Flygtningenævnets baggrundsmateriale

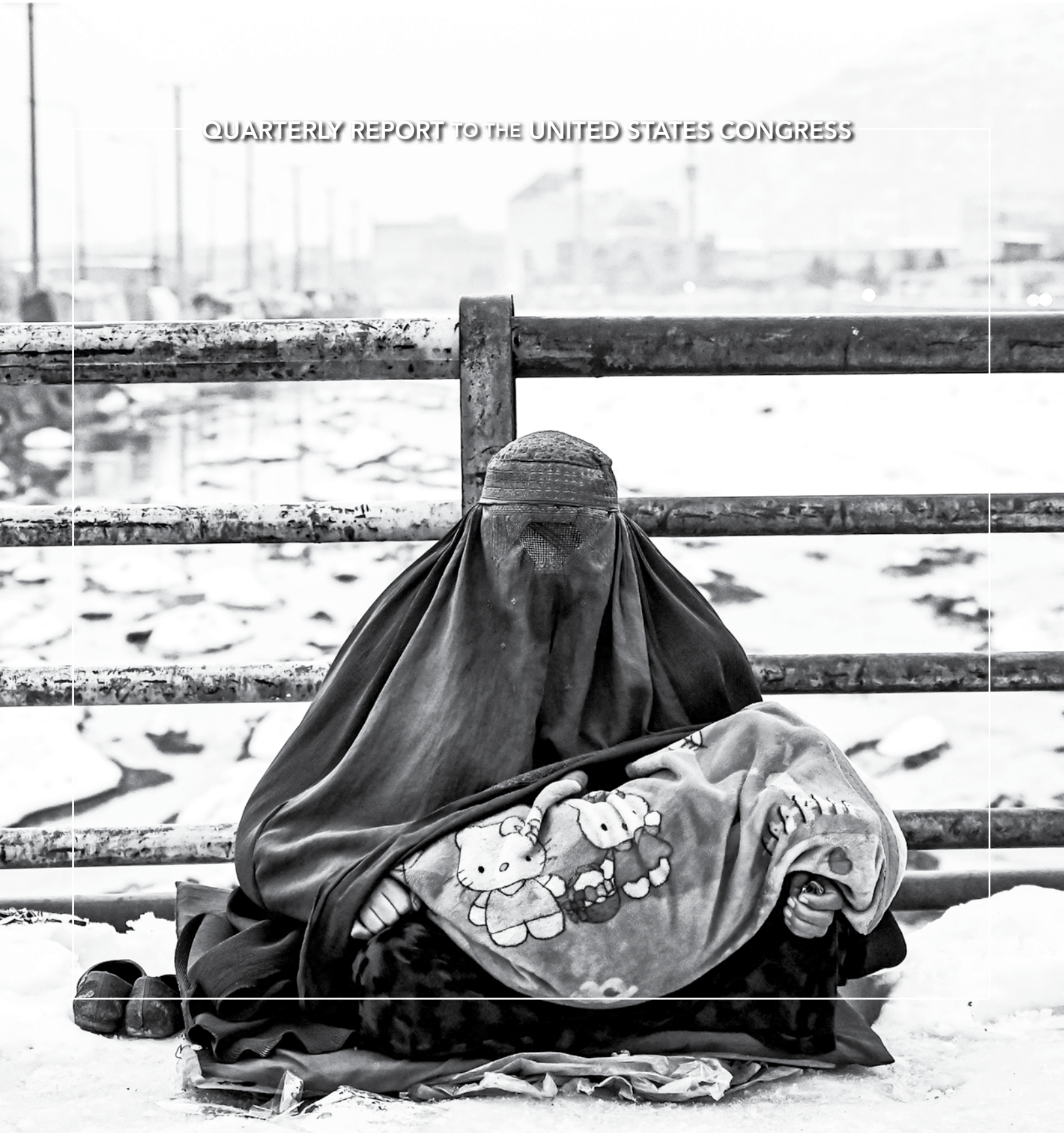
Bilagsnr.:	**1315**
Land:	Afghanistan
Kilde:	SIGAR
Titel:	Quarterly Report to the United States Congress
Udgivet:	30. januar 2022
Optaget på baggrundsmaterialet:	8. april 2022

SIGAR

Special Inspector General for Afghanistan Reconstruction

JAN 30 2022

QUARTERLY REPORT TO THE UNITED STATES CONGRESS



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

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

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

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

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

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

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

Cover photo:
An Afghan woman holds her child on a snow-covered Kabul bridge as she hopes for money from passers-by, January 2022. (AFP photo by Mohd Rasfan)

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

To Congress, the Secretaries of State and Defense, and the American people, I am pleased to submit SIGAR's 54th quarterly report on the status of reconstruction in Afghanistan.

This is the first quarter in SIGAR's 13-year history that the United States has had no official presence in Afghanistan. Since the Taliban takeover of the country in August 2021, the U.S. embassy in Kabul has remained closed. Most reconstruction programs have been suspended or terminated.

But U.S. support to Afghanistan has not ended. On the contrary, the United States remains the single largest humanitarian aid donor to Afghanistan. In response to an epic humanitarian crisis engulfing the country, on October 28, Secretary of State Antony Blinken announced that the United States had provided $144 million in new humanitarian assistance, bringing the total U.S. humanitarian contribution for Afghanistan and for Afghans in the region to nearly $474 million in FY 2021. On January 11, the White House announced that the United States Agency for International Development (USAID) would deliver a further $308 million in humanitarian aid to "directly flow through independent humanitarian organizations and help provide lifesaving protection and shelter, essential health care, winterization assistance, emergency food aid, water, sanitation, and hygiene services."

The United States and the United Nations have also relaxed some sanctions on the Taliban that were preventing other aid from reaching the Afghan people. Meanwhile, on January 11, the United Nations issued an appeal for more than $5 billion to address the crisis in Afghanistan and to support Afghan refugees in neighboring countries—the largest such funding appeal for a single country in UN history. On January 26, the UN launched its Transitional Engagement Framework, which called for an additional $3.6 billion in immediate funding to sustain social services such as health and education; support community systems through maintenance of basic infrastructure; and maintain critical capacities for service delivery and promotion of livelihoods and social cohesion, with specific emphasis on socio-economic needs of women and girls.

The new assistance arrives in an altered landscape where the Taliban, rather than a partner Afghan government, control the institutions of state. This raises a significant oversight challenge and greatly increases the risk that aid to Afghanistan will be diverted before it reaches the people who need it most. In late January, the United States and other international donors met with the Taliban in Oslo to discuss human rights concerns and responses to the humanitarian crisis.

As an independent statutory Inspector General, SIGAR takes no position on whether there should be increased humanitarian or other assistance to Afghanistan. Nor is it SIGAR's role as an independent oversight agency to design Afghanistan reconstruction programs, whether they are to be conducted by U.S. agencies or funded through contributions to international organizations or nongovernmental organizations (NGOs). Those are policy matters for the Executive

Branch and Congress. But per its mandate, SIGAR is required to make recommendations on policies promoting economy, efficiency, and effectiveness in the administration of agency programs and operations.

Accordingly, SIGAR has developed 10 best practices for donors and implementing agencies—based on its years of research and findings from over 700 oversight reports—that can help the United States accomplish the goals of protecting taxpayer funds while easing the desperate plight of the Afghan people. Those best practices, boiled down to their essentials, are:

1. Establish a clear purpose for the aid.
2. Insist that any organization receiving U.S. funding is fully transparent, so we know where our money went and how it was used.
3. Set a tolerable level of risk, and be ready to end an activity if that risk becomes too great.
4. Keep track of how money is used and regularly reassess to see if activities are actually helping people.
5. Determine clear, relevant metrics that measure actual outcomes, not just how many dollars were spent or how many people participated in some program.
6. If an activity is going poorly, make course corrections and be prepared to pull the plug.
7. Third-party monitors are necessary, but the U.S. government should be diligent in evaluating them and their standards.
8. Adapt to the evolving situation on the ground, where one size does not fit all situations.
9. Seek smart opportunities to condition aid.
10. Look for activities that Afghans can eventually sustain without outside support.

A discussion of each best practice appears in Section One of this report.

This quarter, SIGAR conducted interviews and fieldwork in support of five Congressionally requested assessments, reviewing the factors that led to the collapse of the Afghan government and the Afghan National Defense and Security Forces, as well as the current status of U.S. funds and on-budget U.S. assistance, and the emerging risks to the Afghan people.

SIGAR also issued eight products in addition to this report. SIGAR work to date has identified approximately $3.93 billion in savings for the U.S. taxpayer.

SIGAR issued three performance audit reports this quarter. The first found that Army Contracting Command did not ensure that the private security contractor for Bagram Airfield fully complied with contract terms, and potentially overpaid for services by $850,000. The second was an unclassified version of a January 2021 classified report on DOD's efforts to ensure the sustainability of the now-defunct Afghan air forces. The third assessed the State Department's ongoing demining efforts in Afghanistan, finding that State made progress, but did not conduct timely oversight.

SIGAR also completed five financial audits of U.S.-funded projects to rebuild Afghanistan that identified $7,050,412 in questioned costs as a result of internal-control deficiencies and noncompliance issues. These financial audits covered a range of topics, including the U.S. Army's Ground Vehicle Support Program in Afghanistan, USAID's technical assistance to the Afghanistan Urban Water Supply and Sewerage Corporation, and USAID's Musharikat Program to increase Afghan women's equality and empowerment.

During the reporting period, SIGAR criminal investigations resulted in one sentencing, and $55,000 in criminal fines.

Despite the changes in Afghanistan, SIGAR continues to work to protect the interests of the U.S. taxpayer, to learn and apply lessons from 20 years of reconstruction, and to maximize the impact of aid intended for the suffering Afghan people.

Yours sincerely,

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, 2021.*

During this reporting period, SIGAR issued nine audits, evaluations, and other products assessing U.S. efforts to build the Afghan security forces, improve governance, facilitate economic and social development, and combat the production and sale of narcotics. In this period, SIGAR criminal investigations resulted in one sentencing and $55,000 in criminal fines.

SIGAR OVERVIEW

AUDITS AND INSPECTIONS

This quarter, SIGAR issued three performance audit reports and five financial audit reports.

- The first **performance audit report** found that Army Contracting Command did not ensure that the private security contractor for Bagram Airfield fully complied with contract terms, and potentially overpaid for services by $850,000.
- The second is an unclassified version of a January 2021 classified report on DOD's efforts to ensure the sustainability of the now-defunct Afghan air forces.
- The third assessed the State Department's ongoing demining efforts in Afghanistan, finding that State made progress, but did not conduct timely oversight.

The five **financial audit reports** identify $7,050,412 in questioned costs as a result of internal control deficiencies and noncompliance issues.

KEY EVENTS, NOVEMBER 1, 2021–JANUARY 30, 2022

October 28: Secretary of State Antony Blinken announces the United States provided an additional $144 million in humanitarian assistance to Afghanistan.

INVESTIGATIONS

During the reporting period, SIGAR investigations resulted in one sentencing and $55,000 in criminal fines. SIGAR initiated two new cases and closed 11, bringing the total number of ongoing investigations to 65.

Investigations highlights include the sentencing of Saed Ismail Amiri, a contracting firm owner and consultant, to 15 months' imprisonment and a $50,000 fine. Amiri committed wire fraud in connection to a scheme to defraud the government of Afghanistan of more than $100 million in a contract bid for constructing electric power substations.

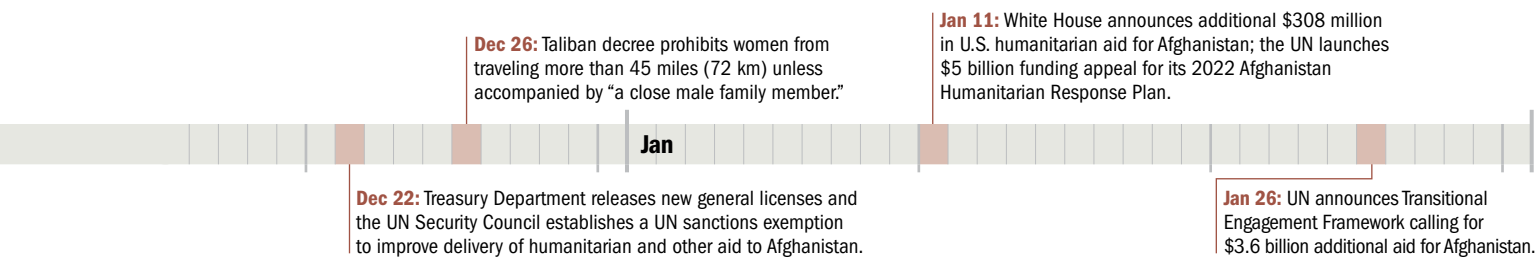
LESSONS LEARNED

SIGAR's Lessons Learned Program continued work on a report on the role of police in conflict and a report on personnel that will both be issued later this year.

RESEARCH AND ANALYSIS

SIGAR's Research and Analysis Directorate issued its 54th *Quarterly Report to the United States Congress*.

* As provided in its authorizing statute, SIGAR may also report on products and events issued or occurring after December 31, 2021, up to the publication date of this report. Unless otherwise noted, all afghani-to-U.S. dollar conversions used in this report are derived by averaging the last six months of exchange-rate data available through Da Afghanistan Bank (www.dab.gov.af), then rounding to the nearest afghani. Data as of January 2, 2022.



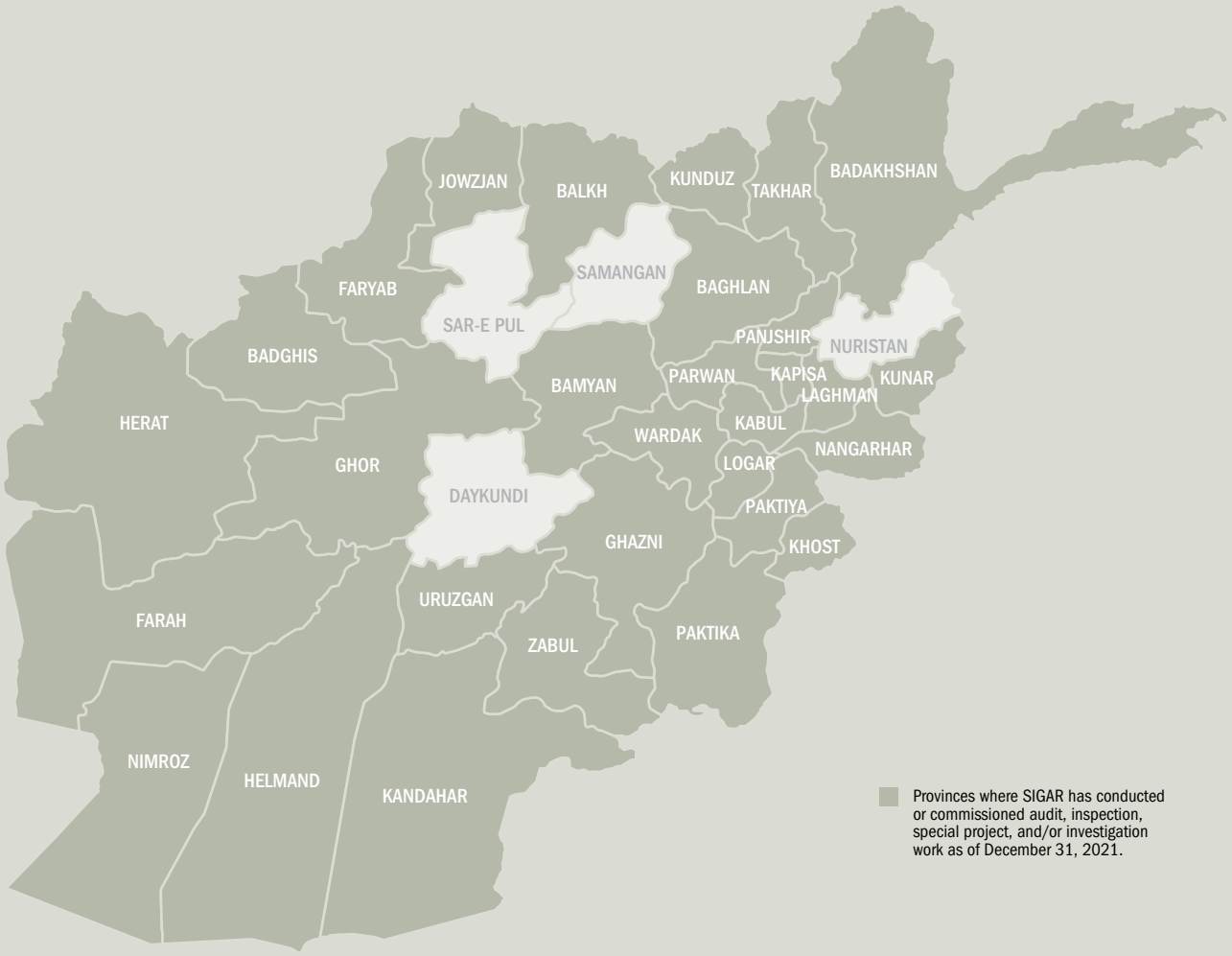

JOWZJAN
BALKH
KUNDUZ
TAKHAR
BADAKHSHAN
SAMANGAN
FARYAB
BAGHLAN
SAR-E PUL
PANJSHIR
NURISTAN
BADGHIS
BAMYAN
PARWAN
KAPISA
KUNAR
LAGHMAN
HERAT
WARDAK
KABUL
NANGARHAR
GHOR
LOGAR
DAYKUNDI
PAKTIYA
GHAZNI
KHOST
URUZGAN
FARAH
ZABUL
PAKTIKA
NIMROZ
HELMAND
KANDAHAR
Provinces where SIGAR has conducted or commissioned audit, inspection, special project, and/or investigation work as of December 31, 2021.

TABLE OF CONTENTS

SECTION 1

SECTION 2

SECTION 3

SECTION 4

APPENDICES

"Afghanistan's economy is now in free fall, and if we don't act decisively and with compassion, I fear this fall will pull the entire population with it."

—UN Under-Secretary-General for Humanitarian Affairs and Emergency Relief Coordinator Martin Griffiths

Source: UN Under-Secretary-General for Humanitarian Affairs and Emergency Relief Coordinator Martin Griffiths, Security Council, Seventy-sixth year, 8941st meeting, 12/22/2021.

1 BEST PRACTICES FOR PROTECTING FUTURE ASSISTANCE

ESSAY CONTENTS

Photo on previous page
A man distributes bread outside a Kabul bakery. (AFP photo)

BEST PRACTICES FOR PROTECTING FUTURE ASSISTANCE TO THE AFGHAN PEOPLE

Winning is not the same as governing—a bitter lesson the Taliban have been learning every day since their takeover of Kabul in August 2021 and the collapse of the U.S.-supported government. Since then, the Afghan economy has cratered. According to the UN World Food Programme, by the end of November, 98% of Afghans did not have enough to eat; this winter alone, one million children are at risk of starvation; access to health services had significantly worsened.[1]

In the face of this humanitarian crisis, the international community is looking for ways to render aid. The difficulty is figuring out how to do so without enabling a repressive regime.

The United States no longer has an official diplomatic mission in Kabul, or a military or federal civilian presence on the ground in Afghanistan. This raises a significant oversight challenge and greatly increases the risk that humanitarian assistance to Afghanistan will be diverted before it reaches the people who need it most. However, there are steps that can be taken to reduce this risk, whether funds travel directly from the U.S. government or indirectly through international and nongovernmental organizations (NGOs).

As an independent statutory Inspector General, SIGAR takes no position on whether there should be increased humanitarian or other assistance to Afghanistan. Nor as an independent oversight agency is it SIGAR's role to design Afghanistan reconstruction programs. Those are all policy matters for the Executive Branch and the Congress. But per its statutory mandate, SIGAR is required to make recommendations on policies promoting economy, efficiency, and effectiveness in the administration of agency programs and operations.[2]

Accordingly, SIGAR has developed the following best practices for donors and implementing agencies—based on its 13 years of research and findings from over 700 oversight reports—that can help the United States accomplish the goals of protecting taxpayer funds while easing the

desperate plight of the Afghan people. Those best practices, boiled down to their essentials, are:

1. Establish a clear purpose for the aid.
2. Insist that any organization receiving U.S. funding is fully transparent, so we know where our money went and how it was used.
3. Set a tolerable level of risk, and be ready to end an activity if that risk becomes too great.
4. Keep track of how money is used and regularly reassess to see if activities are actually helping people.
5. Determine clear, relevant metrics that measure actual outcomes, not just how many dollars were spent or how many people participated in some program.
6. If an activity is going poorly, make course corrections and be prepared to pull the plug.
7. Third-party monitors are necessary, but the U.S. government should be diligent in evaluating them and their standards.
8. Adapt to the evolving situation on the ground, where one size does not fit all.
9. Seek smart opportunities to condition aid.
10. Look for activities that the Afghans can eventually sustain without outside support.

A discussion of each practice appears later in this essay.

AFGHANISTAN STILL RECEIVES U.S. AND OTHER AID

The United States and the international community have not ignored Afghanistan's dire straits. Aid continues to flow—albeit at reduced levels—from the United States and other donors. As of January 2022, the United States, the single largest donor, was providing $782 million in humanitarian aid in Afghanistan and for Afghan refugees in the region.[3] Funds will flow from USAID through independent humanitarian organizations to "help provide lifesaving protection and shelter, essential health care, winterization assistance, emergency food aid, water, sanitation, and hygiene services."[4]

In January 2022, the UN announced two appeals for Afghan aid totaling more than $8 billion, together constituting a "Transitional Engagement Framework for Afghanistan" (see call-out box on p. 5). The first appeal was the largest for a single country in UN history: more than $5 billion to assist 22 million people in Afghanistan and 5.7 million Afghans in five neighboring countries "in the hope of shoring up collapsing basic services" in the region.[5] According to a UN official, $4.4 billion in-country aid would pay nurses and health officials in the field. Another $623 million would be directed to 40 organizations with established records of humanitarian

assistance in neighboring countries for "protection, health and nutrition, food security, shelter and nonfood items, water and sanitation, livelihoods and resilience, education, and logistics and telecoms."[6]

On January 26, the UN announced an additional appeal for $3.42 billion for sustaining "basic human needs" and "preserving livelihoods and providing social protection, beyond humanitarian assistance," and $208 million for activities to "preserve social investments and community-level systems."[7] Combined, the two January appeals call for more than $8 billion in humanitarian and other aid for Afghanistan.

The United States had previously announced augmentation of its own aid to Afghanistan. Secretary of State Antony J. Blinken said in October 2021 that U.S. aid would flow to humanitarian organizations such as the United Nations High Commissioner for Refugees (UNHCR), United Nations Children's Fund (UNICEF), International Organization for Migration (IOM), the World Health Organization (WHO), and other international and nongovernmental organizations "following extensive vetting and monitoring."[8] "To be clear," he added, "this humanitarian assistance will benefit the people of Afghanistan and not the Taliban."[9]

That last point is important, for the United States has imposed a variety of sanctions on the Taliban and on dealings with them since the 1990s.[10] U.S. sanctions have frozen assets belonging to the Taliban, including Afghan government bank reserves held in the United States and claimed by the

The UN's plan for an $8 billion engagement with Afghanistan

On January 26, 2022, the UN announced its Transitional Engagement Framework for Afghanistan (TEF). The TEF explanatory document begins by warning that Afghanistan "is facing an unprecedented humanitarian crisis with very real risk of systemic collapse and human catastrophe" that also "threatens to cancel many of the development gains of the last twenty years." The new framework follows recent talks in Oslo, Norway between high-level Taliban representatives and Western diplomats on the humanitarian crisis and human rights.

The TEF lays out "principles of engagement with the de facto authorities" (the Taliban) in delivering the anticipated $8 billion-plus of assistance for humanitarian, social, and development objectives in Afghanistan. The principles include adherence to human-rights standards, neutrality, independence, gender equality, and avoiding or minimizing potential harm.

The UN's Special Representative of the UN Secretary General, who heads the United Nations Assistance Mission in Afghanistan (UNAMA), will lead "political engagement with the de facto authorities in Afghanistan." Operations rely on a Security Council resolution that calls upon "all Afghan and international parties to coordinate with UNAMA in the implementation of its mandate and to ensure the safety, security and freedom of movement of UN and associated personnel throughout the country."

The TEF also emphasizes that "In the volatile circumstances of crisis, the political, security and operational risks of delivering assistance in Afghanistan will remain substantial" and will require "continuous risk assessment, monitoring and continuous risk-mitigation efforts." In addition, a monitoring framework will be developed so that officials can review results on a quarterly basis. The UN's assessment and monitoring will, among other things, "help pave the way for when the political conditions exist for its work to be scaled up." The TEF notes that "Given the volatile environment, the TEF itself may need to be adapted or adjusted as conditions in the country evolve."

Source: UN, United Nations Transitional Engagement Framework (TEF) for Afghanistan, 1/26/2022, pp. 2, 4, 7, 10, 13–14.

Taliban, and imposed civil and possible criminal liability on any U.S. person who engages in transactions with them. Likewise, non-U.S. entities and foreign financial institutions that knowingly conduct or facilitate transactions with the Taliban may face U.S. sanctions.[11]

But the Taliban's 2021 victory raises a new question. How do the United States and international community sanction the Taliban—whose government the international community does not recognize and which has committed human-rights abuses and harbored terrorist organizations—without hurting the people whom the Taliban now rule? Signs of pressure to ease sanctions and broaden the scope of aid are emerging from Congress and elsewhere.

On December 15, 2021, members of Congress sent a bipartisan letter to Secretary of State Blinken and Treasury Secretary Janet Yellen, calling for "the release of [frozen] humanitarian aid directly to the people of Afghanistan to help prevent a catastrophic collapse of their economy." Specifically, the letter called for releasing aid to pay for Afghan teachers' salaries and children's meals, so long as girls were allowed to attend schools, and for the Biden administration to "assist multilateral organizations attempting to pay Afghan civil servants."[12] On December 16, 2021, members of Congress wrote to Secretary of State Blinken and Treasury Secretary Yellen about Treasury rules—known as "carve-outs"—that allow education NGOs to operate in sanctioned countries like Yemen and Ethiopia. They urged similar treatment for education-focused NGOs to operate in Afghanistan.[13] Finally, a December 2021 essay for the Atlantic Council by eight U.S. ambassadors and three four-star generals urged a broader view of Afghanistan's needs for assistance, noting that "more help is needed to stave off disaster."[14]

In a December 2021 article for *The Hill*, the president of the International Committee of the Red Cross and the coordinator for UN emergency relief argued that the crisis in Afghanistan required restoring aid that would pay the salaries for public-sector workers and support for public services to help prevent state destabilization. "Let's not pretend for a minute that state services can be effectively maintained or replaced by humanitarian programs," the article said.[15]

AID RESTRICTIONS ARE EASING, FUNDING INCREASING

These widespread expressions of urgent concern seem to be working: international donors are showing a willingness to adjust their rules and loosen their purses.

