it has since APPS was established, to maintain transparency until the system is fully transitioned.[122] CSTC-A said this quarter it will continue

ONGOING SIGAR AUDIT

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

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

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

to provide oversight and management of on-budget funds used for programs like APPS "through an enduring comptroller and engagements section."[123]

CSTC-A Reports Closing DOD OIG Recommendation on Biometric Record Number Vulnerability in APPS

An August 2019 Department of Defense Office of Inspector General (DOD OIG) audit found that MOD and MOI were not using APPS as intended to generate payroll data (as of April 2019), with the overall finding that CSTC-A had paid $26.2 million for a system that "does not accomplish [its] stated objective of reducing the risk of inaccurate personnel records or fraudulent payments through the use of automated controls."

DOD OIG said APPS failed to reduce the risk of inaccurate records and fraudulent payments because there was no link between the two systems to validate the authenticity of the biometric number recorded in APPS. This quarter, CSTC-A told SIGAR that its Human Resource Management Program Management Office (HRM PMO) completed the final outstanding recommendation from the audit: to develop an auditable process that could be implemented on a regular schedule to ensure personnel records have an authentic biometric identification number validated in the Afghan Automated Biometric Information System (AABIS).

CSTC-A said in August 2020 they had begun a process of 100% monthly validation of APPS biometrically enrolled personnel with the information in the AABIS allowing for the recurring identification and correction of records with missing biometric information, and of records containing the same biometric information as other records. CSTC-A undertakes this process by comparing a file with all biometric records in AABIS with all properly enrolled and slotted ANDSF personnel in APPS to ensure the APPS personnel are "biometrically verified." Biometrically verified personnel are those who have a matching biometric Transaction Control Number (TCN) listed in both the AABIS and APPS. Personnel who have no valid TCN in APPS, or who have a TCN in APPS that has no corresponding TCN in AABIS, are considered to be not biometrically verified. CSTC-A acknowledges this process minimizes errors but is not entirely error-proof.

To date, there is no automated link between APPS and AABIS. However, an early effort is underway to create an Application Program Interface (API) between APPS and AABIS. CSTC-A said APPS is already API capable, but AABIS will also require this change before the interface between the two systems is complete.

Source: DOD OIG, Audit of the Planning for and Implementation of the Afghan Personnel and Pay System, 8/15/2019, i; CSTC-A, response to SIGAR data call, 12/16/2020 and response to SIGAR vetting, 1/6/2021 and 1/15/2021.

ANDSF Attrition – Some Data Classified

USFOR-A continued to classify detailed ANDSF attrition information this quarter because the Afghan government classifies it.[124] SIGAR's questions about ANDSF attrition can be found in Appendix E.

This quarter, CSTC-A reported that overall MOD attrition was in line with normal levels (a monthly average of roughly 2% this quarter), and that MOI's was slightly elevated at 4%. CSTC-A said that to reduce attrition the MOD implemented recently approved pay incentives from the July 20, 2020, Pay and Compensation Board. These incentives include a raise in base pay, updated district-level hazard pay, and simplified and improved incentives for special skills across the MOD. The simplification of incentive pay decreases the number of incentive categories, easing implementation and tracking mechanisms to ensure soldiers receive appropriate pay. The MOD is also reviewing reenlistment bonus programs to increase reenlistments.[125]

MOI's efforts to reduce attrition are focused on meeting the basic needs of police personnel (food, pay, etc.). MOI is also working on maintaining and improving facilities to help with morale, security, and the survivability

of its police force. Priority areas include addressing salary payments and logistics issues. CSTC-A said MOI's Director of Security and Deputy Minister of Support meet weekly with the provincial police chiefs to address these challenges.[126]

ANDSF Casualties

USFOR-A continues to classify all ANDSF casualty data because the Afghan government classifies it.[127] SIGAR's questions about ANDSF casualties can be found in Appendix E.

ANDSF Insider Attacks

USFOR-A reported 23 insider attacks targeting the ANDSF this quarter that resulted in 82 personnel killed and 22 wounded.[128] This reflects a 41% decrease in insider attacks against the ANDSF compared to the same period in 2019. This quarter also saw a 30% decrease in total deaths caused by insider attacks and a 40% decrease in wounded compared to the previous year. However, USFOR-A noted that individual insider attacks were slightly more fatal this quarter compared to the same period in 2019.[129]

Afghan Special Security Forces

The Afghan Special Security Forces (ASSF) are the ANDSF's primary offensive forces. The ASSF include a number of elements, such as the ANA Special Operations Corps (ANASOC), the General Command Police Special Units (GCPSU), and the Special Mission Wing (SMW). SIGAR tracks ASSF operations data because DOD has said the ASSF's growing size and capabilities are important both for the ANDSF's overall performance and for the United States to increase the effectiveness and efficiency of its small-footprint military campaign in Afghanistan.[130]

DOD reported in June 2020 that ASSF elements have nearly doubled in size since that reform goal was laid out in President Ashraf Ghani's 2017 four-year ANDSF Road Map for developing the force.[131] Though they have a mainly offense-centered mission, NSOCC-A said the ASSF are currently operating under the authority of Joint Order 125, which adjusts the force's operational design to be in an active-defense posture, disrupt enemy attacks on checkpoints, and reduce ANDSF and civilian casualties.[132]

Active defense: Includes the ANDSF: (1) patrolling forward from checkpoints, (2) conducting limited offensive actions and counterattacks within the vicinity of checkpoints, and (3) consolidating checkpoints.

Source: NSOCC-A, response to SIGAR vetting, 1/15/2021.

ASSF Operations

NSOCC-A reported that the ASSF conducted the highest number of ground operations this quarter (October–December 2020) in more than a year (since April–June 2019). NSOCC-A attributed this to more ASSF operational responsibility due to the COVID-19-related decline in U.S.- and Coalition-partnered and -enabled ASSF operations, and U.S. commitments in the U.S.-Taliban agreement to conduct only defensive strikes against the Taliban.[133] Though this appears to be a positive development, it is difficult to

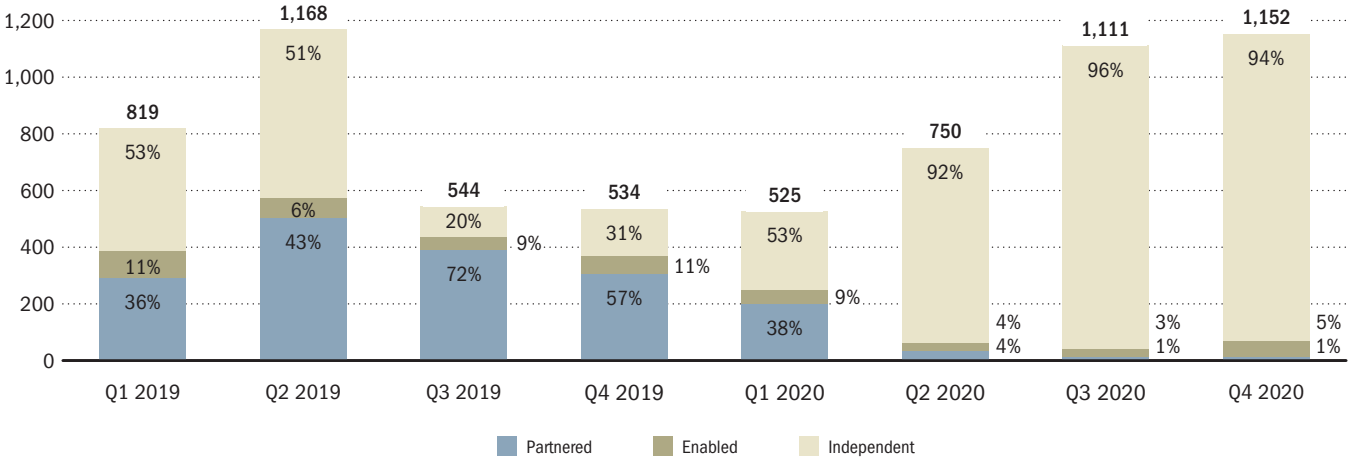
characterize operational successes (as a quantitative increase does not necessarily indicate a qualitative increase) because many of the details of ASSF operations remain classified.

The 1,152 ASSF ground operations conducted this quarter were nearly double the number the ASSF conducted during the same period last year (587), and reflect a 4% increase compared to last quarter (July–September 2020). November saw the highest number of operations (393) during the quarter compared to October (384) and September (375). As seen in Figure 2.31, the ASSF conducted 94% of its operations this quarter independent of U.S. and Coalition advisor support or accompaniment. The number of independent ASSF operations this quarter are the second highest they have been since January 2019, when SIGAR began obtaining complete records.[134]

Except for aircraft maintenance, daily operations are conducted independent of advisors, as in-person TAA restrictions have remained in place.[135] Overall, NSOCC-A said this quarter, "there was no long-term substantial impact on ANDSF counterterrorism operational output … [and] ANASOC and GCPSU remained capable of performing independent, coherent, and well-coordinated operations with support from SMW."[136]

FIGURE 2.31

ASSF GROUND OPERATIONS BY QUARTER



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

Source: NSOCC-A, response to SIGAR data call, 1/5/2021; SIGAR, analysis of NSOCC-A-provided data, 1/2021.

ANA Territorial Force

The Afghan National Army Territorial Force (ANA-TF) is the newest ANDSF force element. It is responsible for holding terrain in permissive (less violent) security environments. Falling directly under the command of the regular ANA corps, the ANA-TF is designed to be a lightly armed local security force that is more accountable to the central government than local forces like the ALP. DOD says that some of the ANA-TF companies may replace conventional ANA companies, where authorized positions exist, in areas where conditions are appropriate for the units to thrive. Following a final Afghan peace deal, DOD assesses that the ANA-TF or a similar force may serve as a vehicle to reintegrate insurgent fighters.[137]

The locations of the ANA-TF's operational and planned *tolays* (companies, with a strength of up to 121 soldiers) are intended to deny the Taliban freedom of maneuver, and keep the Taliban away from urban areas and key lines of communication and transportation.[138] These tolays are currently providing local security in their areas of responsibility, so that the regular ANA forces are freed to conduct other operations.[139]

This quarter CSTC-A reported continued progress on the ANA-TF's expansion and the transition of some ALP personnel into its ranks. As of December 13, there were 126 operational ANA-TF tolays, with one more in training. This is an increase of 26 operational tolays since September 18. CSTC-A said 21 of these tolays were established to support the ALP to ANA-TF transition. ANA-TF tolays are serving under six ANA corps and 111th Capital Division in 32 of 34 provinces. The 215th Corps, responsible for Helmand and Nimroz Provinces, still does not have ANA-TF presence.[140]

Last quarter, CTSC-A told SIGAR it endorsed the authorization of an additional 81 ANA-TF tolays for a total of 186 in order to support up to 10,851 ALP members transitioning to the ANA-TF.[141] This quarter, the 81 additional tolays were approved and established. The 21 new tolays established in support of the ALP transition are part of the 81 tolays that will come from MOI over to MOD. The next 26 tolays to support the transition were expected to be operational no later than December 21, 2020. CSTC-A said this did occur, except for those tolays located in Kandahar, Uruzgan, and Helmand Provinces, where deployments have been placed on a temporary hold until at latest February 2021 due to the security situation. The final 24 tolays established will be located in contested areas. This is expected to be complete in early 2021.[142]

CSTC-A also reported improvements to ANA-TF management by MOD and the corps. CSTC-A said their recent TAA efforts at the national and corps level have focused on addressing shortcomings in oversight, ownership, and support to the ANA-TF. CSTC-A said they have seen improvement over the last quarter with MOD holding weekly working groups focused on the ALP transition to the ANA-TF and wider ANA-TF challenges, including

Contested Areas: For the purposes of establishing the ANA-TF, contested areas are districts in which progovernment and antigovernment forces have limited freedom of movement and access into the district, but the area also has an ANDSF presence that an ANA-TF tolay can align with, as well as support from tribal and ANDSF leaders. To fill the security vacuum created by the ALP dissolution, ANDSF leaders decided on locations of new ANA-TF tolays to ensure continuation of a local security mechanism with increased oversight, integration, and support from the ANA.

Source: CSTC-A, response to SIGAR vetting, 1/6/2021.

increased oversight and management from the MOD, and evidence of increased tactical support to individual tolays.[143]

This quarter, CSTC-A saw some examples of increased incorporation of the ANA-TF into joint operations with the larger ANA force. ANA-TF has reportedly remained aligned with their principal tasks of holding terrain and providing local security, and CSTC-A believes the increased integration of the tolays has increased their effectiveness.[144]

However, CSTC-A also said the increased ANA-TF effectiveness has not yet led to relieving the ANA from manning checkpoints because the ANA generally mistrusts the ALP, even though they now serve in ANA-TF tolays under the command of conventional ANA leadership. CSTC-A believes that confidence in the new ANA-TF companies will increase after they attend Basic Warrior Training (the basic-training course for all MOD personnel), where they will be more thoroughly integrated into ANA culture.[145]

CSTC-A reiterated this quarter that the ANA-TF's shortcomings are the same as those of the regular ANA corps, but that the ANA-TF continue to suffer few casualties from Taliban and insurgent attacks and overall contribute to corps-led local security initiatives.[146]

Ministry Performance Assessments – Most Data Classified

USFOR-A continued to classify most information about MOD and MOI performance because it is classified by the Afghan government.[147] SIGAR's questions about the ministries' performance can be found in Appendix E of this report.

CoreIMS Implementation Improves

In 2010, CSTC-A began limited use of the Core Inventory Management System (CoreIMS), then a laptop-based, off-the-shelf software package at a CSTC-A-managed warehouse to manually track inventory. Since then, CoreIMS has evolved into a network-accessible system of record to manage and track equipment, weapons, and vehicles provided to the Afghan government by DOD.[148]

Although CoreIMS is being used as a logistics automation system, DOD said the ANDSF has not yet been able to fully implement CoreIMS across the force. For example, the ANDSF are able to use CoreIMS at all national warehouses and regional depots, but not at all local sites, due to lack of technical capacity, and internet connectivity, among other reasons. However, DOD reported modest progress in expanding CoreIMS and its modules at some ANDSF local sites.[149]

CSTC-A said advisors look at several "measures of effectiveness" for MOD and MOI use of CoreIMS:[150]

- completion of equipment inventories (10% monthly and 100% annual)
- inventory accuracy
- number of sites actively using CoreIMS

- number of sites actively using the Property Book Management (PBM) and Military Maintenance Management (M3) modules (PBM allows for a much closer tracking of assets below the kandak level, even to individuals. M3 allows the visibility and oversight of repairable assets.)

A CSTC-A update this quarter showed increases in the number of sites active in CoreIMS, PBM, and M3. As of December 2, 124 of 191 possible ANDSF sites are active in CoreIMS, a 25-site increase since September 18. This includes 83 ANA sites and 41 ANP sites. In June, DOD reported CoreIMS being used at only 78 of 191 possible sites. MOI and MOD are implementing CoreIMS at provincial headquarters and brigades with independent plans to implement the system and begin training at all sites by December 2020. As of January 6, 2021, training had commenced in all but four ANP and nine ANA sites where security concerns delayed the process.[151]

CSTC-A said inventories for the PBM module have also increased at many sites, from the ANA corps down to the battalion and special-forces unit level. Last quarter the ANP was not utilizing PBM, but this quarter implemented it at one national organization, one regional logistics center, and two provincial headquarters. Additionally, MOI is using M3 at one organization.[152] CSTC-A acknowledges that the ANDSF is far from full independent use of CoreIMS and is not scheduled to achieve this until 2024. The ANDSF will continue to contract out technical maintenance of the system, which the United States will likely fund for at least the next several years.[153]

Checkpoint Reduction

RS has long identified the need for an orderly reduction or elimination of the most vulnerable (minimally manned or unsupportable) checkpoints, as well as to consolidate personnel into patrol bases (the new standard fighting structures for the ANA).[154]

In November 2019, the Afghan government in coordination with CSTC-A estimated that the ANDSF had over 10,000 checkpoints nationwide, with an average of 10–20 personnel at each checkpoint.[155] Coalition TAA efforts in 2020 helped the ANA develop its Checkpoint Reduction and Base Development Plan (CPRBD) for this year.[156]

However, some checkpoints were not eliminated by plan, but abandoned to the Taliban. Nearly 200 checkpoints manned by the ANA's 205th Corps in Kandahar Province were abandoned to the Taliban during December 2020.[157] According to Kandahar provincial leaders and security personnel, the ANDSF and the Taliban have clashed regularly in Kandahar Province since October, and the recent checkpoint abandonment let government weapons and ammunition fall in Taliban hands.[158] Following the retreat, CSTC-A said that representatives from the MOI, NDS, and the MOD general staff were debriefed by the Kandahar governor, soldiers and commanders

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

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

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

from the 205th Corps, and provincial and district chiefs of police. A lack of ANDSF cooperation, 205th Corps personnel shortfalls, adversarial relationships between the 205th Corps soldiers and Kandahar citizens, and the lack of adequate fuel and personnel reserves for 205th Corps checkpoints contributed to the collapse.[159]

CSTC-A reported that all of "the issues are concerns that MOD senior leaders [are addressing] and continue to improve."[160]

In total, CSTC-A estimated that there are now under 6,000 checkpoints in the country.[161] ANDSF still had approximately one-third of its total force or 95,000 personnel (29,000 ANA and 66,000 ANP) manning checkpoints as of December 2020.[162] CSTC-A noted that effort is still required to reduce checkpoints across the country. Recent planning conferences should also help reduce some checkpoints as the ANP refocuses their efforts in population centers.[163]

Ground-Vehicle Maintenance

DOD contractors provide maintenance services for ANDSF ground vehicles and train ANDSF technicians under the 2018 National Maintenance Strategy-Ground Vehicle Support (NMS-GVS) contract. The contractors also develop ANA and ANP maintenance capacity through a workshare plan intended to have the ANA and ANP performing 90% and 65%, respectively, of their maintenance by the end of the five-year contract in 2023.[164] CSTC-A has said the final objective of the NMS-GVS workshare is to ensure sufficient ANDSF maintenance capacity.[165] As of October 2020, the United States has obligated $787.5 million for ANA and ANP training, mentoring, and contract logistics-support services through the NMS-GVS contract.[166]

CSTC-A continued to report this quarter that the ANDSF are falling well below their benchmarks for the share of the maintenance work orders they, versus contractors, are supposed to perform. According to CSTC-A, the ANA filled on average just under 20% of maintenance work orders from October through December 2020, roughly the same as last quarter. Their goal for the period was to complete 80% of maintenance work orders. Similarly, the ANP filled on average slightly more than 12% of maintenance work orders during this same time period, a slight improvement from last quarter but also well below its 35% goal.[167]

When asked the reason for this, CSTC-A told SIGAR that the pandemic and increased attacks have prevented the ANDSF from expanding its share of maintenance work. ANDSF mechanics have been moved to checkpoints to conduct combat operations because they are trained riflemen. The force has begun rotating mechanics in and out of checkpoints to continue repairing equipment. CSTC-A added that while benchmarks and timelines have not been adjusted, NMS-GVS has largely shifted to only a training and mentoring role, except in major cities—Kabul, Kandahar, Mazar-e Sharif, and Herat—where they must still perform maintenance.[168]

AFGHAN NATIONAL ARMY

As of December 31, 2020, the United States had obligated and disbursed nearly $47.5 billion of ASFF appropriated from FY 2005 through FY 2018 to build, train, equip, and sustain the ANA, AAF, and parts of the Afghan Special Security Forces (ASSF). These force elements constituted the ANA budget activity group (BAG) for reporting purposes through the FY 2018 appropriation.[169] For a detailed breakdown of ASFF appropriations, obligations, and disbursements, for the ANA and AAF in FY 2019 and 2020, see page 32.

ANA Sustainment Funding

As of December 31, 2020, the United States had obligated $23.6 billion and disbursed $23.5 billion from FY 2005 through FY 2018 ASFF appropriations for ANA, AAF, and some ASSF sustainment. These costs include salary and incentive pay, fuel, transportation services, and equipment-maintenance costs, including aircraft, and other expenses.[170]

For Afghan FY 1399 (December 2019–December 2020), CSTC-A planned to provide the Afghan government the equivalent of up to $725.3 million to support MOD force elements. Of this amount, approximately $636.7 million (88%) was slated for salaries.[171]

As of November 30, 2020, CSTC-A had provided the Afghan government the equivalent of $727 million to support the MOD for FY 1399. Almost all of these funds (90%) paid for salaries.[172]

ANA Equipment and Transportation

As of December 31, 2020, the United States had obligated and disbursed approximately $13.6 billion from FY 2005 through FY 2018 ASFF appropriations for ANA, AAF, and some ASSF equipment and transportation costs.[173]

Although CSTC-A has moved away from procuring major equipment and systems like High Mobility Multipurpose Wheeled Vehicles (HMMWVs, commonly known as "Humvees"), items already procured are still being delivered to the ANA.[174]

On the following page, table 2.7 lists the highest-cost items of equipment provided to the ANA this quarter (August 1 to October 31, 2020), which included 217 HMMWVs (valued at about $51.8 million), 324 units of rocket ammunition (valued at nearly $9.7 million), and nearly 2.5 million .50 caliber ammunition cartridges (valued at over $7.1 million). DOD said last quarter that as part of the revised HMMWV strategy implemented in 2017, about 1,600 excess U.S. Army armored HMMWVs have been refurbished for transfer to the ANDSF in addition to procurement of about 6,000 new HMMWVs from 2015 through 2018. The refurbished vehicles cost about $80,000 less than new vehicles. CSTC-A reported that more deliveries are pending. All ongoing and any remaining deliveries of HMMWVs since a pause in 2019 have been of refurbished HMMWVs.[175]

SIGAR AUDIT

A SIGAR audit report issued this quarter focused on the extent to which DOD, since the beginning of FY 2017, conducted required routine and enhanced post-delivery end-use monitoring of defense articles (such as HMMWVs, aircraft, and other types of equipment) provided to the ANDSF, reported and investigated potential end-use violations in Afghanistan, and took steps to ensure corrective actions occurred, when applicable. SIGAR found that DOD did not meet enhanced end-use monitoring requirements to account for all sensitive defense articles transferred to the Afghan government. The requirements are designed to minimize national-security risks by preventing the diversion or misuse of defense articles that incorporate sensitive technology. For more information about SIGAR's findings, see page 5.

TABLE 2.7

MAJOR EQUIPMENT ITEMS PROVIDED TO THE ANA

Equipment Type	Equipment Description	Units Issued in Quarter	Unit Cost	Total Cost
Vehicle	M1151 HMMWV (utility truck)	217	$238,500	$51,754,500
Ammunition	2.75 in. rocket guidance section	324	29,863	9,675,612
Ammunition	.50 caliber cartridge	2,416,000	3	7,731,200
Ammunition	2.75 in. rockets	3,264	1,906	6,221,151
Ammunition	60 mm high-explosive mortar cartridge	5,600	313	1,752,800
Parts	MX-15 turret air surveillance imaging system	2	865,800	1,731,600
Parts	Vehicle engine analyzer	198	7,248	1,435,104
Parts	Vehicle hydraulic transmission	208	14,604	1,401,400
Ammunition	40 mm cartridge	23,400	55	1,296,126
Ammunition	7.62 mm cartridge	1,792,000	0.63	1,128,960
Total				**$84,128,453**

Note: The above list reflects only the 10 highest-value equipment provided to the ANA this quarter (August 1–October 31, 2020). The "unit costs" listed reflect the average costs paid for items procured under multiple Foreign Military Sales cases. Unit costs are rounded to the nearest dollar except for items valued under $1.

Source: CSTC-A, response to SIGAR data call, 12/16/2020.

ANA Infrastructure

The United States obligated and disbursed roughly $6 billion of ASFF appropriations from FY 2005 through FY 2018 for ANA, AAF, and some ASSF infrastructure projects as of December 31, 2020.[176]

As of December 5, 2020, CSTC-A was managing nine ongoing, DOD-funded ANA infrastructure projects costing roughly $33.4 million in total. CSTC-A awarded no new projects this quarter, and completed five projects that cost nearly $24.7 million.[177]

Of the ongoing projects, the costliest include an electrical-grid connection project for the ANA in Baghlan Province (costing about $9.5 million), a new School of Excellence for the ANASOC's Camp Commando (roughly $7 million), and one phase of an SMW facilities expansion plan for its Hamid Karzai International Airport airbase in Kabul ($5.6 million).[178]

The costliest completed projects this quarter were a $10.7 million electrical-grid connection project for the ANA and ANP in Kunduz Province, a $5.9 million morgue and visitor facility for the Kabul National Military Hospital, and a $4.6 million electrical-grid connection project for the ANDSF's Central Supply Depot in Kabul.[179]

Four of the ongoing infrastructure projects for MOD elements are slated for completion after May 2021, at which time U.S. forces, depending on conditions, may leave Afghanistan.[180]

Regarding how CSTC-A would continue to oversee construction projects after a potential U.S. withdrawal, CSTC-A said:

Around 1,000 soldiers graduated from Basic Warrior Training at the Regional Military Training Center in Mazar-e Sharif in November. (RS photo)

> We are keenly aware of the need to provide proper oversight of projects and protect taxpayer dollars. Therefore, in order to meet our fiscal oversight responsibilities CSTC-A and USACE have established construction verification and quality assurance contracts with local national engineers. These contractors conduct regular and reoccurring site visits and provide detailed photographic and written reports back to us. This allows CSTC-A and USACE to effectively oversee construction completion regardless of U.S. or Coalition troop levels.[181]

SIGAR asked CSTC-A if projects completed since the beginning of this calendar year were being used for their intended purposes and how CSTC-A was tracking this. CSTC-A said, "When projects are completed, they are transferred or turned over to the host nation. When possible, the RS requirement owners that requested the projects on behalf of MOD or MOI confirm that projects are being used as intended." For projects for which CSTC-A is the requirement owner, they said "our Combined Joint Engineers (CJ-ENG) is the requirement owner for three completed electrical-grid projects, and they confirm that these projects are being used for their intended purposes."[182]

CSTC-A reported that the estimated annual facilities-sustainment costs funded by the United States for all ANA facility-sustainment requirements continues to be $108.8 million. Of this, $74.7 million is provided directly to the Afghan government and $34.1 million is spent by CSTC-A for the Afghan government.[183] CSTC-A said it is reducing the budgeted amount of ASFF

that will be provided as a direct contribution for infrastructure costs programmed for FY 2021 by 10%.[184]

ANA Training and Operations

As of December 31, 2020, the United States had obligated and disbursed approximately $4.3 billion of ASFF appropriations from FY 2005 through FY 2018 for ANA, AAF, some ASSF, and MOD training and operations.[185]

According to CSTC-A, ASFF funds currently pay for a number of high-cost, mission-critical training programs for MOD force elements. The costliest is a roughly $110 million training program for the ASSF, supporting the NSOCC-A-partnered units as they further develop critical operational and institutionalized special operations training and build sufficient capacity within the ASSF. This is followed by a nearly $80 million contract to train AAF and SMW aircraft maintainers, and a roughly $50 million program to train Mi-17, PC-12, and UH-60 aircraft technicians and instructor pilots, and provide flight simulator maintenance.[186]

Shown in Table 2.8, just the 10 most costly U.S.-funded contracts to train ANA, AAF, and ANASOC personnel could total roughly $430 million by the time the current contracts' terms end. The majority of these contracts (six of 10) are scheduled to run into the late summer or early fall of 2021.[187] CSTC-A has said they intend to continue contract oversight should U.S. forces execute their planned withdrawal in or before May 2021. CSTC-A said this is being considered as USFOR-A is conducting its prudent planning for future force levels under several different scenarios, and that final policy guidance for future force levels will be forthcoming, determined by conditions on the ground, and aligned with NATO planning guidance.[188]

AFGHAN AIR FORCE

U.S. Funding

As of November 27, 2020, the United States had appropriated approximately $8.3 billion for ASFF to build and develop the AAF and fund its combat operations from FY 2010 to FY 2020, about $200 million less than the amount reported last quarter.[189] The change reflects a decrease in the appropriated funding for the AAF for FY 2020 (down from $1.3 billion to $1.1 billion). This puts FY 2020's funding level closer to FY 2019's roughly ($996 million), and slightly lower than levels from FY 2017 and FY 2018.[190]

As in most previous years, sustainment remains the costliest funding category for the AAF (55% of FY 2020 authorized funds), followed by training (32%), equipment and aircraft (12%), and infrastructure (1%). AAF sustainment costs primarily include contractor-provided maintenance, major and

TABLE 2.8

TRAINING CONTRACTS FOR MOD ELEMENTS

Contract	Total Case/Contract Value
ASSF Training Program	$108,000,000
AAF Aviation Maintenance Development Center	79,000,000
ASSF Training Support Services	51,000,000
National Maintenance Strategy-Ground Vehicle Services (ANA/AAF/ASSF)	39,000,000
Initial Entry Rotary Wing and Initial Entry Fixed Wing Outside Continental United States AAF Pilot Training	39,000,000
A-29 Pilot & Maintainer Training (AAF)	34,000,000
C-208 Contractor Logistics Support and Maintenance Training (AAF)	28,000,000
Initial Entry Rotary Wing and Initial Entry Fixed Wing Outside Continental United States AAF Pilot Training	27,000,000
A-29 Lead-In High Power Turbo Propeller Pilot Training (AAF)	12,000,000
AAF English Language Training	11,000,000

Note: The above list reflects only the 10 highest-value training contracts supporting MOD force elements. ASSF = Afghan Special Security Forces, AAF = Afghan Air Force, ANA = Afghan National Army. Total case/contract values have been rounded.

Source: CSTC-A, response to SIGAR vetting, 1/16/2021; OUSD-P, response to SIGAR vetting, 1/22/2021.

minor repairs, and procurement of parts and supplies for the AAF's in-country inventory of seven air platforms: UH-60, MD-530, and Mi-17 helicopters; A-29, C-208, and AC-208 fixed-wing aircraft; and C-130 transport aircraft.[191]

The United States has obligated about $6 billion of ASFF for the AAF (including roughly $2.5 billion for the SMW) from FY 2010 to FY 2020, as of November 30, 2020.[192] U.S. funds can be obligated for up to two years; $904.3 million in FY 2019 funds have been obligated (of the $996 million authorized) and $192 million in FY 2020 funds have been obligated (of the roughly $1.1 billion authorized).[193]

AAF Inventory and Status

As of January 1, 2021, the AAF had 136 available aircraft and 162 aircraft in its inventory. The changes to these figures this quarter are due to TAAC-Air reporting errors last quarter that DOD caught after publication and has now corrected.[194] See Table 2.9 on the following page, for more details about the AAF's inventory and aircrew.

AAF Operations and Readiness

The AAF's flight hours this quarter (October–December 2020) increased by about 4% compared to the same period last year, but decreased compared to last quarter.[195] Four of seven AAF airframes flew over their recommended flight hours this quarter, and the readiness of five of seven airframes decreased this quarter compared to last quarter (July–September 2020).[196] Two airframes, the MD-530 and A-29, failed to meet their readiness benchmarks; the other five airframes met their targeted readiness benchmarks this quarter, one fewer than last quarter.[197]

TABLE 2.9

AAF AVIATION SUMMARY AS OF JANUARY 1, 2021

AIRCRAFT	Authorized	Total Inventory	Usable / In-Country	Authorized Aircrews	Assigned Aircrews
Fixed Wing					
A-29	26	24	17	38	21
AC-208	10	10	10	15	13
C-208	24	23	21	28	31
C-130	4	4	2	5	3
Rotary Wing					
Mi-17	0	13	12	–	–
MD-530	60	47	38	58	33
UH-60	43	41	36	49	27
Total	**167**	**162**	**136**	**193**	**128**

Note: These figures do not include the aircraft for the Special Mission Wing, which are classified. As of January 2021, six A-29s are still en route to Afghanistan from Moody Air Force Base. The AAF is phasing out its Russian-made Mi-17s. FY 2022 is the last year DOD will seek sustainment funding for the Mi-17s. Some will remain in the fleet to provide operational capability until the UH-60 capability matures and the transition to CH-47s is completed. TAAC-Air did not provide data for Mi-17 aircrews because it does not provide train, advise, and assist support for the AAF's Mi-17s. Changes to total and usable MD-530 numbers this quarter are due to two combat losses and aircraft in repair due to battle damage.

Source: TAAC-Air, response to SIGAR vetting, 1/16/2021; SIGAR, analysis of TAAC-Air-provided data, 1/2021.

AFGHAN NATIONAL POLICE

As of December 31, 2020, the United States had obligated nearly $21.7 billion and disbursed nearly $21.5 billion of ASFF funds from FY 2005 through FY 2018 appropriations to build, train, equip, and sustain the ANP and the GCPSU. These force elements constituted the ANP budget activity group (BAG) for reporting purposes through FY 2018 appropriation.[198] For a detailed breakdown of ASFF appropriations, obligations, and disbursements, for the ANP in FY 2019 and 2020, see page 32.

ANP Sustainment Funding

As of December 31, 2020, the United States had obligated and disbursed approximately $9.6 billion of ASFF from FY 2005 through FY 2018 appropriations for ANP sustainment costs. Unlike the practice for the ANA, a significant share of ANP personnel costs (including ANP salaries) is paid by international donors through the United Nations Development Programme's (UNDP) multidonor Law and Order Trust Fund for Afghanistan (LOTFA).[199]

To support the MOI, CSTC-A planned to provide up to $146.6 million in FY 1399. Of these funds, approximately $54 million (37%) was for salaries, with the remaining funds for purchase of goods, services, or assets.[200] As of November 30, 2020, CSTC-A had provided the equivalent of $63 million directly to the MOI and an additional $1.04 million to the LOTFA for UNDP-administered support of the MOI.[201]

TABLE 2.10

MAJOR EQUIPMENT PROVIDED TO THE ANP

Equipment Type	Equipment Description	Units Issued in Quarter	Unit Cost	Total Cost
Ammunition	60 mm high-explosive mortar round	14,400	$313	$4,507,200
Parts	Transmission, hydraulic, vehicular	390	7,007	2,732,730
Ammunition	5.56 mm cartridge	6,042,960	.35	2,115,036
Weapons	Pistol, M9 9 mm	2,313	630	1,457,537
Ammunition	Practice grenades, 1.3G	10,000	141	1,410,000
Weapons	M2A1 .50 cal machine-gun	92	14,808	1,362,371
Ammunition	7.62 mm cartridge	1,464,000	1	1,098,000
Uniform	Gloves, men/women	25,525	29	733,844
Uniform	Shirts, various sizes	20,900	32	668,382
Ammunition	Blank cartridge, 1.4S M200	424,000	.36	152,640
Total Cost of Equipment				**$16,237,740**

Note: The above list reflects only the 10 highest-value equipment provided to the ANP this quarter (August 1–October 31, 2020). The "unit costs" listed reflect the average costs paid for items procured under multiple Foreign Military Sales cases. Unit costs are rounded to the nearest dollar except for items valued under $1.

Source: CSTC-A, response to SIGAR data call, 12/16/2020.