The State Department worked with the World Bank this quarter on releasing aid from the Afghanistan Reconstruction Trust Fund (ARTF), which was used to pay the salaries of civil servants under the previous government. The ARTF's disbursements were frozen in August, but on

December 11, 2021, the World Bank announced that donors had agreed to transfer $100 million from the ARTF to UNICEF, and $180 million to the UN World Food Programme to provide aid directly to Afghans in need.[16]

In addition, on December 22, 2021, the Treasury Department's Office of Foreign Assets Control issued three new "general licenses" relaxing sanctions in order to facilitate humanitarian aid to Afghanistan. The licenses now permit financial transactions involving the Taliban and members of the designated-terrorist Haqqani network—*if* the transactions are on behalf of the U.S. government, certain international organizations, or for NGOs working on humanitarian projects.[17]

On that same day, the UN Security Council adopted a resolution authorizing a one-year exception to the UN sanctions regime in Afghanistan for "humanitarian assistance and other activities that support basic human needs in Afghanistan," while reaffirming past UN resolutions that imposed antiterrorism sanctions on individuals and groups in Afghanistan. The one-year exception "strongly encourages providers … to use reasonable efforts to minimize the accrual of any benefits, whether as a result of direct provision or diversion" to sanctioned persons or entities.[18]

Other donors have also been providing substantial humanitarian aid to Afghanistan, in addition to reconstruction and developmental assistance. A BBC summary of 2021 humanitarian donations indicates that after the United States, largest international donors range from the European Union ($277 million, with another billion pledged) to Canada ($27 million). Between those extremes lie Germany, the UK, Japan, Denmark, Sweden, France, and the Netherlands.[19]

DONORS FACE SUBSTANTIAL AND EVOLVING RISKS

Waste, fraud, and abuse were a significant issue even when the United States had an oversight presence in Afghanistan. In reports requested by Congress, SIGAR conservatively estimated nearly 30% of U.S. appropriations for Afghanistan reconstruction from 2009 to 2019 was lost to waste, fraud, and abuse.[20]

SIGAR's work has also found a substantial risk to U.S. taxpayers even when dollars get to their intended destination—if U.S.-funded activities fail to do what they are intended to do. A 2021 SIGAR Lessons Learned Program report examined U.S. monitoring and evaluation (M&E) of reconstruction contracts in Afghanistan. The report questioned the assumption that work completed well would lead to good results, noting that "it is possible to do the wrong thing perfectly." It added: "As implemented, even if M&E systems were able to determine that work was completed well, those systems did not always determine whether good work was actually contributing to achievement of strategic U.S. goals"—for instance, keeping detailed records of the number of participants at job training program without any follow-up

on how many of them found jobs, or if there were even jobs to be had in their community. SIGAR's M&E report, which relied heavily on SIGAR's significant body of audit work, noted that "too often, DOD, State, and USAID failed to measure programs and projects against the ultimate outcomes and impacts those programs and projects sought to achieve."[21]

In general, the connection between outputs (for example, the number of job training program participants) and outcomes (how many found employment) is one way to define SIGAR's work: a significant part of its job is to see if that connection exists, and to point out instances where it is missing.

The connection is not always straightforward or easily visible. Other problems SIGAR has identified arose through lax U.S. agency oversight when U.S. funding traveled through international and nongovernmental organizations, or through what USAID calls "implementing partners" in Afghanistan and other countries. For example, a 2018 SIGAR audit report on the World Bank's administration of the ARTF—to which the United States was the largest donor—acknowledged the difficulties of operating in Afghanistan, but said "the World Bank continues to employ performance measurement processes that are not transparent and that do not accurately measure ARTF progress and results. The World Bank's lack of transparency limits donors' and the public's knowledge about ARTF progress and results reported."[22]

Further complicating the assessment of risks and verification of intended outcomes is the nature of the Taliban itself. The Congressional Research Service (CRS) recognized the difficulty of the Taliban—an organization on the U.S. Special Designated Global Terrorist (SDGT) list—now controlling a country.[23] CRS notes that while the United States has the Taliban on its SDGT list for restrictions on assets in the United States, the group is not on the U.S. Foreign Terrorist Organization list that restricts transactions.[24]

This tension between helping Afghans without helping the Taliban has created challenges for international aid organizations. The UNDP's Adaptive Management and Risk Mitigation Strategy for the UN's Special Trust Fund for Afghanistan contains a list of "Risk Management Principles" that guide UN trust fund operations in Afghanistan, noting that "it is understood that the residual risk is shared among all stakeholders"—an implicit acknowledgment that risk cannot be entirely eliminated. The principles in UNDP's strategy document are:[25]

- No support can be provided directly or indirectly to the de facto authorities [that is, the Taliban], whether in Kabul or at local level.
- Support has to be implemented free from involvement of the de facto authorities with regard to (hiring/recruitment) policy, implementation and management. Additionally, the de facto authorities may not influence the selection of beneficiaries, project locations or project partners. This also means that female staff should be able to continue to work.

- No support will be provided to structures that institutionalize discrimination or violate human rights.
- At a minimum, service providers should ensure that services are accessible to girls and women in an equal fashion.

SIGAR believes all donors and aid organizations should adopt similar precautionary standards. There are, however, limits to what such precautions can achieve. A veteran NGO official with long experience in Afghanistan told SIGAR that "a zero-risk policy is not realistic." The official, who requested anonymity because of the organization's continuing work in Afghanistan, pointed out that the Taliban do not need to tax or "shake down" NGOs directly: they can impose fees on vendors like commercial landlords, suppliers, and cell-phone companies that can pass the costs along in their prices to the NGOs.[26]

Paul Fishstein, a fellow at New York University's Center for International Cooperation and a former manager of NGO operations in Afghanistan, Pakistan, and other venues, recently cautioned that "there are no watertight guarantees that funds and relief goods will all reach their intended targets and will not at least in small part be diverted by Taliban officials or directed to their own preferred uses, or that working agreements will not be abrogated." On the other hand, Fishstein added, "Other than Daesh [Islamic State-Khorosan] and similar jihadi groups operating in Afghanistan and in Pakistan, no one benefits from a failed state and regional instability."[27]

BEST PRACTICES FOR EFFECTIVE ASSISTANCE

As the only U.S. government agency legally tasked with whole-of-government oversight of reconstruction in Afghanistan over the past 13 years—and statutorily required to make recommendations on policies promoting economy, efficiency and effectiveness—SIGAR knows well the risks and challenges the United States and the international donor community now face. Despite the lack of a U.S.-government presence on the ground, prudent and effective oversight can be conducted in the changed landscape of governance in Afghanistan if some best practices of effective management and oversight are observed and closely monitored. These practices are:

Best Practice 1: Establish a clear purpose for the aid

All too often, agencies and international organizations are vague or unrealistic about what they actually intend to achieve with a program. But taking care to ensure that a goal or purpose is clearly stated and that program objectives and activities are aligned with the overall purpose is a key condition for effectiveness. A 2021 SIGAR lessons-learned report noted that "determining what to measure is a function of what programs and projects

aim to accomplish and how they intend to accomplish it. If metrics are unrelated to objectives, they are not useful for assessing effectiveness."[28]

That same report found that health-care projects, for instance, "can be measured in the number of clinic visits, or changes in maternal mortality rates. Yet, depending on wider strategic goals, these metrics may not be completely relevant. Whether people are going to a clinic to receive health services, for example, is an important data point at the project level, but it may not adequately capture progress towards the broader security or stability outcomes to which health-care programming in unstable environments is intended to contribute."[29] Having clear purposes and goals helps managers and oversight agencies assess what evidence to seek and whether the links between program design, execution, and outcomes are robust.

The United States should confirm that entities disbursing and managing U.S. funds for assistance to Afghanistan have specified clear and realistic goals that focus on strategic objectives and that facilitate ongoing program evaluation.

Best Practice 2: Insist that any organization receiving U.S. funding is fully transparent, so we know where our money went and how it was used

If the United States decides to channel multi-million- or multi-billion-dollar aid contributions through international organizations, trust funds, NGOs, and other intermediaries, it must insist on complete transparency regarding their use of funds. Without resorting to unduly burdensome reporting requirements, the United States must make it clear that the provision and amount of assistance would depend on access by outside, independent U.S. oversight agencies like SIGAR to books of account, vetting procedures, monitoring and evaluation protocols, and safeguards against corruption and diversion of funds.

The United States is in a good position to insist on transparency. The Council on Foreign Relations noted last summer that the United States—one of 193 members of the United Nations—provides nearly 20% of the UN's budget.[30] Meanwhile, the Congressional Research Service notes that "As the largest shareholder in both the IMF [International Monetary Fund] (16.5% voting share) and the World Bank (16% voting share), the United States has a role in their decision-making," a role subject to Congressional direction.[31] For smaller NGOs and other aid intermediaries, the United States might have proportionately stronger leverage for seeking guarantees of transparency.

Best Practice 3: Set a tolerable level of risk and be ready to end an activity if risk becomes too great

The work of SIGAR and other oversight agencies has demonstrated that there will be risks in any assistance programs—poor planning, corruption,

inadequate work plan, deficient monitoring, natural disasters or pandemics, defective data, unintended consequences, and many more. Assumptions about risk must be determined at the outset and continually stress-tested to determine if risk factors have changed and, if so, how those changes impact the ongoing feasibility of an activity.

The United States should confirm that aid partners receiving U.S. support are monitoring the kinds and severity of risks facing their efforts in Afghanistan. Only then can programs be tweaked in time to make a difference—or funding halted if risk passes a predetermined threshold.

Federal policy recognizes that agencies should assess their "risk appetite" and "risk tolerance" to balance financial stewardship, program mission, cost effectiveness of mitigations, efficiency, overall operations, and other factors to determine a "tolerable rate" of risk.[32]

USAID's "Risk Appetite Statement," for example, notes that while the Office of Management and Budget requires federal agencies to incorporate Enterprise Risk Management (ERM) into their internal controls, "ERM is a holistic, agency-wide approach to risk-management that emphasizes addressing the full spectrum of risks and managing their combined impact as an interrelated risk portfolio. … The goal is not to control or avoid all risk, but rather to take advantage of opportunities, while reducing or mitigating threats to maximize the agency's overall likelihood of achieving its mission and objectives."[33]

The USAID statement also stresses the importance of context, such as in "non-permissive environments characterized by uncertainty, instability, inaccessibility, and/or insecurity where the associated risks are higher than other environments. Such environments are also often the places where development and humanitarian assistance are most needed. Therefore, to achieve our objectives, we often accept a higher degree of overall risk."[34]

The United States should seek assurance that other entities receiving U.S. funds for use on behalf of Afghanistan have similarly assessed their tolerance for risk, have systems in place to continually reassess risk, and are ready and willing to end an activity if risk become too great.

Best Practice 4: Keep track of how money is used and regularly reassess to see if activities are actually helping people

This may sound like simple common sense, but it requires a great deal of effort and vigilance by development agencies—something that SIGAR's research has shown has been woefully lacking in the past. Monitoring and evaluating is an essential activity to determine whether data are being collected, procedures followed, schedules met, waste avoided, and objectives attained. In addition, the federal Office of Management and Budget instructs U.S. agencies involved in administering foreign assistance to ensure that

"evaluations be 'evidence-based,' meaning they should be based on verifiable data and information … including both qualitative and quantitative data."[35]

But simply having monitoring and evaluating schemes in place and personnel assigned to the job is no assurance that necessary and accurate information is being captured or evaluated. For example, a 2015 SIGAR audit of the multibillion-dollar Law and Order Trust Fund for Afghanistan (LOTFA), administered by the UNDP, found that "UNDP verification efforts—primarily conducted by a contracted monitoring agent charged with providing oversight and verification … are unsound, insufficiently documented, and lack specific contracting guidance."[36]

SIGAR has also pointed out how lack of resources, inadequate analysis, and unclear data requirements can affect monitoring and evaluation efforts. For example, in a 2021 lessons-learned report, SIGAR noted that "data collection has been a challenge for State. Some bureaus lack the resources to collect needed data, or fear that a negative evaluation based on unflattering data will result in a funding cut. Moreover, it is not always clear what data is relevant, nor is it always obvious what constitutes an appropriate amount."[37]

In that same report, SIGAR also examined the challenges of effective monitoring of contracts in settings like Afghanistan. SIGAR noted that "triangulating data" was one approach that can work: "State adopted USAID's multitiered monitoring framework, which is intended to help verify data by collecting it from multiple sources. Information collected through multitiered monitoring is organized into tiers based on how accurate it is believed to be. Within this hierarchy, U.S. government reporting is the most trusted form of monitoring."[38] USAID explains that the multitiered approach "draws upon direct observation and analyses done by [U.S. government] staff, independent third-party monitors, implementing partners, the [former government of Afghanistan], other donors, civil society organizations, beneficiaries, and other pertinent sources of information." It adds, "Triangulating data from multiple sources increases confidence that implementation is on track and corroborates the achievement of key performance results."[39]

SIGAR's report cautions, however, that factors such as self-interest, training limitations, and reliance on contractor or grantee information can affect the accuracy of monitoring reports. "There is no silver bullet when it comes to data collection and interpretation," the report says, but "careful data triangulation is a key aspect of ensuring accuracy and precision in performance measurement."[40]

Best Practice 5: Determine clear, relevant metrics that measure actual outcomes, not just how many dollars were spent or how many people participated in some program

Measuring outputs like money spent, hospitals built, or vaccines delivered is a fairly straightforward counting exercise. What is more difficult

is measuring the actual impact of those outputs. For example, education programming may result in schools built and textbooks purchased (or even delivered), but those activities do not answer the question of whether children are getting an education and how, in turn, that is leading to stability or prosperity in a given region. The fact that an alleged employee was paid does not mean he or she ever existed: the U.S. government has paid for many "ghost" employees invented to pad some senior or mid-level manager's bank account. The United States must determine whether U.S.-funded aid entities are attempting to measure outcomes rather than inputs, and have selected measures that would be reasonably related to actual results.

"In an environment where reliable data were hard to get," SIGAR said in a 2021 lessons-learned report, "U.S. agencies tended to focus on overly simplified metrics—such as whether individuals were paid and structures built, rather than the more challenging issue of their impact within the community or the Afghan government's ability to sustain them. In too many cases, the amount of money spent became the main metric."[41] The United States should seek assurances that implementing partners for assistance to Afghanistan have established project metrics that are clear, quantitatively or qualitatively measurable, and relevant to project execution and intentions.

Moreover, SIGAR has documented that because U.S. reconstruction efforts in Afghanistan often had trouble measuring program outcomes, "There was a pervasive overemphasis on quantitative indicators at the expense of critical qualitative context during both monitoring and evaluation. Precision is often a façade, quantifiability frequently obscures important nuance or qualification, and measurability is not always a good proxy for efficacy."[42]

Best Practice 6: If an activity is going poorly, make course corrections and be prepared to pull the plug

Much time and effort goes into planning, designing, and executing activities. When indications surface that something is going wrong, there can be a temptation to defend one's ideas and efforts and explain away bad news. This can lead to a missed opportunity to learn from failure and improve future programming.

The idea of learning from failure is reflected in State's guidance on program design and management. The analysis of program data, it says, can "enable course correction" and "inform current and future programmatic decisions to modify or eliminate what is not working and reinforce what is working."[43] The intention is admirable, but SIGAR examination of State program evaluations concluded that "some periodic reviews seemed perfunctory."[44]

Consistent adherence to a course-correct/modify/abandon principle within the U.S. foreign-aid universe would help prevent programs from surviving despite unacceptable risks, excessive costs, failed outcomes—and

would perhaps free resources for more fruitful alternative uses. The United States should seek assurance that every entity applying appropriated U.S. funds for Afghan aid has some reasonable guidelines for modifying or terminating failing endeavors.

Best Practice 7: Third-party monitors are necessary, but the U.S. government must be diligent in evaluating them and their standards

Aid providers like the UN, the World Bank, and the IMF have used third-party monitors to report on programs in aid-recipient countries. This is not controversial in itself: before the Taliban victory in August 2021, SIGAR used local third-party monitors in Afghanistan because they could travel more freely and safely than U.S. citizens there. Concerns may arise, however, if U.S. oversight officials cannot be reasonably assured of the accuracy and effective use of aid intermediaries' monitoring reports.

SIGAR's performance audit of the World Bank's management of the Afghanistan Reconstruction Trust Fund raised such concerns. In response, the Bank reclassified legal documents related to ARTF projects to allow public availability and started sending detailed monthly monitoring agent's reports to ARTF stakeholders in December 2017.[45] The United States should seek similar practices by all entities directing U.S. funds to Afghanistan aid efforts.

Best Practice 8: Adapt to the evolving situation on the ground, where one size does not fit all

Facts on the ground in Afghanistan have changed dramatically. The humanitarian assistance proposed by donors must reflect the new reality. As SIGAR has reported, and as recent events concerning the collapse of the Afghan government and military confirm, policies and programs work when they truly reflect the reality on the ground and not a vision of reality propounded or imposed by headquarters offices, whether in Washington or Kabul.

Most U.S. agency programs are suspended, the U.S. government has no in-country presence, and most of the surviving aid effort seems likely to be funneled through international organizations and NGOs. That assistance, in turn, will be designed to avoid the clutches of the Taliban and its regime and be directed to local entities throughout the country. It is necessary, then, to reflect that one size will not fit all contingencies. Moreover, things are apt to change quickly in specific regions or districts. Assistance must reflect this new reality and be flexible and resilient to reach the most Afghans it can in the time available. This may entail assistance being increased, decreased, or even terminated if local Taliban officials divert or misappropriate assistance.

Best Practice 9: Seek smart opportunities to condition aid

The United States should also look for ways to condition aid to help realize our goals for the Afghan people. This will not be easy.

Even when the international community had a partner in the previous government, SIGAR found that donors often attached more conditions to their assistance than the Afghans could comply with.[46] Further, SIGAR has concluded that U.S. attempts at imposing conditionality have, in general, "failed because they lacked credibility. … When U.S. officials imposed conditions on aid to incentivize reform, Afghan officials essentially called their bluff, knowing the U.S. government ultimately would not withhold critical assistance that Kabul desperately needed to ensure its survival."[47] That particular calculation has been overtaken by events: there is no longer a recognized Afghan government to prop up. But the lessons about pushing for burdensome and unrealistic conditions, and of imposing conditions that the aid grantor cannot or will not enforce, still deserve attention.

In short, the United States should make strategic, carefully crafted use of conditionality for aid delivered through international organizations and NGOs.

There could also be opportunities to engage the Taliban in some understandings about aid. As an NGO official interviewed by SIGAR in January 2022 said, "They do realize they're in way over their heads. There's no question about that." Worried about COVID-19, malnutrition, mass unemployment, and poverty, the official said, the Taliban may be receptive to discussing mutually beneficial terms for assistance. "They were very aggressive before, but now they're much more willing to work with you and let you be independent at the same time."[48]

Best Practice 10: Look for activities that the Afghans can eventually maintain without outside support

Humanitarian aid such as food, water, and medicine is a temporary emergency measure. Reconstruction and development programs, however, are intended to build institutions of government, civil society, and commerce that will continue to function long after the foreign assistance has ended. "However," a SIGAR lessons-learned review of 20 years of reconstruction found, "the U.S. government often failed to ensure its projects were sustainable over the long term."[49] Projects that recipients of aid cannot operate, fuel, maintain, and repair waste money and may undermine the credibility and perception of both the granting and the recipient governments.

The United States should attempt to establish that every entity channeling U.S. funds to Afghan assistance has made a good faith, realistic effort to determine whether its long-term programs can be sustained in the future by Afghan ministries or organizations. Otherwise, Afghanistan will just stagger from one humanitarian disaster to another, locking the United States and other donors into an endless cycle of assistance, while inviting the security risks of a failed state.

Conclusion

Given Afghanistan's dire circumstances and bleak long-term outlook, flows of U.S. aid are likely to continue for the foreseeable future to slow or reverse the effects of the humanitarian crisis already unfolding there. Effective oversight will be essential to ensure that U.S. funding is not wasted and U.S.-funded activities are having a real and positive impact.

As the only U.S. oversight agency statutorily tasked with whole-of-government oversight of reconstruction funding for Afghanistan, SIGAR remains committed, as it has for more than a decade, to protecting U.S. taxpayer dollars from misuse and promoting better outcomes for assistance to Afghanistan. U.S. aid efforts can contribute to that mission by observing some best practices that recognize the difficulties presented by the altered political, social, and economic landscape of Afghanistan. It is the only way to protect the interests of U.S. taxpayers and to maximize the impact of the help directed to the suffering people of Afghanistan.

ESSAY ENDNOTES

1 World Food Programme, Food Security Update, 12/8/2021; Reuters, "A million Afghan children at risk of dying amid acute malnutrition, WHO says," 11/12/2021.
2 See Inspector General Act of 1978, as amended, § 4(a)(3); National Defense Authorization Act for Fiscal Year 2008, §§ 1229(a)(2); 1229(f)(3).
3 White House, "Statement by NSC Spokesperson Emily Horne on the United States Providing Additional Humanitarian Assistance to the People of Afghanistan," 1/11/2022. whitehouse.gov/briefing-room/statements-releases/2022/01/11/statement-by-nsc-spokesperson-emily-horne-on-theunited-states-providing-additional-humanitarian-assistance-to-the-people-of-afghanistan
4 White House, "Statement by NSC Spokesperson Emily Horne on the United States Providing Additional Humanitarian Assistance to the People of Afghanistan," 1/11/2022. whitehouse.gov/briefing-room/statements-releases/2022/01/11/statement-by-nsc-spokesperson-emily-horne-on-theunited-states-providing-additional-humanitarian-assistance-to-the-people-of-afghanistan
5 United Nations, "Afghanistan: UN launches largest single country aid appeal ever," news release, 1/11/2022. https://news.un.org/en/story/2022/01/1109492
6 United Nations, "Afghanistan: UN launches largest single country aid appeal ever," news release, 1/11/2022. https://news.un.org/en/story/2022/01/1109492
7 UN, United Nations Transitional Engagement Framework (TEF) for Afghanistan, 1/26/2022, pp. 8–9. https://afghanistan.un.org/en/169578-united-nations-transitionalengagement-framework-tefafghanistan
8 State, "The United States Announces Additional Humanitarian Assistance for the People of Afghanistan," Statement by Secretary of State Antony J. Blinken, 10/28/2021. https://www.state.gov/the-united-states-announces-additional-humanitarian-assistance-for-the-people-of-afghanistan-2/
9 State, "The United States Announces Additional Humanitarian Assistance for the People of Afghanistan," Statement by Secretary of State Antony J. Blinken, 10/28/2021. https://www.state.gov/the-united-states-announces-additional-humanitarian-assistance-for-the-people-of-afghanistan-2/
10 Congressional Research Service, Taliban Government in Afghanistan: Background and Issues for Congress, Report R46955, 11/2/2021, p. 29. https://crsreports.congress.gov
11 State, response to SIGAR data call, 12/15/2021.
12 Rep. Tom Malinowski et al., letter to Secretary Blinken and Secretary Yellen, (undated, though related press release indicates 12/15/2021, accessed 12/16/2021). https://malinowski.house.gov/sites/malinowski.house.gov/files/Hum.%20Aid%20AFG%20Letter.FINAL_.pdf
13 Rep. Sara Jacobs, Sen. Jeff Merkley, et al., letter to Secretary Yellen and Secretary Blinken, 12/16/2021. https://www.merkley.senate.gov/imo/media/doc/12-16_Letter%20to%20Blinken%20Yellen%20to%20Safeguard%20Education%20in%20Afghanistan.pdf
14 The Atlantic Council, "Afghanistan is about to collapse. Here's what the US must do about it," 12/13/2021. (Collaborative essay by General John F. Campbell, Ambassador Ryan Crocker, Ambassador James Cunningham, Ambassador James Dobbins, Ambassador Hugo Llorens, Ambassador P. Michael McKinley, General John Nicholson, Ambassador Ronald E. Neumann, Ambassador Richard Olson, General David Petraeus, Ambassador Earl Anthony Wayne). atlanticcouncil.org/blogs/new-atlanticist/afghanistan-is-about-to-collapse-heres-what-the-us-must-do-about-it
15 Peter Maurer and Martin Griffiths, "Afghanistan is on the brink of total collapse—unless the world steps in," TheHill.com, 12/10/2021. thehill.com/opinion/international/585062-afghanistan-is-on-the-brink-of-total-collapse-unless-the-world-steps-in
16 World Bank, "Statement on the Decision of ARTF Donors to Transfer Out $280 Million for the Humanitarian Response in Afghanistan," 12/10/2021. https://www.worldbank.org/en/news/press-release/2021/12/10/-statement-on-the-decision-of-artf-donors-to-transfer-out-280-million-for-the-humanitarian-response-in-afghanistan
17 Treasury, Office of Foreign Assets Control, "Provision of Humanitarian Assistance to Afghanistan and Support for the Afghan People," 12/22/2021. home.treasury.gov/

policy-issues/financial-sanctions/recent-actions/20211222; Treasury, "Treasury Issues Additional General Licenses and Guidance in Support of Humanitarian Assistance and Other Support to Afghanistan," 12/22/2021. home.treasury.gov/news/press-releases/jy0545

18 UN Security Council, "Resolution 2615 (2021), Adopted by the Security Council at its 8941st meeting, on 22 December 2021," 12/22/2021.