ANP Equipment and Transportation

As of December 31, 2020, the United States had obligated and disbursed approximately $4.8 billion of ASFF from FY 2005 through FY 2018 appropriations for ANP equipment and transportation costs.[202]

Although CSTC-A has moved away from new procurements of major equipment and systems, items already procured are still being delivered to the ANP.[203] Table 2.10 lists the highest-cost items of equipment provided to the ANP this quarter (August 1, 2020, through October 31, 2020). Of these items, the costliest was the delivery of 14,400 units of 60 mm high-explosive mortar rounds ($4.5 million total).[204]

ANP Infrastructure

The United States had obligated and disbursed approximately $3.2 billion of ASFF appropriations from FY 2005 through FY 2018 for ANP and some GCPSU infrastructure projects as of December 31, 2020.[205]

As of December 13, 2020, CSTC-A was managing three ongoing, DOD-funded ANP infrastructure projects. These projects are the joint NATF- and ASFF-funded closed-circuit television surveillance system in Kabul ($19 million of this funded by ASFF), the ASFF-funded GCPSU project at Kabul Garrison Command ($2.6 million), and the recent ASFF-funded Kabul Security Forces Checkpoints ($300,000) project that was awarded on October 1, 2020.[206] CSTC-A also reported that no projects were completed, cancelled, or terminated this quarter.[207]

Afghan Interior Minister Mohammad Massoud Andarabi spoke at an event connecting the police with religious leaders in January. (MOI photo)

CSTC-A continued to report this quarter that the estimated annual facilities-sustainment costs funded by the United States for all ANP facility and electrical-generator requirements will be $68.8 million. Of this, $42.4 million will be provided directly to the Afghan government and $26.4 million will be spent by CSTC-A for the Afghan government.[208]

ANP Training and Operations

As of December 31, 2020, the United States had obligated $4 billion and disbursed $3.9 billion of ASFF appropriations from FY 2005 through FY 2018 for ANP and some GCPSU training and operations.[209]

This quarter, CTSC-A provided SIGAR an update on current U.S.-funded ANP training contracts. According to CSTC-A, ASFF funds currently pay for two training contracts for the ANP.

One is a $14 million contract to train the ANP to maintain its ground vehicles, which will continue until August 31, 2021, with the option to continue services beyond that date if CSTC-A desires.[210] The other is a contract to support training MOI women in occupational skills as part of the Gender Occupational Opportunity Development Program; the roughly $1 million contract runs until May 1, 2021.[211]

According to DOD, the MOI continued to focus on the ANP's future role in a stabilized security environment. This includes an evidence-based assessment intended to understand how the ANP should be structured and equipped in a stable environment. This is part of a continuing plan to transition the ANP away from its current organization as a paramilitary security force and toward a more traditional police force focusing on "community

policing" and the rule of law. DOD noted, however, that "The security environment during the reporting period did not allow the MOI to transition from its focus as a paramilitary security focus to a force focused on 'community policing.'"[212]

Efforts in that direction include reducing the numbers of the most dangerous checkpoints and reevaluating the training pipeline and training curriculum for police personnel. Specifically, MOI reviewed the curriculum of initial entry police training to better align with a civil law-enforcement mission. Nonetheless, MOI continues to lack institutional training that reinforces civil law enforcement. Furthermore, beyond early training, the ANP also lacks an institutionalized leadership-development program at the district and local levels.[213]

REMOVING UNEXPLODED ORDNANCE

Afghanistan is riddled with land mines and explosive remnants of war (ERW) such as live shells and bombs, according to the United Nations (UN).[214] Although contamination includes legacy mines laid before 2001, most casualties today are caused by mines and other ERW that have accumulated since 2002.[215] In recent years, casualties have been reported from ordnance exploding in areas formerly used as firing ranges by Coalition forces. The UN Assistance Mission in Afghanistan (UNAMA) also has documented a direct correlation between civilian casualties and ERW in areas following heavy fighting.[216] According to UN reporting from March 2020, approximately 2.5 million Afghans live within one kilometer of areas contaminated with explosive hazards that are in need of immediate clearance.[217] From April 2019 through March 2020, the Mine Action Programme for Afghanistan (MAPA) reported an average of 130 civilian casualties per month from ERW.[218]

State's Bureau of Political-Military Affairs' Office of Weapons Removal and Abatement (PM/WRA) manages the conventional-weapons destruction program in Afghanistan. Since FY 2002, State has allocated $420 million in weapons-destruction and humanitarian mine-action assistance to Afghanistan (an additional $11.6 million was obligated between 1997 and 2001 before the start of the U.S. reconstruction effort). As of September 30, 2020, PM/WRA had released $20 million in FY 2019 funds.[219]

State directly funds seven Afghan nongovernmental organizations (NGOs), four international NGOs, and one Afghan government organization to help clear areas in Afghanistan contaminated by ERW and conventional weapons (e.g., unexploded mortar rounds), which insurgents can use to construct roadside bombs and other improvised explosive devices (IEDs).[220]

From 1997 through September 30, 2020, State-funded implementing partners have cleared approximately 299.1 square kilometers of land (115 square miles) and removed or destroyed over eight million landmines and

other ERW such as unexploded ordnance (UXO), abandoned ordnance (AO), stockpiled munitions, and homemade explosives. Table 2.11 shows conventional-weapons destruction figures, FY 2010–2020.[221]

The estimated total area of contaminated land continues to fluctuate: clearance activities reduce the extent of hazardous areas, but ongoing surveys find new contaminated land. On July 1, 2020, there were 701 square kilometers (271 square miles) of contaminated minefields and battlefields. As of September 30, 2020, the total known contaminated area was 843.5 square kilometers (326 square miles) in 4,132 hazard areas. PM/WRA defines a minefield as the area contaminated by landmines; a contaminated area can include both landmines and other ERW.[222]

In 2012, the Afghan government was granted an extension until 2023 to fulfill its obligations under the Ottawa Treaty to achieve mine-free status. Given the magnitude of the problem and inadequate financial support, the country is not expected to achieve this objective. According to State, the drawdown of Coalition forces in 2014 coincided with a reduction in international donor funds to MAPA.[223] In June 2018, MAPA transitioned to Afghan national ownership within the Directorate of Mine Action Coordination.[224]

From a peak of $113 million in 2010, MAPA's budget for the year ending March 2020 was $45.3 million. The Afghan government is expected to request another 10-year extension to meet its treaty obligations. However, according to the State Department, the extension request cannot be initiated or acknowledged sooner than 18 months before April 2023—the end date of the current extension.[225]

TABLE 2.11

DEMINING PROGRAM PERFORMANCE METRICS, FISCAL YEARS 2010–2020

Fiscal Year	Minefields Cleared (m²)	AT/AP Destroyed	UXO Destroyed	SAA Destroyed	Estimated Contaminated Area Remaining (m²)[a]
2010	39,337,557	13,879	663,162	1,602,267	650,662,000
2011	31,644,360	10,504	345,029	2,393,725	602,000,000
2012	46,783,527	11,830	344,363	1,058,760	550,000,000
2013	25,059,918	6,431	203,024	275,697	521,000,000
2014	22,071,212	12,397	287,331	346,484	511,600,000
2015	12,101,386	2,134	33,078	88,798	570,800,000
2016	27,856,346	6,493	6,289	91,563	607,600,000
2017	31,897,313	6,646	37,632	88,261	547,000,000
2018	25,233,844	5,299	30,924	158,850	558,700,000
2019	13,104,094	3,102	26,791	162,727	657,693,033
2020	23,966,967	2,879	7,197	85,250	843,517,435
Total	**299,056,524**	**81,594**	**1,984,820**	**6,352,382**	

Note: AT/AP = antitank/antipersonnel ordnance. UXO = unexploded ordnance. SAA = small-arms ammunition.
There are about 4,047 square meters (m²) to an acre.
[a] Total area of contaminated land fluctuates as clearance activities reduce hazardous areas while ongoing survey work identifies and adds new contaminated land in the Information Management System for Mine Action (IMSMA) database.

Source: PM/WRA, response to SIGAR data call, 1/11/2021.

CONFLICT MITIGATION ASSISTANCE FOR CIVILIANS

USAID's Conflict Mitigation Assistance for Civilians (COMAC) is a $40 million, five-year, nationwide program that began in March 2018. It supports Afghan civilians and their families who have suffered losses from military operations against the Taliban or from insurgent attacks. COMAC provides assistance to Afghan civilians and their dependent family members who have experienced loss due to:[226]

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

COMAC provides in-kind goods sufficient to support families affected by conflict for 60 days. Additional assistance includes referrals for health care and livelihood service providers, and economic reintegration for families impacted by loss or injury.[227] From October 1, 2019, through September 30, 2020, COMAC provided 9,540 immediate assistance packages and 2,452 tailored assistance packages for a total program expense of $1.9 million. The provinces receiving the most assistance included Nangarhar ($217,983), Faryab ($142,584), and Kandahar ($135,883), while the provinces receiving the least assistance included Bamyan ($956), Nuristan ($320), and Nimroz ($303).[228]

As of October 30, 2020, USAID has obligated $26.4 million for this program.[229]

GOVERNANCE CONTENTS

GOVERNANCE

KEY ISSUES & EVENTS

On December 2, in what State called a "breakthrough," the negotiating teams of the Islamic Republic of Afghanistan and the Taliban agreed to rules and procedures to guide negotiations that might lead to a political roadmap and a permanent and comprehensive ceasefire.

The negotiation teams recessed until January 5, 2021, to consult on the agenda, and held a preparatory meeting on January 6 to prepare for substantive discussions that began January 9.

Donors pledged at least $3.3 billion in civilian assistance for 2021 at the November 23–24 Afghanistan Conference.

U.S. RECONSTRUCTION FUNDING FOR GOVERNANCE

As of December 31, 2020, the United States had provided nearly $35.9 billion to support governance and economic development in Afghanistan. Most of this funding, more than $21.1 billion, was appropriated to the Economic Support Fund (ESF) administered by the State Department (State) and the U.S. Agency for International Development (USAID).[230]

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

PEACE AND RECONCILIATION

Teams Reach Agreement on the Rules and Procedures for the Negotiations

Afghanistan peace negotiations between the Islamic Republic team and the Taliban began on September 12, 2020, after resolution of long-running disputes on prisoner exchanges.[231] On November 21, Secretary of State Michael R. Pompeo said he met with the two negotiating teams to encourage "expedited" discussions on a political roadmap and a permanent and comprehensive ceasefire.[232] He also called on the Taliban to significantly reduce violence.[233] On November 23, Afghan media reported that the negotiating

teams had reached a breakthrough in agreeing to rules and procedures for the negotiation process. The media also reported that President Ashraf Ghani opposed this agreement,[234] which a Ghani spokesman denied.[235]

The following day, at the 2020 Afghanistan Conference, Under Secretary of State for Political Affairs David Hale confirmed a tentative agreement on rules and procedures that should allow the negotiators to move ahead to start setting an agenda. However, Hale spoke of "disturbing reports" of efforts to delay, disrupt, and thwart progress in the negotiations, and said the U.S. government concluded that "support to the peace process must also be one of our conditions" for continued assistance to Afghanistan.[236]

State, in comments to SIGAR, noted the limited steps that the Afghan government has taken during the quarter to help move forward the peace process, but also noted Afghan government concerns that it had made too many concessions (such as prisoner releases) without sufficient reciprocal steps by the Taliban.[237]

On November 28, one of the Islamic Republic's negotiators said the two teams had agreed only "in principle" to 21 articles of rules and procedures, but disagreed on the preambulatory language.[238] The *New York Times* reported on November 29 that Afghan officials told them Ghani continued to hinder the peace process, despite the tentative agreement.[239] The following day, Ghani's spokesman issued a statement saying some unspecified views expressed in the *Times* article were "unwarranted and baseless" and claimed Ghani had "done everything possible to initiate and drive the process and he will do everything within his constitutional powers to end the long-time suffering of the Afghan people and bring a durable peace to Afghanistan."[240]

Another Afghan government official appeared to blame the Taliban for the impasse, writing on December 1 that the Afghan government had not stalled negotiations. To the contrary, the official wrote, the government had made extraordinary concessions to a group "who isn't even ready to recognize us as a gov[ernment]."[241]

The Islamic Republic's negotiating team announced on December 2 that the preamble was finalized—a "significant milestone" according to U.S. Special Representative for Afghanistan Reconciliation Zalmay Khalilzad—resulting in a three-page agreement codifying rules and procedures for the negotiations.[242]

On December 12, the negotiators agreed to recess until January 5, 2021, to consult their respective leaders and constituencies on the proposed agenda items the two teams exchanged.[243] During the recess, members of the Islamic Republic negotiating team were quoted in Afghan media saying the Taliban's positions on several social and political matters (including women's rights and elections) are similar to those the organization held in the 1990s.[244] A Taliban delegation traveled to Pakistan for a three-day visit and met with Pakistan's Prime Minister Imran Khan, who called for all sides to reduce violence to facilitate a cease-fire.[245] Reuters reported that the

Taliban delegation would also meet with the movement's Pakistan-based leadership during the trip.[246] Videos subsequently appeared on social media depicting Taliban negotiating team members meeting commanders and injured fighters to discuss progress in the peace negotiations.[247]

During the recess, Afghan media outlet TOLOnews released what it said were the preliminary agenda items verbally agreed to by the two teams. (The Afghanistan Analysts Network reported that the TOLOnews list was confirmed to them by one of the Islamic Republic negotiation team members.)[248] Whereas the Islamic Republic side reportedly had a permanent and comprehensive ceasefire and a mechanism for its monitoring and implementation at the top of its proposed agenda list, the Taliban list focused on issues associated with Afghanistan's future political order (including discussions on the establishment of an "Islamic government," the "type of future Islamic government," and "leadership"). These latter concerns are lower down on the Islamic Republic team's reported list, with the government framing the discussion around a "roadmap for political participation."[249]

On January 6, 2021, the two negotiating teams said they had held a "preparatory meeting" to prepare for substantive discussions that started on January 9.[250]

Following Afghan media reports that President Ghani refused to meet with Ambassador Khalilzad due to the latter's raising the topic of an interim government with Afghan politicians,[251] on January 13, Chargé d'Affaires Ross Wilson said the United States has not advocated and is not advocating for an interim Afghan government, and that the ultimate outcome of Afghan peace negotiations is "up to Afghans."[252] That same day, Afghan politicians spoke on the Afghan constitution as it related to peace talks. Second Vice President Mohammad Sarwar Danish was quoted in Afghan media saying there was no need to amend the constitution to achieve peace with the Taliban.[253] Some parliamentarians also pushed back on the idea of an interim government, while others questioned the degree to which the present Afghan government could be considered a democracy.[254]

Chargé d'Affaires Ross Wilson is the lead U.S. diplomat in Afghanistan. (State photo)

Attacks Against Civil-Society Representatives and Journalists Cause Alarm

Despite ongoing peace talks with the Afghan government this quarter, the Taliban carried out a "campaign of unclaimed attacks and targeted killings" of Afghan government officials, civil society leaders, and journalists, United States Forces-Afghanistan (USFOR-A) said. Following the assassinations of two female supreme court judges, Ambassador Wilson said "the Taliban should understand that such actions for which it bears responsibility outrage the world and must cease."[255] The Taliban denied responsibility for these attacks, saying they condemned the killings and rejected any involvement in them, while the Islamic State-Khorasan (IS-K) has claimed responsibility for

"The Elections Support Group (ESG) strongly condemns [the] killing of Mohamed Yousuf Rashid, Executive Director of Free and Fair Election Forum of Afghanistan (FEFA). Mr. Rashid has been a long-standing advocate for the rights of all Afghans to elect their representatives and determine their country's future. His life-long dedication and his contribution to strengthening Afghanistan's electoral process is both enduring as well as widely recognized within Afghanistan and internationally."

–Elections Support Group of the United States, UNAMA, NATO, the EU, Denmark, Italy, Japan, Norway, and Sweden

some.[256] Nonetheless, Afghanistan's minister of interior and director of the National Directorate of Security insisted the Taliban is responsible.[257]

The numerous civil-society and media organizations that have emerged in Afghanistan since 2001 have been one of reconstruction's success stories. Since 2001, USAID spent at least $220 million on media- and civil-society-focused programs.[258] Beyond these initiatives, other USAID programs also invested in media, such as $2.2 million in start-up funding for what would become Afghanistan's largest media company, Moby Media Group.[259] A former USAID Afghanistan mission director reflected in 2017 that Afghanistan's vibrant and active media was one of the agency's results that spoke for itself.[260]

Although attacks on media-affiliated persons are not as numerous as in past years, their pace has accelerated, particularly in the last two months of 2020.[261] According to the Committee to Protect Journalists, five journalists were murdered in Afghanistan in 2020 (down from a high of 10 in 2018).[262] The Afghan nongovernmental organization Nai reported seven media-affiliated persons killed in 2020 (lower than previous highs of 20 in 2017 and 18 in 2018).[263] The journalists murdered this quarter included 26-year-old Malala Maiwand, a television host popular in eastern Afghanistan, and Fardin Amini, a television news anchor.[264]

Prominent civil-society representatives have also been targeted in this campaign. One particularly egregious example was the killing of Yousuf Rasheed, the pro-democracy executive director of the Free and Fair Elections Forum of Afghanistan Organization (FEFA).[265]

President Ghani declared these attacks on journalists and civil-society representatives as "an attack on a generation" meant to destabilize the country and create a sense of helplessness.[266] The Islamic Republic's chief negotiator said on January 1, 2021, that he would raise the issue of attacks on journalists with the Taliban.[267]

For more information on overall violence in Afghanistan, see pages 50–54 of this report.

Taliban Demand Additional Prisoner Releases as the U.S. and Afghan Governments Dispute the Attribution of Certain Attacks

When the U.S.-Taliban agreement was signed on February 29, 2020, the Afghan government held more than an estimated 13,000 Taliban prisoners, according to U.S. Special Representative for Afghanistan Reconciliation Zalmay Khalilzad.[268] According to this agreement, up to 5,000 Afghan-government held Taliban prisoners, and up to 1,000 Taliban-held Afghan government prisoners were expected to be released by the start of Afghan peace negotiations. (These prisoners were released prior to the start of these negotiations in Doha). The unspecified number of remaining

prisoners were supposed to be released over the three months after the start of negotiations.[269]

On December 6, Afghan media said Ambassador Wilson told them that the Taliban expected the Afghan government to release 7,000 additional government-held prisoners by mid-December.[270] State told SIGAR that this media reporting misreported Ambassador Wilson's statements, but did not provide a preferred version.[271]

The day after Ambassador Wilson's reported comments, Afghanistan's National Security Council spokesman was quoted criticizing the release of additional Taliban prisoners, saying previous releases did not achieve the desired results and that some released prisoners had returned to the battlefield.[272] On December 17, President Ghani escalated the matter when he told an audience in Kandahar that there should be no further prisoner releases until violence decreased, saying the Taliban "must stop the bloodshed so we can talk."[273]

Another point of tension between the U.S. and Afghan governments has been assigning responsibility for certain high-profile attacks. For example, following a November 2020 attack on Kabul University, Afghanistan's First Vice President Amrullah Saleh declared the mastermind a Taliban affiliate, a charge the Taliban rejected.[274] Ambassador Khalilzad said the "horrendous" and "barbaric" attack was claimed by IS-K. He appeared to chastise the Afghan government and Taliban, saying the attack was "NOT an opportunity for the government and the Taliban to score points against each other."[275]

Leadership Committee of the High Council for National Reconciliation Meets for First Time

On December 5, the Leadership Committee of the High Council for National Reconciliation held its first meeting. According to State, this "inclusive body" brought together Afghan leaders across the political spectrum to provide counsel and guidance to the Islamic Republic negotiating team with the Taliban on the terms of an agreement on a political roadmap, power sharing, and a permanent ceasefire.[276]

On August 29, 2020, President Ghani issued a decree naming 46 members to the High Council for National Reconciliation. (This decree generated controversy last quarter with some members rejecting their announced inclusion.[277]) This body, with Ghani's former electoral rival Abdullah Abdullah as its chair, was established under the May 2020 political agreement between Ghani and Abdullah. According to that agreement, the council would lead on the peace process and issue final and binding decisions following a majority vote.[278]

In early January 2021, on the eve of the second round of talks with the Taliban, the Leadership Committee provided the Islamic Republic negotiating team with "clear guidelines," Abdullah said.[279]

SIGAR AUDIT

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

The Leadership Committee of the High Council for National Reconciliation discussing the peace process and the upcoming second round of Afghan peace negotiations. (High Council for National Reconciliation photo)

Peace Process Contributes to Uncertainty in Election-Support Planning

In a November meeting with United Nations (UN) elections experts, USAID officials asked about the probability of any elections or a peace referendum being held in 2021. The UN experts responded that it is difficult to predict whether the delayed 2019 elections for the lower house of parliament in Ghazni Province (which were not held due to insecurity[280]) or the nation-wide provincial council would be held in 2021. They said security challenges were the main concern, but increased domestic pressure on the Afghan government's budgets could also impact the ability to take on additional requirements such as elections. Further, the UN said there is presently no high-level political support for electoral reform as the government appeared primarily focused on forming the cabinet and on the peace process.[281]

USAID and UN officials agreed that they need to prepare for the possibility that a peace agreement will be subject to referendum, potentially requiring UN assistance. It is also possible that a peace agreement could be ratified through parliament or a peace Jirga, the UN said.[282]

Foreign Assistance and the Taliban: Challenges and Opportunities

Ambassador Andreas von Brandt, head of the European Union (EU) delegation in Afghanistan, said on November 17 that the Taliban had lost the opportunity to attend the 2020 Afghanistan Conference in Geneva because they failed to reduce violence.[283]

Despite the Taliban's exclusion, the United Nations Children's Fund (UNICEF) announced in December that it had reached an agreement with the Taliban to establish 4,000 community-based classes in Taliban-controlled areas in Helmand, Kandahar, Uruzgan, and Faryab Provinces, aiming to reach 140,000 boys and girls. The agreement followed two years of discussions with local and Doha, Qatar-based Taliban leaders.[284]

The Taliban reportedly wished to distribute teacher salaries themselves, but UNICEF insisted these funds be deposited directly into teachers' bank accounts. The Taliban will be able to recruit school staff to serve in areas they control, provided the prospective teachers can pass a Ministry of Education test.[285] A number of studies have found that the Taliban already registers and regulates aid service providers in districts they control (see SIGAR's July 2019 *Quarterly Report to the United States Congress*, pages 122–124, for a discussion of these studies).

In September, Ambassador Khalilzad told Congress that current U.S. policy prohibits providing assistance to the Taliban. He added that the U.S. Congress and Executive Branch would need to make legal and policy changes to allow for continued foreign assistance to any future Afghan government that included the Taliban.[286] This quarter, State told SIGAR that

since Ambassador Khalilzad's testimony, the U.S. has taken appropriate steps to allow for the provision of certain COVID-19-related assistance in Taliban-influenced and -controlled areas.[287]

According to the World Bank, conflict has been the binding constraint to Afghanistan's development over several decades. A sustained peace would bring enormous opportunities in terms of improved access to services and infrastructure, increased private-sector development, and accelerated economic growth, due to reduced costs and risks of investment and trade. The outlook over the next four years is uncertain, however.[288]

Critical challenges the World Bank sees over the next four years could include:[289]

- providing alternative livelihood opportunities to former combatants, in a setting of very difficult economic conditions and existing high levels of unemployment
- financing the provision of services and infrastructure in new areas, given severe fiscal constraints
- maintaining capacity of critical government institutions in the context of demands for politically driven distribution of public-sector jobs
- providing services and infrastructure in ways that address, rather than exacerbate, local-level contestations and grievances
- protecting standards of governance, human right, and equitable access to services under new power-sharing arrangements in which the Taliban are likely to play a major role

International experience shows that failure to adequately address these challenges may lead to the breakdown of any peace agreement and to further cycles of violence, the World Bank says.[290]

Asia Foundation Survey Finds Respondents Wish to Maintain Existing System in Peace Talks

According to the first set of data released by the Asia Foundation 2020 flash survey, 54% of respondents believe peace is achievable in Afghanistan within the next two years, while 34% say it is not. Respondents were asked how important it is to protect a number of areas as part of the peace process including the current constitution, a democratic system, a strong central government, freedom of the press, and women's rights. Of the areas respondents said are "very important" to be protected, most cited a strong central government (85%), women's rights (85%), equality among different groups of people regardless of ethnicity (84%), and protection of the current constitution (79%).[291]

U.S. Funding for Peace and Reconciliation

In July 2020, USAID/Afghanistan made $2.5 million available for the Office of Transition Initiatives (OTI) for its Peace Stabilization Initiative (PSI).

According to USAID, this short-term effort will help ensure key stakeholders can participate in the intra-Afghan negotiations, build awareness and support for the peace process among Afghans, and equip USAID and others with the tools and information to successfully reinforce peace at a local level.[292]

OTI is working with a number of civil-society organizations and media outlets to hold and amplify discussions between Afghans about the future of the country, their expectations from the peace process, and their demand for a resolution to the conflict. For example, OTI is working with a coalition of Afghan nongovernmental organizations to hold public meetings on the peace process. Radio and social media content will be produced on these events and aired on a national broadcaster. OTI is also supporting a number of research initiatives to inform future USAID and Afghan government programming.[293]

On November 23–24, representatives of over 60 countries, some 30 international organizations, and civil-society groups virtually attended the 2020 Afghanistan Conference. (UN graphic)

MUTUAL ACCOUNTABILITY

Donors Pledge at Least $3.3 Billion for 2021 at the November Afghanistan Conference Despite Concerns over Persistent Corruption

On November 23–24, representatives of over 60 countries, some 30 international organizations, and civil-society groups virtually attended the 2020 Afghanistan Conference in Geneva, Switzerland. In the adopted communiqué, participants called for an immediate, permanent, and comprehensive ceasefire, and a meaningful peace process with the participation of women and young people, as well as ethnic, religious and other minorities. They affirmed a renewed partnership to strengthen a sovereign, unified, democratic and peaceful Afghanistan on its path towards self-reliance, and welcomed a new Afghanistan National Peace and Development Framework (ANPDF II) and the Afghanistan Partnership Framework (APF) to guide their relationship with the government.[294]

According to the UN, donors pledged at least $3.3 billion in development assistance for 2021, with annual commitments expected to stay at the same level year-on-year through 2024.[295] According to the UN and Finnish conference co-chairs, donors expressed the potential for between $12 billion and $13.2 billion through 2024 if subsequent annual commitments stay at similar levels to the 2021 commitment.[296] (This was down from the $15.2 billion donors committed to provide at the 2016 donors conference over four years through 2020.[297])

At the conference, the United States pledged $300 million for 2021, with up to an additional $300 million available in the near term depending on the Afghan government making "meaningful progress" in the peace process. (At the 2016 donors conference, the United States pledged $4 billion over four

years.)[298] The development-assistance pledges do not include the substantial contributions the United States provides for security assistance.[299]

Donors outlined a number of principles in the APF, writing that they established the "conditions that are necessary for continued international support to the [Afghan] Government."[300] These principles included:[301]

- commitment to democracy, the rule of law, human rights, and gender equality embedded in the Afghan Constitution, and respect for Afghanistan's international commitments as prerequisites for international support
- commitment to ensuring full equality between women and men, girls and boys, in all aspects of life—political, economic, and social
- commitment to effective implementation of the governance principles embedded in the Afghan Constitution
- commitment to an inclusive Afghan-owned and Afghan-led peace process and sustainable peace, with a meaningful role for victims of conflict and due account taken of victims' rights
- a secure and stable environment that underpins sustainable economic and human development

ANPDF II, per its guiding principles, is to articulate, integrate, and roll out the processes of peace-building, state-building, and market-building as instruments of nation-building, and be operationalized through a realistic monitoring and results framework, with clear annual indicators lending themselves to effective monitoring and verification.[302]

The APF also outlines a number of outcomes and jointly agreed priority areas distinct from the principles. These include established reform targets for 2021, but targets for 2022 and beyond are merely "indicative" and subject to revision in subsequent annual meetings.[303]

Presently, there appears to be no direct financial consequence if the Afghan government does not achieve these outcomes or reform targets. According to USAID, donors formally and informally track outcomes or reform targets to gauge progress in Afghanistan and the APF "implies that there will be financial consequences" if the Afghan government does not achieve the minimum conditions.[304] While specific dollar values are not tied to the Afghan government achieving these outcomes and reform targets, many are designed to closely align with milestones in the Afghanistan Reconstruction Trust Fund (ARTF) incentive program and EU state building program.[305]

According to State, the World Bank told ARTF donors that it planned to align its objectives with the APF and the ANPDF II,[306] meaning funding may be conditional on these targets when some of the APF's outcome indicators are linked to the ARTF 2021 incentive program.[307]

Several of the APF outcome-level targets remain vague, with many calling for unspecified improvements or reductions against well-established

indicators that donors have regularly cited for years to gauge progress in Afghanistan. These include:

- For the Peace-Building Pillar, donors intend to measure outcome-level progress by tracking unspecified improvements in Afghanistan's Human Development Index and Gender Inequality Index. Further, donors desire reductions in UNAMA-tracked civilian casualties and the proportion of the population who fear for their personal safety as reported in the annual *Survey of the Afghan People*.[308]
- For the State-Building Pillar, donors intend to measure outcome-level progress by tracking unspecified increases in Afghan government revenue as a share of economic output, the proportion of women civil service employees, and the effectiveness of high-level corruption prosecution and law enforcement. Further, donors wish to see improvements in Afghanistan's standing in Transparency International's Corruption Perceptions Index and the World Justice Project's Rule of Law Index.[309]
- For the Market-Building Pillar, donors intend to measure outcome-level progress by tracking unspecified reductions in the proportion of Afghans living below the basic-needs poverty line. Further, donors wish to see improvements in the annual growth rate of real gross domestic product per employed person, the real rate of economic growth, the gross value of exports, and Afghanistan's score recorded in the World Bank Group Doing Business survey.[310]

Disappointing Results Despite Pressure to Demonstrate Real Anticorruption Reforms Before the Conference

According to the UN Secretary-General, little action resulted from intensified pressure on the Afghan government to enhance tangible anticorruption results ahead of the conference.[311] SIGAR reached a similar conclusion, issuing an alert letter on November 6 saying the Afghan government has taken limited steps to curb systemic corruption, but more tangible action is required. SIGAR found the Afghan government often takes paper or process steps, such as drafting regulations or holding meetings, rather than taking concrete actions that would reduce corruption, such as arresting or enforcing penalties on powerful Afghans.[312]

Donors continue to demand concrete anticorruption actions from the Afghan government. The Afghanistan Partnership Framework calls for the Afghan government to carry out a "meaningful, demonstrable fight against corruption" as a condition for continued international support.[313] Secretary of State Michael R. Pompeo said the Afghan government must implement "real anticorruption efforts" essential for stability and security in the country.[314] At the conference panel on corruption, U.S. Chargé d'Affaires Ambassador Ross Wilson called for "vigorous public action to identify,

Donor and Afghan government representatives prepare to discuss corruption during a side event of the 2020 Afghanistan Conference. (UN photo)

prosecute, and effectively punish corrupt officials involved in the taking of public resources."[315] UN Special Representative of the Secretary-General Deborah Lyons said it was "past time for those who are responsible [for corruption] to be held accountable," labeling corruption a "silent cancer steadily affecting all aspects of the lives of Afghan citizens."[316]

U.S. ASSISTANCE TO THE AFGHAN GOVERNMENT BUDGET

Summary of Assistance Agreements

Security aid makes up the vast majority of current U.S.-funded assistance to the Afghan government. Participants in the NATO Brussels Summit on July 11, 2018, had previously committed to extend "financial sustainment of the Afghan forces through 2024." The public declaration from that meeting did not specify an amount of money or targets for the on-budget share of security assistance.[317]

At the November 2020 Afghanistan Conference, according to the UN, donors pledged at least $3.3 billion in civilian development assistance for the first year of the 2021–2024 period, with annual commitments expected to stay at the same level year-on-year. The resulting conference communiqué and the Afghanistan Partnership Framework did not include any reference to targets for the on-budget share of civilian assistance.[318]

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

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

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

TABLE 2.12

USAID ON-BUDGET PROGRAMS

Project/Trust Fund Title	Afghan Government On-Budget Partner	Start Date	End Date	Total Estimated Cost	Cumulative Disbursements, as of 1/8/2021
Bilateral Government-to-Government Projects					
Power Transmission Expansion and Connectivity (PTEC)	Da Afghanistan Breshna Sherkat	1/1/2013	12/31/2023	$316,713,724	$272,477,914
Textbook Printing and Distribution II	Ministry of Education	9/15/2017	12/31/2020	35,000,000	0
Multilateral Trust Funds					
Afghanistan Reconstruction Trust Fund (ARTF) (current award)*	Multiple	9/29/2020	12/31/2025	$700,000,000	$55,686,333
Afghanistan Infrastructure Trust Fund (AITF)	Multiple	3/7/2013	3/6/2023	153,670,184	153,670,184

Note: *USAID had two previous awards to the ARTF: One that concluded in March 2012 with $1,371,991,195 in total disbursements, and a second that ended in September 2020 with $2,555,686,333 in total disbursements. Cumulative disbursements from all ARTF awards is currently $3,983,363,861.

Source: USAID, response to SIGAR data call, 1/11/2021.