19 BBC, "Afghanistan: What humanitarian aid is getting in?" 12/16/2021. bbc.com/news/world-asia-59518628

20 SIGAR, Update on the Amount of Waste, Fraud, and Abuse Uncovered through SIGAR's Oversight Work between January 1, 2018 and December 31, 2019, SIGAR 21-05-SP, 10/2020, p. 2.

21 SIGAR, The Risk of Doing the Wrong Thing Perfectly: Monitoring and Evaluation of Reconstruction Contracting in Afghanistan, SIGAR 21-41-LL, 7/2021, xii.

22 SIGAR, "Afghanistan Reconstruction Trust Fund: The World Bank Needs to Improve How It Monitors Implementation, Shares Information, and Determines the Impact of Donor Contributions," SIGAR 18-42-AR, 4/2018, p. 23.

23 Congressional Research Service, Taliban Government in Afghanistan: Background and Issues for Congress, Report R46955, 11/2/2021, p. 33. https://crsreports.congress.gov

24 Congressional Research Service, Taliban Government in Afghanistan: Background and Issues for Congress, Report R46955, 11/2/2021, p. 30.

25 UNDP, Adaptive Management and Risk Mitigation Strategy Special Trust Fund for Afghanistan (STFA), "living document" version of 12/20/2021 provided to SIGAR, p. 2.

26 SIGAR, staff interview with veteran NGO official (name withheld), 1/5/2022.

27 Paul Fishstein, "Humanitarian Assistance in Afghanistan: What's Next?," New York University Center for International Cooperation weblog, 12/21/2021. cic.nyu.edu/publications/humanitarian-assistance-afghanistan-what's-next

28 SIGAR, The Risk of Doing the Wrong Thing Perfectly: Monitoring and Evaluation of Reconstruction Contracting in Afghanistan, SIGAR-21-41-LL, 7/2021, xiv.

29 SIGAR, The Risk of Doing the Wrong Thing Perfectly: Monitoring and Evaluation of Reconstruction Contracting in Afghanistan, SIGAR-21-41-LL, 7/2021, p. 30.

30 Council on Foreign Relations, "Funding the United Nations: What Impact Do U.S. Contributions Have on UN Agencies and Programs?" updated 8/4/2021. cfr.org/article/funding-united-nations-what-impact-do-us-contributions-have-un-agencies-and-programs

31 Congressional Research Service, "Taliban Government in Afghanistan: Background and Issues for Congress," Report R46955, 11/2/2021, p. 38. https://crsreports.congress.gov

32 United States Chief Financial Officers Council, "Optimizing Payment Integrity Activities: A Guide for Identifying a Program's Tolerable Improper Payment Rate,"10/2021, p. 2. https://www.cfo.gov/assets/files/TolerableRateGuide_final.pdf

33 USAID, Risk Appetite Statement, 6/2018, p. 2. https://www.usaid.gov/.../files/documents/1868/USAID_Risk-Appetite-Statement_Jun2018.pdf

34 USAID, Risk Appetite Statement, 6/2018, p. 5. https://www.usaid.gov/.../files/documents/1868/USAID_Risk-Appetite-Statement_Jun2018.pdf

35 OMB, "Monitoring and Evaluation Guidelines for Federal Departments and Agencies that Administer United States Foreign Assistance," memorandum M-18-04, 1/11/2018, p. 5.

36 SIGAR, "Afghan National Police: More than $300 Million in Annual, U.S.-funded Salary Payments Is Based on Partially Verified or Reconciled Data," SIGAR 15-26-AR, 1/2015, p. 14.

37 SIGAR, The Risk of Doing the Wrong Thing Perfectly: Monitoring and Evaluation of Reconstruction Contracting in Afghanistan, SIGAR-21-41-LL, 7/2021, p. 89.

38 SIGAR, The Risk of Doing the Wrong Thing Perfectly: Monitoring and Evaluation of Reconstruction Contracting in Afghanistan, SIGAR-21-41-LL, 7/2021, p. 89.

39 USAID Afghanistan, Country Development Cooperation Strategy FY 2019–2023, 9/2018, p. 57.

40 SIGAR, The Risk of Doing the Wrong Thing Perfectly: Monitoring and Evaluation of Reconstruction Contracting in Afghanistan, SIGAR-21-41-LL, 7/2021, p. 89.

41 SIGAR, What We Need to Learn: Lessons from Twenty Years of Afghanistan Reconstruction, SIGAR 21-46-LL, 8/2021, p. 43.

42 SIGAR, What We Need to Learn: Lessons from Twenty Years of Afghanistan Reconstruction, SIGAR 21-46-LL, 8/2021, p. 87.

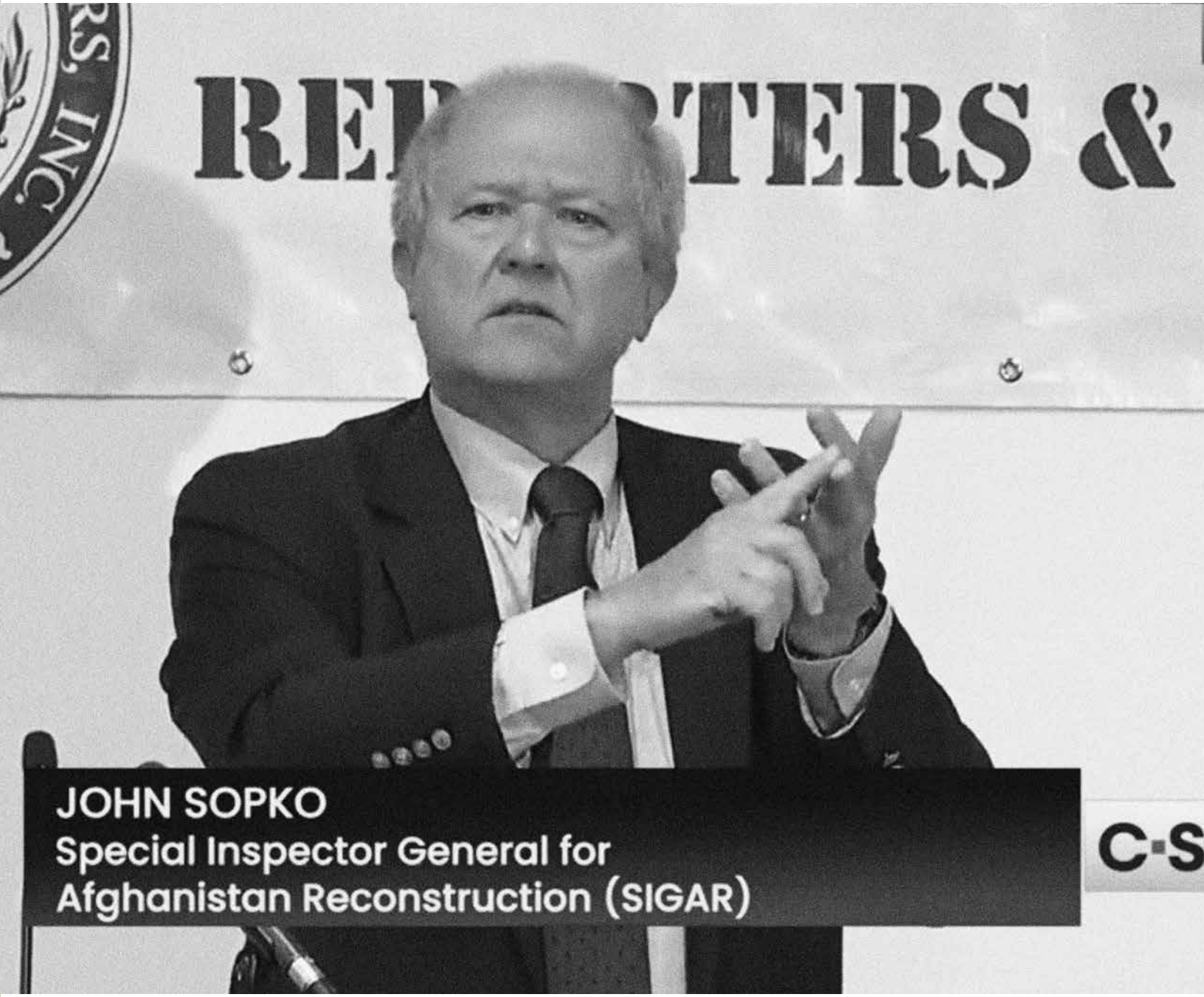
43 State, Program Design and Performance Management Toolkit, 3/15/2017, p. 58.
44 SIGAR, The Risk of Doing the Wrong Thing Perfectly: Monitoring and Evaluation of Reconstruction Contracting in Afghanistan, SIGAR-21-41-LL, 7/2021, p. 101.
45 SIGAR, Afghanistan Reconstruction Trust Fund: The World Bank Needs to Improve How it Monitors Implementation, Shares Information, and Determines the Impact of Donor Contributions, SIGAR 18-42-AR, 4/2018, p. 25.
46 For an extended discussion of conditionality issues, see SIGAR, "Setting Smart Conditions for Aid," in Quarterly Report to the United States Congress, 7/30/2015, pp. 1–17. More recently, SIGAR published a highlight, "Conditionality of Foreign Assistance and its Limits," in Quarterly Report to the United States Congress, 4/30/2021, pp. 99–102.
47 SIGAR, What We Need to Learn: Lessons from Twenty Years of Afghanistan Reconstruction, SIGAR 21-46-LL, 8/2021, p. 41.
48 SIGAR, staff interview with veteran NGO official (name withheld), 1/5/2022.
49 SIGAR, What We Need to Learn: Lessons from Twenty Years of Afghanistan Reconstruction, SIGAR 21-46-LL, 8/2021, p. 39.

"We also owe it to the families of the over 2,400 Americans who lost their lives supporting the mission in Afghanistan to determine why the effort to build a strong, sustainable Afghan state failed so dramatically and disastrously."

—Inspector General John F. Sopko

Source: SIGAR, Special Inspector General John F. Sopko, "Unanswered Questions and Why We Need To Know The Answers," Military Reporters & Editors Association Annual Conference, Arlington, Virginia, 10/29/2021.

2 SIGAR OVERSIGHT



OVERSIGHT CONTENTS

Photo on previous page
Inspector General John Sopko addresses the Military Reporters & Editors Association. (C-SPAN video screenshot)

SIGAR OVERSIGHT ACTIVITIES

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

SIGAR issued three performance audit reports this quarter. The first found that Army Contracting Command did not ensure that the private security contractor for Bagram Airfield fully complied with contract terms, and potentially overpaid for services by $850,000. The second is an unclassified version of a January 2021 classified report on DOD's efforts to ensure the sustainability of the now-defunct Afghan Air Forces. The third assessed the State Department's ongoing demining efforts in Afghanistan, finding that State made progress, but did not conduct timely oversight.

SIGAR also completed five financial audits of U.S.-funded projects to rebuild Afghanistan that identified $7,050,412 in questioned costs as a result of internal-control deficiencies and noncompliance issues. These financial audits covered a range of topics, including the U.S. Army's Ground Vehicle Support Program in Afghanistan, USAID's technical assistance to the Afghanistan Urban Water Supply and Sewerage Corporation, and USAID's Musharikat Program to increase Afghan women's equality and empowerment.

During the reporting period, SIGAR criminal investigations resulted in one sentencing and $55,000 in criminal fines.

SIGAR also conducted interviews and fieldwork in support of five Congressionally requested assessments, reviewing the factors that led to the collapse of the Afghan government and the Afghan National Defense and Security Forces (ANDSF), as well as the current status of U.S. funds and on-budget U.S. assistance, and the emerging risks to the Afghan people.

AUDITS

SIGAR conducts performance and financial audits of programs and projects connected to the reconstruction effort in Afghanistan. This quarter, SIGAR has 16 ongoing performance audits and evaluations, and 33 ongoing financial audits. These reviews are required by SIGAR's authorizing statute and completing them, despite the fall of the internationally supported Afghan government in August 2021, will yield information about use of funds, agency performance, and reconstruction effectiveness. This can improve

PERFORMANCE AUDIT REPORTS ISSUED

- SIGAR 22-05-AR: Bagram Airfield Security: Army Contracting Command Did Not Ensure That Private Security Contractor Fully Complied with Contract Terms, And Potentially Overpaid for Services by $850,000
- SIGAR 22-11-AR: Demining Afghanistan: State Made Progress in Its Demining Efforts, But Did Not Conduct Timely Oversight, and the Amount of Contaminated Land Increased
- SIGAR 22-14-AR: Afghan Air Forces: DOD Has Taken Steps to Develop Afghan Aviation Capability but Continued U.S. Support is Needed to Sustain Forces

FINANCIAL AUDIT REPORTS ISSUED

- Financial Audit 22-06-FA: USAID's Technical Assistance to the Afghanistan Urban Water Supply and Sewerage Corporation: Audit of Costs Incurred by DT Global Inc.
- Financial Audit 22-07-FA: USAID's Musharikat Program to Increase Afghan Women's Equality and Empowerment: Audit of Costs Incurred by the American University of Afghanistan

Continued on the next page

- Financial Audit 22-08-FA: Department of the Army's Ground Vehicle Support Program in Afghanistan: Audit of Costs Incurred by PAE Government Services
- Financial Audit 22-09-FA: USAID's Women in the Economy Program in Afghanistan: Audit of Costs Incurred by DAI Global LLC
- Financial Audit 22-10-FA: USAID's Regional Agricultural Development Program-East in Afghanistan: Audit of Costs Incurred by DAI Global LLC

QUARTERLY REPORT ISSUED

- SIGAR 2022-QR-1: Quarterly Report to the United States Congress

accountability and transparency, suggest process improvements, and generate lessons learned for other current and future overseas reconstruction and development efforts.

Performance Audit Reports Issued

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

Performance Audit 22-05-AR: Bagram Airfield Security

Army Contracting Command Did Not Ensure That Private Security Contractor Fully Complied with Contract Terms, And Potentially Overpaid for Services by $850,000

This report discusses DOD's contract with Reed International Incorporated (Reed) to provide security services at Bagram Airfield, one of the largest U.S. military bases in Afghanistan at the time. The DOD Regional Contract Center-Afghanistan (RCC-A) contracted with Reed for $31,887,167 to provide uninterrupted armed security and patrol services for the four-year period from September 29, 2016, to June 30, 2020. Contracting officers from Army Contracting Command-Afghanistan (ACC-A) administered Reed's contract. By the end of the contract's second option year, RCC-A required Reed to staff 571 security personnel at Bagram Airfield, including 496 armed security guards, for 24 hours a day, seven days a week.

The audit found that Reed filled 96% of the positions required under its contract. However, SIGAR also found that Reed did not fill the required number of positions under three labor categories: one vehicle commander, 10 radio transmitter operators, and 10 to 14 vehicle operators. Moreover, Reed met 100% of its staffing requirements for only two weeks of the contract. According to an Army Contracting Command judge advocate, this occurred because the contract modification language did not clearly state the number of personnel Reed needed to hire. As a result, Reed provided fewer personnel than ACC-A calculated were necessary to fill all the positions required under the contract.

Additionally, SIGAR found more than 418 instances of Reed armed security guards working more than six consecutive shifts in a work week, exceeding the maximum allowed under the contract and leading to exhaustion and diminished readiness. ACC-A officials did not document any cases of overworked Reed contractors, indicating a serious deficiency in its oversight. Furthermore, despite not filling all the positions required by the contract, in 34 of the 55 invoices SIGAR reviewed, Reed fully invoiced ACC-A for each labor category based on its Contract Line Item Number, rather than the actual number of positions filled.

Although ACC-A was aware that Reed was not fully meeting its staffing requirements, ACC-A officials told SIGAR they paid Reed in full because under the terms of this fixed-fee contract, ACC-A believed it could

compensate Reed fully for each labor category or not at all. SIGAR's analysis shows that ACC-A potentially overpaid Reed by approximately $850,000 over a two-year period from August 2015 to July 2017.

This report provides no recommendations to DOD because its contract with Reed concluded on July 30, 2020, and U.S. troops withdrew from Bagram Airfield on July 2, 2021. Nevertheless, SIGAR encourages DOD to consider its findings related to inconsistent oversight and the utility of withholding partial payments as a means of incentivizing contract compliance, since these may have implications for future contracts elsewhere.

Performance Audit 22-14-AR: Afghan Air Forces

DOD Has Taken Steps to Develop Afghan Aviation Capability but Continued U.S. Support is Needed to Sustain Forces

This is an UNCLASSIFIED version of a report SIGAR issued to DOD in January 2021. The only material changes from the previously issued report are (1) the removal of all CLASSIFIED information, and (2) minor revisions for readability resulting from the removal of classified material. The language of the report—and of this summary—does not reflect the collapse of the internationally recognized government of Afghanistan in August 2021.

Since 2010, the United States has spent over $8.5 billion to support and develop the Afghan air forces, comprising the Afghan Air Force (AAF) and the Special Mission Wing (SMW). According to DOD, the Afghan air forces provided "critical capabilities," and enhancing and growing the air forces were priorities for the ANDSF. The objective of the audit was to assess the extent to which DOD had taken steps to develop a sustainable AAF and SMW.

SIGAR found that DOD had taken steps to develop the Afghan air forces' sustainment. However, the Afghan air forces continued to need U.S. support. The Afghan air forces had not been able to meet their authorized personnel numbers, the AAF had not developed a recruiting strategy, and the SMW did not have a recruiting policy or recruiting strategy. Additionally, neither DOD nor the Afghan air forces had prioritized the training or development of personnel in support positions. Furthermore, DOD did not ensure qualified and trained pilots and maintainers were in positions that used their advanced training, potentially leading to the payment of incorrectly placed or unqualified personnel.

The priority DOD and the Afghans placed on combat operations had slowed capacity development throughout the air forces, due to limited personnel, training gaps, and inefficient Afghan leadership development. DOD continued to assist the AAF and SMW, but the reduction of U.S. and Coalition forces would increase DOD's reliance on contractors to develop a sustainable AAF and SMW. This reliance posed additional operational and management challenges and risks for the United States, as well as for the long-term sustainability of the Afghan air forces.

PERFORMANCE AUDIT REPORTS ISSUED

- SIGAR 22-05-AR: Bagram Airfield Security: Army Contracting Command Did Not Ensure That Private Security Contractor Fully Complied with Contract Terms, And Potentially Overpaid for Services by $850,000
- SIGAR 22-14-AR: Afghan Air Forces: DOD Has Taken Steps to Develop Afghan Aviation Capability but Continued U.S. Support is Needed to Sustain Forces
- SIGAR 22-11-AR: Demining Afghanistan: State Made Progress in Its Demining Efforts, But Did Not Conduct Timely Oversight, and the Amount of Contaminated Land Increased

SIGAR made three recommendations to help ensure the sustainability of the Afghan air forces. To assist with the sustainment of the Afghan air forces at all levels, SIGAR recommended that the commanders of the Combined Security Transition Command-Afghanistan (CSTC-A), the Train, Advise, Assist Command-Air (TAAC-Air), and NATO Special Operations Component Command-Afghanistan (1) coordinate with the AAF and SMW to develop and implement formal recruiting strategies and personnel placement procedures, including personnel and position qualification verification; (2) incorporate support personnel and their training requirements, including institutional training, into the Afghanistan Master Training Plan; and (3) finalize a mitigation plan to ensure the continuation of essential maintenance, operation, and advisory support to the AAF and SMW should the U.S.-Taliban agreement require the withdrawal of contractors from Afghanistan (as in fact it did).

Performance Audit 22-11-AR: Demining Afghanistan

State Made Progress in Its Demining Efforts, But Did Not Conduct Timely Oversight, and the Amount of Contaminated Land Increased

Since 1993, State has spent over $474 million for demining in Afghanistan using both Afghan and international nongovernmental organizations, and an Afghan government entity to implement these activities. State and its implementing partners used the funds to enhance Afghan regional security, clear land contaminated by landmines and unexploded ordnance, and increase Afghans' ability to manage and coordinate land clearance activities on their own. The objectives of this audit were to determine the extent to which State, since October 1, 2017: (1) conducted required oversight of the agency's demining activities, made adjustments to the program based on that oversight, and measured progress in meeting program goals and objectives; and (2) identified and addressed the challenges faced in implementing and sustaining the program.

SIGAR found that State's Bureau of Political-Military Affairs, Office of Weapons Removal and Abatement ("the Office"), which manages State's demining program in Afghanistan, conducted most of its required oversight of its implementing partners, but did not conduct some reviews within the required timeframes. SIGAR also found that the Office adjusted some of its award agreements to assist its implementing partners in achieving their targets when they encountered challenges performing their work. However, the Office's implementing partners did not meet all of their award agreements' targets, and the Office did not assess how achievements of individual award agreements contributed to strategic and operational goals.

Following the August 2021 collapse of the Afghan government, State temporarily suspended its demining efforts in Afghanistan, but resumed some of them in September 2021.

SIGAR is making three recommendations for the Director of the Bureau of Political-Military Affairs.

First, direct Bureau or Office staff to improve compliance with existing oversight controls as required by State guidance and the Office's policies and procedures to help ensure that (a) Grant Officer Representatives (GORs) conduct annual reviews of the award agreement's risk assessment and monitoring plans for multi-year awards; (b) GORs or grant technical monitors review the implementing partners' quarterly performance progress and financial reports within one month of receipt; and (c) Grant officers or GORs complete their final review memoranda, including their assessment of whether the award agreements objectives were met, within 30 days of receipt of their implementing partners' final reports.

Second, direct Bureau or Office staff to develop and document award agreement targets that are measurable, or provide information on alternative means of assessing targets. Third, develop and implement a program-monitoring plan to track progress toward the demining program's goals and objectives.

SIGAR completed substantive field work for this audit in July 2021. The events of August 2021, including the collapse of the Afghan government and the Taliban's return to the capital, are not reflected in SIGAR's findings or recommendations.

Financial Audits

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

This quarter, SIGAR completed five financial audits of U.S.-funded projects to rebuild Afghanistan. An additional 33 ongoing financial audits are reviewing over $392 million in auditable costs, as shown in Table 1. A list of completed and ongoing financial audits can be found in Appendix C of this quarterly report.

SIGAR issues each financial audit report to the funding agency that made the award(s). The funding agency is responsible for making the final determination on questioned amounts identified in the report's audit findings. Since the program's inception, SIGAR's financial audits have identified over $520 million in questioned costs and $366,718 in unpaid interest on advanced federal funds or other revenue amounts owed to the government. As of December 31, 2021, funding agencies had disallowed more than $28

TABLE 1

SIGAR'S FINANCIAL AUDIT COVERAGE ($ BILLIONS)

203 completed audits	$9.06
33 ongoing audits	0.39
Total	**$9.45**

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

Source: SIGAR Audits and Inspections Directorate.

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

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

FINANCIAL AUDIT REPORTS ISSUED

- Financial Audit 22-08-FA: Department of the Army's Ground Vehicle Support Program in Afghanistan: Audit of Costs Incurred by PAE Government Services
- Financial Audit 22-06-FA: USAID's Technical Assistance to the Afghanistan Urban Water Supply and Sewerage Corporation: Audit of Costs Incurred by DT Global Inc.
- Financial Audit 22-07-FA: USAID's Musharikat Program to Increase Afghan Women's Equality and Empowerment: Audit of Costs Incurred by the American University of Afghanistan
- Financial Audit 22-09-FA: USAID's Women in the Economy Program in Afghanistan: Audit of Costs Incurred by DAI Global LLC
- Financial Audit 22-10-FA: USAID's Regional Agricultural Development Program-East in Afghanistan: Audit of Costs Incurred by DAI Global LLC

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 reported 637 compliance findings and 703 internal control findings to the auditees and funding agencies.

Financial Audit Reports Issued

The five financial audits completed this quarter identified $7,050,412 in questioned costs as a result of internal control deficiencies and noncompliance issues.

Financial Audit 22-08-FA: Department of the Army's Ground Vehicle Support Program in Afghanistan

Audit of Costs Incurred by PAE Government Services

On May 23, 2017, the Army Contracting Command awarded a $142,061,874 cost-plus-incentive, fixed-fee contract to PAE Government Services Inc. to support the National Maintenance Strategy–Ground Vehicle Support program. The contract's objectives were to design and implement a training and mentoring program to build Afghan vehicle maintenance capacity and to provide direct logistics support to the ANDSF. The contract was modified 31 times and included four option years, with a potential period of performance through August 30, 2022. The modifications increased the total contract value, should all option years be executed, to $858,498,850 and extended the period of performance for the base year from May 22, 2018, to August 30, 2019.

SIGAR's financial audit, performed by Conrad LLP, reviewed $284,463,142 in costs charged to the contract from May 23, 2017, through August 30, 2019. The auditors identified three significant deficiencies and one material weakness in PAE's internal controls and four instances of noncompliance with the terms of the contract. Because of these issues, Conrad identified a total of $6,393,062 in questioned costs.

Financial Audit 22-06-FA: USAID's Technical Assistance to the Afghanistan Urban Water Supply and Sewerage Corporation

Audit of Costs Incurred by DT Global Inc.

On March 7, 2019, USAID awarded a $43.3 million cost plus-fixed-fee contract to AECOM International Development to provide technical assistance to the Afghan government and the Afghanistan Urban Water Supply and Sewerage Corporation to increase access to urban water and sanitation services for residents in six Afghan cities. The period of performance for the contract is from March 10, 2019, through March 9, 2024. USAID modified the contract three times, including once to reflect the name change of the contractor from AECOM International Development to DT Global Inc.; the

contract's total funding and period of performance remained unchanged. Although the contract ends in March 2024, USAID paused reconstruction funding for Afghanistan following the collapse of the Afghan government in August 2021. These events raise doubt about whether contract performance will run beyond that date.

SIGAR's financial audit, performed by Crowe LLP, reviewed $5,764,414 in total costs charged to the contract from October 1, 2019, through September 30, 2020. Crowe identified six material weaknesses in DT Global's internal controls, and five instances of noncompliance with the terms of the contract. Because of these issues, Crowe identified a total of $657,350 in questioned costs.

Financial Audit 22-07-FA: USAID's Musharikat Program to Increase Afghan Women's Equality and Empowerment

Audit of Costs Incurred by DAI Global LLC

On September 2, 2015, USAID awarded an $8,240,000 task order to Development Alternatives Inc., to implement the Musharikat program. The program's objective was to increase Afghan women's equality and empowerment through strengthening advocacy, increasing awareness of and promoting women's rights. After 15 modifications, the funding increased to $29,534,401, and the period of performance was extended from September 1, 2020, through September 2, 2021. In 2016, DAI changed its name and formally registered as DAI Global LLC.

SIGAR's financial audit, performed by Crowe LLP, reviewed $4,067,054 in costs charged to the task order from December 1, 2019, through September 1, 2020. Crowe identified one material weakness and one significant deficiency in DAI's internal controls, as well as one instance of noncompliance with the terms of the task order. However, the auditors determined that the findings were due to DAI's lack of procedures and the incurred costs were allowable.

Financial Audit 22-09-FA: USAID's Women in the Economy Program in Afghanistan

Audit of Costs Incurred by DAI Global LLC

On July 1, 2015, USAID awarded a five-year, cost-plus-fixed-fee task order worth $71,571,543 to Development Alternatives Inc. to implement the Women in the Economy program in Afghanistan. The task order's objective was to increase women's employment with advancement potential, and to help grow women-owned businesses in Afghanistan. Twelve modifications to the task order extended the period of performance through August 31, 2020, but did not change the amount of the award. On April 21, 2016, Development Alternatives Inc. was renamed and formally registered as DAI Global LLC.

SIGAR's financial audit, performed by Crowe LLP, reviewed $12,443,157 in costs charged to the task order from December 1, 2019, through August 31, 2020. Crowe identified one material weakness and one significant deficiency in DAI's internal controls, but no instances of noncompliance with the terms of the task order. The auditors did not identify any questioned costs.

Financial Audit 22-10-FA: USAID's Regional Agricultural Development Program-East in Afghanistan

Audit of Costs Incurred by DAI Global LLC

On July 21, 2016, USAID awarded a five-year, cost-plus-fixed-fee contract worth $28,126,111 to Development Alternatives Inc. to support the Regional Agricultural Development Program-East in Afghanistan. One contract objective was to foster sustainable agricultural economic growth in eastern Afghanistan by decreasing post-harvest loss of key agricultural crops. Another was increasing the commercial viability of agribusinesses, and strengthening public and private agriculture service delivery. After seven modifications, the contract's total funding and period of performance were unchanged. On April 21, 2016, Development Alternatives Inc. was renamed and formally registered as DAI Global LLC.

SIGAR's financial audit, performed by Crowe LLP, reviewed $3,520,486 in costs charged to the contract from December 1, 2019, through July 20, 2020. Crowe identified one material weakness in DAI's internal controls but no instances of noncompliance with the terms of the contract. The auditors did not identify any questioned costs.

Inspections

Inspection Reports Status

SIGAR issued no inspection reports this quarter. A list of the 10 inspections ongoing as of December 31, 2021, 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 two recommendations contained in nine performance audit, inspection, and financial audit reports.

From 2009 through December 2021, SIGAR issued 432 audit reports, alert letters, and inspection reports, and made 1,210 recommendations to recover funds, improve agency oversight, and increase program effectiveness.

SIGAR has closed 1,086 of these recommendations, about 90%. Closing a recommendation generally indicates SIGAR's assessment that the audited

agency either has implemented the recommendation or has otherwise appropriately addressed the issue. In some cases, where the agency has failed to act, SIGAR will close the recommendation as "Not Implemented." SIGAR closed a total of 237 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 124 open recommendations. Of these recommendations, 17 have been open for more than 12 months because the agency involved has not yet produced a corrective action plan that SIGAR believes would resolve the identified problem, or has otherwise failed to appropriately respond to the recommendation(s).

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

LESSONS LEARNED

SIGAR's Lessons Learned Program (LLP) was created to identify lessons and make recommendations to Congress and executive agencies on ways to improve current and future reconstruction efforts. The program has issued 11 lessons-learned reports to date. Two more lessons-learned reports are scheduled to be released this year. One focuses on the role of police in conflict, and the other reviews U.S. efforts to assign appropriate personnel for the reconstruction mission.

On November 4, 2022, SIGAR's Supervisory Research Analyst James Cunningham was a panelist for an Institute of War and Peace Studies event titled "After the Collapse Series: The Collapse of the Afghan National Defense and Security Forces." He described key factors that contributed to the collapse of the ANDSF and chronic weaknesses to the United States' approach to security sector assistance since 2001.

On December 6, 2022, SIGAR hosted Colonel Giuseppe De Magistris, director of NATO's Stability Police Center of Excellence, to update the memorandum of cooperation signed between the two agencies in December 2019. The NATO Stability Police Center of Excellence has provided important contributions to the forthcoming SIGAR lessons-learned report focused on the United States and international police assistance mission from 2001 to August 2021.

On January 7, 2022, SIGAR's Lessons Learned Program Director Joseph Windrem and Supervisory Research Analyst James Cunningham published an article, "What Happened to the Afghan Air Force?," in the Air University's *Journal of Indo-Pacific Affairs*. The article discusses why, after such a large U.S. investment, the Afghan Air Force collapsed in August 2021, and provides lessons that can be applied to future contingency operations that require reconstructing and professionalizing a military aviation capability.

CONGRESSIONALLY REQUESTED ASSESSMENTS

This quarter, SIGAR continued work on five evaluations emanating from Congressional requests to assess what led to last summer's events in Afghanistan and their repercussions.

1 Collapse of the Afghan Government

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

2 Collapse of the Afghan National Defense and Security Forces

SIGAR is assessing the ANDSF's performance from February 2020 to August 2021, as well as the factors that contributed to the ANDSF's rapid dissolution. SIGAR is also documenting the underlying causes that contributed to the underdevelopment of important ANDSF capabilities over the 20-year security-assistance mission, and providing an accounting—where possible—of the status of U.S.-supplied equipment and U.S.-trained ANDSF personnel. SIGAR has already conducted several interviews with senior Afghan and U.S. officials to gain insights into ANDSF weaknesses and to learn about what unfolded during the last 18 months of the U.S. mission in Afghanistan.

3 Current Status of U.S. Funds

SIGAR continues to conduct research to determine the status of U.S. funding appropriated for the reconstruction of Afghanistan through all modalities, including on-budget, off-budget, multilateral trust funds, and U.S. government agencies. SIGAR is reviewing data received from USAID, State, and DOD on the status of U.S. funding appropriated for the reconstruction of Afghanistan.

4 On-Budget U.S. Assistance

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

5 Risks to the Afghan People

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

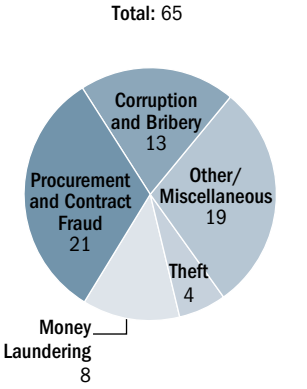
INVESTIGATIONS

During the reporting period, SIGAR's criminal investigations resulted in one sentencing, and $55,000 in criminal fines. SIGAR initiated two new cases and closed 11, bringing the total number of ongoing investigations to 65.

To date, SIGAR investigations have resulted in a cumulative total of 161 criminal convictions. Criminal fines, restitutions, forfeitures, civil settlements, and U.S. government cost savings and recoveries total over $1.6 billion.

FIGURE 1

SIGAR INVESTIGATIONS: NUMBER OF OPEN INVESTIGATIONS



Source: SIGAR Investigations Directorate, 1/3/2022.

U.S. Contractor Sentenced for Defrauding Afghan Government on Contract to Build Power Substations

On October 5, 2021, in the Central District of California, Saed Ismail Amiri was sentenced to 15 months' imprisonment and ordered to pay a $55,000 fine. Amiri's sentencing is the result of his guilty plea to wire fraud in connection to a scheme to defraud the government of Afghanistan of more than $100 million. The funds were provided by USAID for constructing an electric grid as part of U.S. efforts to strengthen Afghanistan's infrastructure.

Amiri was at various times either the owner or senior consultant of Assist Consultants Incorporated (ACI). In 2015, USAID authorized the national power utility of Afghanistan, Da Afghanistan Breshna Sherkat (DABS), to solicit contract bids for construction of five electric-power substations to connect Afghanistan's northeastern and southeastern electric grid systems. The contract criteria required bidders, such as ACI, to have previously worked on two electric substations of 220 kilovolts or more. Amiri, ACI employees, and others engaged in a scheme to obtain the contract by submitting a false work history and fraudulent supporting documents to deceive DABS into believing that ACI met the required contract criteria.

When Amiri met with U.S. law enforcement at the U.S. Embassy in Kabul, he falsely stated that he had only learned of the ACI bid on the contract the previous month. Shortly thereafter, Amiri withdrew ACI's bid. In a later interview with law enforcement, Amiri also stated that another ACI employee had submitted the false documents to DABS, when in fact Amiri had emailed the false documents himself.

SIGAR led the investigation.

OTHER SIGAR OVERSIGHT ACTIVITIES

Inspector General Sopko Speaks at the Military Reporters & Editors Association Annual Conference to Discuss SIGAR's 53rd Quarterly Report to Congress

On October 29, 2021, IG Sopko spoke at the Military Reporters & Editors Association Annual Conference. At the event, moderated by association president Jeff Schogol, IG Sopko announced the release of SIGAR's 53rd

Quarterly Report to the United States Congress and focused on SIGAR's recent classification issues.

IG Sopko emphasized the dangers of limiting public access to information and the importance of transparency within the government. He also discussed recent requests from Congress to review a number of areas since the U.S. withdrawal from Afghanistan. These requests direct SIGAR to evaluate why the Afghan government and security forces collapsed, continued risks to U.S.-funded reconstruction assistance, the extent to which the Taliban have access to U.S.-provided money and equipment left behind, and more. Following IG Sopko's remarks, attendees had the opportunity to ask questions, many of which focused on the issue of classification and failures in Afghanistan. C-SPAN broadcast the event.

SIGAR's Social Media Engagement Continues to Grow

SIGAR's Twitter account surpassed 130,000 followers on December 21, 2021. This represents a 30% increase in Twitter followers in 2021 and demonstrates that a broad audience is still looking to SIGAR for answers about what happened in Washington and Kabul during the months, weeks, days, and hours before the collapse of the Afghan government.

House-Passed Fiscal Year 2022 National Defense Authorization Act Includes SIGAR Directive

On December 27, 2021, President Joseph R. Biden signed into law the National Defense Authorization Act (NDAA) for Fiscal Year 2022. The bill authorizes $768.2 billion for national defense base-budget requirements (including Department of Energy national-security programs), a $37.5 billion increase from the fiscal year 2021 authorized level. The bill does not authorize any money for the overseas contingency operations account.

The related House Report 117-118 directs SIGAR to conduct an evaluation of the ANDSF's performance between February 2020 and August 2021. SIGAR has been directed to address (1) why the ANDSF proved unable to defend Afghanistan from the Taliban following the withdrawal of U.S. military personnel; (2) what impact the withdrawal of U.S. military personnel had on the performance of the ANDSF; (3) which elements of the U.S. military's efforts since 2001 to provide training, advising, and assistance to the ANDSF affected the ANDSF's performance following the U.S. withdrawal; (4) the current status of U.S.-provided equipment to the ANDSF; (5) the current status of U.S.-trained ANDSF personnel; and (6) any other matters SIGAR deems appropriate. SIGAR is directed to provide an unclassified report of these findings to the Committees on Armed Services of the Senate and the House of Representatives and the Secretary of Defense by February 1, 2022.

The Fiscal Year 2022 NDAA also establishes an Afghanistan War Commission to examine the war in Afghanistan and make recommendations regarding lessons learned. The bill authorizes $5 million for commission operations.

SIGAR BUDGET

For fiscal year 2021, SIGAR was funded under H.R. 133, Consolidated Appropriations Act, 2021, which was signed into law on December 27, 2020. The Act provided $54.9 million to support SIGAR's oversight activities and products by funding SIGAR's Audits and Inspections, Investigations, Management and Support, Research and Analysis Directorates, and the Lessons Learned Program. On December 3, 2021, H.R. 6119, the Further Extending Government Funding Act, 2022, was signed into law providing funding through February 18, 2022. Final fiscal year 2022 appropriations had not been enacted as this report went to press.

SIGAR STAFF

With 157 employees on board at the end of the quarter, SIGAR's staff count has decreased by seven positions since the last quarterly report to Congress. There were no SIGAR employees in Afghanistan during this reporting period.

"We're still trying to sort out exactly how the Taliban is going to proceed against [al-Qaeda], and I think over the month or two it'll become a little more apparent to us. … What we would like to see from the Taliban would be a strong position against al-Qaeda."

—General Kenneth F. McKenzie Jr., Commander, U.S. Central Command

Source: AP, "US commander: Al-Qaeda numbers in Afghanistan up 'slightly,'" 12/10/2021.

3 RECONSTRUCTION UPDATE

RECONSTRUCTION UPDATE CONTENTS

Photo on previous page
Afghans flock to a UN World Food Programme distribution site near Herat. (WFP photo)

RECONSTRUCTION IN BRIEF

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

SECURITY INCIDENTS DOWN

- Overall security incidents in Afghanistan are lower compared to levels prior to the August 2021 collapse of the former Afghan government.
- Islamic State-Khorasan continued mass-casualty attacks against Shia mosques and Taliban security forces in and around major Afghan cities, including Kunduz in the north, the capital, Kabul, and Kandahar City in the south.
- The reclusive Taliban supreme leader Hibatullah Akhundzada made his first public appearances in years in southern Kandahar Province to address reports of abusive Taliban commanders.

AFGHANISTAN FACES ECONOMIC AND HUMANITARIAN CRISES

- The United Nations Development Programme and the International Monetary Fund estimated the Afghan economy, as measured by GDP, will have contracted by 20–30% in 2021.
- As of December 2021, the UN World Food Programme estimated that 22.8 million Afghans face acute malnutrition, 8.7 million of whom are nearing famine. The World Health Organization estimated one million Afghan children are at risk of dying from starvation this winter.

INTERNATIONAL ASSISTANCE TO AFGHANISTAN EVOLVES

- On December 22, the Treasury Department broadened the types of activities authorized under U.S. licenses, and the UN Security Council established a UN sanctions exemption to facilitate the delivery of humanitarian and other forms of aid to Afghanistan.
- On January 11, 2022, the White House announced an additional $308 million in U.S. humanitarian aid for Afghanistan. On that same day, the UN launched a $5 billion funding appeal for its 2022 Afghanistan Humanitarian Response Plan, the largest single-country aid appeal in UN history.
- On January 26, the UN announced an additional appeal for $3.6 billion as part of its Transitional Engagement Framework. In total, the framework calls for more than $8 billion in humanitarian and other aid for Afghanistan.

U.S. RECONSTRUCTION FUNDING

- Cumulative appropriations for reconstruction and related activities in Afghanistan since FY 2002 declined slightly to $145.87 billion due to reprogramming of funds in the quarter ending December 31, 2021.
- Of $112.00 billion (77% of the total) appropriated to the six largest active reconstruction accounts examined this quarter, about $3.69 billion remained for possible disbursement.
- The UN's Office for the Coordination of Humanitarian Affairs reported that donors contributed $1.67 billion for Afghanistan humanitarian assistance programs in 2021. The United States contributed the largest amount, over $425 million. These amounts far exceeded previous years' humanitarian assistance.
- DOD's latest *Cost of War Report*, dated June 30, 2021, said its cumulative obligations for Afghanistan, including U.S. warfighting and reconstruction, had reached $839.8 billion. Cumulative reconstruction and related obligations reported by State, USAID, and other civilian agencies reached $49.7 billion.
- The Costs of War Project at Brown University's Watson Institute estimated Afghanistan war costs at $2.26 trillion. That total includes DOD and civilian agency costs in Afghanistan and Pakistan, a portion of DOD costs since 2001, veterans' medical and disability costs, and interest costs on war-related borrowing.

STATUS OF FUNDS CONTENTS

STATUS OF FUNDS

In accord with SIGAR's legislative mandate, this section details the status of U.S. funds appropriated, obligated, and disbursed for reconstruction activities in Afghanistan. As of December 31, 2021, the United States government had appropriated or otherwise made available approximately $145.87 billion in funds for reconstruction and related activities in Afghanistan since FY 2002. Total Afghanistan reconstruction funding has been allocated as follows:

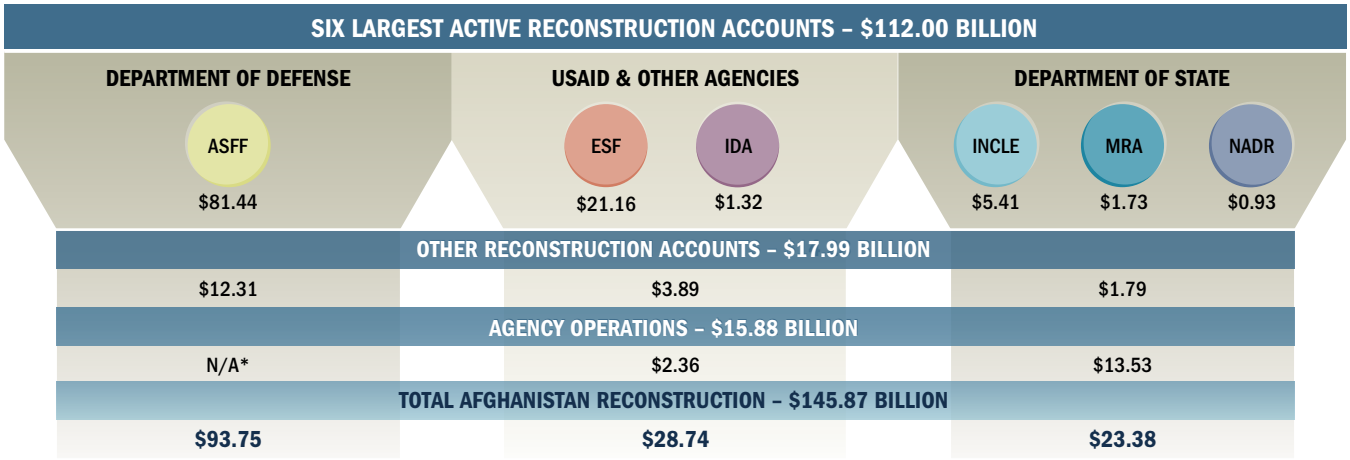
- $89.38 billion for security (including $4.60 billion for counternarcotics initiatives)
- $36.14 billion for governance and development (including $4.35 billion for counternarcotics initiatives)
- $4.47 billion for humanitarian aid
- $15.88 billion for agency operations

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

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

FIGURE F.1

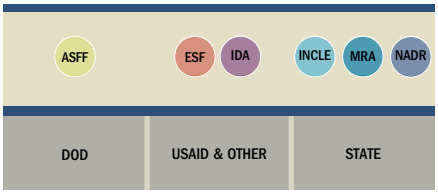
U.S. APPROPRIATIONS SUPPORTING AFGHANISTAN RECONSTRUCTION EFFORTS ($ BILLIONS)



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

Note: Numbers have been rounded.

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



The amount provided to the six largest active U.S. funds represents nearly 76.8% (nearly $112.00 billion) of total reconstruction assistance to Afghanistan since FY 2002. Of this amount, more than 93.5% (more than $104.75 billion) has been obligated, and more than 91.3% (more than $102.28 billion) has been disbursed. An estimated $6.02 billion of the amount appropriated for these funds has expired and will therefore not be disbursed.

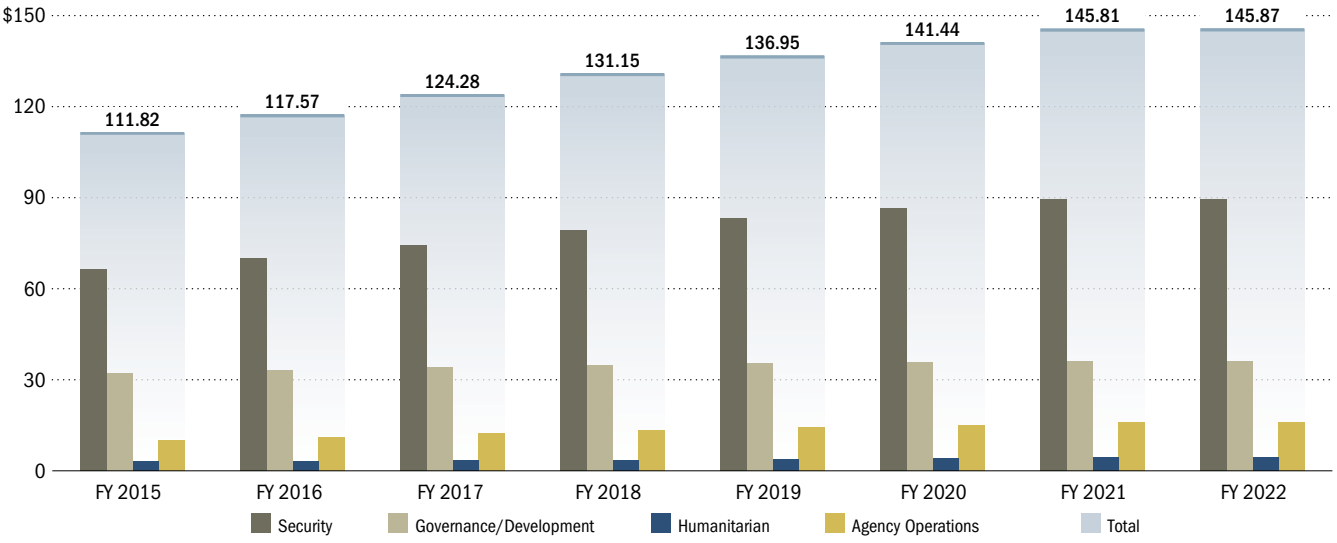
U.S. RECONSTRUCTION FUNDING FOR AFGHANISTAN

As of December 31, 2021, cumulative appropriations for reconstruction and related activities in Afghanistan totaled approximately $145.87 billion, as shown in Figure F.2. This total comprises four major categories of reconstruction and related funding: security, governance and development, humanitarian, and agency operations. Approximately $8.94 billion of these funds supported counternarcotics initiatives that crosscut the categories of security ($4.60 billion) and governance and development ($4.35 billion). For complete information regarding U.S. appropriations, see Appendix B.

The total amount of funds appropriated or otherwise made available for the reconstruction of Afghanistan in FY 2021 was on track to reach more than $5.50 billion, including the value of military bases and equipment transferred to the Afghan National Defense and Security Forces (ANDSF), before the fall of the Afghan government in August 2021.[1] Following the government's collapse, DOD and State took steps in September 2021 to reallocate funds previously made available for Afghanistan reconstruction that were no longer required. DOD reprogrammed Afghanistan Security Forces Fund (ASFF) FY 2021 balances of nearly $1.31 billion and FY 2020 balances of nearly $146.19 million to other purposes.[2] State reprogrammed nearly $93.03 million in International Narcotics Control and Law Enforcement (INCLE) FY 2020 and FY 2016 balances from Afghanistan to other countries, and elected to have more than $73.07 million in Economic Support Fund (ESF) FY 2020 funds rescinded as part of a department-wide mandatory rescission. Total appropriations for FY 2020 and FY 2021, net of these actions,

FIGURE F.2

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



Note: Numbers have been rounded.

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

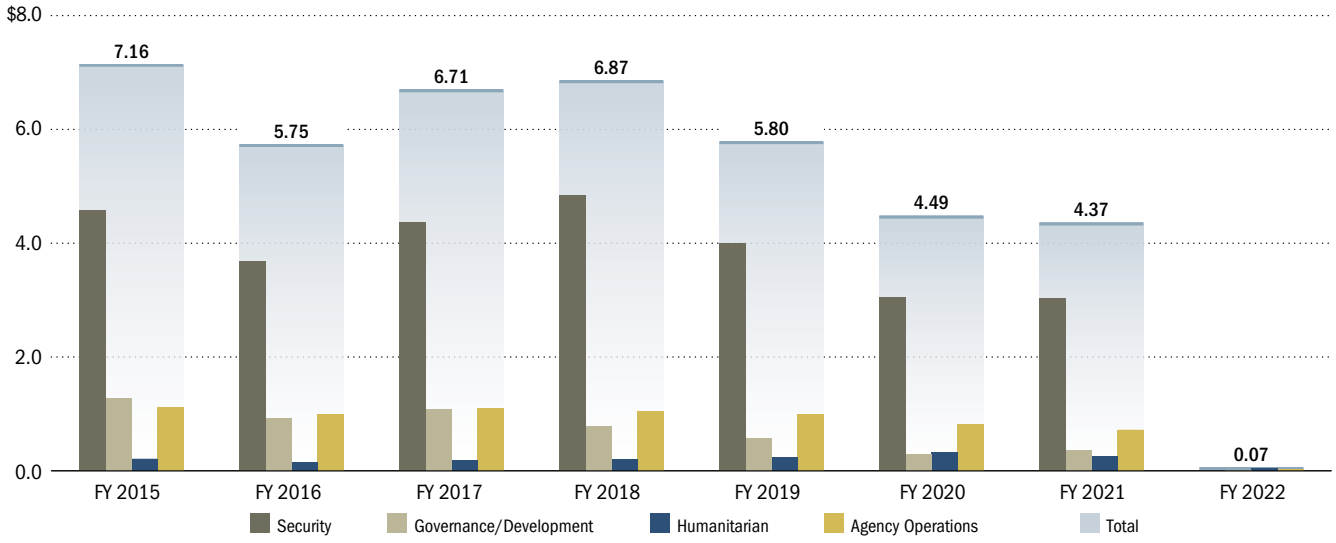
were reduced to approximately $4.49 billion and $4.37 billion, respectively, as shown in Figure F.3.[3]

President Joseph R. Biden has signed into law three major bills related to the funding of Afghanistan reconstruction and support for Afghan refugees in the past two fiscal quarters. The President signed the Emergency Security Supplemental Appropriations Act, 2021 (ESSAA), on July 30, 2021, making funds available to DOD under its Overseas Humanitarian, Disaster, and Civic Aid (OHDACA) provision, and to State for the Emergency Refugee and Migration and Assistance Fund (ERMA) and the Migration and Refugee Assistance (MRA) account, in connection with the withdrawal of U.S. troops from Afghanistan.[4]

The President signed the Extending Government Funding and Delivering Emergency Assistance Act on September 30, 2021, and when this continuing resolution (CR) was set to expire, he signed the Further Extending Government Funding Act on December 3, 2021, extending the CR through February 18, 2022. The bill provides supplemental appropriations to several federal agencies for activities related to evacuees from Afghanistan.[5] These two CRs are the source of FY 2022 funding for activities related to Afghanistan reconstruction totaling $67.89 million in the quarter ending December 31, 2021, as shown in Figure F.3. Most U.S. government assistance to the people of Afghanistan in this most recent quarter, however, was funded with FY 2021 appropriations.