SIGAR AUDIT

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

As shown in Table 2.12, USAID's active, direct bilateral-assistance programs have a total estimated cost of $352 million. USAID also expects to contribute $700 million to the World Bank-administered Afghanistan Reconstruction Trust Fund (ARTF) from 2020 through 2025 in addition to nearly $4 billion disbursed under the previous grant agreements between USAID and the World Bank (2002–2020). (USAID's new ARTF grant of $133 million per year is less than half the estimated total equivalent of $300 million per year in the previous grant.) USAID has disbursed $154 million to the Asian Development Bank-administered Afghanistan Infrastructure Trust Fund (AITF).[319]

Civilian On-Budget Assistance

USAID provides on-budget civilian assistance in two ways: bilaterally to Afghan government entities; and through contributions to two multidonor trust funds, the ARTF and the AITF.[320] According to USAID, all bilateral-assistance funds are deposited in separate bank accounts established by the Ministry of Finance (MOF) for each program.[321]

The ARTF provides funds to the Afghan government's operating and development budgets in support of Afghan government operations, policy reforms, and national-priority programs.[322] The AITF coordinates donor assistance for infrastructure projects.[323]

As of November 2020, the United States remains the largest cumulative donor to the ARTF (32.2% of contributions); the next-largest donor is the United Kingdom (16.8% of contributions).[324]

ARTF Recurrent-Cost Window

The ARTF recurrent-cost window supports operating costs, such as Afghan government non-security salaries and operations and maintenance expenses. The recurrent-cost window is the vehicle for channeling reform-based incentive funds, such as the Incentive Program Development Policy Grant (IP DPG).[325] According to the World Bank, currently all recurrent-cost window funds provided to the Afghan government are incentivized for achievement of policy reforms.[326]

In September 2020, the World Bank told donors it plans to align its recurrent-cost window incentive program with new mutual-accountability framework (presumably referring to the Afghanistan Partnership Framework that was released at the November 2020 donors' conference). The World Bank said it is also focused on having these conditions based on actual implementation and results, rather than preliminary "paper-based" reforms.[327]

As of November 2020, the ARTF recurrent-cost window has cumulatively provided the Afghan government approximately $2.6 billion for wages, $600 million for operations and maintenance costs, $1.1 billion in incentive-program funds, and $773 million in ad hoc payments since 2002.[328]

On-Budget Assistance to the ANDSF

Approximately 70% of total U.S. on-budget assistance goes toward the requirements of the Afghan security forces.[329]

DOD provides on-budget assistance through direct contributions from the Afghanistan Security Forces Fund (ASFF) to the Afghan government to fund a portion of Ministry of Defense (MOD) and Ministry of Interior (MOI) requirements.[330] For the multidonor Law and Order Trust Fund for Afghanistan (LOTFA), DOD described its current funding of about $1 million as a "token amount" so that CSTC-A can participate in donor deliberations on LOTFA and maintain voting rights.[331] The United Nations Development Programme (UNDP) administers LOTFA primarily to fund Afghan National Police salaries and incentives.[332]

According to DOD, most of the ASFF appropriation is not on-budget because it flows through DOD contracts to buy equipment, supplies, and services for the Afghan security forces.[333] The Combined Security Transition Command-Afghanistan (CSTC-A) provides direct-contribution funding to the MOF, which allots it incrementally to the MOD and MOI.[334]

For Afghan fiscal year (FY) 1399 (December 2019–December 2020), CSTC-A planned to provide the Afghan government the equivalent of up to $725.3 million to support the MOD. Of this amount, approximately $636.7 million (88%) was for salaries.[335] To support the MOI, CSTC-A planned to provide up to $148 million in FY 1399. Of these funds, approximately $58 million (39%) was for ALP salaries, with the remaining funds for purchase of goods, services, or assets.[336]

As of November 30, CSTC-A provided the Afghan government the equivalent of $727 million to support the MOD for FY 1399. Almost all of these funds (90%) paid for salaries.[337] Also as of November 30, CSTC-A directly provided the Afghan government the equivalent of $63 million to support the MOI and $1.04 million to UNDP for LOTFA-administered support of the MOI. State also provided $4.5 million to LOTFA in 2020.[338]

SUBNATIONAL GOVERNANCE

Provincial and Municipal Programs

USAID has two subnational programs focused on provincial centers and municipalities: the Initiative to Strengthen Local Administrations (ISLA) and Strong Hubs for Afghan Hope and Resilience (SHAHAR) programs. Table 2.13 summarizes total program costs and disbursements to date.

TABLE 2.13

USAID SUBNATIONAL (PROVINCIAL AND MUNICIPAL) PROGRAMS

Project Title	Start Date	End Date	Total Estimated Cost	Cumulative Disbursements, as of 1/8/2021
Strong Hubs for Afghan Hope and Resilience (SHAHAR)	11/30/2014	3/31/2021	$73,499,999	$70,850,817
Initiative to Strengthen Local Administrations (ISLA)	2/1/2015	3/31/2021	52,500,000	48,046,035
Citizens' Charter Afghanistan Project (CCAP)*	3/31/2012	12/31/2025	N/A	97,110,000

Note: *This includes USAID contributions to ARTF with an express preference for the Citizens' Charter Afghanistan Project. Data as of 11/20/2020.

Source: USAID, response to SIGAR data call, 1/11/2021; World Bank, "Administrator's Report on Financial Status," 11/20/2020, p. 5.

Initiative to Strengthen Local Administrations

The $53 million ISLA program is meant to enable the Afghan government to improve provincial governance in the areas of fiscal and development planning, representation of citizens, and enhanced delivery of public services. ISLA aims to strengthen subnational systems of planning, operations, communication, representation, and citizen engagement, leading to services that more closely respond to all citizens' needs in health, education, security, justice, and urban services.[339] To accomplish this, ISLA tries to enhance the institutional and human capacity of provincial line directorates and provincial development committees to ensure that local priorities are integrated into the national budgets through provincial development plans (PDPs).[340]

According to ISLA, over the past three completed Afghan fiscal years (1396, 1397, 1398), the 16 ISLA-supported provinces were able to spend an average of only 51% of the budgets allocated for PDP-proposed projects.[341] Looking at the first three quarters of Afghan fiscal year 1399 (December 2019–December 2020), ISLA found that the expenditure rate for PDP-proposed projects was similar to previous years, 48%. Only five of the 15

The U.S.-supported World Bank Citizens' Charter Afghanistan Project provides grants to communities to implement community projects, such as this canal rehabilitation. (U.S. Embassy Kabul photo)

provinces ISLA examined received their first-quarter budget allotments in the first quarter, with the remaining 10 receiving these funds in either the second or third quarters. According to ISLA, provincial execution rates remain low due to poor coordination between provincial departments and their central ministries, as well as to delayed budget allocations.[342]

In addition to the regular budget process, ISLA assisted three provinces (Kandahar, Nangarhar, and Parwan) to access unconditional funding from the Afghan government to help respond to community priorities reflected in their PDP submissions, but omitted from the national budget. For Afghan fiscal year 1398 (December 2018–December 2019), ISLA found that the experiences of these three provinces differed. Nangarhar had 14 approved projects and executed 32% of its allocated funds. Funds for four of these projects were not provided, while the remaining projects were either completed or still being implemented. Kandahar proposed fewer projects (construction of a hospital for Spin Boldak district, a basic health center in Kandahar City, an industrial park, and 30 greenhouses in 10 districts), with all completed and 98% of allocated funds executed. Parwan proposed eight development projects, but no funds were actually transferred and no projects were implemented.[343]

Since ISLA began in 2015, the program has provided 222 youths with internships of at least six months in duration at province government offices.[344] In December 2019, 176 of these interns had their internship recognized as equivalent to one year's work experience with the government, reportedly the first time the Afghan government extended such recognition to an externally sponsored internship program. Over the past year, 20 ISLA interns have found employment with the Afghan government or private employers.[345]

Strong Hubs for Afghan Hope and Resilience

The objective of the $74 million SHAHAR program is to create well-governed, fiscally sustainable Afghan municipalities capable of meeting the needs of a growing urban population. SHAHAR partners with municipalities to deliver capacity-building for outreach and citizen consultation, improved revenue forecasting and generation, and budget formulation and execution, among other things.[346]

As of September 2020, SHAHAR reported that 6% of the 10,479 municipal employees in the 15 cities the program tracks are female. Maimanah Municipality in Faryab Province had the largest share of female employees (17%) while Lashkar Gah City in Helmand Province had only one female employee out of 90 total staff.[347]

SHAHAR recently assisted its partner municipalities in conducting the "National Urban Culture Campaign." These municipalities distributed posters and video discs to government and nongovernmental organizations. The campaign aimed to enhance the credibility and legitimacy of the national government and demonstrate to local citizens the benefits of peace and public participation in urban governance.[348]

Citizens' Charter Afghanistan Project

In October 2018, USAID began contributing a portion of its ARTF funds ($34 million of its $300 million contribution) specifically to the Citizens' Charter Afghanistan Project (CCAP). The Afghan government said CCAP, which began in 2016, is the centerpiece of its national inclusive development strategy for rural and urban areas. CCAP works through Community Development Councils (CDCs) to implement community projects. CCAP defines a suite of minimum basic services for each local covering health, education, and their choice of an infrastructure investment (such as road access, electricity, or small-scale irrigation for rural communities).[349]

Both the World Bank and Afghan government have proposed expanding CCAP in the event of peace.[350] In November 2020, the World Bank proposed to donors that CCAP initiate peace pilots involving local conflict analyses, local-level peace dialogues, peace grants, and conflict and dispute-resolution training activities.[351] The proposal includes $10 million for 300 rural CDCs in Nangarhar, Kunar, and Laghman Provinces (security permitting) and $9 million for 75 new urban CDCs in Jalalabad City in Nangarhar Province. Unlike the normal CCAP process, the implementation for the rural peace pilot would not involve facilitating partners. Instead, the Ministry of Rural Rehabilitation and Development would fully implement the program in rural areas, the Independent Directorate of Local Governance would be solely responsible for a portion of the urban sites, and nongovernmental facilitating partners would implement the remainder. These peace pilots target areas where the Afghan government regained control from antigovernment forces.[352]

The APF target for rolling out the CCAP peace pilot to 300 communities is 2022.[353]

RULE OF LAW AND ANTICORRUPTION

Summary of Rule-of-Law and Anticorruption Programs

As shown in Table 2.14, the United States supports a number of active rule-of-law and anticorruption programs in Afghanistan.

TABLE 2.14

RULE OF LAW AND ANTICORRUPTION PROGRAMS

Project Title	Start Date	End Date	Total Estimated Cost	Cumulative Disbursements, as of 1/8/2021
Assistance for Development of Afghan Legal Access and Transparency (ADALAT)	4/18/2016	4/17/2021	$68,163,468	$38,875,409
Afghanistan's Measure for Accountability and Transparency (AMANAT)	8/23/2017	8/22/2022	31,986,588	11,110,865
Corrections System Support Program (OASIS CSSP) Option Year 2*	6/1/2018	5/31/2022	17,754,251	13,669,296
Justice Sector Support Program OASIS Contract*	8/28/2017	8/27/2022	45,514,200	36,658,885
Transferring Professional Development Capacity (TPDC)*	8/31/2020	8/31/2023	8,499,902	8,499,902

Note: *Disbursements as of 12/16/2020.

Source: State, INL, response to SIGAR data call, 12/16/2020; USAID, response to SIGAR data call, 1/11/2021.

Afghanistan's Measure for Accountability and Transparency (AMANAT)

In August 2017, USAID awarded the contract for Afghanistan's Measure for Accountability and Transparency (AMANAT) program to support the Afghan government's efforts to reduce and prevent corruption in government public services.[354] According to USAID, AMANAT supports select Afghan government institutions with technical assistance to plan for and implement recommended procedural reforms.[355]

In September 2020, the program was modified to remove certain anticorruption-related program tasks, such as conducting vulnerability-to-corruption assessments of Afghan government bodies and assisting Afghan government institutions to self-identify their corruption risks. In lieu of these anticorruption tasks, AMANAT is now tasked with assisting the Access to Information Commission (AIC) in the implementation of the Access to Information Law.[356] On December 14, the AMANAT program and the AIC signed a letter of agreement to facilitate capacity-building activities.[357]

According to USAID, access to information enables citizens to exercise their voice and to monitor and hold government to account. Afghanistan's Access to Information Law came into effect in 2014, and its implementation and enforcement has been challenging. Each Afghan government

entity should have a department or section in charge of providing information to those who request it. Complaints regarding lack of cooperation or transparency should be submitted in writing to the entity in question. If the complaints are not addressed within three days, the applicant can send the complaints to the AIC. Created in January 2019, the AIC oversees the implementation of the law, disseminates information about it to the public, and handles complaints.[358]

In the latest AMANAT-issued corruption-vulnerability assessment of the Ministry of Public Health (MOPH), corruption reportedly flourished during the COVID-19 crisis. One of the most often cited examples relates to contractors making payments throughout the procurement and payment processes. Contractors pay hospital staffs to get the contract, pay each member of the hospital team that inspects and approves the goods being delivered, and pay officials involved in processing their payments.[359]

Over the past year, AMANAT assisted four ministries to develop their internal auditing capacity, whereby they identified corruption. The internal-audit department of the Ministry of Refugees and Repatriations found fraud involving land distribution in Ghazni Province. The case was referred to the Attorney General's Office. Auditors with the MOPH uncovered fraud in four provinces involving contracts for medical equipment, public construction, and information-technology equipment. Within the Ministry for Martyrs and Disabled Affairs, auditors found employees had created ghost beneficiaries in order to receive payments of $1.9 million.[360]

Justice Sector Support Program (JSSP)

State's Justice Sector Support Program is the largest rule-of-law program in Afghanistan. JSSP was established in 2005 to provide capacity-building support to the Afghan justice system through training, mentoring, and advisory services. The current JSSP contract began in August 2017 and has an estimated cost of $45.5 million. The previous JSSP contract, which began in 2010, cost $280 million.[361]

JSSP provides technical assistance to Afghan justice-sector institutions to: (1) build the capacity of justice institutions to be professional, transparent, and accountable; (2) assist the development of statutes that are clearly drafted, constitutional, and the product of effective, consultative drafting processes; and (3) support the case-management system so that Afghan justice institutions work in a harmonized and interlinked manner, and resolve cases in a transparent and legally sufficient manner.[362]

JSSP advises various Afghan government offices on how to use its Case Management System (CMS). CMS is an online database that tracks the status of criminal and civil cases in Afghanistan, across all criminal justice institutions, from the moment a case is initiated to the end of confinement.[363] In September 2020, the Afghan government finalized a regulation

making the CMS the national system of record, requiring all justice-sector institutions to use it.[364]

As of November 15, 2020, the CMS contained 550,452 criminal and 123,798 civil case records.[365] Ministry of Justice (MOJ) CMS operators reported that unreliable electricity and slow internet connections are major challenges for CMS users.[366] According to JSSP program reporting, Afghan government justice officials in areas that lack internet access still use paper forms when recording information; such records are later entered into CMS by operators working at sites with internet access.[367]

According to State, COVID-19-related challenges delayed numerous JSSP meetings and trainings until October and November. In late November, COVID-19 cases began to rise again, and some Afghan program staff who went back to their offices returned to teleworking.[368]

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

In April 2016, USAID launched the $68 million Assistance for the Development of Afghan Legal Access and Transparency (ADALAT) program. ADALAT aims to (1) increase the effectiveness and reach of the formal justice sector, (2) strengthen the linkages between the formal and traditional justice sectors, and (3) increase "citizen demand for quality legal services."[369] ADALAT collaborates with the Ministry of Justice (MOJ) Department of the Huquq ("rights"). Huquq offices provide citizens the opportunity to settle civil cases within the formal system before beginning a potentially more involved court case.[370] ADALAT's efforts to increase demand for quality legal services includes providing grants to civil-society organizations to promote legal awareness and legal rights, and to private universities to prepare future "practical problem-solvers" within formal and traditional dispute-resolution institutions.[371]

To date, ADALAT has trained 326 Huquq professional service providers on subjects practically related to their field, including family law, mediation, inheritance law, commercial law, and contracts, debts, property law. According to ADALAT, on average, the trainees saw a 63% increase in test scores following the training.[372]

Transferring Professional Development Capacity (TPDC)

In August 2020, State began the Transferring Professional Development Capacity (TPDC) program, a follow-up of their Continuing Professional Development Support (CPDS) program that ended the same month. CPDS was itself a follow-on to the 2013–2016 Justice Training Transition Program. All three programs have used the same implementing partner. The new TPDC program continues efforts to build the capacity of Afghan justice institutions to provide continuing professional development to their staff, with a special emphasis on the revised penal code.[373] CPDS reported that it

helped Afghan justice institutions deliver 149 penal-code trainings, observing an average 28% increase in test scores across the 3,332 trainees.[374] (In 2019, there were 6,909 mid- and senior-level employees working for the AGO, MOJ, and the Supreme Court.[375])

The new program, similar to the preceding CPDS, aims to enable Afghan justice institutions to independently conduct needs assessments, develop training curricula, deliver train-the-trainer courses, and monitor their training impact. TPDC partners with the professional training departments of these justice organizations to develop their long-term departmental strategies, and enable them to manage their training-related human resources, procurement, and budgeting needs.[376]

Corrections System Support Program (CSSP)

State's Corrections System Support Program (CSSP) provides mentoring and advising support, training assistance, leadership capacity-building initiatives, infrastructure assistance, and nationwide case management for correctional facilities.[377] As of October 2020, CSSP employed 113 advisors who assisted 405 Afghan prison authority advisees. These advisors primarily supported case-management efforts, such as reviewing case files and identifying inmates either eligible for release or who had not yet made their mandated court appearance.[378]

As of November 30, 2020, the latest date for which adult prison population data is available, the Office of Prison Affairs (OPA) was incarcerating 22,346 males and 486 females (down from 23,201 males and 514 females as of July 30, 2020). This OPA total does not include detainees held by other Afghan governmental organizations, for which INL has no data. According to State, since June 2020, the Afghan government has not released any more prisoners to prevent the spread of COVID-19.[379] Between mid-July and September 2020, the UN Secretary-General said no prisons reported any new cases of COVID-19 among prisoners or staff (though there may be under reporting due to limited testing).[380]

Continued prison overcrowding and reduced disinfection efforts have increased the risk of a second COVID-19 outbreak, the UN Secretary-General reported. As of October 2020, approximately two-thirds of prisons operated above full capacity. Further, many prisons appear to be unprepared for a possible second wave of the disease.[381]

State also observed prison overcrowding this quarter, describing it as "a persistent, substantial, and wide-spread problem" affecting OPA-managed male prison facilities. As of December 2020, State estimated that 55% of male prison facilities exceeded International Committee of the Red Cross (ICRC) recommended standards.[382] Whereas the UN reported that women are held in "overcrowded conditions" at Pul-e Charkhi Prison,[383] State reported that no OPA-managed female prisoners exceed ICRC-recommended capacity. Overall, State says that the male prison population

is 28% over total prison capacity, whereas the female prison population is only 25% of total capacity.[384]

From October 1 to December 7, 2020, State learned of 10 major internal-security incidents affecting civilian prisons in Afghanistan. Of these 10 incidents, five were hunger strikes and five were protests or riots. Half of the incidents related to prisoner transfers, with prisoners either requesting a transfer or protesting a planned transfer (both to other facilities and within cell blocks at their facility). Of the remaining incidents, one riot was a protest against a major search of the facility, one was a protest because the prisoners were not released under a presidential decree, one was a protest of the duration of their prison sentences, one was a demand by national security threat inmates to repatriate to their home countries, and one was a protest against the transfer of the prison commander to another facility.[385]

Taliban and Islamic State-Khorasan (IS-K)-affiliated prisoners were among those leading some, but not most, prison disturbances. In one October incident, 126 IS-K-affiliated prisoners held a hunger strike demanding to be transferred from the Kabul Detention Facility to Pul-e Charkhi Prison after their convictions were upheld on appeal. In the same month, Taliban-affiliated prisoners in Nimroz Province barricaded themselves in their cellblock to protest the Afghan government's decision to transfer national-security-threat prisoners to Pul-e Charkhi Prison.[386]

A number of detained IS-K-affiliated families pose unique challenges, prompting State to coordinate a broader response. Following military defeats in late 2019 and early 2020, many IS-K fighters and their families surrendered to Afghan government forces. Approximately 135 women and 275 children, mostly foreign citizens, are held in the Kabul Female Prison and Detention Center.[387] According to the UN Secretary-General, many of the IS-K-affiliated prisoners have been held in pretrial detention for almost a year.[388]

State was unable to provide the typical support it offers to incarcerated women and children due to concerns with providing material support to known terrorist affiliates. Following discussions in November 2020, ICRC and UNICEF agreed to work with State to develop long-term solutions for individual IS-K-affiliated prisoners, including potential prisoner repatriation to their home countries.[389]

Anticorruption

According to the latest Asia Foundation survey results, 85% of respondents surveyed in 2020 reported that corruption was a major problem in their daily life, and 95% said it was a major problem in Afghanistan as a whole.[390]

The Afghan government's anticorruption strategy expired in December 2019.[391] In September, donors expressed several concerns with the draft of a new strategy in comments they shared with the Afghan government, including:

A mural painted by the group ArtLords on one of Kabul's ubiquitous blast walls calls out corruption. (U.S. Embassy Kabul photo)

- The draft displayed insufficient candor regarding the Afghan government's achievements on anticorruption. For example, donors wrote that "it is disingenuous to hail efforts to prosecute high-level officials when many of those culpable have gone unpunished, and when the former [chief executive officer] of Kabul Bank was granted early release last year."[392]
- The draft lacks a "theory of change" linking the Afghan government's proposed "low-level benchmarks" to the broader outcome of reducing corruption.[393] Donors appreciated that the Afghan government wrote that anticorruption strategies tend to propose a large number of discrete actions which, while useful, lack an overarching rationale that explains how they fit together. However, they complained that the draft strategy "turned into wish lists in their own right."[394]
- The draft strategy paid insufficient attention to "the impact of corruption on the everyday lives of citizens, whether through policy or in access to services, and particularly on those least protected by patronage, and the most vulnerable among them, including women." Donors called on the Afghan government to increase recruitment of women into the civil service and in key senior positions and pay more attention to the accessibility of services to women, claiming these measures will reduce women's vulnerability to corruption.[395]

In June 2020, the UN expressed concern at the government's failure to establish the Anticorruption Commission called for in the 2017/2018 anticorruption strategy.[396] On November 12, President Ghani announced the appointment of the five commissioners (including two women) to the

Anticorruption Commission, thus finalizing the establishment of anticorruption institutions. The framework for anticorruption legislation, however, remained incomplete, the UN reported. The Office of the Ombudsperson continued to operate without a confirmed legal basis.[397]

On October 6, the lower house of parliament rejected the anticorruption law, which had been enacted in September 2018 by presidential legislative decree. The lower house argued that the process through which the law was enacted was irregular. On November 1, the upper house of parliament approved the law, with amendments. The law remains in force pending a decision of a joint committee of both houses.[398]

Donors called for a functionally independent Anticorruption Commission to be operational, with sufficient resources, by June 2021, making this one of the 2021 targets in the APF. For 2024, donors hope that the commission will have conducted at least 15 independent, objective, and evidence-based evaluations on high-level institutional processes vulnerable to abuse, and on organizational cultures enabling corruption, and that these evaluations will have resulted in effective reform.[399]

Anti-Corruption Justice Center

In May 2016, President Ghani announced the establishment of a specialized anticorruption court, the Anti-Corruption Justice Center (ACJC). At the ACJC, elements of the Major Crimes Task Force (MCTF) investigators, AGO prosecutors, and judges work to combat serious corruption. The ACJC's jurisdiction covers major corruption cases in any province involving senior officials (up to the deputy minister), generals and colonels, or cases involving substantial monetary losses. Substantial losses are defined as a minimum of five million afghani—approximately $73,000—in cases of bribes, money laundering, selling of historical or cultural relics, illegal mining, and appropriation of Afghan government property; or a minimum of 10 million afghani—approximately $146,000—in cases of embezzlement.[400]

As of November 2020, the Afghan government reported that 49 of 255 ACJC warrants remain unexecuted and 32 fugitives are presently outside Afghanistan.[401]

According to DOJ, the ACJC had an active docket that included high-profile cases this quarter. These cases included:[402]

- On October 12, 2020, the ACJC appellate court convicted Mohammed Mossa Ali, the former head of the Norms and Standards Department, of bribery and sentenced him to 16 years' imprisonment, and a $100,000 fine. Ali was previously convicted and given the same sentence in the ACJC primary court in August. According to DOJ, the case was notable for its efficient and effective investigation involving a call by the victim to an AGO hotline, referral to the National Directorate of Security and Kabul police and cooperation between the two agencies, the availability and use of $100,000 in marked AGO currency for the victim to pay the

SIGAR AUDIT AND ALERT LETTER

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

On November 6, 2020, SIGAR issued an alert letter saying the Afghan government has taken limited steps to curb systemic corruption, but more tangible action is required. The Afghan government often takes paper or process steps, such as drafting regulations or holding meetings, rather than taking concrete actions that would reduce corruption, such as arresting or enforcing penalties on powerful Afghans, SIGAR found.

bribe, videotaping the transaction, and arresting the defendant as he left the meeting site.
- On October 18, 2020, the ACJC primary court convicted three Ministry and Energy and Water officials in absentia of misuse of authority in a case dating to 2006. When an initial contract for the construction of a hydroelectric dam in Panjshir Province was terminated, the three officials improperly awarded the contract to a new company in a restricted bidding process. Each defendant was convicted of misuse of authority sentenced to three years' imprisonment, fined $306,718. The court also ordered that the officials of the company receiving the contract be prosecuted.
- The ACJC appellate court convicted five defendants of embezzlement and forgery in a scheme to negotiate fraudulent checks at the Azizi Bank. The court sentenced the defendants to prison terms ranging from one year and six months to seven years and six months, and cash fines. The defendants are all in custody.

According to CSTC-A, the Afghan Supreme Court has significantly constrained the MOD's ability to combat serious crime and corruption through its narrow interpretation of the prosecutorial authority of military lawyers and the jurisdiction of military courts. Afghanistan's Supreme Court limited the authorities of these bodies to "military crimes" that are specified in the penal-code annex pertaining to the military. Instead of being handled through military courts and prosecutors, major crimes and corruption cases have to be referred to other bodies, such as the ACJC. Following the Supreme Court's decision, CSTC-A said there have been no meaningful ACJC prosecutions of senior MOD officials.[403]

MOD believes that the Supreme Court's decision negatively affects military discipline and has hindered the ministry's response to corruption. CSTC-A supports MOD's efforts to reconsider the authorities of military lawyers and the jurisdiction of military courts over corruption cases.[404]

CSTC-A Anticorruption Partners Make Some Progress

Among the MOD and MOI elements tasked with combating corruption, CSTC-A provided the following assessments and updates:
- This quarter, the MCTF, acting on intelligence and supported by CSTC-A, executed search warrants on a Kabul trucking company compound, arresting two civilian suspects and seizing approximately 45,000 boots and 65,000 Afghan security-force uniform sets. Initial reports suggest the trucking company stole the items in 2015/2016 and planned to resell them to the Afghan government. CSTC-A said this case shows the ability of reliable MCTF partners to develop corruption cases, despite continuing organizational problems.[405] According to DOJ, the MCTF director was unexpectedly dismissed after leading

an investigation that resulted in the arrest of the mayor of Herat on October 26, 2020.[406]

- The MOD Inspector General (MOD IG) was recently involved in a fuel corruption case that CSTC-A views as an example of an effectively coordinated MOD response to corruption. After an MOD IG inspection of the 201st Corps found that fuel was stolen, the matter was referred to the MOD Criminal Investigative Directorate (MOD CID). This group investigated the matter, confirmed fuel was stolen, and referred the case to MOD legal authorities for prosecution. CSTC-A observed the MOD IG sharing the related reports and complaints to facilitate follow-up.[407]
- MOD CID is not effectively investigating complex criminal cases, such as crimes involving senior officials or high-dollar amounts, CSTC-A says. (This is in contrast to the minister of defense' statement to IG Sopko during an October 2019 meeting that he was very optimistic about the potential for the MOD CID.[408]) While CSTC-A says it does not "do investigative work on behalf of the Afghan government," U.S. government-contracted law enforcement professionals have been investigating these cases and sometimes identify tips and leads that are provided to the Afghan security forces. Senior MOD leaders review the information produced through these contracted-out investigations and may take administrative actions in response. CSTC-A says that unclassified portions of these investigation reports are provided to MOD CID for criminal investigation.[409] MOD CID, with assistance from a number of NATO Resolute Support elements, is currently investigating a case of fuel and medical-supply theft, ghost soldiers, and overcharging for electricity at the Regional Military Hospital in Balkh. CSTC-A suspected theft when it observed funding requests for generator fuel and electricity utilities were higher than normal. CSTC-A has been decreasing its funding for fuel and sees such theft as a threat to the Afghan security forces' viability.[410]

This quarter, CSTC-A helped MOD legal and investigative bodies agree on the importance of clear lines of authority for developing case files necessary for criminal convictions. CSTC-A said the various MOD bodies charged with responding to corruption (including the MOD IG, intelligence officials, and MOD CID investigators) have agreed that professional MOD CID investigators should be responsible for identifying, collecting, recording, and preserving evidence. Afghan law regarding these responsibilities is unclear, CSTC-A says, making meaningful and immediate change difficult. Some of these MOD entities lack a mission statement, the ability to compel cooperation, and meaningful measurements of success.[411]

COUNTERNARCOTICS

Little Progress Combating Opium Poppy Production

U.S. drug-control priorities for Afghanistan, according to the Department of State, include disrupting the drug trade, targeting its revenue streams, promoting alternative livelihoods for farmers, reducing demand, strengthening law enforcement, and building Afghan government capacity. Unfortunately, State said "overall progress in meeting these long-term objectives remains slow, inconsistent, and insufficient."[412]

According to the United Nations Office on Drugs and Crime (UNODC) 2020 *World Drug Report*, an estimated 163,000 hectares of opium poppy were cultivated in Afghanistan during 2019 (more current reporting has been delayed). Although a 50% reduction from the record high in 2017 (328,000 ha), 2019 cultivation remained nearly three-times the pre-2002 average (1994–2001).[413] Based on 2018 data, Afghan opiate production accounted for 84% of the global morphine and heroin seized;[414] seizure data is important because it provides a rough indication of the share that Afghan opiates have in the global market.

The statistics merely hint at the scope of the challenge posed by Afghan narcotics production. As SIGAR quarterly reports have repeatedly noted, the U.S. Congress has appropriated $9 billion for counternarcotics efforts in Afghanistan since FY 2002, yet the opium-economy has grown exponentially over that period, while interdiction efforts have had only a minimal impact on the illicit narcotics trade. Importantly, that trade helps fund insurgents, terrorists, and criminal networks; fosters corruption; undermines public regard for the government; and creates public-health and social problems.[415]

New impediments to progress emerged in 2020, as the COVID-19 pandemic and economic distress simultaneously hindered counternarcotics operations, delayed reporting, and increased financial incentives for farmers and other Afghans to profit from the narcotics trade. U.S. and Afghan counternarcotics strategies are in flux, and the formal organization of Afghan counternarcotics agencies has been restructured. Further, despite the long-standing problems with the counternarcotics effort in Afghanistan and the aggravating factors, international donors at the November 2020 Afghanistan conference in Geneva, Switzerland did not condition future funding on counternarcotics indicators.[416]

Afghanistan Opium Surveys Still Delayed

State's Bureau for International Narcotics and Law Enforcement Affairs (INL) reported that the methodological disagreements between the UNODC and the Afghan National Statistics and Information Authority (NSIA) that derailed their collaborative opium-poppy survey projects in 2019 and 2020 remain unresolved. However, there has been incremental progress with UNODC and NSIA signing a letter of assistance this quarter for the

Afghanistan Opium Survey projects that should enable effective collaboration on the 2020 and subsequent surveys.[417] INL has disbursed $24.2 million since 2006 for the surveys.[418]

The UNODC normally produces an annual *Afghanistan Opium Survey: Cultivation Estimate* report along with an *Afghanistan Opium Survey: Socioeconomic Analysis* report in partnership with the Afghan government. The cultivation estimate tracks trends in the locations and extent of opium-poppy cultivation, while the socioeconomic report focuses on the opium economy's effect on the social and economic situation of rural Afghans. According to the UNODC, these reports are "essential for planning, implementing, and monitoring measures required for tackling a problem that has serious implications for Afghanistan and the international community."[419]

SIGAR remains concerned that the biannual *Afghanistan Opium Survey* reports are still delayed after more than a year of disagreements between the Afghan government's National Statistics and Information Authority (NSIA) and the United Nations Office on Drugs and Crime (UNODC). SIGAR first reported on these delays in January 2020.[425] Disagreements between these partners emerged when NSIA objected to UNODC's measurement of the opium-poppy yield for the 2019 season, despite UNODC's use of a long-standing methodology that employs field measurements of mature poppy plants. NSIA specifically objected to the use of opportunistic sampling, which UNODC has used since 2012 to improve data quality. INL explained that UNODC's opportunistic sampling method allowed surveyors operating in a small number of highly insecure areas some discretion in selecting sample areas within a district.[426] SIGAR hopes that these disagreements will be resolved and that the 2019 and 2020 reports will be released in early 2021.

Both of these reports have been delayed; the most recent was published in July 2019. Although INL reported last quarter that the 2019 *Afghanistan Opium Survey: Socioeconomic Analysis* report was scheduled for publication by the end of 2020, the report is awaiting final clearance from the NSIA and has no target release date.[420]

INL says the 2020 *Afghanistan Opium Survey: Cultivation Estimate* is expected to be released in early 2021. But if the report is released, it still may not include the annual yield estimates.[421] This is because NSIA performed no field sampling, random or otherwise, in 2020. Without field sampling, UNODC began developing a methodology to estimate the 2020 opium-poppy yield using satellite imagery.[422] NSIA has not approved the UNODC satellite imagery methodology and continues to review it.[423] However, the recently signed agreement between UNODC and NSIA includes language that should enable field-sampling surveys this spring for the 2021 season and subsequent reports.[424]

President Ashraf Ghani chairs the inaugural meeting of the Counter Narcotics High Commission on February 4, 2020. (Afghan Government photo)

Policy-Making Body, Not Counternarcotics Police, Sets Counternarcotics Policy

In a departure from previous responses, INL notified SIGAR this quarter that a policymaking Counternarcotics High Commission (CNHC)[427] sets high-level Afghan counternarcotics policy, and not the Ministry of the Interior's (MOI) Counternarcotics Police of Afghanistan (CNPA). Although the 2018 Counter Narcotics and Intoxicants Law formally created the CNHC, it has been directing policy only since early 2020.[428] President Ashraf Ghani chaired the inaugural CNHC meeting on February 4, 2020. In his opening statement, President Ghani summarized the CNHC role saying that "Fighting against narcotics and intoxicants is one of the five priorities of the government—there is need for creating overall synergies among the security, justice, judicial, and health sectors to take serious and appropriate actions accordingly."[429] The second vice-president Sarwar Danish leads the Commission.[430] The CNHC delegates responsibility for coordination and development to the MOI, which executes CNHC orders through government-wide implementation strategies.[431]

INL said that a number of the CNHC directives have already been implemented. For example, in September 2020, the MOI, Afghan National Army (ANA), and the National Directorate of Security (NDS) signed a trilateral interagency memorandum of understanding that addressed counternarcotics "cooperation in intelligence sharing, coordination, eradication, trafficking, and drug distribution enforcement."[432]

Nonetheless, INL noted that oversight of Afghan counternarcotics policy has continued to evolve and that the policy-making process has at times been unclear.[433] In June and September 2020, INL told SIGAR that the CNPA became the counternarcotics policy-making entity following the dissolution of the Ministry of Counternarcotics (MCN) in 2019. At the time INL said moving "MCN's policy-making role under the [CNPA] has the potential for greater efficiency and more effective coordination."[434] INL has subsequently clarified that the CNPA's policy development role was "likely unclear and confusing due to the recent dissolution of MCN and distribution of its activities."[435] INL contacts that were close to these developments also reported that these processes were "very unclear and confusing."[436]

Counternarcotics High Commission's Directives Seek to Produce a New Counternarcotics Strategy

INL said this quarter that the Afghan government has decided to produce a new National Drug Action Plan (NDAP) based on the CNHC's February 4, 2020, order issued at its inaugural meeting.[437] The original 2015–2019 NDAP was widely regarded as Afghanistan's "counternarcotics strategy" and has been under revision since 2017. This new NDAP will follow CNHC directives and MOI's Planning and Policy Department is leading the NDAP's development with the MOI Deputy Minister for Counternarcotics chairing the meetings.[438]

PAST EFFORTS TO REVISE AFGHAN COUNTERNARCOTICS POLICY AND STRATEGY

Revising Afghanistan's counternarcotics policy and strategy to effectively address the opium-economy has been a perennial issue. INL noted that "Afghan CN policy transformation has been underway for some time."[439] For example, as early as July 2013, then-President Hamid Karzai issued a decree ordering the Ministry of the Interior (MOI) and the Ministry of Counter Narcotics (MCN) to develop a plan to merge the ministries.[440] The MCN was not dissolved then and continued to be the ministry coordinating counternarcotics efforts and reforms for the next six years.