FIGURE F.3

ANNUAL APPROPRIATIONS BY FUNDING CATEGORY ($ BILLIONS)



Note: Numbers have been rounded.

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

TABLE F.1

U.S. ON-BUDGET ASSISTANCE TO AFGHANISTAN (2002–AUGUST 2021) ($ MILLIONS)

	Disbursements
Total On-Budget Assistance	**$17,323.01**
Government-to-Government	**11,355.23**
DOD	10,493.25
USAID	776.79
State	85.19
Multilateral Trust Funds	**5,967.77**
ARTF	4,127.68
LOTFA	1,686.42
AITF	153.67

Note: Numbers have been rounded.

Source: USAID, response to SIGAR data call, 10/14/2021; State, response to SIGAR data call, 10/18/2018; DOD, response to SIGAR data call, 10/21/2021; World Bank, ARTF: Administrator's Report on Financial Status as of August 22, 2021 (end of 8th month of FY 1400), accessed 10/11/2021; UNDP, LOTFA Receipts 2002–2021 (Combined Bilateral and MPTF), updated 9/30/2021, in response to SIGAR data call, 10/7/2021. No changes noted for FY22Q1 in data call responses from USAID on 1/15/2022, DOD on 12/17/2021, UNDP on 1/13/2022, and in ARTF report as of November 21, 2022, accessed 1/11/2022.

The United States provided more than $17.32 billion in on-budget assistance to the government of Afghanistan from 2002 through the August 2021 fall of the Afghan government. This included nearly $11.36 billion provided to Afghan government ministries and institutions, and nearly $5.97 billion provided to three multilateral trust funds—the World Bank-managed Afghanistan Reconstruction Trust Fund (ARTF), the United Nations Development Programme-managed Law and Order Trust Fund for Afghanistan (LOTFA), and the Asian Development Bank-managed Afghanistan Infrastructure Trust Fund (AITF), as shown on Table F.1.

U.S. COST OF WAR AND RECONSTRUCTION IN AFGHANISTAN

DOD's latest *Cost of War Report*, dated June 30, 2021, said its cumulative obligations for Operation Enduring Freedom and Operation Freedom's Sentinel in Afghanistan, including U.S. warfighting and reconstruction, had reached $839.8 billion.[6] DOD and SIGAR jointly provide oversight for security-related reconstruction funding accounting for $84.5 billion of this amount. State, USAID, and other civilian agencies report cumulative obligations of $49.7 billion for Afghanistan reconstruction, which when added to the DOD amount results in $134.2 billion obligated for Afghanistan reconstruction through that date, as shown in Figure F.4. This cost of reconstruction equals 15% of the $889.5 billion obligated by all U.S. government agencies in Afghanistan.

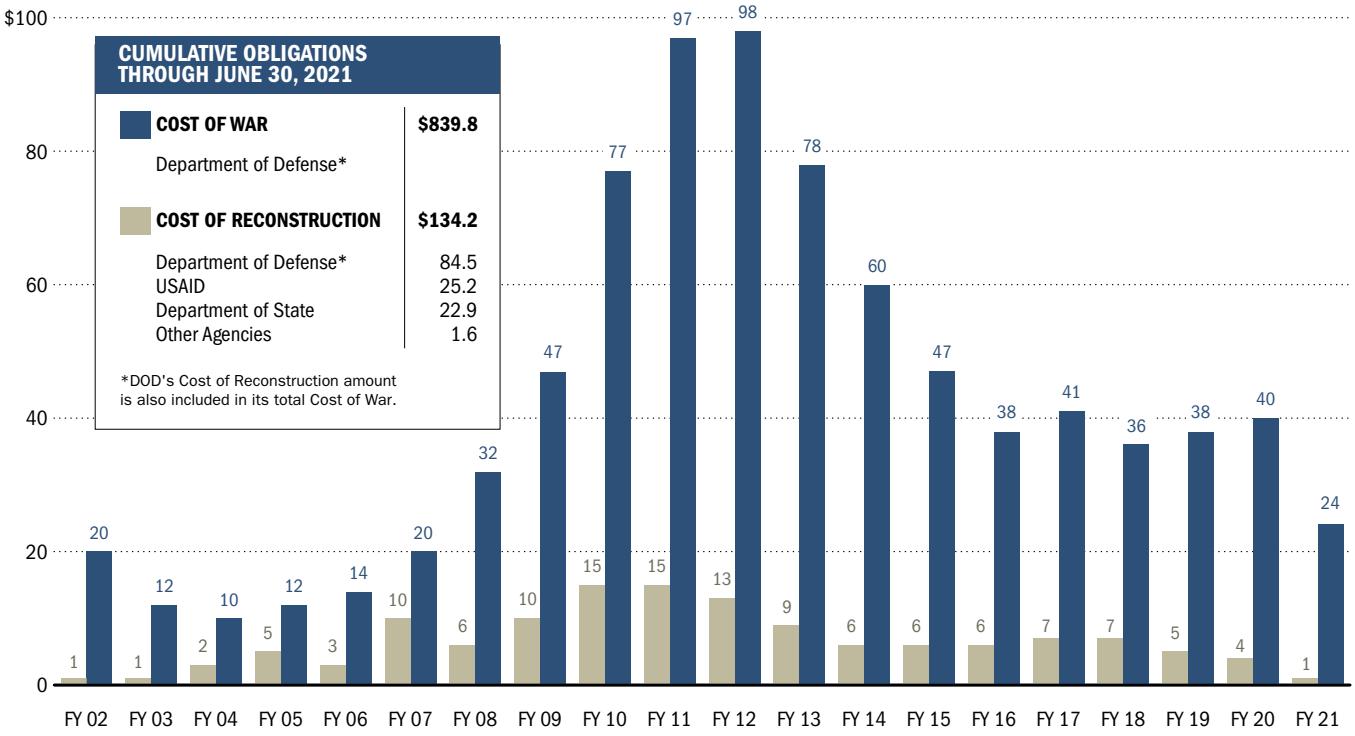
DOD Costs of Reconstruction Not Reported by SIGAR

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

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

FIGURE F.4

AFGHANISTAN COST OF WAR AND RECONSTRUCTION, ANNUAL AND CUMULATIVE OBLIGATIONS FY 2002 TO FY 2021 Q3 ($ BILLIONS)



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

Source: DOD, Cost of War Monthly Report, Total War-related Obligations by Year Incurred, data as of June 30, 2021. Obligation data shown against year funds obligated. SIGAR analysis of annual obligation of reconstruction accounts as presented in SIGAR, Quarterly Report to the United States Congress, 7/30/2021. Obligation data shown against year funds appropriated.

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

SIGAR is mandated by federal statute to report on amounts appropriated or otherwise made available for the reconstruction of Afghanistan. Reconstruction is defined by statute to include funding for efforts "to establish or reestablish a political or societal institution of Afghanistan" such as the ANDSF. The mandate also requires reporting on "operating expenses of agencies or entities receiving amounts appropriated or otherwise made available for the reconstruction of Afghanistan."[7]

SIGAR has made repeated requests to DOD since 2018 for an accounting or estimates of these costs, but none have been provided.[8] DOD representatives have replied that the Department's financial reports do not provide costs for individual commands previously located in Afghanistan.

These costs are distributed in multiple, disaggregated line items across the Services and Component Commands.[9] In addition, DOD's existing reports on Afghanistan costs, such as its *Cost of War Report*, do not include the costs of the base pay and certain benefits of military personnel deployed to Afghanistan, since these costs are generally reported by units based outside of Afghanistan. This method of reporting costs is inconsistent with SIGAR's mandate to report on all costs associated with military organizations involved in Afghanistan reconstruction, regardless of whether they are staffed with DOD military personnel, DOD civilian personnel, or DOD-paid contractors.

The DOD's Office of Inspector General (OIG) received a data call request from SIGAR in November 2021 seeking information on its costs in providing oversight of Afghanistan reconstruction, referencing the statutory reporting mandates noted above, and including a listing of 55 DOD OIG audit and evaluation reports examining various topics related to DOD support of the ANDSF published from 2009 to 2020. The DOD OIG replied to SIGAR that it had "no operating expenses to support reconstruction efforts in Afghanistan," nor had it conducted "activities under programs and operations funded with amounts appropriated or otherwise made available for the reconstruction of Afghanistan."[10]

Costs of War Project Sees Higher Costs than DOD

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

The Costs of War Project sponsored by the Watson Institute at Brown University in August 2021 issued *U.S. Costs to Date for the War in Afghanistan, 2001–2021*, putting total costs at $2.26 trillion.[11]

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

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

AFGHANISTAN RECONSTRUCTION FUNDING PIPELINE

Since 2002, Congress has appropriated more than $145.87 billion for reconstruction and related activities in Afghanistan, of which nearly $112.00 billion was appropriated to the six largest active reconstruction accounts. As of December 31, 2021, approximately $3.69 billion of the amount appropriated to the six largest active reconstruction accounts remained for possible disbursement, as shown in Table F.2 and Figure F.5.

TABLE F.2

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

	Appropriated	Obligated	Disbursed	Remaining
Afghanistan Security Forces Fund (ASFF)	$81.44	$75.75	$75.44	$1.33
Economic Support Fund (ESF)	21.16	20.09	18.50	1.75
International Narcotics Control and Law Enforcement (INCLE)	5.41	5.13	4.75	0.43
Migration and Refugee Assistance (MRA)	1.73	1.72	1.66	0.05
International Disaster Assistance (IDA)	1.32	1.27	1.15	0.12
Non-Proliferation, Antiterrorism, Demining, and Related (NADR)	0.93	0.79	0.79	0.00
Six Largest Active Accounts, Total	**112.00**	**104.75**	**102.28**	**3.69**
Other Reconstruction Funds	17.99			
Agency Operations	15.88			
Total	**$145.87**			

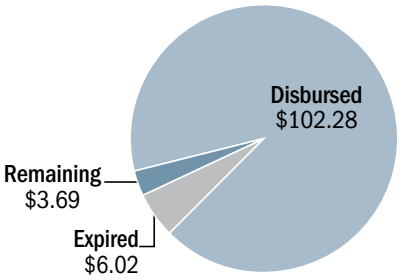
Note: Numbers have been rounded. The amount remaining reflects the total disbursement potential of the six largest active reconstruction accounts, after deducting approximately $6.02 billion that has expired. Because appropriated funds typically have two years for obligation, the remaining funds figures are not necessarily the difference between current obligations and disbursements. 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 from the data provided by the agencies but is most often less than the most recent annual appropriation. The agencies do not report the full set of annual allocation, obligation, and disbursement data for some accounts, and in these cases, SIGAR assumes that annual allocations or obligations equal disbursements.

Source: SIGAR analysis of appropriation laws and obligation and disbursement data provided by DOD, State, and USAID, 1/22/2022.

FIGURE F.5

STATUS OF APPROPRIATED FUNDS, SIX LARGEST ACTIVE ACCOUNTS, AS OF DECEMBER 31, 2021 ($ BILLIONS)

Total Appropriated: $112.00 Billion



AFGHANISTAN SECURITY FORCES FUND

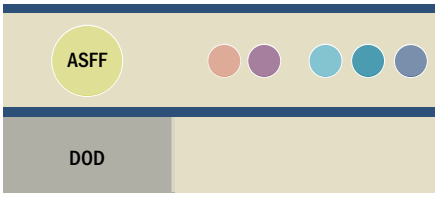
Congress created the Afghanistan Security Forces Fund (ASFF) to provide the ANDSF with equipment, supplies, services, training, and funding for salaries, as well as facility and infrastructure repair, renovation, and construction. The primary organization responsible for building the ANDSF was the Combined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

President Donald J. Trump signed the Consolidated Appropriations Act, 2021, into law on December 27, 2020, providing an appropriation of $3.05 billion for ASFF FY 2021 and a rescission of $1.10 billion for ASFF FY 2020,

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.



ASFF FUNDS TERMINOLOGY

Appropriations: Total monies available for commitments

Obligations: Commitments to pay monies

Disbursements: Monies that have been expended

reducing the original appropriation from $4.20 billion to an adjusted appropriation of $3.10 billion. In the quarter ending September 30, 2021, DOD took steps to reprogram nearly $1.46 billion from its ASFF FY 2020 and FY 2021 accounts to its Overseas Humanitarian, Disaster, and Civic Aid (OHDACA) and Transportation Working Capital Fund (TWCF) accounts. There were no reprogramming actions in the quarter ending December 31, 2021, so ASFF FY 2020 and ASFF FY 2021 balances remained unchanged from the previous quarter at more than $2.95 billion and nearly $1.74 billion, respectively, as shown in Figure F.6.[12]

As of December 31, 2021, cumulative appropriations for ASFF stood at more than $81.44 billion, with nearly $75.75 billion having been obligated, and nearly $75.44 billion disbursed, as shown in Figure F.7. DOD reported that cumulative obligations decreased by more than $638.86 million and cumulative disbursements decreased by more than $280.21 million during the quarter ending December 31, 2021.[13] DOD is closing-out and terminating ASFF-funded contracts no longer needed for Afghanistan in a process that may take several years. A decrease in obligations is expected with contract terminations, but the significant decrease in disbursements was not expected. It may be a reporting error and is being investigated by DOD.[14]

FIGURE F.6

ASFF APPROPRIATED FUNDS BY FISCAL YEAR
($ BILLIONS)

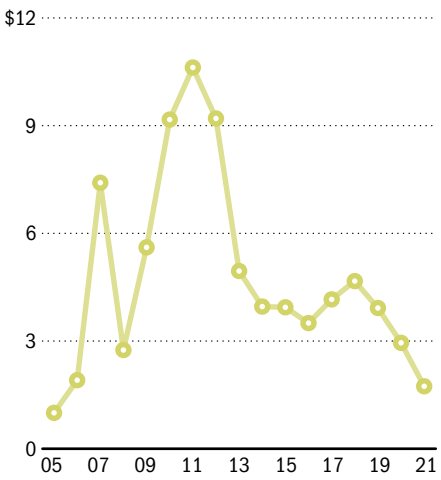
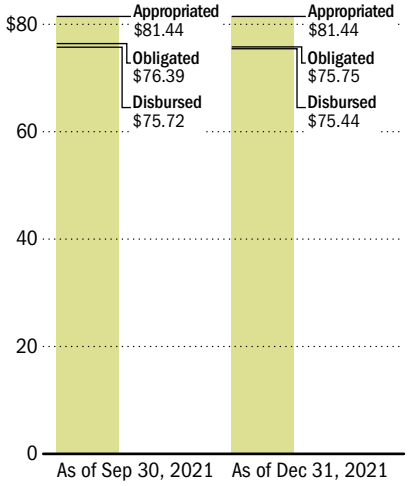


FIGURE F.7

ASFF FUNDS, CUMULATIVE COMPARISON
($ BILLIONS)



Note: Numbers have been rounded. Data reflects reprogramming actions and rescissions. DOD reprogrammed $1 billion from FY 2011 ASFF, $1 billion from FY 2012 ASFF, $178 million from FY 2013 ASFF, $604 million from FY 2019 ASFF, $146 million from ASFF FY 2020, and $1.31 billion from ASFF FY 2021 to fund other DOD requirements. DOD reprogrammed $230 million into FY 2015 ASFF. ASFF data reflect the following rescissions: $1 billion from FY 2012 in Pub. L. No. 113-6, $764.38 million from FY 2014 in Pub. L. No. 113-235, $400 million from FY 2015 in Pub. L. No. 114-113, $150 million from FY 2016 in Pub. L. No. 115-31, $396 million from FY 2019 in Pub. L. No. 116-93, 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 2021 Certified," 1/21/2022; DFAS, "AR(M) 1002 Appropriation Status by FY Program and Subaccounts September 2021," 10/16/2021; and DOD, response to SIGAR data call, 10/19/2021.

ASFF Budget Categories

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

DOD revised its budgeting and reporting framework for ASFF FY 2019. The new framework restructured the ANA and ANP BAGs to better reflect the ANDSF force structure and new budget priorities. In FY 2018 and previous years, all costs associated with the Afghan Air Force (AAF) fell under the ANA BAG and costs for the Afghan Special Security Forces (ASSF) were split between the ANA and ANP BAGs. Beginning with the ASFF FY 2019 appropriation, the ANDSF consisted of the ANA, ANP, AAF, and ASSF BAGs. As shown in Figure F.8, ASFF disbursements for the new AAF and ASSF BAGs, amounting to $1.93 billion and $1.03 billion, respectively, over the FY 2019 to FY 2021 period, together accounted for $2.96 billion or 48% of total disbursements of $6.13 billion over this period.

Funds for each BAG were further allocated to four subactivity groups (SAGs): Sustainment, Infrastructure, Equipment and Transportation, and Training and Operations. As shown in Figure F.9, ASFF disbursements of $38.16 billion for ANDSF Sustainment constituted 51% of total cumulative ASFF expenditures of $75.02 billion through December 31, 2021.

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

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

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

FIGURE F.8

ASFF DISBURSEMENTS BY BUDGET ACTIVITY GROUP, OLD (FY 2005–2018) AND NEW (FY 2019–2021), THROUGH FY22Q1 ($ BILLIONS)

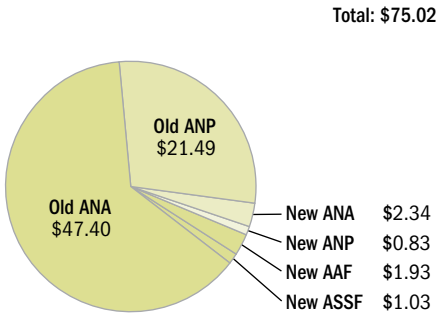
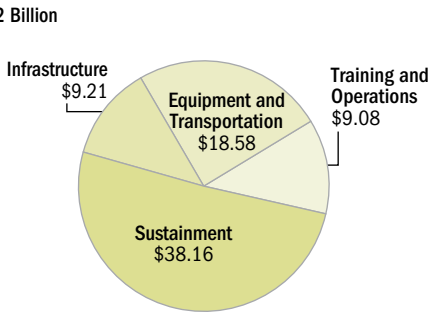


FIGURE F.9

ASFF DISBURSEMENTS BY SUBACTIVITY GROUP, FY 2005–2021, THROUGH FY22Q1 ($ BILLIONS)



Note: Numbers have been rounded. ASFF Disbursements by Budget Activity Group and Subactivity Group both exclude disbursements for Related Activities and undistributed disbursements, amounting to $0.41 billion, that are included in total ASFF disbursements of $75.44 billion as presented in Figure F.7.

Source: DFAS, "AR(M) 1002 Appropriation Status by FY Program and Subaccounts December 2021 Certified," 1/21/2022.

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

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

ASFF Budgeting Requirements

The annual DOD appropriation act set forth a number of ASFF budgeting requirements. Prior to the obligation of newly appropriated funds for ASFF, a Financial and Activity Plan (FAP) with details of proposed obligations must have been approved by the DOD Afghanistan Resources Oversight Council (AROC), concurred by the Department of State, and notified to the Congressional defense committees. Thereafter, the AROC must have approved the requirement and acquisition plan for any service requirements in excess of $50 million annually and for any nonstandard equipment requirement in excess of $100 million. In addition, DOD was required to notify Congress prior to obligating funds for any new projects or transfer of funds in excess of $20 million between budget subactivity groups.[15]

DOD notified Congress of its initial budget for the ASFF FY 2021 appropriation with FAP 21-1 in January 2021, and notified Congress of its proposed plans to modify the budget for the ASFF FY 2020 appropriation with FAP 20-3 in March 2021. These budgets were modified with the reprogramming actions taken in FY21Q4, as presented in Table F.4. The DOD's execution of its spending plans for the ASFF FY 2020 and ASFF FY 2021 appropriations is presented below in Table F.3.

TABLE F.3

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

	ASFF FY 2020			ASFF FY 2021		
Budget Activity Groups	Avail. for Obligation	Obligations	Disbursements	Avail. for Obligation	Obligations	Disbursements
Afghan National Army	$1,130.99	$918.08	$820.27	$374.79	$208.80	$126.05
Afghan National Police	419.25	317.55	278.12	227.38	62.04	32.57
Afghan Air Force	988.83	741.88	695.91	626.72	367.16	353.66
Afghan Spec. Sec. Forces	414.73	243.37	219.49	509.39	231.39	208.32
Undistributed		(127.88)	44.88		(151.02)	(129.98)
Total	**$2,953.79**	**$2,093.00**	**$2,058.67**	**$1,738.28**	**$718.37**	**$590.62**

Note: Numbers have been rounded. The ASFF FY 2020 budget reflects $1.10 billion rescinded from the account in the Consolidated Appropriations Act, 2021, enacted on December 27, 2020, and reprogramming actions authorized in FY21Q4 that reduced available balances by $146.19 million. The ASFF FY 2021 budget reflects reprogramming actions authorized in FY21Q4 that reduced available balances by $1.31 billion.

Source: DOD, AR(M) 1002 Appropriation Status by FY Program and Subaccounts December 2021 Certified, 1/21/2022; Afghanistan Security Forces Fund (ASFF) , Financial and Activity Plan, Fiscal Year 2020, 20-3, March 2021; Afghanistan Security Forces Fund (ASFF), Financial and Activity Plan, Fiscal Year 2021, 21-1, January 2021, 4/8/2021; and response to SIGAR data call, 10/19/2021.

NATO ANA Trust Fund

The NATO-managed Afghan National Army (ANA) Trust Fund (NATF) contributed nearly $1.70 billion to ASFF for specific projects funded by donor nations through December 31, 2021; ASFF returned nearly $487.82 million of these funds following the cancellation or completion of these projects. DOD obligated nearly $1.04 billion and disbursed more than $1.02 billion of NATF-contributed funds through ASFF through December 31, 2021.[16] These

amounts are not reflected in the U.S. government-funded ASFF obligation and disbursement numbers presented in Figures F.6 and F.7 on page 48.

TABLE F.4

CHANGES TO ASFF FY 2020 AND ASFF FY 2021 BUDGETS JANUARY 1–DECEMBER 31, 2021, THROUGH RESCISSION AND REPROGRAMMING ACTIONS ($ MILLIONS)

	ASFF FY 2020			ASFF FY 2021		
Budget Activity Groups	Previous Budget (FAP 20-3, March 2021)	Reprogramming Actions (to OHDACA and TWCF)	Revised Budget Available for Obligation	Previous Budget (FAP 21-1, January 2021)	Reprogramming Actions (to OHDACA and TWCF)	Revised Budget Available for Obligation
Afghan National Army						
Sustainment	$1,132.53	($126.19)	$1,006.34	$963.57	($616.16)	$347.41
Infrastructure	37.91		37.91	0.22		0.22
Equipment & Transport.	52.88		52.88	4.70	(3.20)	1.50
Training & Operations	33.86		33.86	25.66		25.66
Subtotal	**1,257.18**	**(126.19)**	**1,130.99**	**994.15**	**(619.36)**	**374.79**
Afghan National Police						
Sustainment	384.40	(20.00)	364.40	392.98	(195.00)	197.98
Infrastructure	6.13		6.14	0.45		0.45
Equipment & Transport.	13.44		13.44	28.03	(26.00)	2.03
Training & Operations	35.27		35.28	26.92		26.92
Subtotal	**439.25**	**(20.00)**	**419.25**	**448.38**	**(221.00)**	**227.38**
Afghan Air Force						
Sustainment	555.86		591.43	537.76	(44.33)	493.44
Infrastructure	3.44		3.44	0.00		0.00
Equipment & Transport.	56.28		51.86	45.98		45.98
Training & Operations	373.25		342.10	234.30	(147.00)	87.30
Subtotal	**988.83**		**988.83**	**818.05**	**(191.33)**	**626.72**
Afghan Special Security Forces						
Sustainment	305.68		305.68	597.90	(142.64)	455.26
Infrastructure	9.91		9.91	1.53		1.53
Equipment & Transport.	71.98		71.98	18.69	(4.00)	14.69
Training & Operations	27.15		27.15	168.91	(131.00)	37.91
Subtotal	**414.73**		**414.73**	**787.03**	**(277.64)**	**509.39**
Total	**$3,099.98**	**($146.19)**	**$2,953.79**	**$3,047.61**	**($1,309.33)**	**$1,738.28**

Note: Numbers have been rounded. The ASFF FY 2020 appropriation of $4.20 billion was reduced through a $1.10 billion rescission mandated by the Consolidated Appropriations Act, 2021 (CAA 2021), enacted on December 27, 2020, and the budget for the $3.10 billion in funds available for obligation was notified to Congress with FAP 20-3 in March 2021. The ASFF FY 2021 appropriation of $3.05 billion was enacted by the CAA, 2021, on that same date, and the budget for these funds was notified to Congress with FAP 21-1 in January 2021. Reprogramming Action 21-16 PA reprogrammed $66.19 million from ASFF FY 2020 and $1.00 billion from ASFF FY 2021 to the Overseas Humanitarian, Disaster, and Civic Aid, Defense, FY 2021 (OHDACA), appropriation in FY21Q4, and Reprogramming Action 21-17 PA reprogrammed $80,000 from ASFF FY 2020 and $309.33 million from ASFF FY 2021 to the DOD Transportation Working Capital Fund (TWCF), also in FY21Q4. There were no reprogramming actions or FAPs notified to Congress in FY22Q1.

Source: DOD, AR(M) 1002 Appropriation Status by FY Program and Subaccounts December 2021 Certified, 1/21/2022; Afghanistan Security Forces Fund (ASFF), Financial and Activity Plan, Fiscal Year 2020, 20-3, March 2021; Afghanistan Security Forces Fund (ASFF), Financial and Activity Plan, Fiscal Year 2021, 21-1, January 2021, 4/8/2021; and response to SIGAR data call, 10/21/2021 and 1/19/2022.

Authorities for Transferring DOD Property

FERP: Foreign Excess Real Property
FEPP: Foreign Excess Personal Property
EDA: Excess Defense Articles

Largest Base Transfers to the ANDSF Based on Depreciated Transfer Value

Bagram Airfield, Parwan Province
$565.84 million, July 2021

Kandahar Airfield, Kandahar Province
$130.19 million, May 2021

Shindand Airfield, Herat Province
$297.73 million, November 2014

Camp Leatherneck, Helmand Province
$236.00 million, October 2014

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

MILITARY BASE AND EQUIPMENT TRANSFERS TO ANDSF

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

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

USFOR-A has reported FERP and FEPP transfers at depreciated transfer value of nearly $1.77 billion and $462.26 million, respectively, over the FY 2012 to FY 2021 period. The peak transfer years of FY 2015 and FY 2021 had transfers valued respectively at $568.64 million and more than $1.29 billion, as shown in Figure F.10. Cumulative FERP and FEPP transfers are valued at nearly $2.23 billion, as shown in Figure F.11.[18] The four largest USFOR-A base transfers to the ANDSF based on depreciated transfer value, as shown to the left, is headed by the transfer of Bagram Airfield on July 1, 2021.[19]

FIGURE F.10

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

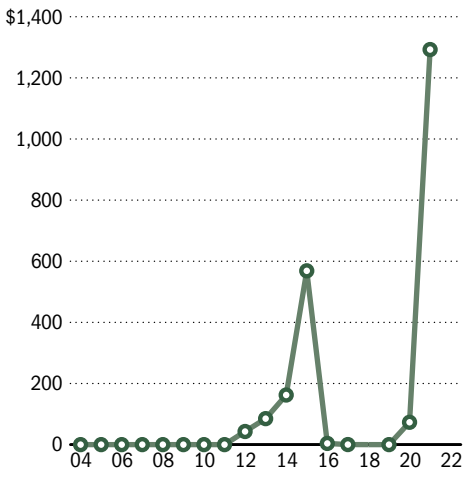
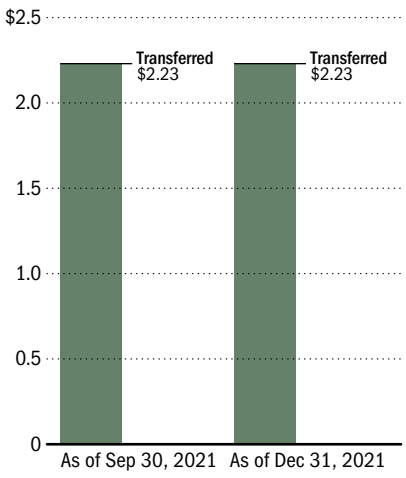


FIGURE F.11

FERP & FEPP, CUMULATIVE COMPARISON
(DEPRECIATED VALUES, $ BILLIONS)



Note: Numbers have been rounded.

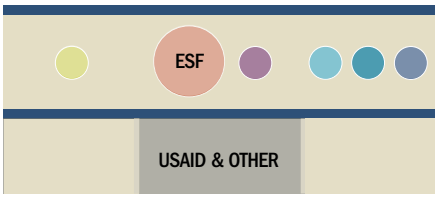
Source: DOD, response to SIGAR data call, 9/14/2021; SIGAR, Department of Defense Base Closures and Transfers in Afghanistan: The U.S. Has Disposed of $907 Million in Foreign Excess Real Property, SIGAR 16-23-SP, 3/2016.

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.[20]

The ESF was allocated $136.45 million for Afghanistan for FY 2021 through the Section 653(a) consultation process that was concluded between State and the U.S. Congress in the quarter ending June 30, 2021. This followed a $200.00 million allocation of ESF funds to Afghanistan for FY 2020 that remained unobligated at June 30, 2021. In the quarter ending September 30, 2021, $73.07 million of the FY 2020 ESF allocation was rescinded as part of the Consolidated Appropriations Act, 2021-mandated ESF rescission, and $126.92 million of the FY 2020 ESF allocation had its period of availability for obligation extended by relying on the 7014(b) extraordinary authority found in the Act.[21] ESF FY 2020 and FY 2021 appropriated balances of $126.93 million and $136.45 million, respectively, remained unchanged from September 30 to December 31, 2021, as shown in Figure F.12 below.

Cumulative appropriations for the ESF stand at more than $21.16 billion, of which more than $20.09 billion had been obligated and more than $18.50 billion had been disbursed as of December 31, 2021, as shown in Figure F.13 below.[22]



ESF FUNDS TERMINOLOGY

Appropriations: Total monies available for commitments

Obligations: Commitments to pay monies

Disbursements: Monies that have been expended

FIGURE F.12

ESF APPROPRIATIONS BY FISCAL YEAR
($ BILLIONS)

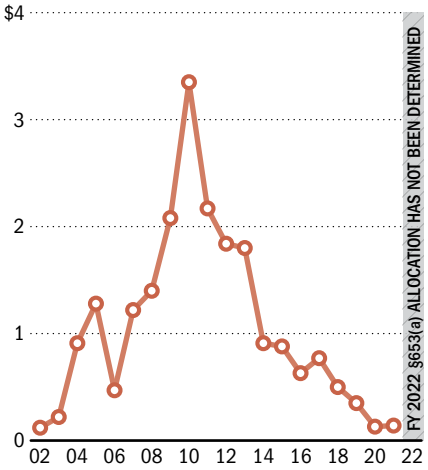
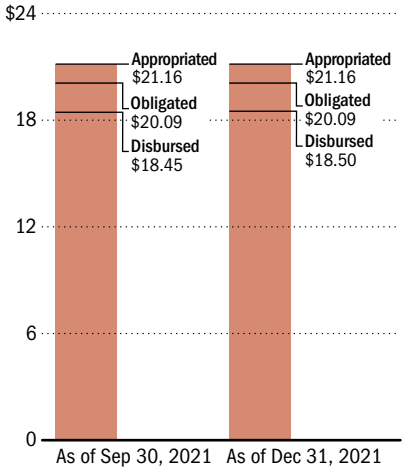


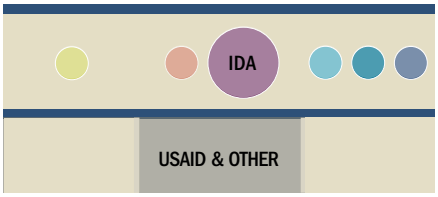
FIGURE F.13

ESF FUNDS, CUMULATIVE COMPARISON
($ BILLIONS)



Note: Numbers have been rounded. Data reflects 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, and FY 2020 ESF was reduced by $73.07 million as part of rescission mandated by Section 7071(a) of the Department of State, Foreign Operations, and Related Programs Appropriations Act, 2021.

Source: USAID, response to SIGAR data call, 1/18/2022 and 10/14/2021; State, response to SIGAR data call, 10/19/2021, 7/2/2021, 7/13/2020, 1/3/2020, 10/5/2018, 10/11/2017, 5/4/2016, 10/20/2015, 4/15/2015, and 4/15/2014.



IDA FUNDS TERMINOLOGY

Appropriations: Total monies available for commitments

Obligations: Commitments to pay monies

Disbursements: Monies that have been expended

INTERNATIONAL DISASTER ASSISTANCE

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

USAID reported more than $1.32 billion in IDA funds had been allocated to Afghanistan from 2002 through December 31, 2021, with obligations of more than $1.27 billion and disbursements of nearly $1.15 billion reported as of that date. USAID allocated $130.80 million in IDA funds in FY 2021, down from the record $178.61 million it allocated in FY 2020, but still at a higher allocation level than previous periods.[24] Figure F.14 presents annual appropriations of IDA funds to Afghanistan. Figure F.15 presents cumulative appropriations, obligations, and disbursements.

FIGURE F.14

IDA APPROPRIATIONS BY FISCAL YEAR
($ MILLIONS)

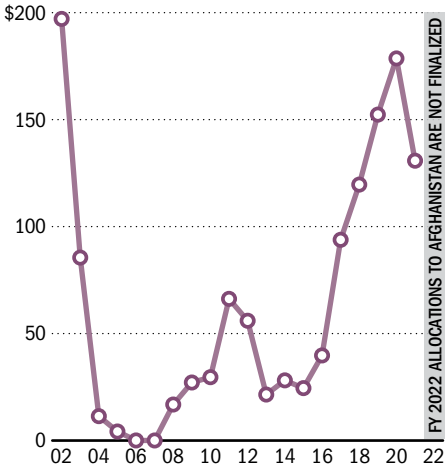
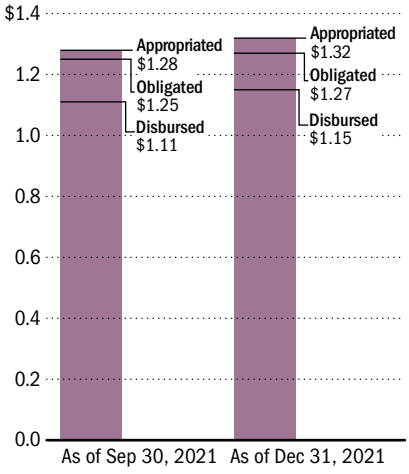


FIGURE F.15

IDA FUNDS, CUMULATIVE COMPARISON
($ BILLIONS)



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

Source: USAID, response to SIGAR data call, 1/18/2022 and 10/14/2021.

INTERNATIONAL NARCOTICS CONTROL AND LAW ENFORCEMENT

The Department of State's Bureau of International Narcotics and Law Enforcement Affairs (INL) manages the International Narcotics Control and Law Enforcement (INCLE) account, which funds projects and programs for advancing the rule of law and combating narcotics production and trafficking. INCLE supports several INL program groups, including police, counternarcotics, and rule of law and justice.[25]

The INCLE account was allocated $82.20 million for Afghanistan for FY 2021 through the Section 653(a) consultation process that was concluded between State and the U.S. Congress in the quarter ending June 30, 2021. Following the collapse of the Afghan government in August 2021, State took steps in the quarter ending September 30, 2021, to reallocate INCLE funds that were no longer required for Afghanistan, and to extend the period of availability for the obligation of other INCLE funds that were set to expire at the fiscal year-end. These actions included reprogramming more than $41.94 million in INCLE FY 2016 obligations and more than $51.08 million in INCLE FY 2020 allocations from Afghanistan to other countries, and extending the availability for obligation of $14.00 million in FY 2020 allocated funds through FY 2022 under a special legal authority.[26] Cumulative appropriations for INCLE decreased from more than $5.50 billion at June 30, 2021, (INL's previous reporting date) to more than $5.41 billion at December 31, 2021, caused largely by decreases in FY 2016 and FY 2020 appropriations and offset by a small amount of continuing resolution (CR) funding for FY 2022, as reflected in Figure F.16 and Figure F.17.[27]

FIGURE F.16

INCLE APPROPRIATIONS BY FISCAL YEAR
($ MILLIONS)

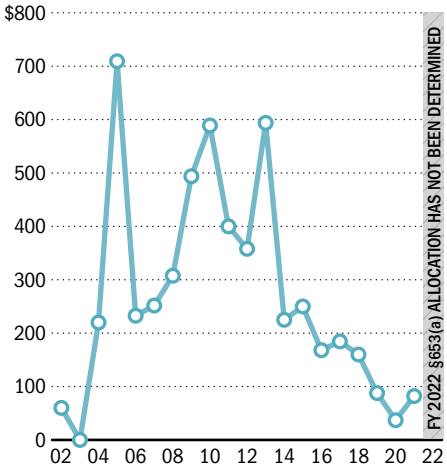
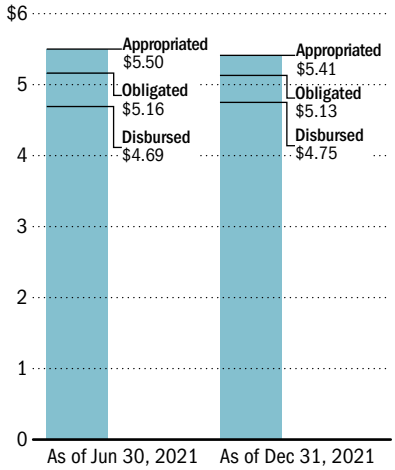


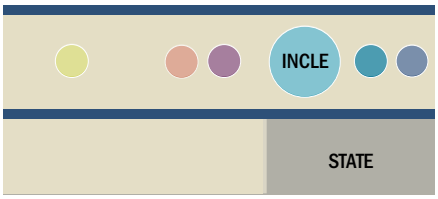
FIGURE F.17

INCLE FUNDS, CUMULATIVE COMPARISON
($ BILLIONS)



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

Source: State, response to SIGAR data call, 1/19/2022 and 7/9/2021. Data reflects reprogramming of FY 2016 obligations of $41.94 million and reprogramming of FY 2020 appropriations of $51.08 million from Afghanistan to other countries in FY21Q4.

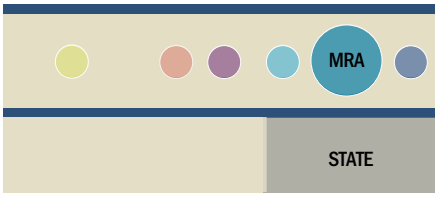


INCLE FUNDS TERMINOLOGY

Appropriations: Total monies available for commitments

Obligations: Commitments to pay monies

Disbursements: Monies that have been expended



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.[28]

The MRA allocation for Afghan refugees, internally displaced persons, and returnees has been at historically high levels for the past two fiscal years, although it did fall from its record level of $150.41 million in FY 2020 to $126.69 million in FY 2021, as shown in Figure F.18. The FY 2021 allocation includes $25.69 million in funds obligated from the American Rescue Plan Act, 2021, appropriated to supplement MRA funds. PRM reported that it has not obligated funds from the Emergency Refugee and Migration Assistance Fund (ERMA) made available through the Emergency Security Supplemental Appropriation Act, 2021, for use in Afghanistan.[29] Cumulative appropriations since FY 2002 have totaled nearly $1.73 billion through December 31, 2021, with cumulative obligations and disbursements reaching more than $1.72 billion and more than $1.66 billion, respectively, on that date, as shown in Figure F.19.[30]

FIGURE F.18

MRA APPROPRIATIONS BY FISCAL YEAR
($ MILLIONS)

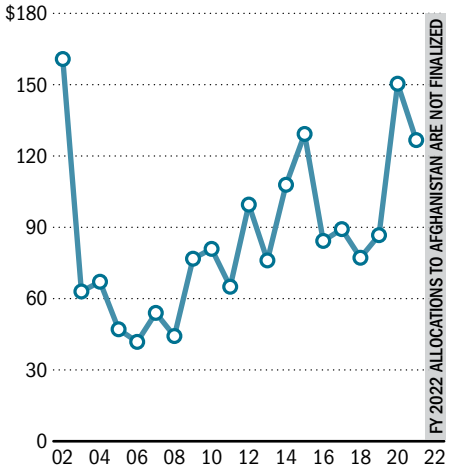
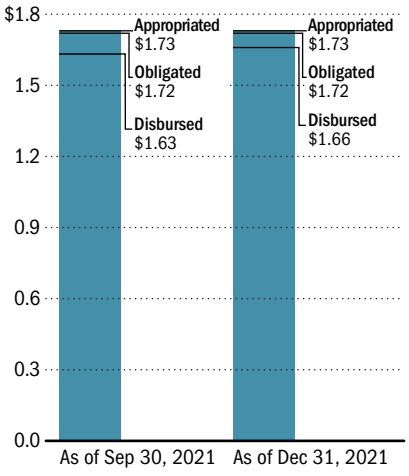


FIGURE F.19

MRA FUNDS, CUMULATIVE COMPARISON
($ BILLIONS)



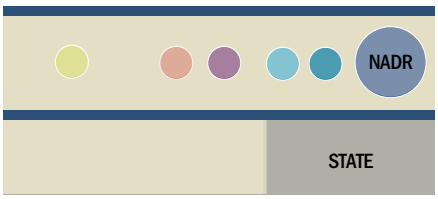
Note: Numbers have been rounded. Data may include interagency transfers. MRA balances include funds provided from the Emergency Refugee and Migration Assistance Fund (ERMA) of $25.00 million in FY 2002 and $0.20 million in FY 2009 (obligated and disbursed), and funds from the American Rescue Plan Act, 2021, appropriated to supplement MRA funds, of $25.69 million obligated and $17.55 million disbursed through December 31, 2021. All other MRA balances shown have been allocated from the annual Migration and Refugee Assistance appropriation.

Source: State, response to SIGAR data call, 1/10/2022 and 10/15/2021.

NONPROLIFERATION, ANTITERRORISM, DEMINING, AND RELATED PROGRAMS

The Non-Proliferation, Antiterrorism, Demining, and Related Programs (NADR) account played a critical role in improving the Afghan government's capacity to address terrorist threats, protect its borders, and remove dangerous explosive remnants of war.[31] The majority of NADR funding for Afghanistan was funneled through two subaccounts, Antiterrorist Assistance (ATA) and Conventional Weapons Destruction (CWD), with additional funds going to Export Control and Related Border Security (EXBS) and Counterterrorism Financing (CTF). The Office of Foreign Assistance Resources made allocated funding available to relevant bureaus and offices that obligate and disburse these funds.[32]

The NADR account was allocated $45.80 million for Afghanistan for FY 2021 through the Section 653(a) consultation process that was concluded among State and the U.S. Congress in the quarter ending June 30, 2021. This allocation represents an increase of 19% from the $38.50 million that was allocated through the Section 653(a) process for FY 2020, which itself was relatively flat from the $38.30 million that was allocated in FY 2019, as shown in Figure F.20. Figure F.21 shows that the cumulative total of NADR funds appropriated and transferred stands at $927.14 million at December 31, 2021.[33]



NADR FUNDS TERMINOLOGY

Appropriations: Total monies available for commitments

Obligations: Commitments to pay monies

Disbursements: Monies that have been expended

FIGURE F.20

NADR APPROPRIATIONS BY FISCAL YEAR
($ MILLIONS)

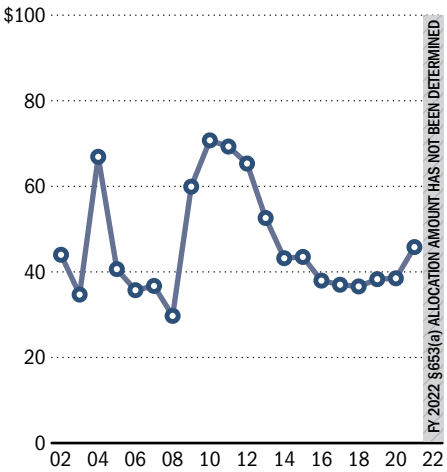
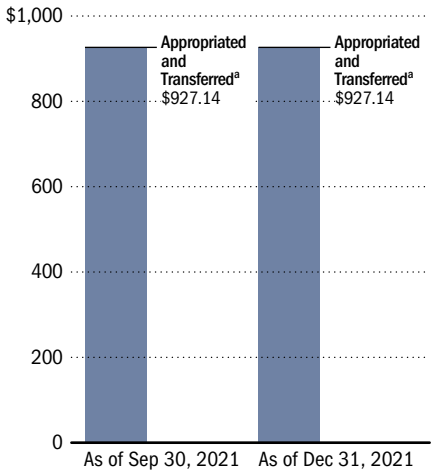


FIGURE F.21

NADR FUNDS, CUMULATIVE COMPARISON
($ MILLIONS)



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

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

INTERNATIONAL RECONSTRUCTION FUNDING FOR AFGHANISTAN

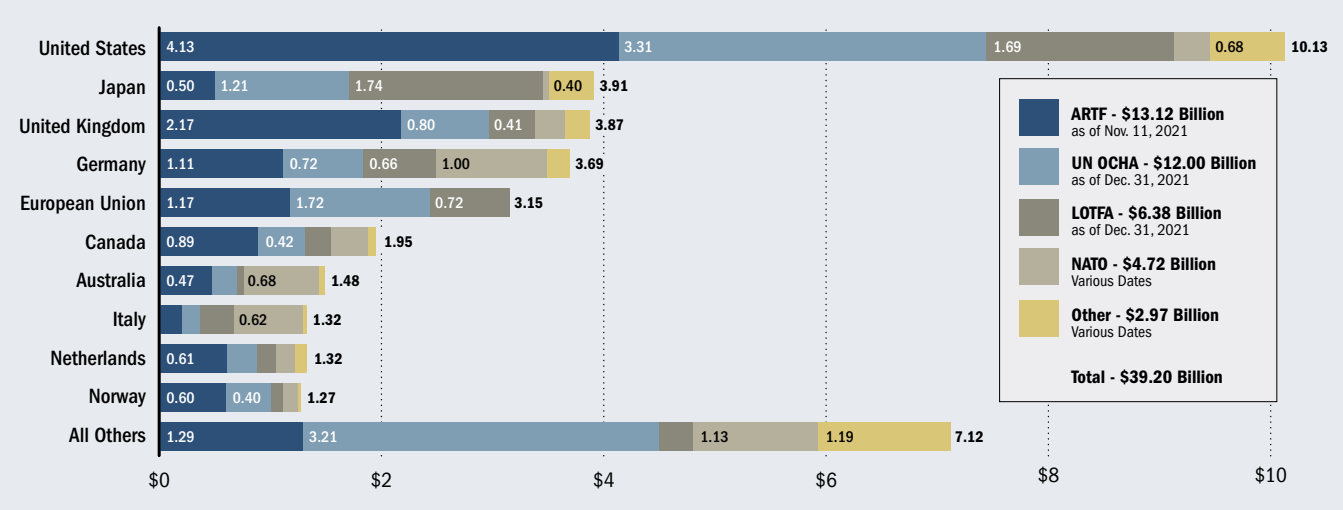
The international community has provided significant funding to support Afghanistan relief and reconstruction efforts through multilateral institutions. These institutions include multilateral trust funds; United Nations and nongovernmental humanitarian assistance organizations; two multilateral development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

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

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

FIGURE F.22

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



Note: Amounts under $350 million are not labeled. Numbers may not add due to rounding. "NATO" consists of NATO ANA Trust Fund contributions of $3.45 billion through January 11, 2022, and NATO member assessments for Resolute Support Mission costs of $1.27 billlion for 2015–2019 (2020–2021 remain unaudited). "Other" consists of UN member assessments for UNAMA costs of $2.38 billion for 2007–2020, and AITF contributions of $0.59 billion at 3/31/2021.

Source: World Bank, ARTF: Administrator's Report on Financial Status as of November 21, 2021, (end of 11th month of FY 1400) at www.artf.af, accessed 1/11/2022; UN OCHA, Financial Tracking Service at https://fts.unocha.org, accessed 12/31/2021; UNDP, LOTFA Receipts 2002–2021, 9/30/2021, response to SIGAR data call, 10/7/2021, and confirmation that these gross receipt amounts remained unchanged, 1/13/2022; NATO, Afghan National Army (ANA) Trust Fund, Status of Contributions Made as of May 31, 2021, at www.nato.int, accessed 10/10/2021, and confirmation that these gross receipt amounts remained unchanged, 1/11/2022; NATO, IBAN Audits of Allied Command Operations and Cost Share Arrangements for Military Budgets, at www.nato.int, accessed 4/28/2021 and 7/7/2021; ADB, AITF Quarterly Report January–March 2021, response to SIGAR data call, 10/9/2021; State, UNAMA approved budgets and notified funding plans, in response to SIGAR data calls, 2/19/2021 and 7/13/2020; UN, Country Assessments, at www.un.org/en/ga/

Cumulative contributions to these seven organizations since 2002 have amounted to $39.20 billion, with the United States contributing $10.13 billion of this amount, through recent reporting dates. The World Bank Group and the ADB are funded through general member assessments that cannot be readily identified as allocated to Afghanistan. These two institutions have collectively made financial commitments of $12.24 billion to Afghanistan since 2002, as discussed in the sections on the World Bank Group and the ADB that follow.

Contributions to the Afghanistan Reconstruction Trust Fund

The largest share of international contributions to the Afghan government's operational and development budgets has come through the ARTF. From 2002 to November 21, 2021, the World Bank reported that 34 donors had paid in more than $13.12 billion. Figure F.22 shows the three largest donors over this period as the United States, the United Kingdom, and the European Union. Figure F.23 shows that Germany, Canada, and Denmark were the largest donors to the ARTF for the first 11 months of Afghan FY 1400 (through November 21, 2021), when the ARTF received contributions of $248.41 million. This compares with receipts of $718.63 million received during the full 12 months of the preceding Afghan FY 1399.[34]

Contributions to the ARTF have been divided into two funding channels, the Recurrent Cost Window (RCW) and the Investment Window. As of November 21, 2021, according to the World Bank, more than $6.05 billion of ARTF funds had been disbursed to the Afghan government through the RCW, including the Recurrent and Capital Cost Component and the Incentive Program Development Policy Grant, to assist with recurrent costs such as civil servants' salaries.[35]

The Investment Window supports development programs. As of November 21, 2021, according to the World Bank, more than $6.18 billion had been committed through the Investment Window, and nearly $5.31 billion had been disbursed. The Bank reported 32 active projects with a combined commitment value of more than $2.51 billion, of which more than $1.63 billion had been disbursed.[36]

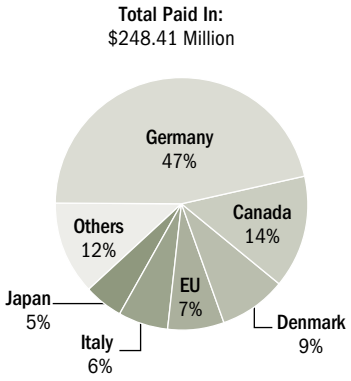
The World Bank reports that it is monitoring the situation in Afghanistan closely and considering pragmatic options. As a first step, on December 15, 2021, following a decision by ARTF donors, the Bank transferred out $280 million of uncommitted ARTF funds—$180 million to the World Food Programme (WFP) and $100 million to the UN Children's Fund (UNICEF)—for humanitarian gap financing.[37]

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

FIGURE F.23

ARTF CONTRIBUTIONS BY DONOR, AFGHAN FY 1400 TO NOV. 21, 2021 (11 MONTHS) (PERCENT)

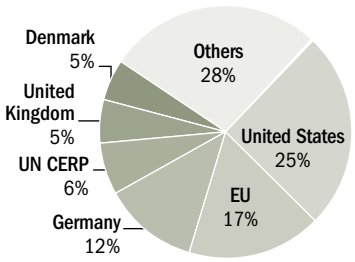


Note: Percentages may not add to 100% due to rounding. "Others" includes eight national government donors.