A major MCN task at the time was to formulate Afghanistan's National Drug Action Plan (NDAP). The MCN issued the initial 2015–2019 NDAP in October 2015, providing the Afghan government with strategic policy guidance as well as annual objectives and metrics.[441] In February 2017, the MCN presented its first NDAP implementation report, noting that only 35% of its first-year objectives were achieved. The MCN also emphasized improvements in government counternarcotics coordination, facilitated by establishing the Counter Narcotics High Commission (CNHC).[442]

The CNHC was formalized in the February 2018 Counter Narcotics and Intoxicants Law, but the CNHC took little further action. Meanwhile, President Ghani in January 2019 decreed that the MCN would be dissolved and significant MCN components would be merged into the MOI.[443] The CNHC would henceforth become the counternarcotics policy-making entity while MOI provided policy expertise and coordinated policy implementation across Afghan government bodies. INL said it was not until the CNHC's inaugural meeting in February 2020 that "[President Ghani] rebooted the CNHC to account for MCN's dissolution and to diversify [CNHC] membership."[444]

The MCN's NDAP revisions underway since 2017 were overtaken by events when the MCN was dissolved in mid-2019. At the inaugural CNHC meeting, President Ghani directed that a new NDAP be written.[445] INL reported throughout most of 2020 that the NDAP had been revised and was awaiting final clearance.[446] In retrospect, this does not appear to be correct. INL said that policy development in 2020 was unclear and confusing due to the MCN's dissolution and distribution of its activities.[447]

Rather, the Afghan government only began seriously planning the current draft of the NDAP in September 2020 when the first two planning conferences were held.[448] In December 2020, INL reported that the MOI Deputy Minister for Policy Hosna Jalil recently approved some version of an NDAP and sent that version to the president's office for review. Once the president's office reviews it, it will then be sent to the CNHC for further consideration.[449] INL also elaborated that the current NDAP draft is no longer in a narrative format. Instead, it is now a matrix-style planning tool that includes an overview of CN goals, activities, indicators, implementation status, expected results, responsible entities, and budget requirements.[450]

The results of the inaugural meeting of the CNHC and the new NDAP suggest that Afghan counternarcotics structures remain in flux since the dissolution of the MCN. The original 2015–2019 NDAP was a five-year strategic plan[451] whereas the current draft NDAP is being written as a two-year plan.[452] INL clarified that the "two-year NDAP will be the national action plan for CN and serve as a bridge until … a new five-year formal CN national policy is developed before the NDAP's two year expiration."[453]

SIGAR SPECIAL PROJECT REPORT

On January 14, 2020, SIGAR issued a special project report titled "Hamid Karzai International Airport: Despite Improvements, Controls to Detect Cash Smuggling Still Need Strengthening." According to a 2015 Integrity Watch Afghanistan study, upwards of 65% of all cash leaving Afghanistan was illegally earned, transferred, or used, and a significant portion of this cash is tied to the opium trade. To counter cash smuggling, the U.S. government installed cash counting machines at Kabul International Airport in 2011. Nonetheless, SIGAR found that customs officials are not regularly using the cash counting machines to track cash leaving Afghanistan and the machines are not even connected to the internet. These findings come nearly a decade after the U.S. government installed the machines.

CNPA Components and their Missions

CNPA personnel are located in all 34 provinces and comprise regular police as well as specialized units. The CNPA's counternarcotics operations include controlling precursor chemicals, airport interdiction, operating the forensic laboratory, crop eradication, and managing mobile detection teams. CNPA also coordinates with Afghan customs to stop drug trafficking.[454] INL provides support to specialized units within the CNPA through an interagency agreement with the Drug Enforcement Administration (DEA).[455]

CNPA specialized units consist of three major components: the U.S.-supported National Interdiction Unit (NIU) and Sensitive Investigative Unit (SIU), and the UK-supported Intelligence and Investigation Unit (IIU).[456] Additionally, the U.S.-supported Technical Investigative Unit (TIU) provides support to the NIU and SIU components.[457]

The NIU conducts interdiction operations and seizures, serves arrest warrants, and executes search warrants in high-threat environments. The NIU receives mentoring from DEA and NATO Special Operations Component Command-Afghanistan (NSOCC-A), including U.S. Special Forces. The NIU typically maintains forward-based personnel in Kandahar and has access to facilities in Kunduz, and Herat.[458]

The SIU's mission is to identify significant drug-trafficking organizations operating in Afghanistan and dismantle them through the criminal-justice system. The SIU receives mentoring from the DEA and consists of hand-picked, thoroughly vetted personnel.[459] The SIU also has four officers responsible for administrative management of court orders obtained by SIU investigators to conduct Afghan judicially authorized intercepts.[460]

DEA reported that the NIU and SIU conducted a combined total of 47 DEA-mentored, -partnered, or otherwise-supported operations from October 1 through December 8, 2020.[461]

The Technical Investigative Unit (TIU) is a CNPA component consisting of 100 translators who work within the Judicial Wire Intercept Platform (JWIP). The JWIP is a State-funded project to provide technical systems associated with the wiretap program and is executed by DEA through an interagency agreement with State. JWIP supports DEA operations as well as SIU and NIU investigations.[462]

Other Afghan law-enforcement elements such as the special operations General Command of Police Special Units execute high-risk arrests and operations including counterterrorism, counternarcotics, and counter-organized crime.[463] The Afghan Uniform Police and Afghan Border Police (ABP) also participate in counternarcotics activities.[464]

This quarter, DOD notified SIGAR that the Special Mission Wing (SMW) is now fully funded by ASFF and no longer funded by any counternarcotics programs such as DOD's Counternarcotics and Global Threats fund.[465] The SMW is a rotary- and fixed-wing aircraft force established in 2012 to support NIU counternarcotics missions, as well as counterterrorism missions

conducted by Afghan special security forces. In recent years, however, nearly all its missions have been counterterrorism support.[466] Transitioning all SMW funding to ASFF aligns funding with the counterterrorism and counterinsurgency mission that the SMW has assumed in recent years.[467]

U.S. Funding for Afghan Counternarcotics Elements

INL continues to work under the 2017 South Asia Strategy, which is the main policy document for U.S. efforts in Afghanistan, including counternarcotics policy.[468] Both INL and DEA continue to report that while there are no formal U.S. interagency working groups focused on Afghan-specific or regional counternarcotics, both entities coordinate with relevant Afghan or regional CN stakeholders as needed. In addition to coordinating with one another, other stakeholders often include DOD's Central Command and UNODC, among others. DEA also participates in the Kabul law-enforcement working group that meets regularly.[469]

INL estimates that it funds approximately $21 million per year in operations and maintenance for INL programming in Afghanistan, including for the NIU and SIU. INL has disbursed $43.4 million to DEA through an interagency agreement to support the specialized units. Costs directly attributable to NIU and SIU include $6 million for two years of JWIP (not including other costs DEA and DOD may incur in support of the wiretap system), $9.6 million for two years of other interagency-agreement support, and $825,000 per year for NIU salary supplements.[470] Salary supplements are used to attract and retain the most qualified and highly trained officers to join the specialized units rather than remain with the regular CNPA. A graduated scale of supplements is provided to all NIU officers, from police officers to unit commanders.[471]

Interdiction Results

In a new measure, DEA reported this quarter that the value of narcotics intercepted from October 1 through December 8, 2020, was over $235 million.[472] DEA reported that it no longer uses denied revenue to measure the value of interdicted narcotics and has instead developed the "drug value intercepted" (DVI) method to measure value. DEA noted that estimated production costs were previously used to estimate the value of revenue denied, which proved inconsistent. In contrast, DVI measures the street value of particular drugs by averaging three years of drug purchases.[473]

Between July 1 and September 30, 2020, DEA reported that U.S.-supported interdiction activities by Afghan security forces included 39 operations resulting in seizures of 126 kilograms (kg) (278 lbs.) of opium, 201 kg (445 lbs.) of heroin, and 445 kg of methamphetamines (979 lbs.). Additionally, 71 arrests were made and 6,049 kg (13,336 lbs.) of precursor chemicals and approximately 730 kg (1,609 lbs.) of hashish were seized by

Afghan security forces during this period.[474] Table 2.15 contains interdiction results provided by DOD and DEA.

Despite the improved capabilities of Afghan specialized units over the years, drug seizures and arrests have had minimal impact on the country's opium-poppy cultivation and production. For example, total opium seizures since FY 2008 are equivalent to approximately 8% of the country's 6,400 metric tons of opium production for the *single year* of 2019, as reported by UNODC.[475]

TABLE 2.15

INTERDICTION RESULTS, FISCAL YEARS 2010–2020

	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	TOTAL
Number of Operations	263	624	669	518	333	270	196	157	198	152	184	**3,564**
Arrests	484	862	535	386	442	394	301	152	274	170	263	**4,263**
Hashish seized (kg)	25,044	182,213	183,776	37,826	19,088	24,785	123,063	227,327	42,842	148,604	422,658	**1,437,226**
Heroin seized (kg)	8,392	10,982	3,441	2,489	3,056	2,859	3,532	1,975	3,242	3,507	585	**44,060**
Morphine seized (kg)	2,279	18,040	10,042	11,067	5,925	505	13,041	106,369	10,127	11,859	2	**183,331**
Opium seized (kg)	49,750	98,327	70,814	41,350	38,379	27,600	10,487	24,263	23,180	13,751	325	**398,226**
Precursor chemicals seized (kg)	20,397	122,150	130,846	36,250	53,184	234,981	42,314	89,878	22,863	81,182	30,849	**864,894**
Methamphetamine[1] (kg)	–	50	–	11	23	11	14	31	143	1,308	672	**2,263**

– indicates no data reported.
[1] In crystal or powder form.

Source: DEA, response to SIGAR data call, 12/16/2020.

Eradication Update

INL reported this quarter that the MOI began eradication planning sessions on November 7, 2020, under the auspices of the Eradication Coordination Committee (ECC). Discussion at this meeting included how to facilitate high-level coordination amongst all entities involved in eradication as well as complaints about a lack of functional equipment, timely funding availability, and the increasing strength of the insurgency.[476] According to INL contacts, the ECC will meet weekly with high-level participation including from the president's office, NSIA, and local security and governance entities such as the National Directorate of Security, the Ministry of Defense, and the Independent Directorate of Local Governance.[477]

The Director General of the CNPA, Colonel Sami Popalzai, and Deputy Minister Aurtaq are expected to coordinate with the president or vice president to obtain an executive order asking all relevant national and provincial organizations to support eradication. Meanwhile, NSIA will ask UNODC and the Afghan national security advisor staff for the latest data on poppy cultivation. From these data, the NSIA will prepare a schedule for nationwide eradication and prepare provincial-level presentations on opium-poppy

cultivation. Once the eradication schedule is finalized, relevant authorities will conduct provincial visits to coordinate eradication activities.[478]

As previously reported, INL is currently not providing direct support for eradication programming in Afghanistan because Congress requires an audit of financial control mechanisms before monies can be released to the MOI for eradication following the dissolution of the MCN.[479] INL is contracting for a financial assessment of the CNPA so that direct monetary assistance can be provided to the MOI for CNPA eradication assistance.[480]

Governor-Led Eradication

Prior to the MCN's dissolution, INL provided direct eradication assistance through the Governor-Led Eradication (GLE) program. According to INL, the MOI now manages this ongoing program, with the CNPA implementing independent Afghan eradication and GLE.[481] When MCN managed the GLE program beginning in 2005, INL reimbursed provincial governors $250 toward the eradication costs of every UNODC-verified hectare of eradicated poppy.[482]

INL did not provide an update on the GLE program this quarter because there has been no change in the status of their relationship. INL is currently unable to provide funding for the GLE program prior to the vetting of the CNPA's financial-control mechanisms.[483]

REFUGEES AND INTERNAL DISPLACEMENT

Afghan Refugees

As of December 12, the United Nations High Commissioner for Refugees (UNHCR) reported that 2,045 refugees have voluntarily returned to Afghanistan in 2020. Most of the refugees returned from Iran (890) and Pakistan (1,055). COVID-19 led to temporary suspension of voluntary repatriation between March 4 and April 29, 2020. UNHCR agreed to continue the facilitated voluntary repatriation of Afghan refugees during the winter season. Such a measure will allow Afghan refugees who plan to return during winter to do so as well as enable other refugees who were unable to return earlier due to COVID-19 related restrictions to also return during the winter.[484]

Undocumented Afghan Migrant Returnees

According to State, the combined effects of COVID-19 and economic contraction has led to high numbers of spontaneous returns of Afghan migrant laborers from Iran.[485] As of December 31, the International Organization of Migration (IOM) reported that 859,092 undocumented Afghans returned from Iran (534,313 spontaneous returnees and 324,779 deportees) and 6,701

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

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

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

undocumented Afghan migrants returned from Pakistan (5,956 spontaneous returnees and 745 deportees) in 2020.[486]

By comparison, 476,887 undocumented Afghan migrants had returned from Iran in 2019, as of December 28 of that year and 767,663 undocumented Afghan migrants had returned from Iran in 2018, as of December 29, 2018.[487] According to State, the Iranian economic downturn caused by U.S. sanctions drove outward migration in 2018.

Conflict-Induced Internal Displacement

As of December 1, 2020, conflicts had induced 332,255 Afghans to flee their homes, according to the UN Office for the Coordination of Humanitarian Affairs (OCHA). That count of conflict-induced internally displaced persons recorded is 25% lower than for the same period last year, when OCHA reported 443,090 displaced persons.[488]

WOMEN'S ADVANCEMENT

Presently, USAID has only one remaining Promote program, which aims to strengthen women's participation in civil society.[489] Table 2.16 shows the current Promote and women-focused programs.

All the Promote programs that focused on employment and job readiness training ended last quarter. USAID does not expect future updates on the number of Promote beneficiaries who secure employment.[490]

To date, Promote's Musharikat (Women's Rights Groups and Coalitions) program reports it has recruited over 7,000 women-focused advocates to its network. This past year, Musharikat began requiring a certain number of recruits from their grantees and began targeting university students. According to the program, the strength and influence of the Musharikat coalitions relies on continued growth of the number and diversity of members within the coalitions, as well as in their participation in Musharikat activities.[491] Musharikat seeks to engage its coalition members through registration with the network and participation in an online community and live events. To help sustain this engagement, Musharikat developed a free mobile phone application for easy access to the program's online community. Since its release in August 2019, the application has been downloaded only 150 times, despite smart-phone usage being high among Musharikat's coalition members.[492]

COVID-19 has made Musharikat's online engagement options more popular for members. In the third quarter of 2020, Musharikat recorded over 9,000 member log-ins (compared with 2,410 in the previous two quarters).[493] Many of the most popular discussion prompts on Musharikat's member website over the past year related to the ongoing peace process, including:[494]

- Since the talks started on September 12, 2020, what progress do you think has been made?
- Do you think the Taliban will change their mentality, ambition and behavior of 1990s and play an equal role in ensuring social justice?
- What are your specific opinions about women's situation after a potential agreement with the Taliban?
- What are your specific recommendations for women representatives in peace process talks?
- Is there any guarantee that the released Taliban will not return to the battlefield?

According to Musharikat, their member website offers a protected forum for activists to discuss their perceptions of the peace process and to make observations about where Afghan women's own agenda for peace stood among negotiators' priorities.[495] Two members of the Islamic Republic's negotiating team have undergone Musharikat's persuasion training. According to USAID, these negotiators communicate with other Musharikat members in real time through meetings, roundtables, and surveys.[496]

TABLE 2.16

USAID GENDER PROGRAMS

Project Title	Start Date	End Date	Total Estimated Cost	Cumulative Disbursements, as of 1/8/2021
Promote: Women's Rights Groups and Coalitions	9/2/2015	9/1/2021	$34,534,401	$27,030,402
Promote: Rolling Baseline and End-Line Survey	2/21/2017	1/20/2021	7,577,638	7,357,293
Gender Based Violence (GBV)	7/8/2015	1/7/2021	6,667,272	6,667,272

Source: USAID, response to SIGAR data call, 1/11/2021.

ECONOMIC CONTENTS

ECONOMIC AND SOCIAL DEVELOPMENT

KEY ISSUES & EVENTS

While Afghan government revenues continued to recover from the impact of COVID-19 this quarter, sustainable domestic revenues fell by 2.8%, year-on-year, during 2020.

Poverty levels were forecasted to rise to 61–72% of the population in 2020 due to the pandemic, while Afghanistan braced for a second wave of COVID-19 in early 2021.

A number of U.S. economic and social development programs fell short of their FY 2020 performance goals due to COVID-related restrictions that hindered project activities.

On November 23–24, the governments of Finland and Afghanistan co-hosted the 2020 Afghanistan Conference in Geneva, Switzerland, with representatives from various government agencies and international organizations attending virtually due to COVID-19 restrictions. Major donors expressed their continued commitment to support the Afghan government and highlighted the importance of economic and social development for sustaining any future peace agreement.[497]

According to the UN, donors pledged at least $3.3 billion in development assistance for 2021 and expressed the potential for between $12 billion and $13.2 billion in civilian aid over the next four years, a drop from the $15.2 billion pledged for four years in the 2016 donors' conference. (Security assistance is pledged separately.) A number of donors said assistance beyond 2021 would be contingent on demonstrated progress in the peace process and a commitment to the protection of human rights.[498]

This reduction in pledged assistance came as Afghanistan struggles with the COVID-19 pandemic. Afghan public health officials have warned that the country faces a second wave of the disease as cases have surged in recent months. As of January 14, 2021, the number of confirmed COVID-19 cases remained relatively low at 53,819, with 2,320 deaths.[499] But public-health officials caution that the number of confirmed cases vastly undercounts the true spread and impact of the disease because of Afghanistan's low testing capacity and the limited reach of its public-health system.[500] Acting Health

Minister Ahmad Jawad Osmani announced in August 2020 that a survey of antibody tests showed that COVID-19 had likely infected approximately 10 million Afghans, or 31.5% of the population. The number of cases in urban areas was even higher, with more than half of Kabul's residents estimated to have contracted the disease.[501]

Currently, the government can test only approximately 1,000 people per day. A technical adviser for the Ministry of Public Health explained, "In the first wave, we didn't have the capacity to test people on time—patients received their results after they had recovered or had passed away."[502] The adviser also said health-care workers' continued lack of personal protective equipment (PPE) and failure to implement even basic infection prevention and control (IPC) measures is contributing to uncontrolled spread of the disease and rising cases among healthcare staff.[503]

Beyond the public-health impact, the COVID-19 pandemic has inflicted significant harm on Afghanistan's economy, exacerbating many existing challenges. By the end of 2020, Afghanistan's unemployment rate was projected to rise to 37.9%, up from 23.9% in 2019.[504] The World Bank estimates the overall poverty level increased from 55% to 72% of the population in 2020 due to the economic contraction, with the IMF projecting Afghanistan's GDP to drop by 5%.[505] A spokesperson for the United Nations (UN) humanitarian affairs office said the UN will require an additional $1.3 billion in 2021 for humanitarian aid in Afghanistan, as the number of people who require assistance will have doubled compared to a year ago.[506] In a November 2020 Asia Foundation survey, 74.2% of respondents reported that they and their families had received no government support during the pandemic.[507]

Although the opening of Afghanistan's international borders in July 2020 helped ease food shortages, a lack of food security has persisted. According to the UN World Food Programme, the average price of wheat flour increased by more than 11% between March 14 (just before the government-mandated lockdown) and December 2, 2020, with the cost of pulses (dry edible seeds of plants in the legume family), sugar, cooking oil, and rice increasing by 21%, 19%, 36%, and 21% respectively over the same period. Higher prices were matched by a decline in purchasing power for many day laborers, resulting in more individual debt as workers struggled to afford basic necessities.[508]

As of early November 2020, 11.2 million people, or approximately 36% of the estimated population, faced either a crisis or emergency state of food insecurity, according to the Integrated Food Security Phase Classification, a common global scale for classifying the severity and magnitude of food insecurity and malnutrition.[509] On December 21, 2020, Acting Minister of Rural Rehabilitation and Development Mujib Rahman Karimi announced that more than 20,000 families had received food aid as part of the first phase of the government's national assistance program.[510]

Food security: all people within a society at all times having "physical, social, and economic access to sufficient, safe, and nutritious food to meet daily basic needs for a productive and healthy life," without being forced to deplete household assets in order to meet minimum needs.

Source: United Nations, Press Release, "World Food Summit Concludes in Rome," 11/19/1996.

The United Nations Development Programme (UNDP) representative in Afghanistan, Abdallah Al Dardari, said "four years of progressive growth" will be required to return to the pre-COVID economic conditions of 2019.[511] To sustain this, however, UNDP estimated in early November 2020 that the Afghan government will need an additional $6 billion in international grants over the next five years, a 30% increase from current levels of donor funding, to offset COVID-related budget losses and maintain expenditure levels, adding that a "clear commitment to continued grant support is vital for improving confidence and investment."[512]

Under any scenario, economic recovery in the coming years will be hampered by continued violence and political uncertainties surrounding the Afghan peace talks. Asian Development Bank (ADB) projections that the Afghan economy will rebound in 2021 with modest growth of 1.5%, for instance, assumes "that peace talks are successful and [will] enable improved security and political stability."[513] Even with additional international grants, the Afghan economy could lose the equivalent of 12.5% of real GDP by 2024, according to UNDP estimates. Without additional international support and instead relying on increased taxes and reductions in government expenditures, this number climbs to 14.3% of real GDP by 2024. These losses, however, could be tempered by paired improvements in governance, such as effective anticorruption efforts.[514]

Largely as a result of COVID-19, the Afghan government's sustainable domestic revenues contracted by 2.8%, year-on-year, during 2020, SIGAR's analysis of Afghan government accounting data showed.[515] The contraction in government revenue during the first half of 2020 was particularly driven by the fall in customs duties and taxes—which comprised approximately 20% of sustainable domestic revenues in 2019—due to the closing of the border. In July 2020, Afghan exports to Pakistan, Afghanistan's leading trading partner, decreased by 56.8% compared to July 2019; imports from Pakistan decreased by 43.6%.[516] By Month 7 of FY 1399 (December 22, 2019, to December 21, 2020), customs revenue had fallen by 28.2% from the previous year, according to publicly available data from the Afghanistan Revenue Department.[517] With the partial lifting of the government-mandated lockdown and reopening of the borders to trade over the summer, government revenues began to recover during the third and fourth quarters of FY 1399. Government expenditures, on the other hand, increased overall by 8.1%, year-on-year, during 2020 amid the COVID-19 pandemic.[518]

Sustainable domestic revenues: According to Afghan Ministry of Finance officials, these are revenues such as customs, taxes, and nontax fees. Multilateral institutions, including the World Bank and the International Monetary Fund (IMF), use reports of these revenues to judge the Afghan government's fiscal performance.

One-off domestic revenues: These are nonrecurring revenues arising from one-time transfers of funds, such as central bank profits, to the Afghan government. The IMF excludes central bank transfers from its definition of domestic revenues for the purpose of monitoring Afghanistan's fiscal performance under its Extended Credit Facility arrangement with the government.

Source: SIGAR, communications with MOF officials, 8/21/2017; SIGAR, communications with IMF officials, 9/7/2017.

U.S. SUPPORT FOR ECONOMIC AND SOCIAL DEVELOPMENT: OBJECTIVES AND PROSPECTS

While the intensity and focus of U.S. reconstruction programs in Afghanistan have shifted over the years, the United States has consistently highlighted the importance of economic and social development to support

U.S. national security interests and the broader political stability of the country. The U.S. government's current Integrated Country Strategy (ICS), released in September 2018, highlights the need to strengthen economic prosperity through U.S. support of private-sector-led export growth and job creation and accompanying gains in health, education, and women's empowerment leading to increased revenue generation and budget sustainability for the Afghan government.[519] USAID's FY 2019–2023 Country Development Cooperation Strategy (CDCS) for Afghanistan, nested within the ICS, further outlines the need to:[520]

- accelerate private-sector-driven, export-led economic growth
- advance social gains in health, education, and gender equality
- increase the Afghan government's accountability to its citizens

Within the CDCS, USAID posits that progress in these three areas will, in turn, "increase Afghanistan's economic viability and enable the country to become less reliant on donors"; "enable the country to become more inclusive and stable, as Afghans gain confidence in their government's ability to achieve reforms and deliver services"; and "help improve the country's stability and inclusivity, as Afghans' trust in their government improves and civic participation expands."[521]

In pursuit of these objectives, USAID has shifted its approach under the current CDCS to focus on direct interaction with Afghanistan's private sector and work with other U.S. government agencies to implement various policy reforms and programs to support economic growth.[522] In particular, senior U.S. officials have pointed to the emerging role of the U.S. International Development Finance Corporation (DFC)—the U.S. government development finance institution formed in December 2019 from the Overseas Private Investment Corporation and USAID's Development Credit Authority—and its potential as an alternative source of financing to support private investments in Afghanistan's agriculture and extractives industries. The DFC is exploring co-investment and co-financing opportunities with private investors that may emerge as the Afghan peace talks move forward, supporting a gradual transition from grant-based aid to an investment model for U.S. engagement with the Afghan economy.[523]

Both U.S. and Afghan officials have highlighted expected economic opportunities following a peace agreement. On International Migrants Day (December 17, 2020), U.S. Chargé d'Affaires Ross Wilson tweeted that peace in Afghanistan "will bring economic opportunities for displaced people and all Afghan citizens. Peace will increase trade, improving employment prospects, economic outcomes, and futures of generations to come."[524] In early January 2021, U.S. Special Representative for Afghanistan Reconciliation Zalmay Khalilzad toured Afghanistan, Pakistan, Qatar, and Turkmenistan, in part, to "continue to encourage projects and plans for expanded regional

connectivity, trade, and development which will be aided by an Afghan peace agreement and will help sustain peace."[525]

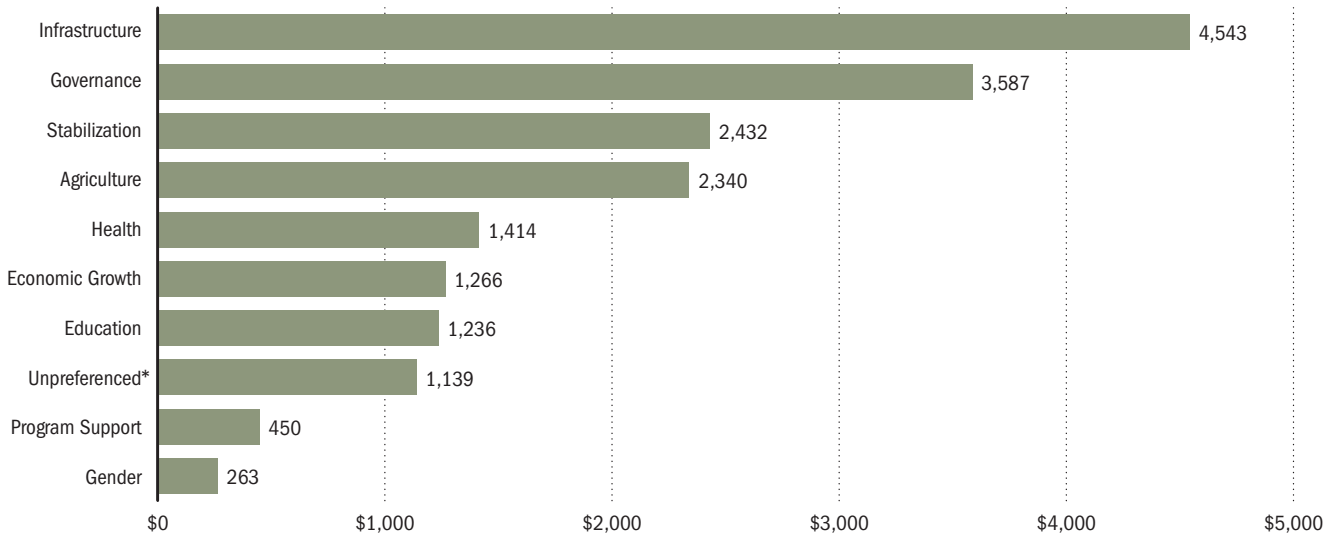
In particular, Afghan officials point to the potential of the country's extractives sector to fuel economic growth and promote economic self-sufficiency following a successful peace settlement. Afghanistan's First Vice President Amrullah Saleh stated in a recent interview, "Daikundi has the biggest deposit of lithium. Logar and Kabul have the biggest copper mines; northern provinces have gas. We are sitting on treasure. When peace comes, we will lift everything from underground and use it to be self-sufficient."[526] The Afghan government has also extolled the promise of increased public-private partnerships to spur investment in extractives, as well as other sectors of the economy.[527] While the U.S. government has estimated the total value of Afghanistan's extractives at more than $1 trillion, efforts to develop the sector, like so many other areas of reconstruction, have been hindered by persistent insecurity, the Afghan government's unwillingness to complete the mutually agreed-upon reforms by donors, as well as by its limited capacity to provide necessary infrastructure and institutional support, and lingering corruption. In recent years, the extractives sector has represented only around 2% of the government's sustainable domestic revenues as a result of these issues.[528]

Overall, many uncertainties surround Afghanistan's future economic growth and social development: the ultimate outcome of peace talks; the long-term impact of the COVID-19 pandemic; the effect, if any, of the material withdrawal of U.S. forces; and the levels of future international assistance. Even if the Afghan government controls the pandemic and successfully negotiates a peace agreement with the Taliban—perhaps the best-case scenario for Afghanistan—this will not translate immediately into sustainable licit economic growth, as many enduring barriers to economic growth remain. These include widespread corruption that continues to undermine investor confidence in the Afghan government and economy, limited skilled labor, the lingering effects of near-continuous conflict over four decades, deficits in physical and institutional infrastructure, and heavy reliance on foreign donor support. Following a peace agreement, Afghanistan must also reintegrate into the economy ex-combatants and potentially large numbers of Afghans returning from abroad.[529] Upon their return, they could face a weak licit labor market unable to fully absorb the large influx of laborers in the short term, potentially exacerbating already high unemployment and poverty figures.

As of December 31, 2020, the U.S. government has provided approximately $35.95 billion to support governance and economic and social development in Afghanistan since 2002. Most of these funds—approximately $21.10 billion—were appropriated to USAID's Economic Support Fund (ESF). Of this amount, $20.03 billion has been obligated and $18 billion has been disbursed. Figure 2.32 on the following page shows USAID assistance by sector.[530]

FIGURE 2.32

USAID DEVELOPMENT ASSISTANCE, CUMULATIVE DISBURSEMENTS, AS OF JANUARY 4, 2021 ($ MILLIONS)



Note: USAID Mission-managed funds. Numbers are rounded. USAID gender programs managed by the agency's Office of Gender are presented as a separate category. Agriculture programs include Alternative Development. Infrastructure programs include power, roads, extractives, and programs that build health and education facilities. OFM activities (e.g. audits and pre-award assessments) are included under Program Support funds.
*Unpreferenced funds are U.S. contributions to the ARTF that can be used for any ARTF-supported initiatives.

Source: SIGAR analysis of USAID, response to SIGAR data call, 1/10/2021; SIGAR analysis of World Bank, ARTF, Administrator's Report on Financial Status as of November 20, 2020, 1/10/2021.

Donors Reduce Pledges of Conditions-Based Aid at Afghanistan Conference in Geneva

On November 23–24, 2020, the governments of Finland and Afghanistan co-hosted the quadrennial international donors' conference in Geneva, Switzerland. Most representatives of over 100 governments and international organizations participated virtually due to COVID-19 restrictions. International donors, including the United States, reiterated their support for Afghanistan, but at a reduced level of assistance, pledging $3.3 billion for 2021 according to the UN (including the U.S. government's commitment) with the expectation that annual commitments would stay at the same level year-on-year through 2024, a drop from the $15.2 billion pledged for 2016–2020.[531] According to World Bank estimates, this figure falls to the bare minimum required for Afghanistan to remain a "viable state."[532]

According to U.S. government statements, future U.S. assistance will be conditioned on sufficient progress in the Afghan peace talks and the protection of human rights. In November, Secretary of State Michael Pompeo said, "I want to be clear that the choices made in peace negotiations will affect the size and scope of future international support and assistance. The United States looks forward to reviewing progress in the areas I mentioned in one year's time."[533]

In a November 24 statement, the U.S. Mission to International Organizations in Geneva clarified, "Future assistance beyond 2021 is planned at comparable levels provided there is consistent progress on transparency and accountability, as well as on the peace process, on the part of the Afghan government."[534] On the same day, the Department of State released a statement pointing to the conditionality of future U.S. assistance: "The United States will continue to support Afghanistan Peace Negotiations. All sides must seize this historic opportunity for peace and commit to a reduction in violence that will enable these talks to succeed. Future assistance decisions will reflect progress made in these negotiations. … The United States and the international donor community are united in the view that future assistance will be determined by the steps Afghanistan takes to protect the human rights of all Afghans, especially those of women, girls, and ethnic and religious minorities."[535]

Along with pledges for assistance, international donors and the Afghan government agreed to a new Afghanistan Partnership Framework (APF) outlining foundational principles and expectations for continued international engagement with and assistance to the Afghan government.[536] One of the three core reform priorities in the APF focuses on "market-building," with the intended outcome of "a reduction in poverty driven by a vibrant private sector." This is to be measured by vague and unspecified improvements in several economic indicators:[537]

- a reduction in the proportion of Afghans (sex-disaggregated) living below the basic-needs poverty line (around $1 a day) as measured by Afghanistan's National Statistics and Information Authority (NSIA) survey data
- improved annual growth rate of real GDP per employed person
- improved real rate of economic growth as recorded in NSIA data
- improved gross value of exports as recorded in Da Afghanistan Bank data
- improved overall score recorded in the World Bank Group Doing Business survey
- domestic credit to the private sector as a proportion of GDP increasing to 10% by 2024

Additionally, the APF lays out key action items with incremental targets, including the Afghan government adhering to "sound policies for macroeconomic stability," undertaking reforms to ensure equal economic opportunities for women, facilitating agribusiness and agricultural exports, and mobilizing growth and investment in the mining sector.[538]

ECONOMIC PROFILE

U.S. efforts to bolster private-sector investment and growth are part of a broader strategy to transition Afghanistan from being predominantly an

assistance recipient to becoming a long-term economic partner.[539] Yet, Afghanistan remains poor, aid-dependent, and conflict-affected, with any potential economic growth in the short term further limited by COVID-19.[540] Donor grants totaling $8.5 billion per year (covering both security and civilian assistance) finance more than half the Afghan government budget and approximately 75–80% of total public expenditures (including funds not channeled through government ministries).[541]

Afghanistan's economy also remains highly dependent on imports, generating a severe trade deficit that is almost entirely financed through external aid.[542] In 2019, Afghanistan imported goods totaling $7.33 billion while exporting only $975 million worth, according to World Trade Organization data; this produced a negative trade balance of $6.36 billion or 32.9% of GDP.[543] The trade deficit is in part caused by Afghanistan's low manufacturing capacity and poor domestic infrastructure which results in a narrow export base—largely agricultural products and carpets—to limited destination markets.[544]

Increased government service provision and an economy fueled by donor funds rapidly improved many development outcomes through the 2014 drawdown of most international troops. But licit GDP growth of just under 10% dropped to low-single-digit levels as the Afghan government assumed responsibility for the fight against the Taliban insurgency.[545] In early 2020, 55% of Afghans lived below the poverty line, according to the most recent household survey data, an increase from 34% in 2008.[546]

Poverty worsened in 2020 as a result of the COVID-19 pandemic as remittances from Afghans working in adjacent countries declined, household budgets were stretched by a spike in food prices matched by an increase in unemployment, and lockdowns and border closures dampened overall domestic economic activity. According to a November 2020 Afghanistan survey by the Asia Foundation, 70.9% of respondents agreed that "the financial situation of their household has gotten worse in the past 12 months," a drastic increase from the 31.1% who responded to the same question in 2019.

Additionally, 66.8% of surveyed Afghans reported that the availability of basic products in the market, such as wheat, rice, and oil, had worsened over the previous year, with 77.3% also reporting decreasing affordability.[547] In the survey, 85% also stated that corruption remained a major problem in their daily lives, with 95% pointing to corruption as a major problem for the country as a whole.[548]

Amid an overall economic downturn, the COVID-19 pandemic has exacerbated the Afghan government's inability to generate sufficient domestic revenue. The government's over-reliance on international assistance and inability to generate sufficient government revenue have been long-standing challenges, stemming from limited government capacity, persistent corruption, tax evasion, and the strength of the informal and illicit economies.

Around 90% of economic activity in Afghanistan takes place within the informal economy, which often overlaps with and strengthens the illicit economy, including opium production, and so is not taxed by the government, increasing the government's reliance on external donors.[549] As a result, the government has largely relied on simpler forms of revenue generation, such as customs duties and income taxes. Given the relative ease of their collection, customs taxes have typically been a primary source of sustainable domestic revenues for the Afghan government, but were particularly hard hit by pandemic-caused border closings and subsequent shipping delays.

Public-health officials distribute COVID-19 information in a rural community. (UN photo)

Afghanistan Braces for Second Wave of COVID-19

Public-health officials have warned that Afghanistan faces a second wave of the COVID-19 pandemic. The number of new cases per week has steadily increased this quarter, rising from 741 in the first two weeks of October 2020 to 2,293 in the first two weeks of January 2021, numbers which undercount the true number of cases given the country's low testing capacity.[550] Many Afghans reportedly have continued to disregard the government's public-health guidelines, such as wearing masks and practicing social distancing. Even within hospitals, there are consistent reports of medical staff not wearing masks or failing to properly enforce IPC measures, further spreading the disease.[551]

Much of the country's health-care system has been redirected toward addressing the pandemic, at the expense of many other public-health issues. During March–August 2020, for example, polio vaccinations were suspended over fears of spreading COVID-19 among vaccinators and the recipient families, and polio-surveillance volunteers were redirected to COVID-19 surveillance. World Health Organization (WHO) and United Nations Children's Fund (UNICEF) officials point to the suspension of the vaccination campaign in different parts of the country, due to both the pandemic and continued insecurity, as contributing to the rising numbers of polio cases in Afghanistan.[552]

The Global Polio Eradication Initiative reported 56 polio cases in Afghanistan in 2020, compared to 29 total cases in 2019.[553] In November 2020, the director of Mirwais Hospital in southern Kandahar Province also explained that his hospital is still inundated with thousands of civilians arriving daily for medical treatment, with many seeking care for injuries sustained in the escalating violence. "The war has not finished," he explained. "If we make this hospital a COVID hospital, where will everyone else go? I refuse to make this a COVID hospital."[554]

COVID-19 has overwhelmed Afghanistan's limited health-care system, which continues to be hampered by limited resources, a shortage of trained health-care workers, and poor management and implementation of IPC measures, leaving it ill-prepared to handle a second wave.[555] One physician

in Kabul's only infectious-disease hospital expressed concern that if the second wave intensifies, the hospital will not be able to handle the influx of COVID-19 patients.[556] Anecdotal reports persist of Afghans relying on home treatments, including herbs, narcotics, and over-the-counter antibiotics, instead of seeking treatment at hospitals.[557]

On November 18, 2020, the Acting Minister of Public Health announced that wedding halls and other public places would be closing at the end of December 2020 due to the rising number of cases.[558] In late November, the Ministry of Education also announced that schools would close in December until spring 2021.[559]

During a December 3, 2020, speech at a special session of the UN General Assembly, President Ashraf Ghani outlined the disease's devastating impact on Afghanistan's public health and economy in the short term, which has "exacerbated existing gaps and inequalities between developed and developing countries." The longer-term effects of the pandemic, President Ghani stated, remain unclear. He warned, "Now, the second wave of the pandemic is at our doorstep. We face this wave during the winter season, with very little understanding of how cold weather, particularly under conditions of poverty, will affect the nature of the pandemic."[560] The effectiveness of the Afghan government's previous lockdown was undermined by the inability of many people to stay quarantined at home given their need to continue working to feed their families.

Afghanistan's pandemic response has been further hampered by reports of corruption. There were allegations of "ghost" workers in a COVID-19 hospital in Kunduz Province. An administrative official in the hospital stated, "These workers and vehicles do not exist but their wages are claimed," citing the fact that the hospital has 25 beds but posted charges associated with 50 beds. Provincial public-health officials denied the claims.[561] In mid-October 2020, reports also emerged of five private hospitals selling fake negative COVID-19 test certificates to allow individuals to travel abroad.[562]

At the end of October, the former Wardak governor and 16 others were charged with embezzling over 800,000 afghanis budgeted for the COVID-19 response. This case came shortly after the Attorney General's Office announced charges against the Herat governor and 21 others for embezzling 20 million afghanis from the COVID-19 response budget.[563] Additionally, in late December 2020, former Acting Public Health Minister Osmani announced that President Ghani had dismissed him after four individuals—two Public Health Ministry employees and two of Osmani's relatives—were arrested for soliciting bribes using the acting minister's name.[564]

In 2020, grants to the Afghan government increased by approximately $500 million, helping to mitigate the pandemic-induced decline in domestic revenues.[565] This quarter, as Afghanistan prepared for the second wave of the disease, the international community pledged continuing support for Afghanistan's COVID-19 response and recovery efforts. To supplement the

100 ventilators given to the Afghan government on October 1, 2020, USAID informed SIGAR that the Bureau for Global Health approved an additional $347,280 for consumables, such as ventilation tubes and plastic attachments, as the initial consumables included with the October donation are expected to last only a few months and Afghanistan lacks the ability to procure replacement parts.[566] As of January 2021, the United States has provided a total of $39.4 million to support COVID-19 response efforts in Afghanistan.[567]

During the quarter, the ADB approved a $100 million grant to support the Afghan government's COVID-19 response, including strengthening the health-care system and expanding social protections for poor and vulnerable communities.[568] In late October 2020, the ADB approved an $18.28 million grant to improve water access and protect water infrastructure from extreme weather to support agricultural productivity in the Panj-Amu River Basin in northeastern Afghanistan. This grant, according to ADB officials, "will help Afghanistan in its recovery from COVID-19 by improving water available for irrigated agriculture and [by] creating more employment opportunities for rural communities."[569]

In early November 2020, the International Monetary Fund (IMF) Executive Board approved a 42-month extended credit facility totaling approximately $370 million to assist Afghanistan's recovery from the pandemic, bolster needed economic reforms, and catalyze donor financing. Of that, $115 million is available for immediate disbursement, with the remaining funds to be disbursed over the duration of the program and subject to semiannual reviews.[570] The following month, however, the World Bank warned in a letter to President Ghani that it would withhold $200 million in aid to Afghanistan, intended to help mitigate the economic impact of COVID-19, until the Da Afghanistan Bank provided banking-sector data to assess "the adequacy of a recipient country's macroeconomic policy framework," per the World Bank's current operational policies.[571] While this was resolved in mid-December, the World Bank disbursed only $180 million and withheld $20 million over issues with the Afghan government moving the Public Private Partnership and Public Investment Advisory Project from the Ministry of Finance to the Presidential Palace.[572]

President Ghani also announced that the World Bank and donors to the Afghanistan Reconstruction Trust Fund "in principle pledged to provide us $100 million" for doses of a COVID-19 vaccine, with the ADB pledging another $40 million, as part of the International Vaccine Coalition. A Ministry of Public Health spokesperson announced that it would take seven months for the first doses of a vaccine to arrive in Afghanistan. The government is planning to provide the vaccine first to public workers, teachers, employees of companies, senior citizens, health workers, and patients.[573] However, Duke University's Global Health Innovation Center warned that a vaccine may not be widely available to the populations of low-income

countries like Afghanistan until as late as 2023 or 2024, as high-income countries have already purchased most of the short-term supply.[574]

12 Killed in Jalalabad During Stampede Over Pakistani Visas

On October 21, 2020, 12 women were killed in a stampede in Jalalabad, sparked by the demand for Pakistani visas. Before dawn, a crowd of around 10,000 had gathered in a Jalalabad soccer stadium where Pakistani officials from the nearby consulate were handing out tokens allowing the holder to apply for a visa. The consulate had recently reopened, after being closed for eight months due to Pakistan's COVID-related travel restrictions, and began to reissue visas, though they were limited to only 1,000 per day. The women who were killed, as well as many others in the stadium, were seeking visas for medical treatment in Pakistan. The deadly stampede erupted as Pakistani officials began handing out the tokens.

Source: New York Times, Zabihullah Ghazi and Fahim Abed, "Demand for Pakistan Visas Sets Off Deadly Stampede in Afghanistan," 10/21/2020.

Cross-Border Trade Problems with Pakistan Persist

Afghanistan's trade with Pakistan, its largest trading partner, precipitously dropped due to COVID-related border closures. Even with the reopening of border crossings between the two countries in July, disruptions persisted. In late October 2020, there were reported shipping delays due to shortages of container-tracking devices necessary to clear goods at border crossings. As a result, loaded trucks have been stranded on both sides of the border. This has been particularly troublesome for perishable cargo.[575] In the first quarter of FY 2021, Pakistani exports to Afghanistan fell from about $244 million to $209.9 million (-14%) compared to the same period of the previous fiscal year.[576] In mid-December 2020, Pakistani exports to Afghanistan at the Torkham border crossing were completely halted when Pakistani customs-clearing officials went on strike to protest inadequate facilities.[577]

Despite these problems, the Afghan and Pakistani governments continued to work to normalize and expand cross-border trade this quarter. On November 19, Pakistani Prime Minister Imran Khan made his first visit to Kabul to discuss the Afghan peace talks and other bilateral issues, including connectivity and trade between the two countries ahead of the expiring Afghanistan-Pakistan Transit Trade Agreement in February 2021. His visit sparked a number of protests around the country blaming Pakistan for the continued violence, as militants have been able to operate from Pakistani territory.[578]

In a November 30 statement by the Pakistani Embassy in Kabul, Pakistan announced that it would establish 12 Joint Trade Markets (JTM) along the international border in conjunction with Afghanistan in an effort to "promote the well-being of the people living on both sides of the Durand Line [the late 19th-century, British-drawn border], rehabilitate those affected by anti-smuggling drive[s], economically integrate the neglected areas, formalize bilateral trade and transform local economies." The first JTM is scheduled to open in February 2021 at Shaheedano Dand in Kurram Tribal District in northwestern Pakistan as a pilot project.[579]

During an early-December 2020 visit to the border town of Chaman in Balochistan, Pakistani Railways Minister Sheikh Rashid Ahmed also announced a new, 11-kilometer railway connection between Chaman and Spin Boldak across the border in Afghanistan, with the potential to extend to Kandahar City. Pakistan is also improving railway connections between the port of Karachi and Chaman.[580] An Afghan delegation led by Afghan Minister for Commerce and Industry Nisar Ahmad Ghoryani met with Pakistani officials in Islamabad December 28–30, 2020, to continue discussions on a revised Afghanistan-Pakistan Transit Trade Agreement and on a preferential trade agreement between the two countries.[581]

Afghan Government Delays New Value Added Tax Until 2022

State informed SIGAR this quarter that the Afghan government has delayed the implementation of the new value added tax (VAT), originally scheduled for December 2020, until 2022 over concerns that implementing a new tax on consumers could have negative consequences in the midst of the pandemic.[582]

Anticipating a decline in external donor funding in the coming years, the Afghan government has been formulating plans to improve revenue collection and develop additional sources of sustainable domestic revenue.[583] In 2015, the government doubled the business receipts tax (BRT) from 2% to 4%, drawing much criticism from the business community, which argued such a measure stifled growth in the private sector.[584]

In 2016, following several years delay, the Afghan government approved plans for the VAT setting a 10% rate to replace the BRT—responsible for around 17% of collected taxes—for businesses with revenue over 150 million afghani.[585] The VAT is intended to rectify many tax-evasion problems associated with the BRT, increase tax revenue, and help formalize and document the production chain. Moreover, to encourage domestic production and ensure cost competitiveness for Afghan exports, the 10% VAT rate will be imposed on all imports, but not on exports.[586] The Afghan government projects that switching from a BRT to a VAT for taxpayers above the threshold of 150 million afghanis will translate into an additional 1.8% of GDP in revenue generation.[587] According to the Ministry of Finance, the VAT "will play a key role in achieving the Afghanistan's leadership vision of building a sustainable, self-reliant economy and reducing donor dependency."[588]

While the VAT has potential benefits in the long term, the transition to the new tax and the accrual of additional revenue for the Afghan government will be gradual. In the first few years, it is not expected to bring in much more revenue compared to the BRT, especially as the tax administration and business community learn and adjust to the new tax regulations, and may modestly increase poverty by partially shifting the cost burden onto customers.[589] The VAT's impact on the poorest households will be partially mitigated by exemptions for basic foodstuffs.[590]

Value added tax (VAT): A tax levied on the value added to products at each stage of the supply chain, from production to point of sale, minus the costs of any previous stages. Based on consumption rather than income, it has the potential to increase tax revenue without impinging on business investments.

Business receipts tax (BRT): A tax based on total gross income from sales of goods or services before any deductions.

Source: Government of Afghanistan, Income Tax Law, Official Gazette 976, 3/18/2009.

Civil Aviation Struggles with COVID-Related Revenue Losses Ahead of Airport Transfer

The COVID-19 pandemic and its impact on international and domestic air travel has led to financial losses for Afghanistan's civil aviation sector. The Afghan government grounded domestic flights on April 21, 2020, and resumed them on June 17. On June 13, however, international airlines suspended most air travel to Afghanistan due to the spread of COVID-19, following a period of gradual reduction. Of the 11 international airlines that fly to Afghanistan, according to State, only Air Arabia, Emirates, and Fly Dubai had resumed international flights as of December 2020.[591]

Among Afghanistan's domestic carriers, Ariana Afghan Airline (AAA) lost $22.5 million and Kam Air $13 million.[592] Moreover, AAA was forced to cut most salaries by 30% and fired 650 employees. Kam Air placed 70% of its employees on leave without pay. By the end of 2020, the revenue generated by the Afghanistan Civil Aviation Authority (ACAA), largely from fees for the use of Afghan airspace and airports, declined by 28% compared to the previous year due to suspended air travel, SIGAR analysis of Afghan government accounting data showed.[593]

These revenue losses come as NATO's Resolute Support mission is preparing to hand over full responsibility to the ACAA for Afghanistan's four international airports in Kabul, Kandahar, Herat, and Mazar-e Sharif. The airports are currently under joint control by NATO and the ACAA. NATO plans to hand over the airports in 2021, State informed SIGAR last quarter, but the precise timing remains under review by NATO and the Afghan government.[594]

This transfer has long been planned. While the U.S. government initially intended to transfer management of Afghanistan's civil aviation to the Afghan government at the end of 2014, the transfer was delayed one year in part due to the lack of certified air traffic controllers, according to a 2015 SIGAR audit.[595] Following the delay, the Afghan government failed to award an airspace-management contract, citing high prices, which required State to fund an interim $29.5 million DOD-managed contract through September 2015 to avoid air service interruptions.[596] SIGAR's 2015 civil aviation audit further found that the Afghan government failed to use all of its overflight revenue for airspace management, despite pledging to do so, which contributed to Afghanistan's inability to independently manage civil aviation operations.[597] In 2015, the U.S. government transferred control of airspace management to the ACAA, but NATO's Resolute Support continued to shoulder key civil aviation responsibilities at Afghanistan's international airports, in particular for the five essential aviation functions of air traffic control; fire, crash, and rescue; safety management; meteorological service; and communication, navigation, and surveillance.[598]

In 2019, the ACAA director general noted that the ACAA remains roughly two to three years away from achieving the necessary personnel, financial, and regulatory capacity to independently shoulder all civil aviation responsibilities within Afghanistan.[599] Some Afghan officials have continued to express concern over the insufficient number of trained Afghan personnel able to take over the functions currently handled by NATO, as the ACAA is unprepared to run the airports without international support. In a November 2020 interview, the Director of Civil Aviation at Kandahar's Ahmad Shab Baba International Airport explained that local Afghans have not been trained to run critical tasks such as air traffic control or manning the radar. He added, "Our guys are not even able to start the fire trucks. If the U.S. leaves, the airport will be in trouble."[600]

NATO training of local Afghan civil aviation staff was delayed by COVID-19, and then canceled after determining the Afghan trainees were "not capable of being trained" as they lacked basic qualifications, according to Kandahar Governor Hayatullah Hayat. An ACAA spokesperson, however, announced that the Afghan government will be able to take control of the international airports by May 2021, adding that "some of our foreign colleagues will still be coordinating with us in some of the sectors of the airports after the handover is finished."[601]

FISCAL UPDATE

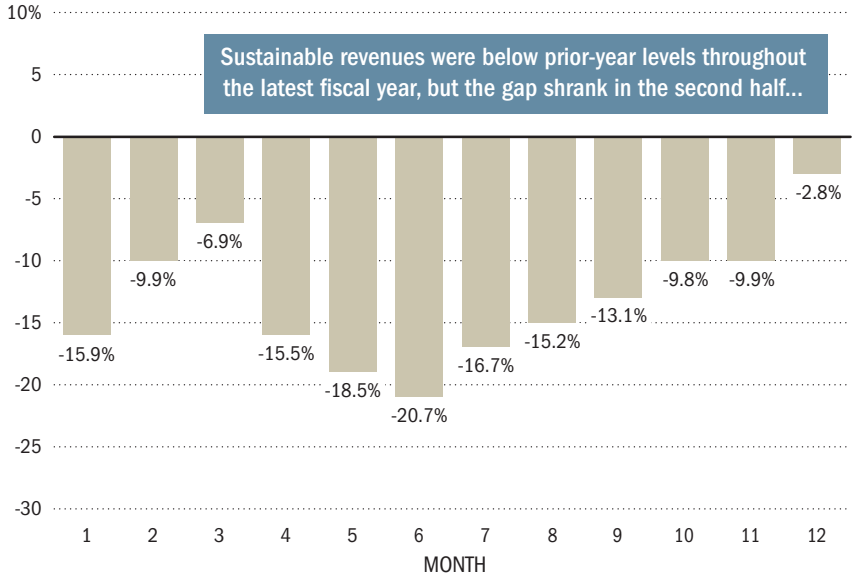
Afghanistan's sustainable domestic revenues contracted by 2.8% during 2020 as compared to 2019, due to the economic downturn from the pandemic (Figure 2.33, on the following page).[602] Overall government revenues dropped 20.7% by Month 6 (May 21–June 20, 2020) of FY 1399 compared to the previous year. With the partial lifting of the lockdown and the reopening of the border to trade, domestic revenue generation rebounded in the second half of 2020. During Month 9 of FY 1399, for instance, customs revenue increased by 42.2% from the previous month, according to publicly available Afghan government revenue data.[603]

However, sustainable domestic revenues remained below the previous year's. Despite improvements following the reopening of the international borders, customs revenue declined by 12.6%, year-on-year, during 2020.[604] Afghan Deputy Minister of Finance Abdul Habib Zadran also announced that the Afghan government had collected 174 billion afghanis ($2.25 billion) in tax revenue in FY 1399 (which concluded on December 20, 2020), 31 billion afghanis ($402 million) short of the FY 1399 revenue target and a decrease from the previous year's figure of 177 billion afghani ($2.29 billion). Zadran cited the COVID-19 pandemic for the tax-revenue shortfall and noted the financial pressure of additional COVID-related expenses.[605]

As domestic revenues declined, government expenditures in 2020 increased by 8.1% compared to the previous year, SIGAR's analysis of Afghan government accounting data showed (Figure 2.34, on the following page).[606] The UNDP estimates total government expenditures will increase Afghanistan's deficit by around 4% of GDP. Deficit spending is expected to be financed by the government's cash reserves (around 10.6 billion afghanis or $138 million as of September 2020) as well as short-term concessional loans from the IMF's Rapid Credit Facility and the World Bank.[607]

FIGURE 2.33

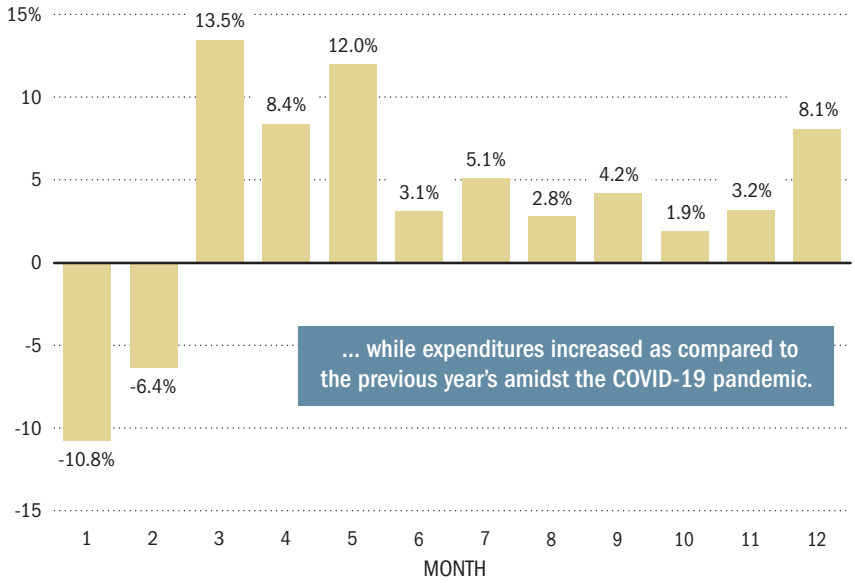
CUMULATIVE SUSTAINABLE REVENUE CHANGES (FY 1398–1399) VERSUS SAME MONTH PRIOR YEAR



Source: SIGAR analysis of MOF-provided AFMIS data exported 1/10/2021 and 1/18/2020.

FIGURE 2.34

CUMULATIVE EXPENDITURE CHANGES (FY 1398–1399) VERSUS SAME MONTH PRIOR YEAR



Source: SIGAR analysis of MOF-provided AFMIS data exported 1/10/2021 and 1/18/2020.

A USAID panel offers training for women-owned Afghan businesses. (USAID Afghanistan photo)

ECONOMIC GROWTH

Under the current CDCS, USAID economic growth programs seek to support and enhance export-led growth through direct interaction with Afghanistan's private sector, putting the country on the "road to self-reliance."[608] Specifically, the strategy aims to:[609]

- strengthen trade connections between Afghanistan and neighboring countries
- increase the competitiveness of Afghan private industry by supporting export-ready firms
- create jobs via that firm-level support and by improving the enabling environment for businesses

However, USAID programs face numerous obstacles in expanding licit export growth within the timeframe set by USAID's strategy (which covers development support through 2023), particularly as a result of the COVID-19 pandemic. During 2020, the World Bank projected the Afghan economy to contract by an estimated 5.5–7.4% of GDP as a result of COVID-related limitations on economy activity, inhibiting the impact of efforts to promote future economic growth.[610] Even before the pandemic hit, Afghanistan's licit economic growth was too low to reduce poverty rates and improve living standards for most Afghans.[611] Additionally, licit export levels stagnated in 2019, despite the fact that the Afghan government provided a majority of the transit costs for exports through subsidized air corridors to incentivize trade within the region.[612] The pandemic exacerbated these economic challenges, along with uncertainty about the ultimate outcome of the Afghan peace talks and the level of future donor support.

USAID's active economic-growth programs have a total estimated cost of $237.8 million and can be found in Table 2.17 on page 136.

USAID Programs Fall Short of FY 2020 Performance Targets

While USAID has been engaged in a number of economic growth projects to promote international trade linkages and export competitiveness for Afghan businesses, some of them have been forced to adapt or limit activities due to various COVID-19 pandemic restrictions. These restrictions included mandatory teleworking for staff, limited ability to coordinate with partners, impaired procurement processes, and suspension of in-person activities such as trainings, in-person meetings, and monitoring activities.[613] As a result, some projects were unable to meet their FY 2020 performance targets.

The four-year, $9.5 million Livelihood Advancement for Marginalized Population (LAMP) project was established in August 2018 to help create sustainable jobs for internally displaced persons (IDPs), returnees, and host communities in Kabul, Ghazni, Khost, and Mazar-e Sharif through engaging and supporting agricultural value chains, and helping with vocational training and job placement.[614] The World Bank and United Nations High Commissioner for Refugees (UNHCR) have noted the challenges IDPs and returnees face in finding employment, with many living close to or below the poverty line. Moreover, an influx of IDPs or returnees can create tensions with host communities due to inadequate social services and scarce economic opportunities.[615]

According to project implementer CARE International's FY 2020 annual report, LAMP already faced delays prior to the COVID-19 pandemic from deteriorating security conditions and the dropout of program participants. The government-mandated lockdown during the second quarter of FY 2020 led to the program staff switching to full-time telework and a suspension of program activities, with staff providing support and advice to beneficiaries using mobile communications. After the partial lifting of the lockdown, the staff shifted to a 50% in-office rotating presence.[616]

As a result, the program was unable to meet its third and fourth quarters' performance targets for increasing employment and skills of Afghan beneficiaries, gender equality and female empowerment, and private-sector productivity, and so fell short of its annual targets.[617] With a looming second wave of the disease, the project's annual report states, "COVID-19 is still a severe challenge and threat to project staff members and its beneficiaries. Due to the on-going COVID-19 threat and guidance by CARE International, the project has limited access to communities, events, and gatherings to a minimum. The risk of a second wave of COVID-19 and quarantine persists."[618]

As part of USAID's Afghanistan Job Creation program, the four-year, $9.7 million Goldozi Project also had its activities limited by COVID-19. This project was launched in April 2018 to support the development, sales, and marketing activities of Afghan women in the textile industry and to bolster exports of their embroidered products. The government-mandated

lockdown caused project implementer FHI 360 to completely suspend training sessions, events, international travel, site visits, and other in-person activities for nearly five months. As a result, Goldozi's FY 2020 targets were reduced by 30%.[619]

Conversely, USAID's Exports, Jobs, and Market Linkages in Carpet and Jewelry Value Chains project expanded its reliance on online platforms to connect with customers during the pandemic and, therefore, was able to exceed several performance targets for FY 2020, according to the project's annual report. The project created 3,046 new jobs in the carpet industry against a target of 1,865, including surpassing the fourth-quarter target of 745 carpet jobs by creating 885. It also exceeded the annual target of 30 international clients engaged, reaching 104. With the partial lifting of the lockdown, this project also saw sales increases for supported carpet producers and jewelry artisans in the fourth quarter of FY 2020, rising from $315,092 in the third quarter to $592,956.[620]

Amid COVID-19 Restrictions, USAID-funded Kabul Carpet Export Center Addresses SIGAR Recommendations

In August 2020, SIGAR's Office of Special Projects issued its review of the Kabul Carpet Export Center (KCEC). The KCEC was funded by USAID's Afghanistan Job Creation Program with a $9.4 million grant awarded to Impact Carpet Associates (ICA) in June 2018 to establish the center. KCEC's purpose is to help bolster Afghan carpet exports and create jobs by addressing three main problems in the carpet industry: (1) burdensome processes to airfreight carpets from Afghanistan, (2) a lack of access to export financing, and (3) the absence of a direct linkage and Web-based market for overseas wholesale buyers.[621]

SIGAR found that KCEC was not yet fully operational as it had met only four of the six requirements of the grant agreement; it has failed to incorporate e-commerce capabilities into its website or engage with the Afghan government to advocate for the streamlining of export regulations. Moreover, the center has struggled to meet sales objectives and revenue targets for both its first and second year of operations, inhibiting its ability to become self-sufficient and sustain operations when USAID funding ends in June 2021.

SIGAR's review concluded with three recommendations, which USAID agreed to implement by December 31, 2020: (1) direct ICA to immediately update KCEC's current website to include an HTTPS security protocol and a comprehensive and secure public e-commerce capability for all current and potential clients; (2) in conjunction with ICA, establish new targets for performance and job creation and assess KCEC's ability to achieve financial self-sufficiency by June 2021. The assessment should also include a reevaluation of KCEC's marketing, sales, and operational strategies; and

TABLE 2.17

USAID ACTIVE ECONOMIC-GROWTH PROGRAMS

Project Title	Start Date	End Date	Total Estimated Cost	Cumulative Disbursements, as of 1/4/2021
Afghanistan Competitiveness of Export-Oriented Businesses Activity (ACEBA)	1/28/2020	1/27/2025	$105,722,822	$5,000,729
Multi-Dimensional Legal Economic Reform Assistance (MELRA)	2/7/2018	9/30/2024	29,990,258	8,982,762
Extractive Technical Assistance by USGS	1/1/2018	12/31/2022	18,226,206	8,691,701
INVEST*	9/28/2017	9/27/2021	15,000,000	8,174,178
Afghanistan Investment Climate Reform Program (AICR)	3/27/2015	3/26/2022	13,300,000	6,911,319
Carpet and Jewelry Value Chains	1/31/2019	4/30/2023	9,941,606	3,606,929
The Goldozi Project	4/5/2018	4/4/2022	9,718,763	4,870,545
Livelihood Advancement for Marginalized Population (LAMP)	8/1/2018	7/31/2022	9,491,153	3,190,783
Establishing Kabul Carpet Export Center (KCEC)	6/6/2018	6/5/2021	9,416,507	6,922,494
Recycling Plant Value Chain in Northern Afghanistan	6/5/2019	6/4/2023	7,250,000	849,373
Trade Show Support (TSS) Activity	6/7/2018	12/6/2020	6,921,728	6,216,187
Development Credit Authority (DCA) with Ghazanfar Bank	9/1/2018	8/30/2025	2,163,000	40,015
Afghanistan Loan Portfolio Guarantee	9/27/2017	9/26/2023	665,820	732
Total			**$237,807,863**	**$63,457,747**

Note: *INVEST is a USAID initiative to mobilize and support private capital investment in development markets through technical assistance, networking, and capacity building.

Source: USAID, response to SIGAR data call, 1/10/2021.

(3) reassess the financing program and consider setting up a system that conforms to prevailing lending norms of the Afghan industry.[622]

On December 30, 2020, USAID informed SIGAR that KCEC had successfully implemented the three recommendations; SIGAR therefore closed them. ICA upgraded the project's website with an enhanced HTTPS security protocol which is updated regularly, and with a comprehensive and secure public e-commerce capability for current and potential clients. Regarding the second recommendation, USAID adjusted the indicator targets for job creation (9,615 jobs), value of carpets exported (around $7.9 million), and sales revenues (approximately $157,000). KCEC also changed its marketing strategy focused digital platforms to help it achieve financial self-sufficiency. To address the final recommendation, USAID terminated KCEC's loan program given the low likelihood of making any loans and authorized the center to purchase $500,000 in carpets to support manufacturers during the economic downturn caused by the COVID-19 pandemic.[623]

These reforms take place amid broader COVID-related restrictions on KCEC's activities. In the fourth quarter of FY 2020, KCEC participated in no scheduled international carpet exhibitions and conducted no roadshows. Following the reopening of the international borders and air travel during summer 2020, KCEC was able to complete delayed carpet shipments to

the United States and Europe during the fourth quarter of FY 2020, totaling 1,187.35 square meters of carpet.[624] USAID also informed SIGAR this quarter that the 7% fee used for KCEC's project income, based on the total value of exports processed, was reduced to 2% due to changes in the roadshow sales strategy and a marked decline in cargo industry export fees.[625]

To address COVID-related loss of business for Afghan carpet manufacturers, KCEC has provided Trader Assistance Grants to spur new production in the short term and provide immediate cash to manufacturers. With these grants, KCEC is supporting two companies to establish cutting and washing facilities in Afghanistan. Currently, about 90% of Afghan-made carpets are sent to Pakistan for finishing according to international quality standards, which adds most of the value to the final product, and for final export to international markets, often with "Made in Pakistan" labels. The pandemic-caused border closures, as well as on-going tensions between Pakistan and Afghanistan, have highlighted the need to develop this domestic capacity as part of the textile value chain.[626]

AGRICULTURE

Licit agriculture has served as a key foundation for Afghanistan's formal economy and one of its primary sources of exports. The agricultural sector directly employs approximately 40% of the country's labor force and directly or indirectly supports an estimated 80% of the total population.[627] The service sector has gained prominence since reconstruction efforts began, but agriculture is an important driver of GDP growth and developing that sector remains a priority for external donors.[628] In recent years, Afghan farmers have struggled with the effects of nearly four decades of conflict, poor market conditions, and the increasing prevalence of extreme weather such as droughts and flash floods, with Afghanistan increasingly reliant on agricultural imports to meet rising domestic demand for key crops.[629]

The COVID-19 pandemic has increased pressure on the agricultural sector as agribusinesses have lost revenues due to the economic contraction and border closures. Even after the border crossings officially reopened, the crossings were intermittently closed due to civil unrest or political clashes with neighboring countries. Border crossings that remained open faced long delays, resulting in the loss of large amounts of perishable cargo. Demand for Afghan agricultural exports declined as overseas markets prioritized domestic production to reduce reliance on imports.[630] With limits on trading routes for Afghan exports, inadequate cold storage has made it difficult for farmers to preserve crops while seeking markets for their goods. On October 26, members of the Wolesi Jirga questioned Acting Minister of Agriculture, Irrigation, and Livestock Anwarul Haq Ahadi over the lack of construction of cold houses for farmers during FY 1399.[631]

Following the easing of the lockdown, USAID's Agriculture Marketing Program (AMP) conducted site assessments of broader limitations for agribusinesses in Kabul, finding that:[632]

- The COVID-19 pandemic has caused a significant reduction in production/processing as exports diminished due to border closures.
- Lack of stable and regular electricity is a common and persistent challenge to these businesses.
- While large-scale exporters applied COVID-19 mitigation and prevention plans in their workplaces, most medium- and small-scale agribusinesses did not practice wearing masks or social distancing.
- Agribusinesses are usually understaffed or do not invest in human resource for marketing, research, and business development.
- Agribusinesses take an interest in new markets, new product development, value addition, but lack the capacity and skills for such endeavors.
- Most businesses lack proper filing, accounting, inventory, and asset registry systems.