Source: World Bank, ARTF: Administrator's Report on Financial Status as of November 21, 2021 (end of 11th month of FY 1400) at www.artf.af, accessed 1/11/2022.

FIGURE F.24

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



Note: Percentages may not add to 100% due to rounding. "Others" includes 29 national governments and 11 other entities. UN CERP refers to the the UN's Central Emergency Response Fund.

Source: UN OCHA, Financial Tracking Service at https://fts.unocha.org, accessed 12/31/2021.

have contributed nearly $12.00 billion to humanitarian-assistance organizations from 2002 through December 31, 2021, as reported by OCHA. OCHA-led annual humanitarian-response plans and emergency appeals for Afghanistan accounted for nearly $8.33 billion, or 69.4% 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 F.22. The United States, European Union, and Germany have been the largest contributors for the calendar year ending December 31, 2021, as shown in Figure F.24. Contributions for calendar year 2021 of $1.67 billion are greater than in any other year since 2002, and are more than double 2020 contributions of $731.37 million. 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 F.5.[38]

TABLE F.5

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

Largest Recipients	Receipts
United Nations Organizations	
World Food Programme (WFP)	$3,521.24
United Nations High Commissioner for Refugees (UNHCR)	1,316.98
United Nations Children's Fund (UNICEF)	668.31
United Nations Mine Action Service (UNMAS)	340.15
International Organization for Migration (IOM)	304.84
Food and Agricultural Organization (FAO)	290.65
World Health Organization (WHO)	207.24
Afghanistan Humanitarian Fund (sponsored by UN OCHA)	195.06
Office for the Coordination of Humanitarian Affairs (UN OCHA)	148.94
Nongovernmental Organizations	
International Committee of the Red Cross	816.55
Norwegian Refugee Council	208.89
HALO Trust	124.30
Save the Children	120.54
ACTED (formerly Agency for Technical Cooperation and Development)	104.61
All Other and Unallocated	3,631.16
Total Humanitarian Assistance Reported by OCHA	**$11,999.47**

Note: Numbers may not add due to rounding.

Source: UN OCHA, Financial Tracking Service at https://fts.unocha.org, accessed 12/31/2021.

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).[39] Beginning in 2015, UNDP divided LOTFA support between two projects: Support to Payroll Management (SPM) and MOI and Police Development (MPD).

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

The MPD project focused on institutional development of the MOI and 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 expanded its mission beyond the management of the SPM project to include the entire justice chain (police, courts, and corrections), thereby covering all security and justice institutions, with an increased focus on anticorruption. A new multilateral trust fund, the LOTFA Multi-Partner Trust Fund (MPTF), was launched that year to fund this expanded mission alongside the original LOTFA.[40]

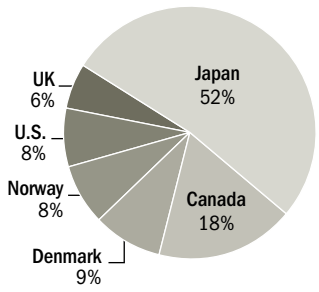
Donors paid in more than $6.38 billion to the two LOTFA funds from 2002 through December 31, 2021. The LOTFA MPTF raised nearly $363.41 million, with the UK and Canada its largest donors. Figure F.22 on page 58 shows the two LOTFA funds' largest donors were the United States and Japan on a cumulative basis. Figure F.25 shows Japan and Canada were the largest donors to the two LOTFA funds for the calendar year ending December 31, 2021, with the United State the fifth-largest donor with a $10.84 million contribution.[41]

The UNDP reports that LOTFA has been in a close-out phase since August 2021, has ended all of its field-project activities, and is returning unspent balances to specified donors, including the U.S. Departments of Defense and State.[42]

FIGURE F.25

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

Total Paid In: $142.75 Million



Note: Numbers may not add due to rounding. Japan and the United States contributed through the LOTFA Bilateral Mechanism and Canada, Denmark, Norway, and the United Kingdom contributed through the LOTFA MPTF Mechanism.

Source: UNDP, LOTFA Receipts 2002–2021 (Combined Bilateral and MPTF), updated 9/30/2021, in response to SIGAR data call, 10/7/2021, and confirmation that these gross receipt amounts remained unchanged, 1/11/2022.

Contributions to the NATO Resolute Support Mission

NATO members are assessed annual contributions for the NATO Civil Budget, Military Budget, and Security Investment Program based on audited program costs and agreed annual cost-sharing formulas. The NATO Military Budget includes Allied Command Operations (ACO) whose largest cost component is the NATO Resolute Support Mission (RSM) in Afghanistan. NATO has assessed member contributions of $1.27 billion for costs of the Resolute Support Mission from 2015, the first year of the mission, through 2019, the most recent year for which ACO audited statements detailing RSM costs have been made publicly available. The United States share of commonly funded budgets has ranged from 22.20% to 22.14% over the 2015 to 2019 period, resulting in contributions of $281.87 million. The United States, Germany, and

the United Kingdom were the largest contributors to the costs of the NATO Resolute Support Mission; their contributions are reflected in Figure F.22.[43] The Resolute Support Mission was terminated in September 2021.[44]

Contributions to the NATO ANA Trust Fund

The NATO-managed Afghan National Army (ANA) Trust Fund (NATF) supported the Afghan National Army and other elements of the Afghan National Defense and Security Forces through procurements by the Afghanistan Security Forces Fund (ASFF) and the NATO Support and Procurement Agency (NSPA).[45] NATO's most recent financial report discloses that the fund received contributions from 25 of the 30 current NATO members, including the United States, and from 12 other Coalition partners totaling nearly $3.45 billion through May 31, 2021; NATO confirms that contribution levels remain substantially unchanged through December 31, 2021.[46] Germany, Australia, and Italy were the three largest contributors to the fund; these contributions are reflected in Figure F.24. The United States made its first contribution in FY 2018 to support two projects under an existing procurement contract.[47]

NATO reports the NATF is being closed, with return of donor contributions expected to begin in late January.[48]

World Bank Group in Afghanistan

The World Bank's International Development Association (IDA) committed over $5.42 billion for development, emergency reconstruction projects, and nine budget support operations in Afghanistan between 2002 and August 15, 2021. This support consisted of $4.98 billion in grants and $0.44 billion in no-interest loans known as "credits." In line with its policies, the World Bank paused all disbursements in its Afghanistan portfolio following the collapse of the Government of the Islamic Republic of Afghanistan on August 15, 2021. As of January 17, 2022, the paused portfolio consists of 23 IDA projects (eight IDA-only projects and 15 projects with joint financing from IDA, ARTF, and other World Bank-administered trust funds) of which two are guarantees, one budget support operation, and 20 investment projects.[49]

In addition, the International Finance Corporation (IFC) invested more than $300 million in Afghanistan between 2002 and August 15, 2021, mainly in the telecom and financial sectors, and its committed portfolio stood at $46 million. Multilateral Investment Guarantee Agency (MIGA) has a modest exposure on a single project in Afghanistan.[50]

The United States is the World Bank Group's largest shareholder, with ownership stakes of 10–25% of shares in the IDA, IBRD, MIGA, and IFC.[51]

Asian Development Bank in Afghanistan

The Asian Development Bank (ADB) has committed over $6.41 billion for 168 development projects and technical-assistance programs in Afghanistan from 2002 through June 2021. This support has consisted of $5.43 billion in grants (of which the Asian Development Fund, or ADF, provided $4.33 billion, and the ADB provided $1.10 billion in co-financing), $0.87 billion in concessional loans, and $111.2 million in technical assistance. ADB has provided $2.67 billion for 20 key road projects, $2.12 billion to support energy infrastructure, and $1.08 billion for irrigation and agricultural infrastructure projects, and $190 million for health and public sector management. The United States and Japan are the largest shareholders of the ADB, with each country holding 15.57% of total shares.[52]

The ADB manages the Afghanistan Infrastructure Trust Fund (AITF), a multidonor platform that provides on-budget financing for technical assistance and investment, principally in the transport, energy, and water management sectors. The AITF has received contributions of $590.54 million from the NATO ANA Trust Fund, Canada, Germany, Japan, the United Kingdom, and the United States, and had disbursed $333.20 million through March 31, 2021.[53]

United Nations Assistance Mission in Afghanistan

The United Nations Assistance Mission in Afghanistan (UNAMA) is a UN political mission that was established at the request of the previous government of Afghanistan. The UN Security Council voted in September 2021 to extend UNAMA's mandate through March 2022.[54] UNAMA maintains its headquarters in Kabul and an extensive field presence across Afghanistan, and is organized around its development and political affairs pillars. The Department of State has notified the U.S. Congress of its annual plan to fund UNAMA along with other UN political missions based on mission budgets since FY 2008. The U.S. contribution to UNAMA, based on its fixed 22.0% share of UN budgets and funded through the Contribution to International Organizations (CIO) account, has totaled $523.45 million from FY 2008 through FY 2021. Other UN member governments have funded the remainder of UNAMA's budget of $2.38 billion over this period.[55]

Share of U.S. Civilian Assistance Provided to Multilateral Institutions

The United States provides significant financial support to the numerous multilateral institutions that are active in the civilian sector in Afghanistan. As the international donor community, including the United States, reduced its physical presence in Afghanistan, the relative importance of these multilateral institutions increased compared to donors' assistance missions in

Afghanistan. The share of U.S. civilian assistance provided to multilateral institutions can be seen in Table F.6 to have increased in recent years, with over 50% of its assistance disbursed in 2018 and 2020 from the principal civilian-sector assistance accounts being provided to the principal civilian-sector multilateral institutions covered in Figure F.22. Table F.7 provides additional details on the sources of U.S. funding for the multilateral assistance programs and organizations active in Afghanistan.

TABLE F.6

SHARE OF U.S. CIVILIAN ASSISTANCE PROVIDED TO MULTILATERAL INSTITUTIONS, 2015–2021 ($ MILLIONS)

	2015	2016	2017	2018	2019	2020	2021
U.S. Contributions to Civilian Sector Multilateral Institutions							
Afghanistan Reconstruction Trust Fund (ARTF)	$275.95	$261.03	$185.40	$400.00	$240.00	$360.00	$ –
UN OCHA-Reported Programs (UN OCHA)	168.51	149.72	113.51	190.90	212.44	244.23	425.51
UN Assistance Mission in Afghanistan (UNAMA) and AITF	41.79	49.35	80.98	36.12	32.72	30.28	29.64
Total	**$486.25**	**$460.10**	**$379.89**	**$627.02**	**$485.16**	**$634.51**	**$455.15**
Disbursements from the Principal U.S. Civilian Sector Assistance Accounts							
Economic Support Fund (ESF)	$1,234.07	$1,091.06	$878.51	$555.49	$1,118.59	$631.20	$504.67
International Narcotics Control and Law Enforcement (INCLE)	310.15	265.28	232.94	147.07	196.76	148.27	154.87
International Disaster Assistance (IDA) and Title II	79.94	63.81	49.88	102.09	100.32	170.43	178.25
Migration and Refugee Assistance (MRA)	96.95	90.35	119.20	82.97	84.47	96.89	167.68
Non-Proliferation, Antiterrorism, Demining & Related (NADR)	43.50	37.96	37.00	35.60	38.30	38.50	45.80
Contributions to International Organizations (CIO)	41.79	41.35	40.31	36.12	32.72	30.28	29.64
Total	**$1,806.40**	**$1,589.81**	**$1,357.84**	**$959.34**	**$1,571.16**	**$1,115.57**	**$1,080.91**
U.S. Civilian Assistance Provided to Multilateral Institutions/ Total Disbursements from U.S. Civilian Assistance Accounts	**26.9%**	**28.9%**	**28.0%**	**65.4%**	**30.9%**	**56.9%**	**42.1%**

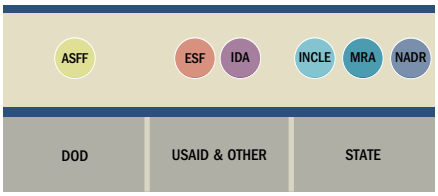
Note: Numbers may not add due to rounding. Calendar year reporting is used for UN OCHA, UNAMA, AITF, ESF, IDA, MRA, and CIO; Afghan fiscal year reporting is used for ARTF (only 11 months for FY 1400); and U.S. fiscal year reporting is used for Title II and NADR. The Principal U.S. Civilian Sector Assistance Accounts presented above exclude DOD civilian sector accounts (CERP, AIF, and TFBSO) and a group of civilian agency accounts (IMET, DA, GHP, CCC, USAID-Other, HRDF, ECE, DFC, USAGM, DEA, and TI) that were active in the FY 2015 to FY 2021 period but whose combined annual appropriations averaged approximately $50.00 million per year. (See Appendix B to this report for additional information.)

Source: SIGAR analysis of the SIGAR Quarterly Report to the U.S. Congress, 1/30/2022, 1/30/2021, 1/30/2020, 1/30/2019, 1/30/2018, 1/30/2017, 1/30/2016, 1/30/2015, and 1/30/2014.

TABLE F.7

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

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



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

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

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

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

STATUS OF FUNDS ENDNOTES

1 SIGAR analysis of FY 2021 appropriations as set forth in Appendix B of this report.
2 DOD, response to SIGAR data call, 10/19/2021.
3 State, response to SIGAR data call relating to INCLE, 1/18/2021; and State, response to SIGAR data call relating to ESF, 10/19/2021, and Consolidated Appropriations Act, 2021, Pub. L. No. 116-260, 12/27/2020, and its Section 7071(a) Overseas Contingency Operations Rescissions.
4 Emergency Security Supplemental Appropriations Act, 2021, Pub. L. No. 117-31, 7/30/2021.
5 Extending Government Funding and Delivering Emergency Assistance Act, 2022, Pub. L. No. 117-43, 9/30/2021, and Further Extending Government Funding Act, 2022, Pub. L. No. 117-70, 12/03/2021.
6 DOD, Cost of War Monthly Report, Data as of June 30, 2021, response to SIGAR data call, 10/12/2021. DOD advised SIGAR that its Cost of War Monthly Report, Data as of September 30, 2021, was "under review with OUSD Comptroller leadership" on 1/25/2022.
7 See Appendix A, Cross-Reference of Report to Statutory Requirements, at paragraph (2) of Section 1229(i) and Section 1229(i)(1)(F) of Pub. L. No. 110-181, respectively.
8 SIGAR data call requests to DOD, including but not limited to those dated 11/21/2018, 11/20/2019, 11/18/2020, and 8/18/2021.
9 DOD, response to SIGAR data call, 1/18/2022.
10 SIGAR email to DOD OIG introducing upcoming data call request with attachment listing selected DOD OIG oversight reports, 11/1/2021; SIGAR data call request to DOD OIG, 11/17/2021; and DOD OIG, response to SIGAR data call, 1/8/2022.
11 Costs of War Project, Watson Institute, Brown University, at https://watson.brown.edu/costofwar/figures/2021/us-costs-date-war-afghanistan-2001-2021, accessed 4/15/2021.
12 Pub. L. No. 116-260, 12/27/2020; DOD, response to SIGAR data call, 10/19/2021; and DOD, response to SIGAR data call, 1/19/2022.
13 DFAS, "AR(M) 1002 Appropriation Status by FY Program and Subaccounts December 2021 Certified," and "AR(M) 1002 Appropriation Status by FY Program and Subaccounts September 2021 Certified," accessed at www.dfas.mil/dodbudgetaccountreports/ on 1/21/2022 and 10/16/2021.
14 As reported to SIGAR, the cumulative expenditures for ASFF FY 2021/2022 that were reported to the Defense Finance and Accounting Service (DFAS) by the Defense Security Cooperation Agency (DSCA) "reflect contracts being reduced to their highest financial value" after the fall of the government of Afghanistan, which created a decrease from previously reported expenditures. DOD Comptroller, email to SIGAR, 1/28/2022.
15 Pub. L. No. 116-260, 12/27/2020.
16 DOD, response to SIGAR data call on 1/18/2022; and AR(M) 1002 Appropriation Status by FY Program and Subaccounts (Cumulative) December 2021 Certified, accessed at www.dfas.mil/dodbudgetaccountreports/ on 1/21/2022.
17 SIGAR, Office of Special Projects, DOD Base Closures and Transfers in Afghanistan: The U.S. Has Disposed of $907 Million in Foreign Excess Real Property, SIGAR-16-23-SP, 3/2016.
18 DOD, response to SIGAR data call, 9/14/2021.
19 DOD, response to SIGAR data call, 7/9/2021 and 6/22/2021; and SIGAR, Office of Special Projects, DOD Base Closures and Transfers in Afghanistan: The U.S. Has Disposed of $907 Million in Foreign Excess Real Property, SIGAR-16-23-SP, 3/2016.
20 USAID, U.S. Foreign Assistance Reference Guide, 1/2005, p. 6.
21 Consolidated Appropriations Act, 2021, Pub. L. No. 116-260, 12/27/2020, and its Section 7014(b) Extension of Availability at H.R. and Section 7071(a) Overseas Contingency Operations Rescissions; and State, response to SIGAR data call, 10/19/2021.
22 USAID, response to SIGAR data call, 1/18/2022 and 10/14/2021; State, response to SIGAR data call, 10/19/2021.
23 USAID, Office of U.S. Foreign Disaster Assistance, "Afghanistan-Complex Emergency, Fact Sheet #4, FY 2017," at www.usaid.gov, accessed 4/9/2020.
24 USAID, response to SIGAR data call, 1/18/2022 and 10/14/2021.

25 State, response to SIGAR data call, 10/13/2009.
26 State, response to SIGAR data call, 1/18/2022.
27 State, response to SIGAR data call, 1/18/2022, 1/11/2022, 7/9/2021, and 7/2/2021.
28 Department of State, Congressional Budget Justification, Foreign Operations, Appendix 2, FY 2019, Released February 12, 2018, pp. 44–52; and State, response to SIGAR data call, 4/17/2019.
29 State, response to SIGAR data call, 1/21/2022 and 10/18/2021.
30 State, response to SIGAR data call, 1/10/2022 and 10/15/2021.
31 Department of State, Congressional Budget Justification, Foreign Operations, Appendix 2, FY 2019, Released February 12, 2018, p. 423.
32 State, response to SIGAR data call 3/29/2013.
33 State, response to SIGAR data call, 7/2/2021, 7/13/2020, 1/3/2020, and 10/5/2018.
34 World Bank, ARTF: Administrator's Report on Financial Status as of November 21, 2021 (end of 11th month of FY 1400) at www.artf.af, accessed 1/11/2022, p. 4.
35 World Bank, ARTF: Administrator's Report on Financial Status as of November 21, 2021 (end of 11th month of FY 1400) at www.artf.af, accessed 1/11/2022, pp. 9, 11; and World Bank, response to SIGAR information request, 1/21/2022.
36 World Bank, ARTF: Administrator's Report on Financial Status as of November 21, 2021 (end of 11th month of FY 1400) at www.artf.af, accessed 1/11/2022, pp. 9–10.
37 World Bank Group, response to SIGAR information request, 1/21/2022, and World Bank Group, Press Release, Statement on the Decision of ARTF Donors to Transfer Out $280 Million for the Humanitarian Response in Afghanistan, December 10, 2021, accessed at www.worldbank.org on 1/25/2022.
38 UN OCHA, Financial Tracking Service, https://fts.unocha.org, accessed 12/31/2021.
39 EC, "Afghanistan: State of Play, January 2011," 3/31/2011, p. 7.
40 UNDP, "Law and Order Trust Fund for Afghanistan, Terms of Reference, 22 November 2018," and "Trust Fund Factsheet, Law and Order Trust Fund for Afghanistan," http://mptf.undp.org/factsheet/fund/LTF00, accessed 1/9/2020.
41 UNDP, LOTFA Receipts 2002–2021 (Combined Bilateral and MPTF), updated through 9/30/2021, in response to SIGAR data call, 10/7/2021, and confirmation that these gross receipt amounts remained unchanged, 1/11/2022.
42 UNDP, response to SIGAR information request, 1/13/2022.
43 NATO, IBAN audits of Allied Command Operations and Cost Share Arrangements for Military Budgets, at www.nato.int and web.archive.org/web/20150910123523/http://nato.int, accessed 7/16/2021; U.S. dollar-to-Eurozone euro exchange rates at www.fiscal.treasury.gov, accessed 7/8/2021.
44 NATO and Afghanistan, at https://www.nato.int/cps/en/natohq/topics_8189.htm, accessed 10/20/2021.
45 DOD, response to SIGAR data call, 10/12/2018.
46 NATO, Afghan National Army (ANA) Trust Fund, Status of Contributions Made as of 31 May 2021, www.nato.int, accessed 7/10/2021; NATO Member Countries, Last Updated 31 Aug 2020, www.nato.int, accessed 10/18/2020; and NATO, response to SIGAR information request, 1/11/2022.
47 DOD, response to SIGAR data call, 1/18/2019.
48 NATO, response to SIGAR information request, 1/11/2022.
49 The World Bank Group, response to SIGAR information request, 1/21/2022.
50 The World Bank Group, response to SIGAR information request, 10/20/2021.
51 The World Bank Group, United States, Shares and Voting Power, https://www.worldbank.org/, accessed 4/21/2020.
52 Asian Development Bank, response to SIGAR data call, 7/7/2021.
53 Asian Development Bank, AITF Quarterly Report January-March 2021, response to SIGAR data call, 10/9/2021.
54 UNAMA, "UN Security Council Renews UNAMA's Mandate," 9/17/2021, https://unama.unmissions.org/un-security-council-renews-unama%E2%80%99s-mandate.
55 State, response to SIGAR data call, 2/19/2021 and 7/13/2020.

SECURITY CONTENTS

SECURITY

KEY ISSUES & EVENTS

- Overall security incidents in Afghanistan remain low compared to levels before the August 2021 collapse of the former Afghan government.
- Islamic State-Khorasan (IS-K) continued mass-casualty attacks against Shia mosques and Taliban security forces in and around major Afghan cities, including northern Kunduz, the capital Kabul, and southern Kandahar City.
- The reclusive Taliban Supreme Leader Hibatullah Akhundzada made his first public appearances in years in southern Kandahar Province to address reports of abusive Taliban commanders.

SECURITY SITUATION IN AFGHANISTAN

In a weekly situation report for November 3–9, the State Department-contracted International Development Law Organization (IDLO) stated that overall, "Security incidents remain low compared to the levels prior to the collapse of the Ghani government."[1] IDLO's security assessment includes incidents of political violence as well as general criminal conduct (such as theft, home invasion, or assault).[2] Numbers of incidents appear to be low, particularly for rural areas and commercial road traffic.[3] News reports suggest some Kabul residents are pleased with police justice and that commercial activities are improving, with restaurants active and streets secure at night.[4]

According to the Armed Conflict Location and Event Data Project (ACLED), political violence and protest incidents under the Taliban (September–December 2021) declined by 87% compared to average incidents under the Afghan government (January 2020–August 2021), as seen in Figure S.1 on the following page.[5] A much greater percentage of current incidents are also protest events rather than violence (16% of incidents compared to 1% under the former Afghan government). Protest motives

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

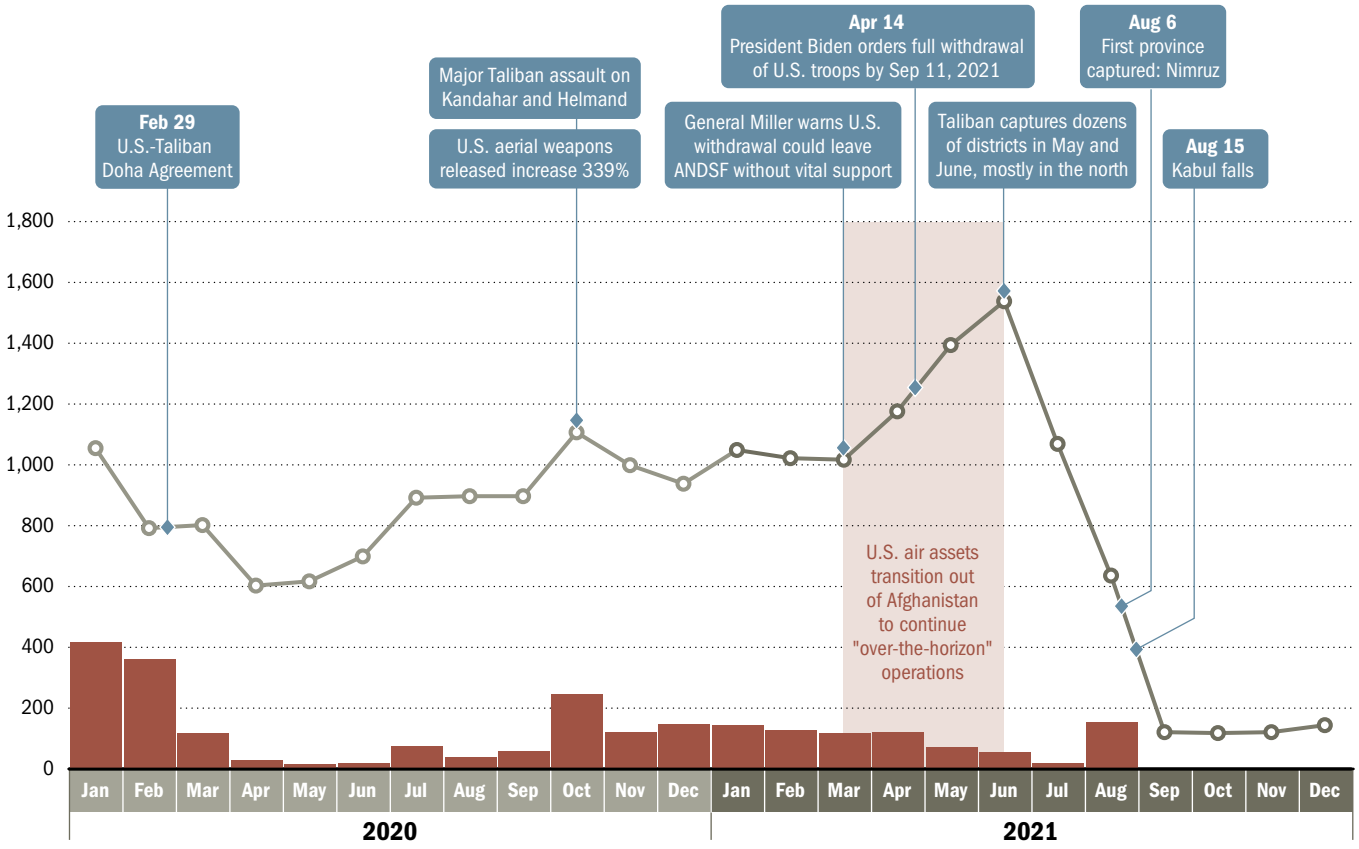
Source: ACLED, "Armed Conflict Location & Event Data Project (ACLED) Codebook," 2019, p. 7.

range from demands for women's rights and equal access to public spaces, to demands for Western countries to unfreeze Afghan assets.[6]

ACLED is a nonprofit organization funded in part by the State Department's Bureau of Conflict and Stabilization Operations. Its purpose is to collect and provide publicly available data on all reported political violence and protest events around the world.[7] ACLED notes that Afghanistan has always been a unique data challenge due to its largely rural character

FIGURE S.1

VIOLENCE AND DISORDER IN AFGHANISTAN, FOR YEARS 2020–2021



Note: The Armed Conflict Location & Event Data Project (ACLED) aims to capture all instances of "political disorder" which includes "political violence," defined as the use of force by a group with a political purpose or motivation, as well as precursor events to violence, such as protests, demonstrations, and riots. U.S. Air Forces Central Command, Combined Forces Air Component Commander (CFACC) does not use the term "air strikes"; rather CFACC records the number of aircraft or drone sorties and the quantity of munitions expended or "weapons released" from the aircraft. The data presented in the figure is the number of weapons released, meaning that one aircraft sortie could release multiple weapons.