If trade corridors for agricultural exports do not return to normal soon and farmers continue to face limitations on what agribusinesses are able to sell abroad, individual farmers might be tempted to offset income losses from licit crops with the production and sale of illicit crops.[633] During the pandemic, there have been media reports of individuals engaging in poppy cultivation to weather the economic downturn.[634] However, as State told SIGAR this quarter, overall there has been only a 2% decrease in agricultural sales between FY 2019 and FY 2020, with expectations that the impact on incomes and the potential for sales of illicit crops could be minimal.[635]

Since 2002, USAID has disbursed over $2.3 billion to improve licit agricultural production, increase access to both domestic and international markets, and develop income alternatives to growing poppy for opium production.[636] USAID's active agriculture programs have a total estimated cost of $315.7 million and can be found in Table 2.18. Total disbursements for State's active alternative-livelihood programs (Table 2.19)—which aim to transition opium-poppy farmers into licit agriculture—were $109.2 million, as of December 16, 2020.

USAID Program Seeks to Bolster Agricultural Exports by Air

The USAID-funded Agriculture Marketing Program (AMP) is a three-year, $33.8 million program focused on supporting Afghanistan's agricultural sector through improving agricultural exports using five strategies:[637]

1. increase bulk agriculture exports to existing markets
2. expand the number of export products
3. develop new markets for Afghan exports
4. increase value-added of agriculture exports
5. develop remote rural areas to support the peace effort

TABLE 2.18

USAID ACTIVE AGRICULTURE PROGRAMS

Project Title	Start Date	End Date	Total Estimated Cost	Cumulative Disbursements, as of 1/4/2021
Strengthening Watershed and Irrigation Management (SWIM)	12/7/2016	12/6/2021	$87,905,437	$37,761,922
Afghanistan Value Chains–Livestock	6/9/2018	6/8/2021	55,672,170	20,374,839
Afghanistan Value Chains–High Value Crops	8/2/2018	8/1/2023	54,958,860	18,614,502
Agricultural Marketing Program (AMP)	1/28/2020	1/27/2023	30,000,000	4,919,756
RADP East (Regional Agriculture Development Program–East)	7/21/2016	7/20/2021	28,126,111	21,498,943
Grain Research and Innovation (GRAIN)	11/8/2012	9/30/2022	19,500,000	11,856,867
Promoting Value Chain–West	9/20/2017	6/30/2021	19,000,000	16,300,963
USDA PAPA	9/30/2016	9/29/2021	12,567,804	127,323
Catalyzing Afghan Agricultural Innovation	5/28/2018	5/27/2023	8,000,000	3,450,955
Total			**$315,730,382**	**$134,906,070**

Source: USAID, response to SIGAR data call, 1/10/2021.

TABLE 2.19

STATE-INL ACTIVE ALTERNATIVE-DEVELOPMENT PROJECTS

Project Title	Start Date	End Date	Obligated and Disbursed, Cumulative, as of 12/16/2020
Community-Based Agriculture and Rural Development - Access to Licit Livelihoods (CBARD-ALL)	8/25/2020	5/25/2025	$30,000,000
Community-Based Agriculture and Alternative Development (CBARD) West	9/1/2016	4/30/2022	24,368,607
Community-Based Agriculture and Alternative Development (CBARD) East	11/11/2017	4/30/2022	22,128,683
Boost Alternative Development Intervention Through Licit Livelihoods (BADILL)	8/12/2016	12/30/2021	20,000,000
Community-Based Agriculture and Alternative Development - Access to International Market (CBARD-AIM)	7/30/2019	4/30/2023	8,900,000
Monitoring and Impact Assessment of High-Value Agricultural Based Interventions	8/30/2016	12/30/2022	3,810,530
Total			**$109,207,820**

Source: State, INL, response to SIGAR data call, 12/16/2020.

According to the project's latest quarterly report (covering July–September 2020), AMP has undertaken several initiatives to boost agricultural exports amid the economic downturn caused by the COVID-19 pandemic and by border closures. One such initiative is organizing a new air export program to boost agricultural exports in the near term. This new program subsidizes agricultural exports by air to the UAE and India. The first flight left Kabul for Sharjah, UAE, on September 27, 2020, carrying 37 metric tons of various horticultural products—totaling over 109,000 kilograms with a value of almost $290,000—from three agribusinesses.[638]

The Afghan government's current air-corridor exports largely rely upon available cargo space on passenger flights, which prioritize passenger

Tons of Afghan fruit await USAID-facilitated air shipment to Dubai. (USAID Afghanistan photo)

baggage, limiting the capacity for each shipment. As part of this new air export program, AMP contracted dedicated charter flights for agricultural exports, allowing participating agribusinesses to bypass limited space on passenger flights and avoid spreading cargo over several flights. Instead, they export commercial volumes within a single shipment to avoid the delays associated with traditional export methods.[639] AMP noted several limitations of this pilot program, including the absence of sufficient cold chain infrastructure to maintain product quality and high per-kilo costs due to current high demand for cargo flights and current COVID-19 restrictions, with the total cost of the pilot program adding up to over $304,000.[640] These shipments are in addition to the $2.6 million worth of agricultural exports to existing markets in India, UAE, and Kazakhstan and $5 million worth of exports to new markets facilitated by AMP during the fourth quarter of FY 2020.[641]

INFRASTRUCTURE AND ESSENTIAL SERVICES

A major objective of U.S.-led reconstruction efforts has been to support and expand Afghanistan's physical infrastructure base, with the purpose of bolstering economic development, stability in the country, and confidence in the government. Since 2002, the U.S. government has built and expanded electricity infrastructure, bridges and roads, urban water access, and education and health facilities.[642] USAID is still working to complete several large capital projects involving the construction of transmission lines and substations—legacy projects underpinned by the assumption that the best

way to expand electricity access in Afghanistan was to build a nationwide power grid.[643]

While Afghans' access to the power grid has increased since 2002, only approximately 30% of the population currently has access to grid-based power. Limited access to reliable power remains a factor in Afghanistan's sluggish economic growth. Moreover, the existing power infrastructure remains inadequate to meet the economy's power needs, leaving the country heavily reliant on imported power from neighboring countries. To expand access to grid-based power, DOD and USAID have worked to connect the country's Northeast Power System, (NEPS) with its southeastern counterpart, the Southeast Power System (SEPS). A 470-kilometer transmission line constructed by USAID will eventually link them.

The fragmented nature of Afghanistan's power sector presents a number of technical challenges to establishing this link, such as synchronization. Unconnected ("islanded") power grids rely on different supply sources, including imported power, and therefore must handle electricity generated at different speeds and frequencies. Afghanistan's national power utility Da Afghanistan Breshna Sherkat (DABS) is responsible for working with neighboring countries to match (or synchronize) imported power with domestically generated power before electricity can safely flow from NEPS to SEPS once the connection is established.

However, an expansive power infrastructure remains vulnerable to persistent insecurity in many parts of the country. In late October 2020, for instance, DABS announced that Taliban forces had severely damaged an electricity pylon in Herat's Ghoryan District responsible for transferring electricity from Iran to Herat Province. Local officials identified such attacks as a lingering problem in the area. As a result of the October attack, nearly 50% of Herat's population was left without power. DABS officials stated that security conditions around the damaged pylon delayed engineers from making immediate repairs.[644] During the fourth quarter of FY 2020, agribusinesses in Kabul also reported frequent power outages due to Taliban attacks on power lines and disruptions of electricity imports from neighboring countries. This limited their ability to fulfill orders at full capacity, given the high costs of running generators capable of powering large processing machinery.[645]

In more recent years, however, U.S.-funded reconstruction has shifted away from large capital projects like roads and transmission lines toward smaller-scale projects, including solar and wind power plants. To incentivize more private-sector investments in the energy sector, in line with the broader U.S. economic growth strategy, USAID has subsidized the upfront costs of constructing solar and wind power plants for independent power producers (IPPs). The profitability and commercial viability of such projects is premised on power-purchase agreements (PPA) with DABS that allow IPPs to recover their upfront costs for construction.[646] With the

NEPS: imports electricity from Central Asia to provide power to Kabul and the communities north of Kabul.

SEPS: draws most of its power from the Kajaki Dam and from diesel generators in Kandahar City to provide power in the Helmand and Kandahar areas.

Source: DOD, Report on Progress Toward Security and Stability in Afghanistan, 11/2013, p. 107.

SIGAR OVERSIGHT OF AFGHANISTAN'S ENERGY SECTOR

Given the U.S. government's significant investment in Afghanistan's energy sector and the importance of available, reliable power to support the overall success of the reconstruction effort, SIGAR has focused a considerable portion of its oversight portfolio on projects and programs in the sector.

An ongoing SIGAR audit is examining the broad scope of U.S. investment in the Afghan energy sector since 2009, including efforts to improve generation, transmission, and distribution.

Additionally, SIGAR has a number of ongoing inspections of key energy-infrastructure projects examining whether construction was completed in accordance with requirements and whether the constructed infrastructure is being used as intended and maintained.

Afghan government heavily reliant on international donors, DABS' long-term financial stability depends on either a continuation of the current level of donor assistance or on the Afghan government's ability to generate far greater domestic revenues—both areas of great uncertainty in the coming years.[647]

Some Remaining USAID Power-Infrastructure Projects Continue to Face Delays

USAID has five ongoing power-infrastructure projects; DOD's projects are complete. Current USAID projects include the construction of:[648]

- a transmission line between Ghazni and Kandahar Provinces (87.1% complete as of October 9, 2020, with a completion date of September 7, 2021)
- substations along the transmission line from Ghazni to Kandahar (44% complete as of October 9, 2020, with an expected completion date of July 30, 2023)
- transmission lines and substations in SEPS (34% complete as of October 9, 2020, expected completion date of July 23, 2023)
- a wind farm in Herat Province (the Notice to Proceed was issued on October 28, 2020, with an expected end date in February 2021)
- a floating solar power plant to be constructed on the Naghlu Dam Reservoir in Kabul Province (no completion date established as the Notice to Proceed is pending finalization of a PPA with DABS, but at least one-and-a-half years away)

Three of USAID's five active projects are delayed.[649] USAID's work on SEPS evolved from a separate contract that was originally supposed to be complete by November 2013—meaning it is now over seven years behind schedule.[650] The NEPS-SEPS connecting transmission lines and substations between Ghazni and Kandahar were originally supposed to be completed by the end of 2016—meaning they are four years behind schedule.[651] Moreover, as of the end of FY 2020, this project failed to meet its FY 2020 construction target, completing only 18 kilometers of a planned 280 kilometers of transmission line between Ghazni and Kandahar, according to DABS' annual performance indicator progress report.

As an explanation for failing to meet its FY 2020 target, DABS cited a January 2020 explosion that killed five project staff members and caused a 38-day delay; the COVID-19 lockdown and border closures leading to restrictions on mobility and lack of construction materials such as cement and steel; and COVID-related delays with the procurement process for a new demining and reclearance contract, which expired in May 2020. As a result of these issues, construction on the transmission line has been halted since May 30, 2020. With the project completion date originally set for December 31, 2020, DABS noted that "the contract requires an extension

for the completion of the remaining construction work and the successful implementation of the project."[652] USAID informed SIGAR this quarter that the contract was extended to September 7, 2021, to enable the completion of the transmission line.[653]

Cumulatively, USAID has disbursed approximately $2.02 billion since 2002 to build power plants, substations, and transmission lines, and to provide technical assistance in the power sector.[654] USAID's active power-infrastructure projects have a total estimated cost of $821.4 million and are presented in Table 2.20.

TABLE 2.20

USAID ACTIVE ENERGY PROJECTS

Project Title	Start Date	End Date	Total Estimated Cost	Cumulative Disbursements, as of 1/4/2021
Power Transmission Expansion and Connectivity (PTEC)	1/1/2013	12/31/2023	$316,713,724	$272,477,914
Design and Construct of SEPS Completion and NEPS-SEPS Connector Substations	7/3/2019	7/30/2023	159,794,733	64,035,450
Contribution to AITF (Afghanistan Infrastructure Trust Fund)	3/7/2013	3/6/2023	153,670,184	153,670,184
Engineering Support Program	7/23/2016	1/22/2022	125,000,000	87,518,517
25 MW Wind Farm in Herat Province	10/22/2019	12/24/2021	22,994,029	0
Design and Acquisition of SEPS Completion and NEPS-SEPS Connector	3/7/2018	6/27/2022	20,151,240	7,370,421
20 MW Floating Solar Installation-Naghlu	1/27/2020	7/26/2021	16,100,000	0
Partnerships for Enhanced Engagement in Research (PEER) grants	7/25/2011	7/23/2021	5,440,647	5,440,647
Energy Loss Management Visualization Platform Activity	1/25/2020	1/24/2022	1,579,973	473,991
Total			**$821,444,530**	**$590,987,124**

Source: USAID, response to SIGAR data call, 1/10/2021.

Afghan Government Authorizes Permits for USAID-Funded Wind Farm in Herat

On October 28, 2020, the Afghan government issued a notice to proceed, allowing construction to begin on a 25 MW wind farm in Herat Province. USAID will contribute $23 million to help subsidize the upfront construction costs of the $43 million project, developed jointly with the independent power producer (IPP) 77 Construction. That IPP will operate the wind farm under a 20-year power-purchase agreement with DABS, allowing them to recoup their upfront construction costs. Once completed, the wind farm will provide power to an estimated 300,000 Afghan citizens and businesses in Herat and help "demonstrate the commercial viability of generating affordable, reliable, and accessible power from wind resources in northwest Afghanistan," according to USAID.[655]

USAID has increasingly focused on supporting the development of renewable energy resources in Afghanistan. On October 16, 2019, a 10 MW solar power plant in Kandahar began commercial operations. USAID provided $10 million in incentive funds for an IPP to construct and operate the plant. This project represented the first private-sector investment in Afghanistan's renewable energy sector.[656] In late-September 2020, DABS signed deals for four new public-private partnership energy projects with private investors representing $160 million in investment, with USAID funding approximately $23 million of the total costs.[657] The solar and wind power plants are anticipated to add around 110 MW of capacity to the national grid over the next 18 to 27 months.[658]

Speaking at the 2020 Climate Ambition Summit in mid-December, President Ghani said, "We have some of the most abundant supplies of sun, water, and wind" which could "collectively produce 300,000 megawatts of power." He then referenced the memorandum of understanding the Afghan government signed with Siemens Energy on November 16, 2020, for the company to develop, in part, the renewable-energy sector in Afghanistan, which President Ghani argued will "position us to become the regional hub for reliable, sustainable and affordable energy."[659]

Given the absence of reliable, grid-based power, facilities with pressing electricity needs, such as hospitals, have also turned to renewable energy. In June 2020, DABS installed solar panels in 10 hospitals throughout Herat Province to provide emergency power, in place of often-unreliable backup generators plagued by gaps in power generation due to delays in supply switchover. This power is primarily used for essential equipment within intensive-care units, such as ventilators, defibrillators, and patient-monitoring devices. The solar panels were financed by the World Bank's Herat Electrification Project. Hospitals' access to emergency power is especially necessary during periods of peak electricity usage in summer and winter months when demand exceeds available supply, overwhelming the limited power infrastructure and resulting in frequent power outages.[660]

EDUCATION

USAID-funded education programs aim to increase access to, and improve the quality of, basic education, while also building the management capacity of the Ministry of Education (MOE) to develop a self-sustaining national education system in the long term. USAID's strategy is premised on the understanding that gains in social development, including a strong education system, will help to bolster Afghan's confidence in the government, improve the overall "stability and inclusivity" of the country, expand "civic participation," and "create the conditions necessary for peace."[661] With one of the youngest populations in the world—more than 40% of the Afghan population is aged 14 or younger—developing a quality education system

Afghan grade-school girls attend a USAID-supported reading class. (USAID Afghanistan photo)

serves as a long-term investment in human capital for the Afghan economy and democratic system of government. Despite donor assistance, however, Afghanistan has struggled to improve its education outcomes in recent years in the face of continued insecurity and MOE's capacity issues, with many students remaining out of school, particularly girls.

Since 2002, USAID has disbursed more than $1.2 billion for education programs, as of January 4, 2021.[662] The agency's active education programs have a total estimated cost of $351.9 million and can be found in Table 2.21.

TABLE 2.21

USAID ACTIVE EDUCATION PROGRAMS

Project Title	Start Date	End Date	Total Estimated Cost	Cumulative Disbursements, as of 1/4/2021
Support to the American University of Afghanistan (AUAF)	8/1/2013	2/28/2021	$94,825,445	$87,473,156
Afghan Children Read (ACR)	4/4/2016	4/3/2021	69,547,810	55,535,830
Advancing Higher Education for Afghanistan Development (AHEAD)	8/5/2020	8/4/2025	49,999,917	495,917
Strengthening Education in Afghanistan (SEA II)	5/19/2014	9/30/2021	49,828,942	41,272,958
Textbook Printing and Distribution II	9/15/2017	12/31/2020	35,000,000	0
Let Girls Learn Initiative and Girls' Education Challenge Programme (GEC)	6/29/2016	6/28/2021	25,000,000	25,000,000
Capacity-Building Activity at the Ministry of Education	2/1/2017	1/31/2022	23,212,618	19,679,892
Financial and Business Management Activity	7/5/2017	1/15/2021	4,384,058	3,874,195
Non-U.S. Organization Pre-Award Survey (NUPAS) for AUAF	8/6/2020	9/30/2022	101,025	0
Total			**$351,899,815**	**$233,331,947**

Source: USAID, response to SIGAR data call, 1/10/2021.

Afghan Students Targeted Amid Worsening Security Conditions

On October 24, 2020, a suicide bombing at the Kawsar-e-Danish education center in Kabul killed 24 people, including a number of teenage students, and injured another 57, according to an Afghan Ministry of Interior spokesperson. The suicide bomber had attempted to enter the building but was stopped by a security guard. He then detonated the explosives in an alley outside the center. A Taliban spokesperson denied involvement and the Islamic State-Khorasan (IS-K) later claimed responsibility. The private education center provides tutoring for higher education students and is located in the largely Shia neighborhood of Dasht-e-Barchi in west Kabul. In 2018, another education center in the same area of Kabul was targeted in an IS-K-claimed suicide bombing that killed 48 people.

Source: BBC News, "Afghan bombing: Kabul education centre attack kills at least 24," 10/25/2020; Reuters, Abdul Qadir Sediqi and Orooj Hakimi, "Suicide bombing at Kabul education centre kills 24, students among the victims," 10/25/2020.

COVID-19 Closes Afghan Schools Again

On March 14, 2020, the Afghan government announced school closures for an initial one-month period due to COVID-19, which was extended into the fall.[663] Beginning in early-August, the Afghan government began a phased reopening of schools, with all schools opened by October 3, 2020.[664] As schools reopened, COVID-related challenges persisted. Soon after reopening, Ghor University was again shut down after dozens of students tested positive for COVID-19.[665] In Herat, public-health officials estimated that approximately 40–50% of students in the province had contracted the disease by October 2020, according to a survey of blood samples.[666]

Teachers have expressed concern over the surge in COVID-19 cases within schools, with most students reportedly not wearing masks. In one school in Herat City, every single sample taken from students and teachers tested positive for COVID-19. As a result, schools reported teacher shortages due to teachers contracting the disease and needing to quarantine.[667]

In late November 2020, the Afghan government announced that grades 1–6 would close until the new year due to increasing cases and grades 7–12 would continue until early December and then close until the spring. Midterm exams also were postponed until spring 2021. At the university level, the Ministry of Higher Education announced that all universities would be closed from November 28, 2020, until March 5, 2021, with students' final exams postponed to the beginning of the next educational year over concerns for a second wave of COVID-19.[668]

UNICEF Reaches Agreement with Taliban for Community-Based Schooling

In mid-December 2020, UNICEF announced that it had reached an agreement with the Taliban, known as the Helmand Sangin Workplan, allowing the UN aid organization to establish 4,000 community-based education (CBE) classes covering the first three grades of primary school by March 2021 within territory controlled or influenced by the Taliban. These classes are estimated to be able to reach up to 140,000 Afghan boys and girls. In the announcement, UNICEF stated that there are currently 680 such informal classes within the targeted provinces of Helmand, Kandahar, Uruzgan, and Faryab.

The agreement, a product of discussions with both local Taliban leaders and the Taliban's political office in Doha according to a UNICEF spokesperson, is currently valid through the end of December 2021 and subject to extension based on the understanding of both parties.[669] Under the agreement, according to media reports, the Taliban will recruit the teaching staff, who must then be able to pass a test set by the MOE.[670] A MOE spokesperson stated that UNICEF did not inform ministry officials about the agreement but added, "we welcome any move that enables Afghans to earn education."[671] Ahead of the November 2020 donors' conference in Geneva,

the Taliban spokesperson in Doha had previously stated that international assistance to Afghanistan should be coordinated with the Taliban.[672]

CBE is an alternative approach to education based on informal classes, usually consisting of 25–35 students, and largely held in individuals' homes, mosques, or other community buildings. With limited MOE resources and reach in many parts of Afghanistan, CBE has been held up as an effective means of expanding access to education, especially for female students, in rural or other hard-to-reach areas where children are "unable to attend formal schools due to insecurity, distance, or other constraints."[673] Of the estimated 3.7 million currently out of school, 1.5 million reside in such areas.[674] USAID is currently supporting CBE in Afghanistan through three education programs (Afghan Children Read, Education Quality Reform in Afghanistan, and Girls' Education Challenge); estimated costs total $194.5 million.[675]

USAID's Troubled Textbook Printing and Distribution Project Extended

USAID informed SIGAR this quarter that it plans to extend its Textbook Printing and Distribution II project, an on-budget project with the MOE, by one year to December 31, 2021. As of January 6, 2021, USAID and the MOE have approved the implementation letter for this extension, and it is awaiting the Acting Minister of Finance's signature.[676] This project, launched in September 2017, was originally planned to print and distribute 135 million textbooks to Afghan schools through three phases, at a total cost of $75 million. However, after printing 12.2 million Dari and Pashto textbooks for primary education as part of the first phase of the project, the original contractor, Baheer Printing and Packaging in Kabul, had its contract cancelled for falsifying certification documents during the bidding process.[677]

The MOE subsequently issued a revised contract for the already-printed textbooks, with distribution to primary schools beginning in late August 2019, and initiated a new procurement process for the remaining 37 million textbooks of the first phase, awarding new printing contracts to three international firms in early January 2020.[678] That same month, USAID extended the contract by one year to December 31, 2020; reduced the overall funding to $35 million; and limited the project to its first phase only, which, at 49.2 million textbooks total, was less than half the number originally planned. USAID attributed the reduction to "changes in the programming and budgetary environment."[679] In a September 24, 2020, letter, USAID further agreed to a MOE request to:

1. Eliminate some optional subjects from the printing list of 37 million textbooks.
2. Include Afghan Children Read and the MOE's recently developed and approved Grades 1–3 Pashto and Dari language books in the printing list of 37 million textbooks.

3. Extend the contracts date until January 10, 2021, for 37 million textbooks.

Following these changes, the total project cost was revised to about $24 million.[680] USAID had previously signaled to the Afghan government its intention to no longer engage directly on textbook procurement once this project ends. A January 16, 2020, letter from USAID to Afghanistan's Acting Ministers of Education and Finance stated, "USAID encourages exploring other mechanisms for the printing and distribution of future textbooks such as the Afghanistan Reconstruction Trust Fund/Education Quality Reform in Afghanistan."[681]

Ministry of Education Introduces Sexual-Abuse Prevention Policy in Response to Logar Investigation

As a result of the investigation by the Attorney General's Office (AGO) into allegations that at least 165 boys were sexually abused in Logar Province, the MOE introduced this quarter a policy on the prevention of sexual harassment and abuse in schools. MOE officials worked with Logar legal advocates to reform school regulations and curricula, emphasizing the safety of children and awareness of child protection and antiharassment laws. Further, legal advocates worked with the MOE to develop guidelines and protocols to address sexual harassment and abuse on university campuses, State informed SIGAR this quarter.[682]

In late-2019, allegations of sexual abuse were made public by the Logar Youth, Social, and Civil Institution, which said it had discovered more than 100 videos of abuse on a Facebook page.[683] To assess the truth of the allegations, MOE officials visited the schools where the abuse was said to have occurred and distributed confidential questionnaires to students and teachers.[684] According to the MOE's analysis of data collected, "some respondents reported [the] possibility of individuals who could have [an] inclination towards child abuse; however, no child abuse was reported."[685] According to the MOE, ministry officials then requested that the AGO investigate.[686] According to State, the AGO's investigation has identified 20 perpetrators; there have been a total of nine convictions and a further four suspects, including a Logar school official, indicted with warrants issued for their arrest.[687] In response to the investigation, the MOE announced its intentions to reform its existing Comprehensive School Safety Framework to include training on awareness and prevention of sexual harassment, sexual assault, and gender-based violence.[688]

HEALTH

Afghanistan's struggle with COVID-19 since late February 2020 has demonstrated the many limitations and inadequacies of the country's health sector.

TABLE 2.22

USAID ACTIVE HEALTH PROGRAMS

Project Title	Start Date	End Date	Total Estimated Cost	Cumulative Disbursements, as of 1/4/2021
National Health Technical Assistance Program (NHTAP)	7/10/2020	7/9/2025	$117,000,000	$3,290,697
Urban Health Initiative (UHI)	10/14/2020	10/13/2025	104,000,000	458,906
Helping Mothers and Children Thrive (HEMAYAT)	1/7/2015	12/6/2020	66,292,151	64,850,473
Disease Early Warning System Plus (DEWS Plus)	7/1/2014	6/30/2022	54,288,615	34,588,615
Afghanistan Demographic and Health Survey (ADHS) Follow-On	10/9/2018	9/9/2023	10,500,000	2,000,005
Central Contraceptive Procurement (CCP)	4/20/2015	11/28/2023	3,599,998	1,350,309
Sustaining Technical and Analytic Resources (STAR)	5/1/2018	9/30/2023	2,186,357	748,828
TB Data, Impact Assessment and Communications Hub (TB DIAH)	9/24/2018	9/24/2023	600,000	284,171
Total			**$358,467,121**	**$107,572,004**

Source: USAID, response to SIGAR data call, 1/10/2021.

USAID asserts in its current strategy that advancing gains in Afghanistan's health sector will help the country become more stable and self-reliant.[689] As the agency told SIGAR when it was developing the strategy in December 2017, "healthy people and health[y] communities are the bedrock of a peaceful and stable nation."[690]

Even before the COVID-19 pandemic, though, Afghanistan struggled to contain outbreaks of treatable diseases due to poor access to healthcare services stemming from continued insecurity, repeated population displacement, and insufficient resources, limiting the ability for public health improvements to bolster political stability.[691] "Nonetheless," USAID told SIGAR, "the health sector has continued to improve the population's health status by focusing on the main causes of morbidity and mortality as an essential element of the social contract."[692] Even severely insecure areas have demonstrated some progress in health-service delivery in recent years, according to the World Bank.[693]

U.S. on- and off-budget assistance to Afghanistan's health sector totaled more than $1.4 billion as of January 4, 2021.[694] USAID's active health programs have a total estimated cost of $358.5 million, and are listed in Table 2.22.

USAID-Funded Health Surveillance System Supporting COVID-19 Response

The Disease Early Warning System (DEWS), established to monitor 15 priority, "epidemic-prone diseases" among other public-health indicators and events, has been active in monitoring COVID-19 in Afghanistan. The surveillance system has 513 active sentinel sites operating in regional, provincial,

UNDP-supported treatment centers offer preventive measures against transmission of COVID-19. (UNDP photo)

and district hospitals and comprehensive and basic health centers covering 92% of the country's districts, as of September 30, 2020.[695]

According to the project's latest quarterly report (covering July–September 2020), DEWS established an electronic data-entry program for sharing epidemiological and laboratory COVID-19 data in all provinces to assist with improved on-time data sharing and help accelerate early response at the national and subnational levels, and reduce morbidity and mortality.[696] For COVID-19 data, DEWS' sentinel sites have maintained 100% daily reporting through the end of September 2020.[697] In addition, the project supported the expansion of lab capacity to 14 public-health labs in eight provinces (with only one of the 14 labs testing for other diseases besides COVID-19) and trained 208 mobile, rapid-response teams (RRTs) and 28 fixed-location teams on COVID-19 case definition, specimen collection, investigation of cases, health education for refereeing mild or moderate cases for home quarantine and severe cases to designated hospitals, as of September 30, 2020.[698]

COVID-19 Slows Launch of USAID's New Health Programs

As SIGAR reported in its October 2020 quarterly report, USAID moved up the end date for its Initiative for Hygiene, Sanitation, and Nutrition to September 11, 2020, as part of a transition to two new health programs: the National Health Technical Assistance Program (NHTAP) and the Urban Health Initiative (UHI).[699]

NHTAP is a five-year program to support the quality of and access to primary and secondary health services and improve health practices in rural and peri-urban (or urban-adjacent) regions, especially for women of childbearing age and preschool-aged children. It will also support the Afghan government's management of the public health-care system in both the public and private sectors.[700]

NHTAP was awarded on July 10, 2020, with a total estimated cost of $117 million. The COVID-19 pandemic slowed the project's start-up activities, particularly with the limitations on in-person meetings with Ministry of Public Health officials and other stakeholders. Many of the introductory meetings as part of the work-planning phase have taken place virtually as a result. USAID also informed SIGAR last quarter that staff recruitment took longer than usual.[701] While a number of the 227 budgeted staff positions remain unfilled, the project has been able to hire sufficient personnel (72 as of September 30, 2020) to ensure functional operations, according to the project's latest report (covering July–September, 2020).[702]

The Urban Health Initiative (UHI) was awarded on October 14, 2020, with an estimated cost of $104 million. This is a five-year program to improve the quality of and access to public and private health services, public health education, and public health management within urban communities in Kabul, Jalalabad, Herat, Kandahar, and Mazar-e Sharif. The project is especially focused on supporting women, children, and other vulnerable populations such as slum dwellers and IDPs.[703] UHI is currently in the work-planning phase.[704]

3 OTHER AGENCY OVERSIGHT

OTHER AGENCY OVERSIGHT CONTENTS

Photo on previous page
A U.S. Marine liaison and an interpreter from the country of Georgia talk with villagers during a training exercise there to prepare Georgian troops to contribute to the NATO Resolute Support Mission in Afghanistan. (USMC photo)

OTHER AGENCY OVERSIGHT

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

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

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

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

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

COMPLETED OVERSIGHT ACTIVITIES

This quarter, the participating agencies issued no oversight reports related to reconstruction in Afghanistan.

U.S. Department of Defense Office of Inspector General

DOD OIG completed no audits related to Afghanistan reconstruction this quarter.

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

State OIG completed no audits related to Afghanistan reconstruction this quarter.

Government Accountability Office

The GAO completed no audits related to Afghanistan reconstruction this quarter.

U.S. Army Audit Agency

The USAAA completed no audits related to Afghanistan reconstruction this quarter.

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

USAID OIG completed no audits related to Afghanistan reconstruction this quarter.

ONGOING OVERSIGHT ACTIVITIES

As of December 31, 2020, the participating agencies reported 17 ongoing oversight activities related to reconstruction in Afghanistan. These activities are listed in Table 4.1 and described in the following sections by agency.

TABLE 4.1

ONGOING OVERSIGHT ACTIVITIES OF OTHER U.S. AGENCIES, AS OF DECEMBER 31, 2020

Agency	Report Number	Date Initiated	Report Title
DOD OIG	D2020-DEV0PD-0121.000	7/20/2020	Evaluation of Traumatic Brain Injury Screening in the U.S. Central Command Area of Responsibility
DOD OIG	D2020-D000RJ-0155.000	7/6/2020	Audit of Coalition Partner Reimbursements for Air Transportation Services in Afghanistan
DOD OIG	D2020-DEV0PD-0130.000	5/11/2020	Evaluation of U.S. Combatant Commands' Responses to the Coronavirus Disease–2019
DOD OIG	D2020-DEV0SR-0095.000	3/2/2020	Evaluation of the Operational Support Capabilities of Naval Support Activity Bahrain Waterfront Facilities
DOD OIG	D2020-DEV0PC-0079.000	2/18/2020	Evaluation of U.S. Central Command's Defense of Critical Assets Within its Area of Responsibility Against Missiles and Unmanned Aircraft Systems
DOD OIG	D2020-DEV0PD-0026.000	10/28/2019	Evaluation of Combatant Command Counter Threat Finance Activities
DOD OIG	D2019-DEV0PD-0192.000	8/26/2019	Evaluation of DOD Processes to Counter Radio Controlled Improvised Explosive Devices
DOD OIG	D2019-DISPA2-0051.000	2/6/2019	Evaluation of U.S. CENTCOM Kinetic Targeting Processes and Reporting Procedures
State OIG	21AUD011	12/3/2020	Audit of Selected Grants and Cooperative Agreements Administered by the Public Affairs Section at U.S. Embassy Kabul, Afghanistan
State OIG	20AUD111	9/30/2020	Audit of the Use of Non-Competitive Contracts in Support of Overseas Contingency Operations in Afghanistan and Iraq
State OIG	20AUD098	9/10/2020	Audit of Department of State Compliance with Requirements Relating to Undefinitized Contract Actions
State OIG	20AUD110	9/02/2020	Information Report: Review of Department of State Preparations to Return Employees and Contractors to Federal Office During the Global Coronavirus Pandemic
GAO	104616	11/4/2020	Budget Justification Review: Afghanistan Security Forces
GAO	104132	3/24/2020	Review of DOD's Contingency Contracting
GAO	104151	2/28/2020	DOD Oversight of Private Security Contractors
GAO	103076	10/1/2018	Afghanistan Reconstruction Projects–Waste, Fraud, and Abuse
USAID OIG	881F0119	9/30/2019	Audit of USAID/Afghanistan's Risk Management and Project Prioritization

Source: DOD OIG, response to SIGAR data call, 12/16/2020; State OIG, response to SIGAR data call, 12/15/2020; GAO, response to SIGAR data call, 12/15/2020; USAID OIG, response to SIGAR data call, 12/15/2020; USAAA, response to SIGAR data call, 11/19/2020.

U.S. Department of Defense Office of Inspector General

DOD OIG has eight ongoing projects this quarter that relate to reconstruction or security operations in Afghanistan.

Evaluation of Traumatic Brain Injury Screening in the U.S. Central Command Area of Responsibility

DOD OIG is determining whether U.S. Central Command screened, documented, and tracked DOD service members suspected of sustaining a traumatic brain injury to determine whether a return to duty status for current operations was acceptable, or whether evacuation and additional care was required.

Audit of the Coalition Partner Reimbursements for Air Transportation Services in Afghanistan

DOD OIG is determining whether DOD sought full reimbursement for air transportation services provided to Coalition partners in Afghanistan in accordance with DOD policy and international agreements.

Evaluation of U.S. Combatant Commands' Responses to COVID-19

DOD OIG is determining how the geographic combatant commands (less U.S. Northern Command) and their component commands executed pandemic-response plans, and is identifying the challenges encountered in implementing the response plans and the impact to operations resulting from COVID-19.

Evaluation of the Operational Support Capabilities of Naval Support Activity Bahrain Waterfront Facilities

DOD OIG is determining whether the Ship Maintenance Support Facility and Mina Salman Pier, which the U.S. Navy accepted in 2019, meet the operational requirements of the U.S. Navy. Specifically, DOD OIG is determining whether the Ship Maintenance Support Facility meets staging and laydown requirements, and whether the Mina Salman Pier meets berthing requirements for homeported and deployed vessels.

Evaluation of U.S. Central Command's Defense of Critical Assets Within its Area of Responsibility Against Missiles and Unmanned Aircraft Systems

DOD OIG is determining whether U.S. Central Command is prepared to defend critical assets within its area of responsibility against missile and unmanned aircraft system threats.

Evaluation of Combatant Command Counter Threat Finance Activities

DOD OIG is determining whether U.S. Africa Command, U.S. Central Command, U.S. European Command, and U.S. Indo-Pacific Command are planning and executing counter-threat finance activities to impact adversaries' ability to use financial networks to negatively affect U.S. interests.

Evaluation of DOD Processes to Counter Radio Controlled Improvised Explosive Devices

The objectives for this DOD OIG evaluation are For Official Use Only.

Evaluation of U.S. Central Command's (CENTCOM) Kinetic Targeting Processes and Reporting Procedures

DOD OIG is evaluating CENTCOM's target-development and prosecution processes, as well as poststrike collateral damage and civilian-casualty assessment activities.

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

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

Audit of Selected Grants and Cooperative Agreements Administered by the Public Affairs Section at U.S. Embassy Kabul, Afghanistan

The audit will examine grants and cooperative agreements administered by the public affairs section at U.S. Embassy Kabul.

Audit of the Use of Non-Competitive Contracts in Support of Overseas Contingency Operations in Afghanistan and Iraq

The audit will examine the use of noncompetitive contracts in support of Overseas Contingency Operations in Afghanistan and Iraq.

Audit of Department of State Compliance with Requirements Relating to Undefinitized Contract Actions

The audit will examine the Department of State's compliance with requirements relating to undefinitized contract actions.

Information Report: Review of Department of State Preparations to Return Employees and Contractors to Federal Office During the Global Coronavirus Pandemic

The information report will examine the Department of State's preparations to return employees and contractors to federal offices during the global coronavirus pandemic.

Government Accountability Office

GAO has four ongoing projects this quarter related to Afghanistan reconstruction.

Budget Justification Review: Afghanistan Security Forces

Congress established the Afghanistan Security Forces Fund (ASFF) in 2005 to build, equip, train, and sustain the Afghanistan National Defense and Security Forces, which comprise all forces under the Ministry of Defense and the Ministry of Interior. DOD data indicate that Congress has appropriated more than $83.1 billion in ASFF funding since 2005. In previous technical assistance provided to the congressional defense committees, GAO found that over $4 billion in funds for prior fiscal years were unexpended. Appropriations for the ASFF are available for obligation for two years with five additional years available for disbursements.

Since fiscal year 2019, the ASFF has included four budget activity groups (BAG): Afghan National Army, Afghan National Police, Afghan Air Force, and Afghan Special Security Forces. Each BAG is further divided into four subactivity groups (SAG): sustainment, infrastructure, equipment and transportation, and training and operations.

GAO will review (1) how much has been appropriated for Afghanistan Security Forces Funds (ASFF) since the fund's inception in 2005; (2) the extent to which ASFF funds remain unobligated, and how that compares with obligations since the fund's inception in 2005; and (3) the extent to which have ASFF funds been cancelled since the fund's inception in 2005.

Review of DOD's Contingency Contracting

DOD has long relied on contractors to support a wide range of worldwide operations in a contingency environment, including military and stability operations, and recovery from natural disasters, humanitarian crises, and other calamitous events. Contracting in the contingency environment includes logistics and base-operations support, equipment processing, construction, and transportation. During recent U.S. military operations in Iraq and Afghanistan, contractors frequently accounted for more than half of the total DOD presence. In 2008, Congress established in law the Commission on Wartime Contracting in Iraq and Afghanistan (CWC) to review and make recommendations on DOD's contracting process for current and future contingency environments. The CWC issued its final report in August 2011.

GAO will review (1) the extent to which DOD has addressed the recommendations of the Commission on Wartime Contracting in policy, guidance, education, and training; (2) how DOD has used contractors to support contingency operations from January 1, 2009, to December 31, 2019; and (3) the

extent to which DOD has established processes to track and report contractor personnel to support contingency operations.

DOD Oversight of Private Security Contractors

In 2007, private security contractors (PSCs) working for the U.S. government killed and injured a number of Iraqi civilians, bringing attention to the increased use of PSCs supporting the military in contingency environments, such as ongoing operations in Iraq or Afghanistan. In 2020, DOD reported that almost one-fifth of the roughly 27,000 contractors in Afghanistan were performing security functions, including some 3,000 armed PSCs. DOD's Office of the Under Secretary of Defense for Acquisition and Sustainment and the Geographic Combatant Commands are responsible for guiding and monitoring the department's use of PSCs. GAO has previously reported on and made several recommendations to improve DOD's tracking and oversight of PSCs.

GAO will review the extent to which, since calendar year 2009, (1) DOD has tracked and reported on the use of PSCs in support of contingency, humanitarian, and peacekeeping operations and exercises; and (2) whether laws, regulations, and requirements on the use of PSCs changed and how DOD has implemented them into its processes to improve oversight.

Afghanistan Reconstruction Projects–Waste, Fraud, and Abuse

The U.S. government has funded numerous reconstruction projects in Afghanistan since September 2001. Since then, costs for U.S. military, diplomatic, and reconstruction and relief operations have exceeded $500 billion, and GAO has issued about 90 reports focused in whole or in part on Afghanistan. GAO received a request to review past work assessing reconstruction efforts in Afghanistan and to identify the dollar value of any waste, fraud, or abuse uncovered during the course of those reviews.

GAO will review prior work conducted on reconstruction efforts in Afghanistan that identified waste, fraud, and abuse, and will assess the overall dollar amount of waste, fraud, and abuse uncovered through these efforts.

U.S. Army Audit Agency

The USAAA has no ongoing audits related to Afghanistan reconstruction this quarter.

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

This quarter, USAID OIG has one ongoing report related to Afghanistan reconstruction.

Audit of USAID/Afghanistan's Risk Management and Project Prioritization

The objectives of this audit are to determine to what extent USAID/Afghanistan has a risk-management process in place to identify and mitigate risks in the face of potential staff and program reductions that could impact its development programs; how programs recommended for reduction or elimination were determined; and what impact recommended changes would have on USAID/Afghanistan's current and future programs and related risk management.


اداره سر مفتش ویژه برای بازسازی افغانستان
SPECIAL INSPECTOR GENERAL
د افغانستان د بیا رغاونې لپاره د ځانګړي ستر مفتش اداره
FOR AFGHANISTAN RECONSTRUCTION

APPENDICES AND ENDNOTES CONTENTS

The Official Seal of SIGAR

The official seal of SIGAR represents the coordination of efforts between the United States and Afghanistan to provide accountability and oversight of reconstruction activities. The phrases in Dari (top) and Pashto (bottom) on the seal are translations of SIGAR's name.

APPENDICES AND ENDNOTES

APPENDIX A

CROSS-REFERENCE OF REPORT TO STATUTORY REQUIREMENTS

This appendix cross-references the sections of this report to the quarterly reporting and related requirements under SIGAR's enabling legislation, the National Defense Authorization Act for Fiscal Year 2008, Pub. L. No. 110-181, § 1229 (Table A.1), and 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

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)(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
Section 1229(f)(1)(F)	The monitoring and review of the effectiveness of United States coordination with the Governments of Afghanistan and other donor countries in the implementation of the Afghanistan Compact and the Afghanistan National Development Strategy	Monitoring and review as described	Audits
Section 1229(f)(1)(G)	The investigation of overpayments such as duplicate payments or duplicate billing and any potential unethical or illegal actions of Federal employees, contractors, or affiliated entities, and the referral of such reports, as necessary, to the Department of Justice to ensure further investigations, prosecutions, recovery of further funds, or other remedies	Conduct and reporting of investigations as described	Investigations
Section 1229(f)(2)	OTHER DUTIES RELATED TO OVERSIGHT — The Inspector General shall establish, maintain, and oversee such systems, procedures, and controls as the Inspector General considers appropriate to discharge the duties under paragraph (1)	Establish, maintain, and oversee systems, procedures, and controls	Full report
Section 1229(f)(3)	DUTIES AND RESPONSIBILITIES UNDER INSPECTOR GENERAL ACT OF 1978 — In addition, ... the Inspector General shall also have the duties and responsibilities of inspectors general under the Inspector General Act of 1978	Duties as specified in Inspector General Act	Full report
Section 1229(f)(4)	COORDINATION OF EFFORTS — The Inspector General shall coordinate with, and receive the cooperation of, each of the following: (A) the Inspector General of the Department of Defense, (B) the Inspector General of the Department of State, and (C) the Inspector General of the United States Agency for International Development	Coordination with the inspectors general of DOD, State, and USAID	Other Agency Oversight
Federal Support and Other Resources			
Section 1229(h)(5)(A)	ASSISTANCE FROM FEDERAL AGENCIES — Upon request of the Inspector General for information or assistance from any department, agency, or other entity of the Federal Government, the head of such entity shall, insofar as is practicable and not in contravention of any existing law, furnish such information or assistance to the Inspector General, or an authorized designee	Expect support as requested	Full report
Section 1229(h)(5)(B)	REPORTING OF REFUSED ASSISTANCE — Whenever information or assistance requested by the Inspector General is, in the judgment of the Inspector General, unreasonably refused or not provided, the Inspector General shall report the circumstances to the Secretary of State or the Secretary of Defense, as appropriate, and to the appropriate congressional committees without delay	Monitor cooperation	N/A

Continued on the next page

TABLE A.1 (CONTINUED)

CROSS-REFERENCE TO SIGAR QUARTERLY REPORTING REQUIREMENTS UNDER PUB. L. NO. 110-181, § 1229			
Public Law Section	**SIGAR Enabling Language**	**SIGAR Action**	**Report Section**
Reports			
Section 1229(i)(1)	QUARTERLY REPORTS — Not later than 30 days after the end of each fiscal-year quarter, the Inspector General shall submit to the appropriate committees of Congress a report summarizing, for the period of that quarter and, to the extent possible, the period from the end of such quarter to the time of the submission of the report, the activities during such period of the Inspector General and the activities under programs and operations funded with amounts appropriated or otherwise made available for the reconstruction of Afghanistan. Each report shall include, for the period covered by such report, a detailed statement of all obligations, expenditures, and revenues associated with reconstruction and rehabilitation activities in Afghanistan, including the following –	Report – 30 days after the end of each calendar quarter Summarize activities of the Inspector General Detailed statement of all obligations, expenditures, and revenues	Full report Appendix B
Section 1229(i)(1)(A)	Obligations and expenditures of appropriated/donated funds	Obligations and expenditures of appropriated/donated funds	Appendix B
Section 1229(i)(1)(B)	A project-by-project and program-by-program accounting of the costs incurred to date for the reconstruction of Afghanistan, together with the estimate of the Department of Defense, the Department of State, and the United States Agency for International Development, as applicable, of the costs to complete each project and each program	Project-by-project and program-by-program accounting of costs. List unexpended funds for each project or program	Funding Note
Section 1229(i)(1)(C)	Revenues attributable to or consisting of funds provided by foreign nations or international organizations to programs and projects funded by any department or agency of the United States Government, and any obligations or expenditures of such revenues	Revenues, obligations, and expenditures of donor funds	Funding
Section 1229(i)(1)(D)	Revenues attributable to or consisting of foreign assets seized or frozen that contribute to programs and projects funded by any U.S. government department or agency, and any obligations or expenditures of such revenues	Revenues, obligations, and expenditures of funds from seized or frozen assets	Funding
Section 1229(i)(1)(E)	Operating expenses of agencies or entities receiving amounts appropriated or otherwise made available for the reconstruction of Afghanistan	Operating expenses of agencies or any organization receiving appropriated funds	Funding Appendix B
Section 1229(i)(1)(F)	In the case of any contract, grant, agreement, or other funding mechanism described in paragraph (2)*— (i) The amount of the contract or other funding mechanism; (ii) A brief discussion of the scope of the contract or other funding mechanism; (iii) A discussion of how the department or agency of the United States Government involved in the contract, grant, agreement, or other funding mechanism identified and solicited offers from potential contractors to perform the contract, grant, agreement, or other funding mechanism, together with a list of the potential individuals or entities that were issued solicitations for the offers; and (iv) The justification and approval documents on which was based the determination to use procedures other than procedures that provide for full and open competition	Describe contract details	Note

Continued on the next page

TABLE A.1 (CONTINUED)

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

Public Law Section	SIGAR Enabling Language	SIGAR Action	Report Section
Section 1229(i)(3)	PUBLIC AVAILABILITY – The Inspector General shall publish on a publicly available Internet website each report under paragraph (1) of this subsection in English and other languages that the Inspector General determines are widely used and understood in Afghanistan	Publish report as directed at www.sigar.mil Dari and Pashto translation in process	Full report
Section 1229(i)(4)	FORM – Each report required under this subsection shall be submitted in unclassified form, but may include a classified annex if the Inspector General considers it necessary	Publish report as directed	Full report
Section 1229(j)(1)	Inspector General shall also submit each report required under subsection (i) to the Secretary of State and the Secretary of Defense	Submit quarterly report	Full report

Note: Although this data is normally made available on SIGAR's website (www.sigar.mil), the data SIGAR has received is in relatively raw form and is currently being reviewed, analyzed, and organized for future SIGAR use and publication.
* Covered "contracts, grants, agreements, and funding mechanisms" are defined in paragraph (2) of Section 1229(i) of Pub. L. No. 110-181 as being—
"any major contract, grant, agreement, or other funding mechanism that is entered into by any department or agency of the United States Government that involves the use of amounts appropriated or otherwise made available for the reconstruction of Afghanistan with any public or private sector entity for any of the following purposes:
To build or rebuild physical infrastructure of Afghanistan.
To establish or reestablish a political or societal institution of Afghanistan.
To provide products or services to the people of Afghanistan."

TABLE A.2

CROSS-REFERENCE TO 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 I 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

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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)(7)	A summary of each particularly significant report	Extract pertinent information from SWA/JPG member reports	Other Agency Oversight
		Provide a synopsis of the significant SIGAR reports	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	See reports of SWA/JPG members
		Develop statistical tables showing dollar value of questioned cost from SIGAR reports	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	See reports of SWA/JPG members
		Develop statistical tables showing dollar value of funds put to better use by management from SIGAR reports	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	See reports of SWA/JPG members
		Provide a synopsis of SIGAR audit reports in which recommendations by SIGAR are still open	Posted in full at www.sigar.mil
Section 5(a)(11)	A description and explanation of the reasons for any significant revised management decision	Extract pertinent information from SWA/JPG member reports	See reports of SWA/JPG members
		Explain SIGAR audit reports in which significant revisions have been made to management decisions	None
Section 5(a)(12)	Information concerning any significant management decision with which the Inspector General is in disagreement	Extract pertinent information from SWA/JPG member reports	See reports of SWA/JPG members
		Explain SIGAR audit reports in which SIGAR disagreed with management decision	No disputed decisions during the reporting period
Section 5(a)(13)	Information described under [Section 804(b)] of the Federal Financial Management Improvement Act of 1996 (instances and reasons when an agency has not met target dates established in a remediation plan)	Extract pertinent information from SWA/JPG member reports	See reports of SWA/JPG members
		Provide information where management has not met targets from a remediation plan	No disputed decisions during the reporting period
Section 5(a)(14)(A)	An Appendix containing the results of any peer review conducted by another Office of Inspector General during the reporting period; or	None conducted during the reporting period	None
Section 5(a)(14)(B)	If no peer review was conducted within that reporting period, a statement identifying the date of the last peer review conducted by another Office of Inspector General	SIGAR has posted in full the results of, and reports from, SIGAR's last peer review by FDIC OIG for the period ending 4/29/2019	Posted in full at www.sigar.mil
		SIGAR received a rating of pass	

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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)(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 assisted the SBA OIG in conducting an inspection and evaluation peer review of the HUD OIG's Office of Evaluation. A report was issued May 12, 2020	Final report published in full at www.hudoig.gov

TABLE A.3

CROSS-REFERENCE TO SIGAR QUARTERLY REPORTING REQUIREMENTS UNDER PUB. L. NO. 115-91, §1521

Public Law Section	NDAA Language	SIGAR Action	Report Section
Section 1521(e)(1)	(1) QUALITY STANDARDS FOR IG PRODUCTS—Except as provided in paragraph (3), each product published or issued by an Inspector General relating to the oversight of programs and activities funded under the Afghanistan Security Forces Fund shall be prepared— (A) in accordance with the Generally Accepted Government Auditing Standards/Government Auditing Standards (GAGAS/GAS), as issued and updated by the Government Accountability Office; or (B) if not prepared in accordance with the standards referred to in subparagraph (A), in accordance with the Quality Standards for Inspection and Evaluation issued by the Council of the Inspectors General on Integrity and Efficiency (commonly referred to as the "CIGIE Blue Book")	Prepare quarterly report in accordance with the Quality Standards for Inspection and Evaluation, issued by the Council of the Inspectors General on Integrity and Efficiency (CIGIE), commonly referred to as the "CIGIE Blue Book," for activities funded under the Afghanistan Security Forces Fund	Section 1 Reconstruction Update Funding
Section 1521(e)(2)	(2) SPECIFICATION OF QUALITY STANDARDS FOLLOWED—Each product published or issued by an Inspector General relating to the oversight of programs and activities funded under the Afghanistan Security Forces Fund shall cite within such product the quality standards followed in conducting and reporting the work concerned	Cite within the quarterly report the quality standards followed in conducting and reporting the work concerned. The required quality standards are quality control, planning, data collection and analysis, evidence, records maintenance, reporting, and follow-up	Inside front cover Appendix A

APPENDIX B

U.S. FUNDS FOR AFGHANISTAN RECONSTRUCTION

Table B.1 lists funds appropriated for Afghanistan reconstruction by agency and fund per year, and Table B.2 lists funds appropriated for counternarcotics initiatives, as of December 31, 2020.

TABLE B.2

COUNTERNARCOTICS ($ MILLIONS)

Fund	Cumulative Appropriations Since FY 2002
ASFF	1,311.92
DICDA	3,284.94
ESF	1,456.03
DA	77.72
INCLE	2,381.56
DEA [a]	490.54
Total	**$9,002.71**

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.

Table B.2 [a] DEA receives funding from State's Diplomatic & Consular Programs account in addition to DEA's direct line appropriation listed in Appendix B.

Table B.2 Source: SIGAR analysis of counternarcotics funding, 1/16/2021; State, response to SIGAR data call, 1/7/2021; DOD, response to SIGAR data call, 1/15/2021; USAID, response to SIGAR data call, 1/10/2021; DEA, response to SIGAR data call, 1/6/2021.

Table B.1 Note: Numbers have been rounded. DOD reprogrammed $1 billion from FY 2011 ASFF, $1 billion from FY 2012 ASFF, $178 million from FY 2013 ASFF, and $604 million from FY 2019 ASFF to fund other DOD requirements. DOD reprogrammed $230 million into FY 2015 ASFF. ASFF data reflects the following rescissions: $1 billion from FY 2012 in Pub. L. No. 113-6, $764.38 million from FY 2014 in Pub. L. No. 113-235, $400 million from FY 2015 in Pub. L. No. 114-113, $150 million from FY 2016 in Pub. L. No. 115-31, $396 million from FY 2019 in Pub. L. No. 116-93, and $1.10 billion in FY 2020 in Pub. L. No. 116-260. DOD transferred $101 million from FY 2011 AIF, $179.5 million from FY 2013 AIF, and $55 million from FY 2014 AIF to the ESF to fund infrastructure projects implemented by USAID.

Table B.1 Source: DOD, responses to SIGAR data calls, 1/15/2021, 1/15/2021, 10/12/2017, 10/22/2012, 10/14/2009, and 10/1/2009; State, responses to SIGAR data calls, 1/14/2021, 1/13/2021, 1/7/2021, 10/13/2020, 10/9/2020, 10/8/2020, 7/13/2020, 6/11/2020, 1/30/2020, 10/5/2018, 1/10/2018, 10/13/2017, 10/11/2017, 5/4/2016, 10/20/2015, 4/15/2015, 4/15/2014, 6/27/2013, 10/5/2012 and 6/27/2012; OMB, responses to SIGAR data calls, 4/16/2015, 7/14/2014, 7/19/2013 and 1/4/2013; USAID, responses to SIGAR data calls, 1/19/2021, 1/8/2021, 10/12/2020, 10/7/2020, 10/8/2018, 10/15/2010, 1/15/2010, and 10/9/2009; DOJ, response to SIGAR data call, 1/6/2021, 10/7/2019, 6/30/2017 and 7/7/2009; DFC, response to SIGAR data call, 10/19/2020; USAGM, response to SIGAR data call, 9/22/2020; USDA, response to SIGAR data call, 4/2009; DFAS, "AR(M) 1002 Appropriation Status by FY Program and Subaccounts December 2020," 1/19/2020; OSD Comptroller, 16-22 PA: Omnibus 2016 Prior Approval Request, 6/30/2016; Pub. L. Nos. 116-93, 115-31, 114-113, 113-235, 113-76, 113-6, 112-74, 112-10, 111-212, 111-118.

TABLE B.1

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

U.S. Funding Sources	Agency	Total	FY 2002–09
Security			
Afghanistan Security Forces Fund (ASFF)	DOD	$82,899.77	18,666.47
Train and Equip (T&E)	DOD	440.00	440.00
Foreign Military Financing (FMF)	State	1,059.13	1,059.13
International Military Education and Training (IMET)	State	19.57	7.41
Voluntary Peacekeeping (PKO)	State	69.33	69.33
Afghanistan Freedom Support Act (AFSA)	DOD	550.00	550.00
Drug Interdiction and Counter-Drug Activities (DICDA)	DOD	3,284.94	1,118.23
Total - Security		**88,322.73**	**21,910.58**
Governance & Development			
Commanders' Emergency Response Program (CERP)	DOD	3,711.00	1,639.00
Afghanistan Infrastructure Fund (AIF)	DOD	988.50	0.00
Task Force for Business and Stability Operations (TFBSO)	DOD	822.85	14.44
Economic Support Fund (ESF)	USAID	21,100.94	7,706.18
Development Assistance (DA)	USAID	887.59	884.90
Global Health Programs (GHP)	USAID	559.63	392.09
Commodity Credit Corp (CCC)	USAID	34.95	23.79
USAID-Other (Other)	USAID	54.06	30.27
Non-Proliferation, Antiterrorism, Demining & Related (NADR)	State	881.34	348.33
International Narcotics Control and Law Enforcement (INCLE)	State	5,421.16	2,275.13
Human Rights and Democracy Fund (HRDF)	State	13.77	3.19
Educational and Cultural Exchange Programs (ECE)	State	96.56	36.58
Contributions to International Organizations (CIO)	State	493.81	29.47
U.S. International Development Finance Corporation (DFC)	DFC	320.39	205.05
U.S. Agency for Global Media (USAGM)	USAGM	281.17	15.54
Drug Enforcement Administration (DEA)	DOJ	281.13	127.44
Total - Governance & Development		**35,948.86**	**13,731.41**
Humanitarian			
P.L. 480 Title II	USAID	1,095.68	664.39
International Disaster Assistance (IDA)	USAID	1,152.67	342.27
Transition Initiatives (TI)	USAID	37.54	33.33
Migration and Refugee Assistance (MRA)	State	1,526.47	529.84
Emergency Refugee and Migration Assistance (ERMA)	State	25.20	25.20
USDA Programs (Title I, §416(b), FFP, FFE, ET, and PRTA)	USDA	288.26	288.26
Total - Humanitarian		**4,125.83**	**1,883.29**
Agency Operations			
Diplomatic Programs, incl. Worldwide Security Protection (DP)	State	11,220.07	1,481.50
USAID Operating Expenses (OE)	USAID	1,661.97	309.70
Oversight		702.83	42.00
Other		1,287.78	515.42
Total – Agency Operations		**14,872.65**	**2,348.62**
Total Funding		**$143,270.07**	**39,873.89**

FY 2010	FY 2011	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021
9,166.77	10,619.28	9,200.00	4,946.19	3,962.34	3,939.33	3,502.26	4,162.72	4,666.82	3,920.00	3,099.98	3,047.61
0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1.76	1.56	1.18	1.42	1.50	1.05	0.86	0.80	0.80	0.43	0.80	0.00
0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
392.27	379.83	472.99	255.81	238.96	0.00	138.76	135.61	118.01	10.18	24.30	0.00
9,560.80	**11,000.67**	**9,674.16**	**5,203.43**	**4,202.80**	**3,940.38**	**3,641.88**	**4,299.12**	**4,785.62**	**3,930.61**	**3,125.08**	**3,047.61**
1,000.00	400.00	400.00	200.00	30.00	10.00	5.00	5.00	5.00	10.00	5.00	2.00
0.00	299.00	400.00	145.50	144.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
59.26	239.24	245.76	138.20	122.24	3.72	0.00	0.00	0.00	0.00	0.00	0.00
3,346.00	2,168.51	1,836.76	1,802.65	907.00	883.40	633.27	767.17	500.00	350.00	200.00	0.00
0.30	0.00	0.00	0.35	0.00	0.95	0.00	0.00	0.00	1.09	0.00	0.00
92.30	69.91	0.00	0.25	0.01	0.06	0.00	0.00	0.00	0.00	5.00	0.00
4.22	3.09	0.38	0.00	0.00	0.00	0.00	1.95	1.52	0.00	0.00	0.00
3.45	6.25	7.10	1.84	0.80	0.82	2.91	0.29	0.00	0.00	0.33	0.00
70.74	69.30	65.32	52.60	43.20	43.50	37.96	37.00	36.60	38.30	38.50	0.00
589.00	400.00	357.92	593.81	225.00	250.00	210.00	184.50	160.00	87.80	88.00	0.00
1.29	0.60	1.98	1.63	0.10	0.99	0.76	0.25	2.99	0.00	0.00	0.00
5.76	6.45	8.17	2.46	7.28	3.95	2.65	2.39	2.71	9.08	9.08	0.00
36.92	49.92	58.73	53.03	43.17	41.79	41.35	40.31	36.12	32.72	30.28	0.00
60.25	40.25	3.00	0.00	10.00	0.00	0.00	0.00	1.85	0.00	0.00	0.00
27.41	24.35	21.54	21.54	22.11	22.68	23.86	25.91	25.74	25.89	24.60	0.00
19.20	18.70	18.70	17.00	18.70	9.05	3.31	11.03	11.11	13.01	12.92	0.96
5,316.09	**3,795.57**	**3,425.34**	**3,030.85**	**1,573.62**	**1,270.90**	**961.06**	**1,075.81**	**783.64**	**567.89**	**413.71**	**2.96**
58.13	112.55	59.20	46.15	65.97	53.73	26.65	4.69	4.22	0.00	0.00	0.00
29.61	66.23	56.00	21.50	28.13	24.50	39.78	93.84	119.64	152.35	178.61	0.23
0.84	1.08	0.62	0.32	0.82	0.49	0.04	0.00	0.00	0.00	0.00	0.00
80.93	65.00	99.56	76.07	107.89	129.27	84.27	89.24	77.19	86.69	100.53	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
169.51	**244.85**	**215.38**	**144.04**	**202.82**	**207.99**	**150.74**	**187.76**	**201.05**	**239.04**	**279.14**	**0.23**
859.14	730.08	1,126.56	1,500.79	752.07	822.19	743.58	843.20	858.27	824.94	677.76	0.00
197.60	172.20	216.02	174.64	61.75	137.00	95.30	102.17	77.52	72.34	44.16	1.58
34.40	37.20	59.00	58.70	62.65	68.60	62.37	55.74	55.67	55.81	55.76	54.94
610.33	2.02	4.48	4.69	12.95	12.81	23.55	15.98	23.85	25.96	23.33	12.41
1,701.47	**941.50**	**1,406.06**	**1,738.82**	**889.41**	**1,040.60**	**924.79**	**1,017.08**	**1,015.31**	**979.05**	**801.01**	**68.93**
16,747.87	**15,982.59**	**14,720.94**	**10,117.14**	**6,868.65**	**6,459.87**	**5,678.47**	**6,579.78**	**6,785.61**	**5,716.59**	**4,618.94**	**3,119.74**

APPENDIX C

SIGAR WRITTEN PRODUCTS*

SIGAR AUDITS

Alert Letters Issued

SIGAR issued one alert letter during this reporting period.

SIGAR ALERT LETTER ISSUED AS OF DECEMBER 31, 2020

Report Identifier	Report Title	Date Issued
SIGAR 21-09-AL	Afghanistan's Anti-Corruption Efforts	11/2020

Performance Audit Reports Issued

SIGAR issued two performance-audit reports during this reporting period.

SIGAR PERFORMANCE-AUDIT REPORTS ISSUED AS OF DECEMBER 31, 2020

Report Identifier	Report Title	Date Issued
SIGAR 21-14-C-AR	Afghan Air Forces: DOD Has Taken Steps to Develop Afghan Aviation Capability but Continued U.S. Support is Needed to Sustain Forces	1/2021
SIGAR 21-11-AR	Military Equipment Transferred to the Afghan Government: DOD Did Not Conduct Required Monitoring to Account for Sensitive Articles	10/2020

New Performance Audits

SIGAR initiated one new performance audit during this reporting period.

NEW SIGAR PERFORMANCE AUDITS

Project Identifier	Project Title	Date Initiated
SIGAR 146A	APPS	11/2020

Ongoing Performance Audits

SIGAR had 11 ongoing performance audits during this reporting period.

ONGOING SIGAR PERFORMANCE AUDITS AS OF DECEMBER 31, 2020

Project Identifier	Project Title	Date Initiated
SIGAR 145A	State Conventional Weapons Destruction	10/2020
SIGAR 144A	ANDSF Women's Incentives	10/2020
SIGAR 143A	No Contracting With The Enemy Follow-Up	6/2020
SIGAR 142A	Vanquish NAT Contract	7/2020
SIGAR 141A	Post-Peace Planning	5/2020
SIGAR 140A	ACC-A BAF Base Security	4/2020

* As provided in its authorizing statute, SIGAR may also report on products and events occurring after December 31, 2020, up to the publication date of this report.

SIGAR 139A	Anti-Corruption 3	2/2020
SIGAR 138A-2	DOD Enforcement of Conditionality (Full Report)	11/2019
SIGAR 137A	ANA Trust Fund	12/2019
SIGAR 135A	U.S. Investments in Afghan Energy	9/2019
SIGAR 132A-2	Counternarcotics/Counter Threat Finance (Full Report)	2/2019

Ongoing Evaluations

SIGAR had four ongoing evaluations during this reporting period.

ONGOING SIGAR EVALUATIONS AS OF DECEMBER 31, 2020

Project Identifier	Project Title	Date Initiated
SIGAR-E-007	ARTF-2	5/2020
SIGAR-E-005	Financial Audit Summary	2/2020
SIGAR-E-003	Capital Assets	10/2019
SIGAR-E-002	Fuel Follow-Up	10/2019

Financial-Audit Reports Issued

SIGAR issued five financial-audit reports during this reporting period.

SIGAR FINANCIAL AUDITS ISSUED AS OF DECEMBER 31, 2020

Project Identifier	Project Title	Date Issued
SIGAR 21-13-FA	USAID's Strong Hubs for Afghan Hope and Resilience Program: Audit of Costs Incurred by DAI Global LLC.	1/2021
SIGAR 21-12-FA	Department of the Air Force's Support for the Afghan Air Force's C-130H Airlift Capability: Audit of Costs Incurred by AAR Government Services Inc.	9/2020
SIGAR 21-10-FA	USAID's Power Transmission Expansion and Connectivity Project: Audit of Costs Incurred by Da Afghanistan Breshna Sherkat	9/2020
SIGAR 21-08-FA	Department of Defense's Cooperative Biological Engagement Program to Enhance Biosafety and Biosecurity in Afghanistan: Audit of Costs Incurred by CH2M Hill Inc.	8/2020
SIGAR 21-07-FA	Department of State's Demining Activities in Afghanistan: Audit of Costs Incurred by the Mine Detection Dog Center	8/2020

Ongoing Financial Audits

SIGAR had 36 financial audits in progress during this reporting period.

ONGOING SIGAR FINANCIAL AUDITS AS OF DECEMBER 31, 2020

Project Identifier	Project Title	Date Initiated
SIGAR-F-221	International Legal Foundation	11/2020
SIGAR-F-219	Albany Associates International Inc.	11/2020
SIGAR-F-218	MCPA	11/2020
SIGAR-F-217	Premiere Urgence Internationale	11/2020
SIGAR-F-216	International Medical Corps	11/2020
SIGAR-F-215	Medair	11/2020
SIGAR-F-214	Chemonics International Inc.	11/2020
SIGAR-F-213	DAI	11/2020
SIGAR-F-212	Roots of Peace (ROP)	11/2020
SIGAR-F-211	Davis Management Group Inc.	11/2020
SIGAR-F-210	MSI - Management Systems International Inc.	11/2020
SIGAR-F-209	Engility LLC	9/2020
SIGAR-F-208	PAE Government Services	9/2020
SIGAR-F-207	Miracle Systems LLC	9/2020
SIGAR-F-206	The Asia Foundation (TAF)	9/2020
SIGAR-F-205	Demining Agency of Afghanistan (DAFA)	9/2020
SIGAR-F-204	AECOM International Development Inc.	3/2020
SIGAR-F-203	FHI 360	3/2020
SIGAR-F-202	The Asia Foundation	3/2020
SIGAR-F-201	DAI-Development Alternatives Inc.	3/2020
SIGAR-F-200	Development Alternatives Inc.	3/2020
SIGAR-F-199	Development Alternatives Inc.	3/2020
SIGAR-F-197	Internews Network Inc.	3/2020
SIGAR-F-196	ATC	12/2019
SIGAR-F-195	IDLO	12/2019
SIGAR-F-194	AUAF	12/2019
SIGAR-F-193	IAP Worldwide Services Inc.	12/2019
SIGAR-F-192	IAP Worldwide Services Inc.	12/2019
SIGAR-F-191	Sierra Nevada Corporation	12/2019
SIGAR-F-190	International Rescue Committee	12/2019
SIGAR-F-189	Save the Children Federation Inc.	12/2019
SIGAR-F-188	Associates in Rural Development	12/2019
SIGAR-F-187	Blumont Global Development Inc.	12/2019
SIGAR-F-186	Roots of Peace	12/2019
SIGAR-F-185	Counterpart International Inc.	12/2019
SIGAR-F-183	Tetra Tech ARD	12/2019

SIGAR INSPECTIONS

Inspection Reports Issued

SIGAR issued no inspection reports during this reporting period.

Ongoing Inspections

SIGAR had 10 ongoing inspections during this reporting period.

ONGOING SIGAR INSPECTIONS AS OF DECEMBER 31, 2020

Project Identifier	Project Title	Date Initiated
SIGAR-I-072	Salang Tunnel Substation	9/2020
SIGAR-I-071	KNMH Morgue	10/2020
SIGAR-I-070	ANP FPT Phase 1	10/2020
SIGAR-I-068	Pol-i-Charkhi Substation Expansion	4/2020
SIGAR-I-067	MSOE @ Camp Commando	4/2020
SIGAR-I-066	KNMH Elevators	3/2020
SIGAR-I-065	ANA NEI in Dashti Shadian	1/2020
SIGAR-I-063	Inspection of the ANA MOD HQ Infrastructure & Security Improvements	11/2019
SIGAR-I-062	Inspection of the NEI Kunduz Expansion Project	11/2019
SIGAR-I-061	Inspection of the Kandahar 10 MW Solar Power Plant	7/2019

SIGAR SPECIAL PROJECTS

Special Projects Reports Issued

SIGAR issued one special-projects report during this reporting period.

SIGAR SPECIAL PROJECT ISSUED AS OF DECEMBER 31, 2020

Product Identifier	Product Title	Date Issued
SIGAR 21-15-SP	Hamid Karzai International Airport: Despite Improvements, Controls to Detect Cash Smuggling Still Need Strengthening	1/2021

SIGAR LESSONS LEARNED PROGRAM

Ongoing Lessons-Learned Projects

SIGAR has four ongoing lessons-learned projects this reporting period.

ONGOING SIGAR LESSONS-LEARNED PROJECTS AS OF DECEMBER 31, 2020

Project Identifier	Project Title	Date Initiated
SIGAR LL-14	Empowering Afghan Women and Girls	10/2019
SIGAR LL-13	Police and Corrections	9/2019
SIGAR LL-11	U.S. Support for Elections	9/2018
SIGAR LL-10	Contracting	8/2018

SIGAR RESEARCH & ANALYSIS DIRECTORATE

Reports Issued

SIGAR issued one quarterly report during this reporting period.

SIGAR REPORT ISSUED AS OF DECEMBER 31, 2020

Product Identifier	Report Title	Date Issued
SIGAR 2021-QR-1	Quarterly Report to the United States Congress	1/2020

APPENDIX D

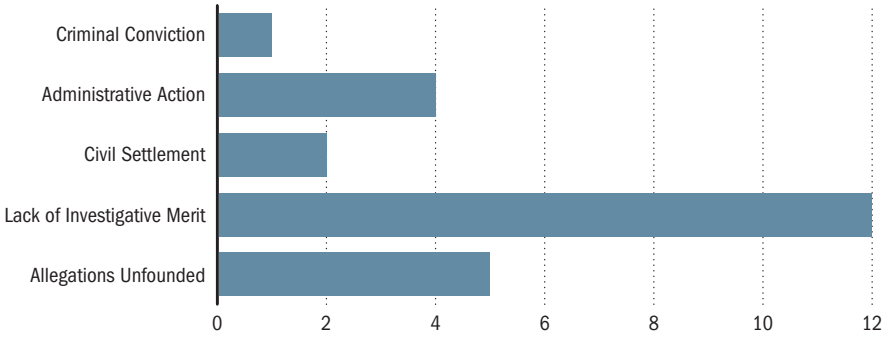
SIGAR INVESTIGATIONS AND HOTLINE

SIGAR Investigations

This quarter, SIGAR opened two new investigations and closed 24, bringing the total number of ongoing investigations to 96. Of the closed investigations, most were closed due to lack of investigative merit, unfounded allegations, and administrative action, as shown in Figure D.1. The new investigations were related to procurement and contract fraud, and theft as shown in Figure D.2.

FIGURE D.1

SIGAR'S CLOSED INVESTIGATIONS, OCTOBER 1–DECEMBER 31, 2020



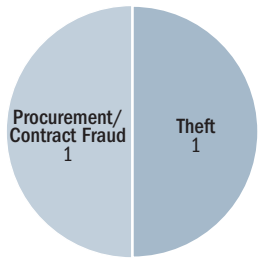
Total: 24

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

FIGURE D.2

SIGAR NEW INVESTIGATIONS, OCTOBER 1–DECEMBER 31, 2020

Total: 2



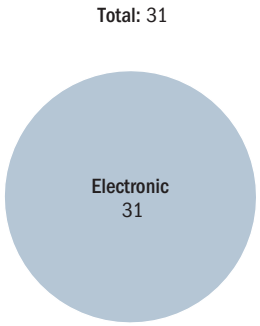
Source: SIGAR Investigations Directorate, 1/4/2021.

SIGAR Hotline

The SIGAR Hotline (By e-mail: sigar.hotline@mail.mil, web submission: www.sigar.mil/investigations/hotline/report-fraud.aspx, phone: 866-329-8893 in the USA, or 0700107300 via cell phone in Afghanistan) received 31 complaints this quarter, as shown in Figure D.3. In addition to working on new complaints, the Investigations Directorate continued its work this quarter on complaints received prior to October 1, 2020. This quarter, the directorate processed 73 complaints, most of which are under review or were closed, as shown in Figure D.4.

FIGURE D.3

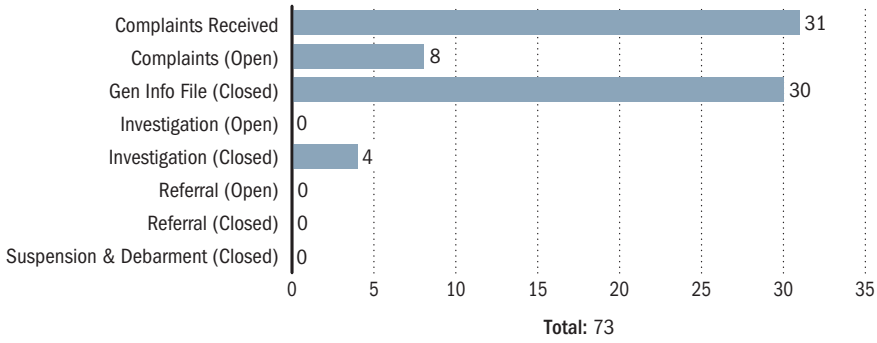
SOURCE OF SIGAR HOTLINE COMPLAINTS, OCTOBER 1–DECEMBER 31, 2020



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

FIGURE D.4

STATUS OF SIGAR HOTLINE COMPLAINTS: OCTOBER 1–DECEMBER 31, 2020



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

SIGAR SUSPENSIONS AND DEBARMENTS

Table D.1 is a comprehensive list of finalized suspensions, debarments, and special-entity designations relating to SIGAR's work in Afghanistan as of December 31, 2020.

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

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

TABLE D.1

SPECIAL-ENTITY DESIGNATIONS, SUSPENSIONS, AND DEBARMENTS AS OF DECEMBER 31, 2020

Special Entity Designations

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

Suspensions

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

Debarments

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

Continued on the following page

* Indicates that the individual or entity was subject to two final agency actions by an agency suspension and debarment official, resulting in a suspension followed by final debarment following the resolution of a criminal indictment or determination of non-responsibility by agency suspension and debarment official. Entries without an asterisk indicate that the individual was subject to a suspension or debarment, but not both.

TABLE D.1 (CONTINUED)

SPECIAL ENTITY DESIGNATIONS, SUSPENSIONS, AND DEBARMENTS AS OF DECEMBER 31, 2020 (CONTINUED)

Debarments (continued)

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

Continued on the following page

TABLE D.1 (CONTINUED)

SPECIAL ENTITY DESIGNATIONS, SUSPENSIONS, AND DEBARMENTS AS OF DECEMBER 31, 2020 (CONTINUED)

Debarments (continued)

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

Continued on the following page

TABLE D.1 (CONTINUED)

SPECIAL ENTITY DESIGNATIONS, SUSPENSIONS, AND DEBARMENTS AS OF DECEMBER 31, 2020 (CONTINUED)

Debarments (continued)

Singh, Roop
Stratton, William G
Umeer Star Construction Company
Zahir, Mohammad Ayub
Peace Thru Business*
Pudenz, Adam Jeff Julias*
Green, Robert Warren*
Mayberry, Teresa*
Addas, James*
Advanced Ability for U-PVC*
Al Bait Al Amer*
Al Iraq Al Waed*
Al Quraishi Bureau*
Al Zakoura Company*
Al-Amir Group LLC*
Al-Noor Contracting Company*
Al-Noor Industrial Technologies Company*
California for Project Company*
Civilian Technologies Limited Company*
Industrial Techniques Engineering Electromechanically Company*
Pena, Ramiro*
Pulsars Company*
San Francisco for Housing Company
Sura Al Mustakbal*
Top Techno Concrete Batch*
Albright, Timothy H.*
Insurance Group of Afghanistan
Ratib, Ahmad, a.k.a. "Nazari"
Jamil, Omar K.
Rawat, Ashita
Qadery, Abdul Khalil
Casellas, Luis Ramon*
Saber, Mohammad a.k.a. "Saber," a.k.a. "Sabir"
Zahir, Shafiullah Mohammad a.k.a. "Shafiullah," a.k.a. "Shafie"
Achiever's International Ministries Inc., d.b.a. "Center for Achievement and Development LLC"
Bickersteth, Diana
Bonview Consulting Group Inc.
Fagbenro, Oyetayo Ayoola, a.k.a. "Tayo Ayoola Fagbenro"
Global Vision Consulting LLC
HUDA Development Organization
Strategic Impact Consulting, d.b.a. "Strategic Impact KarKon Afghanistan Material Testing Laboratory"
Davies, Simon
Gannon, Robert, W.
Gillam, Robert
Mondial Defence Systems Ltd.
Mondial Defense Systems USA LLC
Mondial Logistics
Khan, Adam
Khan, Amir, a.k.a. "Amir Khan Sahel"
Sharq Afghan Logistics Company, d.b.a. "East Afghan Logistics Company"
Hafizullah, Sayed; a.k.a. "Sadat Sayed Hafizullah"; a.k.a. "Sayed Hafizullah Delsooz"
Sadat Zohori Construction and Road Building Company; d.b.a. "Sadat Zohori Cons Co."
Abdullah, Son of Lal Gul
Ahmad, Aziz
Ahmad, Zubir
Aimal, Son of Masom
Ajmal, Son of Mohammad Anwar
Fareed, Son of Shir
Fayaz Afghan Logistics Services
Fayaz, Afghan, a.k.a. "Fayaz Alimi," a.k.a. "Fayaz, Son of Mohammad"
Gul, Khuja
Habibullah, Son of Ainuddin
Hamidullah, Son of Abdul Rashid
Haq, Fazal
Jahangir, Son of Abdul Qadir
Kaka, Son of Ismail
Khalil, Son of Mohammad Ajan
Khan, Mirullah
Khan, Mukamal
Khoshal, Son of Sayed Hasan
Malang, Son of Qand
Masom, Son of Asad Gul
Mateen, Abdul
Mohammad, Asghar
Mohammad, Baqi
Mohammad, Khial
Mohammad, Sayed
Mujahid, Son of Abdul Qadir
Nangiali, Son of Alem Jan
Nawid, Son of Mashoq
Noorullah, Son of Noor Mohammad
Qayoum, Abdul
Roz, Gul
Shafiq, Mohammad
Shah, Ahmad
Shah, Mohammad
Shah, Rahim
Sharif, Mohammad
Waheedullah, Son of Sardar Mohammad
Wahid, Abdul
Wais, Gul
Wali, Khair
Wali, Sayed
Wali, Taj
Yaseen, Mohammad
Yaseen, Son of Mohammad Aajan
Zakir, Mohammad
Zamir, Son of Kabir
Rogers, Sean
Slade, Justin
Morgan, Sheldon J.*
Dixon, Regionald
Emmons, Larry
Epps, Willis*
Etihad Hamidi Group; d.b.a. "Etihad Hamidi Trading, Transportation, Logistics and Construction Company"
Etihad Hamidi Logistics Company; d.b.a. "Etihad Hamidi Transportation, Logistic Company Corporation"
Hamidi, Abdul Basit; a.k.a. Basit Hamidi
Kakar, Rohani; a.k.a. "Daro Khan Rohani"
Mohammad, Abdullah Nazar
Nasir, Mohammad
Wali Eshaq Zada Logistics Company; d.b.a. "Wali Ashqa Zada Logistics Company"; d.b.a. "Nasert Nawazi Transportation Company"
Ware, Marvin*
Belgin, Andrew
Afghan Bamdad Construction Company, d.b.a. "Afghan Bamdad Development Construction Company"
Areeb of East Company for Trade & Farzam Construction Company JV
Areeb of East for Engineering and General Trading Company Limited, d.b.a. "Areeb of East LLC"
Areeb-BDCC JV
Areebel Engineering and Logisitcs - Farzam
Areebel Engineering and Logistics
Areeb-Rixon Construction Company LLC, d.b.a. "Areeb-REC JV"
Carver, Elizabeth N.
Carver, Paul W.
RAB JV
Ullah, Izat; a.k.a. "Ezatullah"; a.k.a. "Izatullah, son of Shamsudeen"
Saboor, Baryalai Abdul; a.k.a. "Barry Gafuri"
Stratex Logistic and Support, d.b.a. "Stratex Logistics"
Jahanzeb, Mohammad Nasir
Nasrat, Zaulhaq, a.k.a. "Zia Nasrat"
Blevins, Kenneth Preston*
Banks, Michael*
Afghan Armor Vehicle Rental Company
Hamdard, Javid
McAlpine, Nebraska
Meli Afghanistan Group
Badgett, Michael J.*
Miller, Mark E.
Anderson, William Paul
Kazemi, Sayed Mustafa, a.k.a. "Said Mustafa Kazemi"
Al Mostahan Construction Company
Nazary, Nasir Ahmad
Nazanin, a.k.a. "Ms. Nazanin"
Ahmadzai, Sajid
Sajid, Amin Gul
Elham, Yaser, a.k.a. "Najibullah Saadullah"*
Everest Faizy Logistics Services*
Faizy Elham Brothers Ltd.*

Continued on the following page

TABLE D.1 (CONTINUED)

SPECIAL ENTITY DESIGNATIONS, SUSPENSIONS, AND DEBARMENTS AS OF DECEMBER 31, 2020 (CONTINUED)

Debarments (continued)
Faizy, Rohullah*
Hekmat Shadman General Trading LLC*
Hekmat Shadman Ltd., d.b.a. "Hikmat Shadman Ltd."*
Hikmat Shadman Construction and Supply Company*
Hikmat Himmat Logistics Services Company*
Hikmat Shadman Logistics Services Company, d.b.a. "Hikmat Shadman Commerce Construction and Supply Company," d.b.a. "Hikmat Shadman Commerce Construction Services"*
Saif Hikmat Construction Logistic Services and Supply Co.*
Shadman, Hikmatullah, a.k.a. "Hikmat Shadman," a.k.a. "Haji Hikmatullah Shadman," a.k.a. "Hikmatullah Saadulah"*
Omonobi-Newton, Henry
Hele, Paul
Highland Al Hujaz Co. Ltd.
Supreme Ideas – Highland Al Hujaz Ltd. Joint Venture, d.b.a. SI-HLH-JV
BYA International Inc. d.b.a. BYA Inc.
Harper, Deric Tyrone*
Walls, Barry Lee, Jr.*
Cook, Jeffrey Arthur*
McCray, Christopher
Jones, Antonio
Autry, Cleo Brian*
Chamberlain, William Todd*
JS International Inc.
Perry, Jack
Pugh, James
Hall, Alan
Paton, Lynda Anne
Unitrans International Inc.
Financial Instrument and Investment Corp., d.b.a. "FIIC"
AIS-Unitrans (OBO) Facilities Inc., d.b.a. "American International Services"

APPENDIX E

SIGAR DATA CALL QUESTIONS THAT RECEIVED CLASSIFIED OR UNCLASSIFIED BUT NOT PUBLICLY RELEASABLE RESPONSES

Every quarter, SIGAR sends U.S. implementing agencies in Afghanistan a list of questions about their programs. This quarter, United States Forces-Afghanistan (USFOR-A) classified or designated unclassified but not publicly releasable its responses to the bolded portions of these questions from SIGAR's data call.

SECURITY

Question ID	Question
Jan-Sec-01	**1. Please provide the following classified information on ANA strength as of the latest available date (month-end):** **a. the most recent ANA APPS month-end report with "as of" dates on each.** 2. Please provide the following unclassified information on ANA strength as of the latest available date (month-end): a. the topline strength of the ANA (with "as of" date provided). b. a description of general ANA attrition trends over the last quarter. 3. On ANA attrition: a. Given current attrition trends, does CSTC-A think that the ANA is manned and can be sustained at adequate levels. Please describe what CSTC-A considers "adequate." How specifically has attrition affected ANA readiness and performance (for example, are incoming personnel as well trained, skilled, fit as those they are replacing)? b. What are the steps MOD took during the quarter to minimize attrition from desertion, AWOL, or refusals to reenlist? Please comment how effective these have or have not been. c. Describe any affects COVID-19 has had on MOD elements' recruitment/attrition this quarter.
Jan-Sec-04	1. On the ANDSF's performance: **a. Please provide a recent unclassified assessment of the ANDSF elements below the ministerial level. The assessment should include updates on how the ANDSF is performing in each of the Top 10 Challenges and Opportunities (as shown on pages 30–40 of the latest 1225 report).** **b. Please provide a description of the sources of information used to determine/track ANDSF performance in each of the Top 10 Challenges and Opportunities.** **c. Please provide the latest, classified NATO Periodic Mission Review (PMR). If there will be no PMR released this quarter, please indicate.** 2. Please provide a recent, unclassified assessment of the ANDSF at the ministerial level. **3. Is ANET functioning yet? Last quarter you said it was not yet producing monthly ANDSF assessment reports due to contract challenges. If ANET is functioning, please provide the most recent monthly or quarterly reports quantifying ANDSF performance using the new ANET assessment system. If ANET still has not begun generating these reports, please provide the reasons why, including a description of ongoing contract challenges, if applicable, and the reports' expected start date.**
Jan-Sec-08	**1. Please provide the following classified information on ANP strength as of the latest available date (month-end):** **a. the most recent ANP APPS month-end report with "as of" dates on each.** 2. Please provide the following unclassified information on ANP strength as of the latest available date (month-end): a. the topline strength of the ANP (with "as of" date provided). b. a description of general ANP attrition trends over the last quarter. 3. On ANP attrition: a. Given current attrition trends, does CSTC-A think that the ANP is manned at adequate and sustainable levels. What does CSTC-A consider to be "adequate"? How specifically has this affected ANP readiness and performance (for example, are incoming personnel as well trained, skilled, fit as those they are replacing)? b. What steps did MOI take during the quarter to minimize attrition from desertion, AWOL, or refusals to reenlist? Please comment how effective these have or haven't been. c. Describe any affects COVID-19 has had on MOI elements' recruitment/attrition this quarter.

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	1. Please provide information on insider attacks against Coalition Forces from October 1, 2020, through the latest available date (month end): a. the number of insider attacks against U.S. and Coalition military personnel b. the number of U.S. and Coalition military personnel wounded or killed from insider attacks c. the number of insider attacks against the ANDSF d. the number of ANDSF personnel wounded or killed as a result of insider attacks
Jan-Sec-23	**2. Please provide the classified CIDNE Excel file export of all ANDSF casualties from October 1, 2020, through the latest available date (month end). It is not necessary to filter the CIDNE export, but, at a minimum, these data should include the unit (lowest level available), location (highest fidelity possible), and date for all casualties.** **3. Please provide us a response to the following: In an unclassified, publicly releasable format, describe how ANDSF casualty rates during the quarter compare to casualty rates during the same quarter one year ago. Differentiate between casualties that occurred during offensive operations and those that occurred during defensive operations.**
	1. Regarding USG support to the Special Mission Wing (SMW): a. Please provide a recent, comprehensive update of the SMW as of the latest possible date. **b. Please identify each type of aircraft in the SMW inventory and the number of each. If aircraft became unusable during this reporting period, please indicate when and the reason for each.** **c. Please provide the number of aircraft purchased but not yet fielded and what the anticipated dates are for fielding.** **d. Please complete the attached ANDSF spreadsheet/SMW tab, or provide the applicable data. (Sec-26 tab Data Call Attachment Spreadsheet)** **e. What percentage of the SMW sorties are in support of counternarcotics? Of counterterrorism? or counternexus (CN & CT)?** **f. How many aircrew members does the SMW currently have, by crew position and airframe? Please break out their level of mission qualification (e.g. Certified Mission Ready (night-vision qualified), the daytime equivalent, etc.):**
Jan-Sec-26	**1) Mi-17 Pilots and Pilot Trainers** **2) Mi-17 Flight Engineers** **3) Mi-17 Crew Chiefs** **4) PC-12 Pilots** **5) PC-12 Mission System Operators** **g. Please provide an update on the operational readiness rate of the SMW and its achievement benchmarks this quarter, if one is available.** h. How many and what type of aircraft maintainers are currently assigned / authorized? Are these SMW personnel or contractors? If contractors, are they Afghan or international contractors? i. Provide the cost of aircraft maintenance being paid with ASFF or money from other countries.
	1. On U.S. and Afghan air strikes in Afghanistan, please provide any updates necessary for the following totals from last quarter, as well as this quarter's data (October 1, 2020, through the latest available month-end date): a. How many air strikes have been carried out monthly by U.S. forces? If classified, please provide some unclassified statements on data trends (like with EIA/EEIA data in Sec-63). b. How many civilian casualties have been incurred from these air strikes monthly? c. How many civilian casualties resulted from AAF air strikes monthly?
Jan-Sec-58	2. Please provide any updates necessary for the overall RS/USFOR-A tracked Afghan civilian casualty figures from last quarter, as well as this quarter's data from October 1, 2020, through the latest available month-end date (in the Data Call Attachment Spreadsheet, Tabs Sec-58) and include: a. the monthly breakout of the data b. the breakout of civilian casualties by each province c. the percentage breakdown of the top causes of the total civilian casualties d. the breakout of civilian casualties by responsible party (i.e. ANDSF, U.S. and Coalition forces, insurgents, unknown). In RS's civilian casualty collection methodology, if an enemy initiated attack occurs, and the Coalition or Afghan response (e.g., ground operation or air strike) kills or injures Afghan civilians, to whom are civilian casualties attributed?

Continued on the next page

Jan-Sec-61	**1. Provide a spreadsheet documenting all concluded ANDSF CONOPs for offensive operations conducted from October 1, 2020, through the latest available date (month-end date). Each concluded operation should be on its own row. For our purposes, an operation involves (1) at least one ANA kandak or (2) a combination of units from at least two Afghan security entities (MOI, MOD, and/or NDS). For each operation, we request the following information:** **a. the district in which the operation primarily occurred (District name)** **b. the province in which the operation primarily occurred (Province name)** **c. the start date of the operation (YYYY-MM-DD)** **d. the end date of the operation (YYYY-MM-DD)** **e. whether AAF A-29s or AC-208s provided direct support during the operation (Yes/No)** **f. whether AAF MD-530s, UH-60s, or Mi-17s provided direct support during the operation (Yes/No)** **g. whether ANASOC MSFVs provided direct support during the operation (Yes/No)** **h. whether the operation involved ANA units (Yes/No)** **i. whether the operation involved MOI units (Yes/No)** **j. whether the operation involved NDS units (Yes/No)** **k. whether the operation involved ANASOC units (Yes/No)** **l. whether the operation was enabled by U.S. or Coalition air support (Yes/No)** **m. whether the operation was enabled by U.S. or Coalition ground support (Yes/No)** **n. whether any U.S. or Coalition military aircraft provided medical evacuation support (Yes/No)** **o. did the operation achieve its objective (Yes/No)**
Jan-Sec-63	**1. Please provide data on the total number of enemy-initiated attacks monthly from January 1, 2020, through December 31, 2020, in the Data Call Attachment Spreadsheet, tab Sec-63, and include the following for the last two quarters separately (July–September and October–December):** **a. the total number of enemy initiated attacks by month** **b. the attacks broken out by categories, to include direct fire, IED/mine strikes, indirect fire, SAFIRE, etc.** **c. the attacks broken out by province** **2. Please provide data on the total number of effective enemy-initiated attacks monthly from January 1, 2020, through December 31, 2020, in the Data Call Attachment Spreadsheet, tab Sec-63, and include the following for the last two quarters separately (July–September and October–December):** **a. the attacks broken out by types of attacks, to include direct fire, IED/mine strikes, indirect fire, SAFIRE, etc.** **b. the attacks broken out by province** **3. Please also provide any updates to the 2019 data given to us, using the Data Call Attachment Spreadsheet, tab Sec-63:** **a. Any updates to 2019 EIA and/or EEIA monthly totals.** **b. Please provide the monthly and provincial breakdowns of both EIA and EEIA that occurred from (October 1–December 31 2019).** **4. If there has been any change in margin of error or time period lag in the data, please explain what the change is and why it occurred.** 5. If questions 1–3 remain U//FOUO this quarter, please provide the same level of unclassified description of EIA trends provided to us in your vetting response last quarter.

APPENDIX F

ABBREVIATIONS AND ACRONYMS

ACRONYM OR ABBREVIATION	DEFINITION
AABIS	Afghan Automated Biometric Information System
AAF	Afghan Air Force
ABP	Afghan Border Police
ACJC	Anti-Corruption Justice Center
ACLED	Armed Conflict Location & Event Data Project
ADALAT	Assistance for Development of Afghan Legal Access and Transparency
ADB	Asian Development Bank
AFMIS	Afghan Financial Management Information System
AFN	afghani (currency)
AGO	Attorney General's Office
AIC	Access to Information Commission
AITF	Afghanistan Infrastructure Trust Fund
ALP	Afghan Local Police
AMANAT	Afghanistan's Measure for Accountability and Transparency
ANA	Afghan National Army
ANASOC	ANA Special Operations Corps
ANDSF	Afghan National Defense and Security Forces
ANP	Afghan National Police
ANDPF II	Afghanistan National Peace and Development Framework
AO	abandoned ordnance
APF	Afghanistan Partnership Framework
APPS	Afghan Personnel and Pay System
AROC	Afghan Resources Oversight Council
ARTF	Afghanistan Reconstruction Trust Fund
ASFF	Afghanistan Security Forces Fund
ASSF	Afghan Special Security Forces
AUP	Afghan Uniform Police
AUAF	American University of Afghanistan
AWOL	Absent Without Leave
BAG	Budget Activity Group
BHA	Bureau of Humanitarian Assistance

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ACRONYM OR ABBREVIATION	DEFINITION
CCAP	Citizens' Charter Afghanistan Project
CDCS	Country Development Cooperation Strategy
CENTCOM	U.S. Central Command
CERP	Commanders' Emergency Response Program
CID	U.S. Army Criminal Investigation Command
CIGIE	Council of the Inspectors General on Integrity and Efficiency
CIO	Contributions to International Organizations
CJ-ENG	Combined Joint Engineers
CMS	Case Management System
CN	counternarcotics
CNHC	Counternarcotics High Commission
CNPA	Counter Narcotics Police of Afghanistan
COIN	counterinsurgency
COMAC	Conflict Mitigation Assistance for Civilians
COR	contracting officer's representative
CoreIMS	Core Inventory Management System
CPRBD	Checkpoint Reduction and Base Development Plan
CPD	Central Prisons Directorate
CPDS	Continuing Professional Development Support
CSSP	Corrections System Support Program
CSTC-A	Combined Security Transition Command-Afghanistan
CTF	Counterterrorism Financing
CWC	Commission on Wartime Contracting in Iraq and Afghanistan
DAB	Da Afghanistan Bank
DABS	Da Afghanistan Breshna Sherkat
DEA	Drug Enforcement Administration (U.S.)
DFC	Development Finance Corporation
DHS	Department of Homeland Security
DICDA	Drug Interdiction and Counter-Drug Activities (U.S.)
DOD	Department of Defense (U.S.)
DOD OIG	Department of Defense Office of Inspector General
DOJ	Department of Justice (U.S.)
DSCA	Defense Security Cooperation Agency
ECC	Eradication Coordination Committee
EEIA	effective enemy initiated attacks
EIA	enemy-initiated attacks

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ACRONYM OR ABBREVIATION	DEFINITION
ERW	explosive remnants of war
ESF	Economic Support Fund
EU	European Union
EUM	end-use monitoring
EXBS	Export Control and Related Border Security
FAO	Food and Agriculture Organization (UN)
FAP	Financial and Activity Plan
FBI	Federal Bureau of Investigation
FEFA	Free and Fair Elections Forum of Afghanistan Organization
FFP	Food for Peace
FOB	Forward Operating Base
FMS	Foreign Military Sales
FHI	Family Health International
FY	fiscal year
GAO	Government Accountability Office (U.S.)
GCPSU	General Command of Police Special Units
GDP	gross domestic product
GIROA	Government of the Islamic Republic of Afghanistan
GLE	Governor-Led Eradication
GMAF	Geneva Mutual Accountability Framework
HAZMAT	hazardous materials
HMMWV	high mobility multipurpose wheeled vehicle (commonly known as a Humvee)
HQ	headquarters
ICRC	International Committee of the Red Cross
ICS	Integrated Country Strategy
IDA	International Development Association
IDP	internally displaced persons
IEC	Independent Election Commission (Afghan)
IED	improvised explosive device
IFC	International Finance Corporation
IG	inspector general
IHSAN	Initiative for Hygiene, Sanitation, and Nutrition
IIU	Intelligence and Investigation Unit (Afghan)
IMF	International Monetary Fund
INCLE	International Narcotics Control and Law Enforcement (U.S.)
INL	Bureau of International Narcotics and Law Enforcement Affairs (U.S.)

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ACRONYM OR ABBREVIATION	DEFINITION
IOM	International Organization for Migration
IPC	infection prevention and control
IPP	independent power producers
IS-K	Islamic State-Khorasan
ISLA	Initiative to Strengthen Local Administrations Program
ISR	Intelligence, Surveillance, and Reconnaissance (ISR)
IWA	Integrity Watch Afghanistan
JAF	Joint Air Force
JSSP	Justice Sector Support Program (State)
JWIP	judicial wire intercept program
kg	kilogram
KCEC	Kabul Carpet Export Center
KIA	killed in action
LAMP	Livelihood Advancement for Marginalized Population
LLP	Lessons Learned Program
LOA	Letters of authorization
LOTFA	Law and Order Trust Fund for Afghanistan
MAIL	Ministry of Agriculture, Irrigation and Livestock (Afghan)
MAG	ministerial advisory group
MAPA	Mine Action Programme for Afghanistan
MCN	Ministry of Counter-Narcotics (Afghan)
MCTF	Major Crimes Task Force
MELRA	Multi-Dimensional Legal Economic Reform Assistance
MIGA	Multilateral Investment Guarantee Agency
MOCI	Ministry of Commerce and Industry (Afghan)
MOD	Ministry of Defense (Afghan)
MOD CID	MOD Criminal Investigation Directorate
MOD IG	Ministry of Defense Inspector General
MOE	Minister of Education (Afghan)
MOEc	Ministry of Economy (Afghan)
MOF	Ministry of Finance (Afghan)
MOHE	Ministry of Higher Education (Afghan)
MOI	Ministry of Interior (Afghan)
MOIC	Ministry of Industry and Commerce
MOI CID	Ministry of Interior (Afghan) Criminal Investigation Directorate
MOI IG	Ministry of Interior (Afghan) Inspector General

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ACRONYM OR ABBREVIATION	DEFINITION
MOJ	Ministry of Justice (Afghan)
MOMP	Ministry of Mines and Petroleum (Afghan)
MOPH	Ministry of Public Health (Afghan)
MOU	memorandum of understanding
MOWA	Ministry of Women's Affairs
MPTF	Multi-Partner Trust Fund
MPD	Ministry of Interior Affairs and Police Development Project
MRA	Migration and Refugee Assistance
MRRD	Ministry of Rural Rehabilitation and Development (Afghan)
MW	megawatt
NAVAIR	Naval Air Systems Command
NADR	Non-Proliferation, Antiterrorism, Demining, and Related Programs
NATF	NATO ANA Trust Fund
NATO	North Atlantic Treaty Organization
NCO	Noncommissioned officers
NDAA	National Defense Authorization Act
NDAP	National Drug Action Plan
NDS	National Directorate of Security (Afghan)
NEPS	Northeast Power System
NGO	nongovernmental organization
NSA	National Security Advisor
NSC	National Security Council
NSIA	National Statistics and Information Authority (Afghan)
NSOCC-A	NATO Special Operations Component Command-Afghanistan
NSPA	NATO Support and Procurement Agency
O&M	operations and maintenance
OCHA	Office for the Coordination of Humanitarian Affairs
OCO	Overseas Contingency Operations
OEG	Office of Economic Growth (USAID)
OFDA	Office of U.S. Foreign Disaster Assistance
OFS	Operation Freedom's Sentinel
OIG	Office of the Inspector General
OPA	Office of Prison Affairs
OUSD-P	Office of the Undersecretary of Defense for Policy
OTA	Office of Technical Assistance (U.S. Treasury)
OTI	Office of Transition Initiatives

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ACRONYM OR ABBREVIATION	DEFINITION
PDPs	provincial development plans
PM/WRA	Bureau of Political-Military Affairs' Office of Weapons Removal and Abatement (State)
PPA	power-purchase agreement
PPE	personal protective equipment
PRM	Bureau of Population, Refugees and Migration (U.S. State)
PMO	Program Mangement Office
PTEC	Power Transmission Expansion and Connectivity
PSI	Peace Stabilization Initiative
RADP	Regional Agriculture Development Program
RC	Recurrent Cost
RFE/RL	Radio Free Europe/ Radio Liberty
RIV	reduction in violence
RC	recurrent cost
RS	Resolute Support
SAG	Subactivity Group
SCIP	Security Cooperation Information Portal
SEPS	Southeast Power System
SFAB	Security Force Assistance Brigade
SHAHAR	Strong Hubs for Afghan Hope and Resilience
SIGACT	significant act (violence against coalition troops)
SIU	Sensitive Investigative Unit (Afghan)
SME	subject-matter expert
SMW	Special Mission Wing (Afghan)
SOF	Special Operations Forces (U.S.)
SRAR	Special Representative for Afghanistan Reconcilation
State OIG	Department of State Office of the Inspector General
SWIM	Strengthening Watershed and Irrigation Management
TAA	train, advise, and assist
TAAC	train, advise, and assist command
TAAC-Air	train, advise, and assist command-air
TAF	The Asia Foundation
TF	task force
TIU	Technical Investigative Unit
TPDC	Transferring Professional Development Capacity
UN	United Nations

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ACRONYM OR ABBREVIATION	DEFINITION
UN WFP	United Nations World Food Programme
UNAMA	United Nations Assistance Mission in Afghanistan
UNDP	United Nations Development Programme
UNHCR	United Nations High Commissioner for Refugees
UNICEF	United Nations Children's Fund
UNMAS	United Nations Mine Action Service
UNODC	United Nations Office on Drugs and Crime
USAAA	U.S. Army Audit Agency
USACE	U.S. Army Corps of Engineers
USAID	U.S. Agency for International Development
USAID OIG	USAID Office of the Inspector General
USD	U.S. dollar
USFOR-A	U.S. Forces-Afghanistan
USIP	United States Institute of Peace
UXO	unexploded ordnance
WASH	water, sanitation and hygiene
WHO	World Health Organization
WIA	wounded in action
WTO	World Trade Organization

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Tasbih—beads used for prayer and meditation—await buyers in the Mandavi marketplace in Kabul. (UNAMA photo by M. Akram Darwish)

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