Source: ACLED, "Armed Conflict Location & Event Data Project (ACLED); www.acleddata.com," accessed 1/2022 and "Armed Conflict Location & Event Data Project (ACLED) Codebook," 2019, p. 7; SIGAR analysis of ACLED data, 1/2022; CFACC, "Combined Forces Air Component Commander, 2014–2021 Airpower Statistics," 12/31/2021; AP, "'Distressingly high' levels of violence threatens Afghan peace process, says US envoy," 10/19/2020; LATimes, "Leaving Afghanistan under Trump deal could spur chaos, U.S. commanders say," 3/14/2021; White House, "Remarks by President Biden on the Way Forward in Afghanistan," 4/14/2021; AAN, "A Quarter of Afghanistan's Districts Fall to the Taleban amid Calls for a 'Second Resistance'," 7/2/2021; CSTC-A, response to SIGAR data call, 6/15/2021; CENTCOM, "Update on Withdraw of U.S. Forces Afghanistan," 7/5/2021.

and reporting biases that stem from intimidation by militant and state forces. This situation has not changed under the Taliban.[8]

Despite the decline in security incidents, significant violence persists, including mass-casualty attacks by the Islamic State-Khorasan (IS-K); civilian disturbances from abusive Taliban forces and others; and sporadic skirmishes by anti-Taliban National Resistance Front of Afghanistan (NRFA) insurgents.[9] As part of the Taliban's plan to counter these threats, chief of staff Qari Fasihuddin Fitrat announced in mid-January that Afghanistan now has at least 80,000 army personnel stationed in eight corps throughout the country and will attempt to build this force to 150,000 members.[10] That target strength would not be far from the 182,071 reported strength of the former Afghan National Army in spring 2021.[11]

The United States also remains concerned over the threat from terrorist organizations in Afghanistan and the region, including remnants of IS-K and al-Qaeda, that have aspirations to attack the United States. In December, CENTCOM commander General Kenneth F. McKenzie told the Associated Press that the departure of U.S. military and intelligence assets from Afghanistan made it much harder to track al-Qaeda and other extremist groups such as IS-K. He noted that the U.S. can rely on aircraft based outside Afghanistan to strike terrorists, such as al-Qaeda operatives, whose numbers have "probably slightly increased." (As of December 31, 2021, there have been no U.S. air strikes in Afghanistan since August). He added that it was unclear how strongly the Taliban would go after IS-K.[12] A week later, in another Associated Press interview, Taliban foreign minister Amir Khan Muttaqi pushed back against General McKenzie's implication that the Taliban may not be upholding its promise to fight terrorism and deny these groups safe haven: "If McKenzie has any proof, he should provide it," Muttaqi said. "With confidence, I can say that these are baseless allegations."[13]

Chief of staff for the Taliban Ministry of Defense, Qari Fasihuddin Fitrat, addresses graduation ceremony for Kabul Central Corps soldiers. (MOD screenshot)

IS-K ATTACKS PERSIST

When Taliban fighters entered Kabul on August 15 and took control of the prison at the National Directorate of Security, they freed hundreds of prisoners held by former Afghan authorities, but also executed IS-K's onetime leader, Abu Omar Khorasani, and eight other IS-K members.[14] This event, along with an August 26 IS-K attack at Kabul Airport that killed at least 170 Afghans and 13 U.S. service members, appears to have galvanized the Taliban's fight against its current greatest security threat, IS-K.[15]

Although IDLO's security report for November 17–23 says the number of IS-K attacks has decreased significantly, violence persists.[16] Earlier this quarter, IS-K mass-casualty attacks killed at least 90 people in Afghan cities, including the capital Kabul, the northern city of Kunduz, and southern Kandahar City. These attacks have primarily targeted minority Shia

"I would tell you that we continue to look in Afghanistan for particularly ISIS-K targets and al-Qaeda targets … we are able to bring platforms in overhead to take a look … in the long term, perhaps we can reestablish some relationships on the ground."

—General Kenneth F. McKenzie Jr., commander of U.S. Central Command

Source: PBS News Hour, "Gen. McKenzie on U.S. policy, commitments and action in the Middle East and Asia," 12/9/2021.

Taliban commando graduates demonstrate raid planning. (MOD Twitter account)

mosques, as well as Taliban security forces, including during an assault on Kabul's military hospital.[17] The Taliban returned weapons they had confiscated to most Hazara guards at these mosques after these attacks.[18]

Prior to August 2021, destroying IS-K was a goal the Taliban, the Afghan government, and Coalition forces had shared since at least 2019.[19] In 2015, the Taliban's special-operations Red Units emerged specifically to eliminate breakaway Taliban factions that had aligned with IS-K. Consisting of multiple battalion-size units (300–350 personnel), Red Units gained early notoriety, even in Kabul, after a unit destroyed an IS-K faction in southern Zabul Province and freed Hazara prisoners that had been taken captive outside Ghazni.[20]

Multiple reports suggest some cooperation between Afghan government, Taliban, and Coalition forces succeeded in pushing IS-K out of eastern Nangarhar and Kunar Provinces in 2019 and 2020. DOD reported at the time that "sustained pressure from the ANDSF, Coalition, and the Taliban degraded [IS-K] … this pressure forced [IS-K] to abandon territorial control in southern Nangarhar and Kunar."[21] According to the Afghanistan Analysts Network and the *New York Times*, U.S. air strikes and Afghan National Defense and Security Forces (ANDSF), coordinating with Taliban forces, delivered severe defeats to IS-K in those provinces.[22] As recently as late August, while in Kabul to speak with Taliban leadership about evacuation operations, CIA Director William J. Burns also reportedly stressed to the Taliban the need to stop attacks from IS-K.[23]

A violent organization with a significant bankroll, IS-K often appears as the last and most extreme option for disaffected individuals or groups in the region.[24] According to a *Wall Street Journal* article based on interviews with former Afghan government security officials, associates of the defectors, and Taliban leaders, a relatively small but growing number of former Afghan government intelligence and security personnel have joined IS-K.[25] IDLO reported in late November that the Taliban gave some former Afghan intelligence or special forces members the option of joining the Taliban. Those who have instead joined IS-K did so due to financial considerations, according to IDLO.[26]

The Defense Intelligence Agency (DIA) said ANDSF personnel "almost certainly have not joined violent extremist organizations within Afghanistan."[27] According to a recent SIGAR interview with former Afghan general Sami Sadat, a corps commander in the volatile southern Helmand Province, the U.S. failure to evacuate skilled Afghan fighters, especially commandos and intelligence officers, could lead to IS-K's resurgence. Sadat said these people would be especially vulnerable to IS-K recruitment. Sadat added that this issue needs to be addressed more systematically, noting that IS-K may have the capability to take eastern Afghanistan quickly and establish itself in Kabul within a year.[28]

In a more recent SIGAR interview, General Masoud Andarabi, a former director of the National Directorate of Security (NDS), discussed allegations of NDS personnel joining IS-K, including at least 10 in Nangarhar who are currently undergoing training in Pakistan. Echoing Sadat's concerns, Andarabi said that for these people, joining IS-K is about resistance and exacting revenge against the Taliban. He also noted that these personnel may feel the need to shelter from the Taliban by joining IS-K. Even some who had been on IS-K hit lists may find protection by joining IS-K, he said.[29]

OTHER VIOLENCE IN AFGHANISTAN

Unaccountable Murders, Assassinations, and Disappearances

According to a November Human Rights Watch (HRW) report, at least 100 former civilian government, military, police, intelligence, and militia personnel in four provinces alone have been summarily executed or disappeared from August 15 through October 31, 2021. HRW notes that these incidents have "taken place despite the Taliban's announced amnesty for former government civilian and military officials and reassurances from the Taliban leadership that they would hold their forces accountable for violation of the amnesty order."[30] HRW also noted that the fallen government had likewise "extensively used enforced disappearances against their opponents."[31] In early December, Taliban spokesman Qari Sayed Khosti released a video statement in response to HRW allegations saying "We have some cases where some former ANDSF members were killed but they have been killed because of personal rivalries and enmities," adding that holding Taliban authorities responsible for personal enmities is "unjust."[32]

Taliban fighters or commanders exacting local revenge, IS-K operatives who have not halted operations against former government officials, and Taliban covert Red Unit counterterrorism raids against actual or suspected IS-K operatives appear to be responsible for most of these incidents. The report sometimes appears to rely on local hearsay or acknowledges that it is unclear who actually perpetrated events in question; regardless, it seems well established that disappearances and murders are occurring.[33] According to the State Department, "most evidence of executions or disappearances linked to the Taliban is purely anecdotal."[34]

Under the terms of the general amnesty, HRW said, the Taliban leadership has directed former government personnel to register with the Taliban to receive a letter guaranteeing their safety. The Taliban seem to reserve the right to search for and detain personnel who have failed to register, even if the registration procedures may be unclear.[35] Significantly complicating this amnesty policy, and the standard policing operations attempting to enforce it while also instilling fear and caution among Afghan civilians, is the Taliban's

ongoing Red Unit counterterrorism operations against IS-K, particularly in eastern Nangarhar Province and Kabul City. The Taliban response to HRW's report says that some former security personnel are being targeted for new criminal activities, including IS-K affiliation.[36] IDLO reported that the Taliban have heightened covert operations against IS-K, "conducting house-to-house raids and assassinating suspected IS-K members," but without claiming responsibility.[37]

After reports of human-rights violations by Taliban soldiers and commanders, on September 21, the Taliban announced a commission formed to investigate reports of Taliban human-rights abuses, corruption, theft, and other crimes. The commission consists of representatives from the defense and interior ministries as well as the directorate of intelligence. IDLO reports that as of mid-November, the Taliban had imprisoned or expelled 200 former members of those organizations for violations uncovered by the commission.[38] In response to HRW findings presented to the Taliban in November for comment, the Taliban said that detentions and punishments follow the judicial process, and that individuals are being detained not for "past deeds, but [because] they are engaged in new criminal activities … and plots against the new administration."[39]

An Afghan journalist and author, Fazelminallah Qazizai, who has interviewed a number of Taliban fighters, expressed concern that the Taliban's counterterrorism operations could bleed over into general human rights abuses:[40]

> As the Taliban adopt the rhetoric and aesthetics of Western counterterrorism, they might come to learn from the mistakes that turned a friendly population against Western forces in much of rural Afghanistan. The aggressive posture of counterterrorism combined with the kind of summary justice the Taliban mete out can often lend itself to abuse. Like NATO, the Taliban will likely discover that superior fighting ability alone is not enough to eliminate threats as long as greater effort isn't put into winning legitimacy and guaranteeing accountability.

Echoing these concerns, IDLO said "there is concern that former Afghan Security Forces and government officials that have no links to IS-K could be grouped into these types of extra-judicial reprisal attacks."[41]

Taliban Defense Minister, Supreme Leader Order Crackdown on Abuses

After the Taliban formed a commission in September to investigate Taliban abuses, reports indicated that leaders attempted to reinforce the policy against extrajudicial punishments. In late September, Reuters reported that Taliban defense minister Mullah Mohammad Yaqoob, the son of Taliban founder Mullah Omar, used an audio message to blame some "miscreants and notorious former soldiers" for committing a range of abuses, including

revenge against former ANDSF personnel. In an attempt to prevent further abuses, Yaqoob ordered commanders to screen recruits and keep unqualified people out of the security forces, adding, "As you all are aware, under the general amnesty announced in Afghanistan, no mujahid has the right to take revenge on anyone."[42]

On October 30, the reclusive Taliban supreme leader Hibatullah Akhundzada, who had not been seen in public for years, appeared at a Kandahar *madrassa* (Islamic school) to warn that the Taliban now face the new challenges of governance, following their August 15 military victory. Weeks later, in mid-December, Akhundzada appeared again, this time at the Kandahar governor's office to meet with officials from across the province. In addition to expressing dismay over the impact of Western sanctions and asset freezes, Akhundzada voiced concern over the numerous reports of low- and mid-ranking Taliban abusing their positions, stressing the need for discipline and prayer within the ranks.[43]

According to Afghan journalist and author Fazelminallah Qazizai, who first wrote about Akhundzada's appearance, while "deep divisions within the Taliban have been exaggerated by their political opponents and sections of the media, I know that figures in the [de facto] government are frustrated by the errant behavior of some fighters who have assaulted and intimidated civilians."[44]

Taliban defense minister Mullah Mohammad Yaqoob traveled to the eastern 201st Corps to assess the security situation. (MOD Twitter account)

Anti-Taliban Insurgent Forces

Taliban foreign minister Muttaqi met in Tehran with National Resistance Front of Afghanistan (NRFA) leader Ahmad Massoud and Herati strongman Ismail Khan in mid-January, according to multiple news agencies. Khan, a former governor of Herat who has resisted the Taliban for much of his career, including by rallying forces to push them back in early August, surrendered days before Kabul fell. Iran's foreign ministry said that the conflicting parties had good discussions. Khan's nephew, Abdul Qayyum Sulaimani, who under the former Afghan government had been deputy ambassador to Iran, was appointed ambassador to Iran by Muttaqi.[45]

After the Taliban took Kabul in August, Ahmad Massoud, son of famed former Northern Alliance commander Ahmad Shah Massoud, retreated to the rugged Panjshir Valley to lead the NRFA. The Panjshir Valley withstood occupation by both the Soviets in the 1980s and the Taliban in the 1990s. The NRFA fighters were augmented by ANDSF remnants that refused to surrender.[46] The initial resistance was short-lived and the Taliban had captured the valley by early September, though the resistance group vowed to continue fighting.[47] IDLO in late October identified NRFA groups engaged in continued, sporadic fighting against the Taliban in five northern provinces (Panjshir, Baghlan, Kapisa, Balkh, and Badakhshan).[48]

According to the Defense Intelligence Agency (DIA), former ANDSF personnel, including Afghan National Army Special Operations Command

DOD Conducting Full Assessment of ANDSF Equipment

The Office of the Undersecretary of Defense for Policy (OUSD-P) advised SIGAR that DOD is conducting a full accounting of the types, numbers, and value of all military equipment the U.S. provided to Afghanistan since 2005, including an estimate of how much of that equipment may have remained in the ANDSF inventory before that forces' disintegration, was reduced by battle losses, worn out equipment, as well as equipment outside Afghanistan when the Taliban took over. DOD told SIGAR that open-source equipment information is incomplete and inaccurate, and that DOD is working on a full equipment assessment to be shared with SIGAR once completed.

Source: OUSD-P, response to SIGAR vetting, 10/15/2021.

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

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

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

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

(ANASOC) personnel, have "almost certainly" joined the NRFA or are hiding from the Taliban regime to escape execution or imprisonment.[49] In a recent SIGAR interview, General Andarabi concluded that some of these personnel went to the NRFA, but a significant number of former Ministry of the Interior (MOI) personnel went straight to Iran, where they were welcomed.[50]

DSCMO-A REMAINS IN QATAR

Defense Security Cooperation Management Office-Afghanistan (DSCMO-A) remains headquartered in Qatar at Al Udeid airbase, administering the final disposition of efforts in Afghanistan, such as service contracts funded by the Afghan Security Forces Fund (ASFF). DSCMO-A noted that ASFF may take years to close due to the possibility of future claims and litigation by contractors.[51] As of December 31, 2021, Army Major General Curtis Buzzard was director of DSCMO-A, which had 27 U.S. service members and DOD civilians (but no U.S. contractors). DSCMO-A is closing out and transitioning its activities to other DOD entities.[52]

Aircraft inventory and status when the Afghan government fell

As of August 15, 2021, the Afghan Air Force (AAF) had 131 available, usable aircraft among the 162 aircraft in its total inventory. In addition, the Afghan Special Security Forces' (ASSF) Special Mission Wing (SMW) had 39 aircraft of unknown status available (helicopters included 18 Mi-17s and five UH-60s; airplanes included 16 PC-12 single-engine passenger and light-cargo aircraft).[53]

In mid-November, the Taliban reportedly asked former Afghan Air Force pilots to return to Afghanistan under a general amnesty, after a number of these pilots fled to neighboring countries, such as Tajikistan, during the Taliban takeover.[54] DIA concluded that some of these pilots have likely been co-opted by the Taliban to establish its air force.[55] At the same time, many former AAF pilots and crewmembers remain in hiding, with at least one U.S.-based private organization working to assist these personnel. The State Department also noted, "We are in regular communication with the government of Tajikistan, and part of those communications includes coordination in response to Afghan Air Force pilots."[56]

U.S. RECONSTRUCTION FUNDING FOR SECURITY

The ANDSF have dissolved and U.S. funding obligations for them have ceased. Disbursements will continue until all program contracts are finally reconciled.[57] The U.S. Congress had appropriated nearly $89.38 billion to help the Islamic Republic of Afghanistan provide security in Afghanistan,

as of December 31, 2021. This accounts for 61% of all U.S. reconstruction funding disbursements for Afghanistan since fiscal year (FY) 2002.

Congress established the Afghan Security Forces Fund (ASFF) in 2005 to build, equip, train, and sustain the ANDSF, which comprised all forces under the Ministry of Defense (MOD) and Ministry of Interior (MOI). A significant portion of ASFF money was used for Afghan Air Force (AAF) aircraft maintenance, and for ANA, AAF, and Afghan Special Security Forces (ASSF) salaries. The rest of ASFF was used for fuel, ammunition, vehicle, facility and equipment maintenance, and various communications and intelligence infrastructure. Of the nearly $3 billion appropriated for the ASFF in FY 2020, $2.1 billion had been obligated and nearly $2.1 billion disbursed as of December 31, 2021. About $718 million of FY 2021 ASFF has been obligated and nearly $591 million disbursed, as of December 31, 2021.[58] Detailed ASFF budget breakdowns are presented on pages 48–49.[59]

ASFF monies were obligated since 2005 by either DSCMO-A, CSTC-A, or the Defense Security Cooperation Agency.[60] Funds that DSCMO-A and others provided directly (on-budget) to the Afghan government to manage went to the Ministry of Finance, which then transferred them to the MOD and MOI, based on submitted funding requests.[61] While the United States funded most ANA salaries, a significant share of personnel costs for the ANP were paid by international donors through the United Nations Development Programme's multidonor Law and Order Trust Fund for Afghanistan (LOTFA).[62] From a high point of just over $304 million in 2014, the annual combined contributions by DOD and the State Department's Bureau of International Narcotics and Law Enforcement Affairs (INL) to LOTFA had declined to about $1 million in 2018 and 2019. Combined contributions rose in 2020 to $5.5 million and nearly doubled in 2021, to $10.8 million.[63] INL's portion of LOTFA funds supported prison staff since 2015. These donations have been terminated and any remaining funds are being recouped.[64]

ONGOING SIGAR AUDIT

An ongoing SIGAR audit is reviewing DOD's efforts to ensure accountability for funds provided to the MOD. This audit will determine the extent to which DOD, since the beginning of FY 2019, ensured (1) the accuracy and completeness of data used in Afghan Personnel and Pay System (APPS), and (2) the funds it provided to the Afghan government to pay MOD salaries were disbursed to intended recipients.

Congressional Committee Report Seeks an Accounting of Why the ANDSF Failed and What Equipment Was Lost in Afghanistan

On December 7 and 15, 2021, the House of Representatives and Senate, respectively, passed S. 1605, the National Defense Authorization Act (NDAA) for Fiscal Year 2022. The NDAA was signed into law on December 27, 2021 (Pub. L. No. 117-81). Committee report (H. Rept. 117-118) accompanying the House version of the NDAA directed SIGAR to evaluate and report on:

- why the ANDSF proved unable to defend Afghanistan from the Taliban following the withdrawal of U.S. military personnel
- the impact the withdrawal of U.S. military personnel had on the performance of the ANDSF
- elements of the U.S. military's efforts since 2001 to provide training, assistance, and advising to the ANDSF that impacted the ANDSF's performance following the U.S. military withdrawal
- current status of U.S.-provided equipment to the ANDSF
- current status of U.S.-trained ANDSF personnel
- any other matters SIGAR deems appropriate.

Source: House Report 117-118 (Excerpt), "SIGAR Evaluation of Performance of Afghan National Defense and Security Forces," 9/10/2021.

Afghan National Army

U.S. Funding

As of December 31, 2021, the United States had obligated nearly $2.6 billion and disbursed more than $2.3 billion of ASFF appropriated from FY 2019 through FY 2021 to build, train, equip, and sustain the ANA.[65] For information about how much ASFF was appropriated for the ANA and other force elements from FY 2008 through FY 2018, see the corresponding section of SIGAR's January 30, 2021, *Quarterly Report to the United States Congress*.

ANA Sustainment

As of December 31, 2021, the United States had obligated nearly $2.4 billion and disbursed more than $2.2 billion from FY 2019 through FY 2021 ASFF appropriations for ANA, AAF, and some ASSF sustainment. These costs included salary and incentive pay, fuel, transportation services, and equipment-maintenance costs, including aircraft, and other expenses.[66]

ANA Equipment and Transportation

As of December 31, 2021, the United States had obligated and disbursed approximately nearly $33.9 million from FY 2019 through FY 2021 ASFF appropriations for ANA, AAF, and some ASSF equipment and transportation costs.[67]

ANA Infrastructure

As of December 31, 2021, the United States had disbursed more than $15.7 million of nearly $28.3 million of ASFF appropriations obligated from FY 2019 through FY 2021 for ANDSF infrastructure projects.[68]

Before the Afghan government collapsed, DSCMO-A was managing six ASFF-funded ANA infrastructure projects having a total contract value of $23.2 million with $14.2 million of that obligated. All of these projects were terminated following the collapse of the Afghan government; DOD noted that final termination costs and amount recouped remain to be determined.[69]

ANA Training and Operations

As of December 31, 2021, the United States had obligated nearly $107.5 million and disbursed more than $85.7 million of ASFF appropriations from FY 2019 through FY 2021 for ANA training and operations.[70]

Remaining ANA training contracts were terminated for convenience following the collapse of the Afghan government; DOD was not able to provide an update on termination costs and amount to be recouped this quarter due to ongoing program reconciliations with contractors.[71]

Afghan Air Force

U.S. Funding

As of December 31, 2021, the United States had obligated nearly $2.0 billion and disbursed more than $1.9 billion of ASFF appropriated from FY 2019 through FY 2021 to build, train, equip, and sustain the AAF.[72]

Taliban-operated Mi-17 helicopter flying over Kabul during a military parade. (MOD Twitter account)

Afghan Special Security Forces

The Afghan Special Security Forces (ASSF) was the ANDSF's primary offensive component. The ASSF included 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).[73]

U.S. Funding

As of December 31, 2021, the United States had obligated nearly $1.2 billion and disbursed more than $1.0 billion of ASFF appropriated from FY 2019 through FY 2021 to build, train, equip, and sustain the ASSF.[74]

Afghan National Police

U.S. Funding

As of December 31, 2021, the United States had obligated nearly $909.9 million and disbursed more than $831.9 million of ASFF appropriated from FY 2019 through FY 2021 to build, train, equip, and sustain the ANP.[75]

ANP Sustainment

As of December 31, 2021, the United States had obligated $766.2 million and disbursed more than $708.1 million of ASFF appropriations from FY 2019 through FY 2021 for ANP sustainment.[76] Unlike the ANA, a significant share of ANP personnel costs (including ANP salaries) were paid by international donors through the United Nations Development Programme's (UNDP) multidonor Law and Order Trust Fund for Afghanistan (LOTFA).[77]

ANP Equipment and Transportation

As of December 31, 2021, the United States had obligated more than $3.7 million and disbursed more than $3.6 million of ASFF appropriations from FY 2019 through FY 2021 for ANP equipment and transportation costs.[78]

ANP Infrastructure

As of December 31, 2021, the United States had obligated more than $4.1 million and disbursed more than $2.5 million of ASFF appropriations from FY 2019 through FY 2021 for ANP infrastructure projects.[79]

SIGAR AUDIT

This quarter, SIGAR issued an UNCLASSIFIED version of its CLASSIFIED January 2021 report to DOD on the Afghan Air Force (AAF) and Special Mission Wing (SMW). SIGAR found that DOD took steps to develop the air forces' sustainment capabilities, but that they continued to need U.S. support, in part because training and developing personnel in supporting positions was never a priority. Further, neither the AAF nor SMW developed a recruiting strategy so were unable to meet their recruiting goals. Finally, pilots and aircraft maintainers were not always placed in positions that made best use of their advanced training and skills.

DSCMO-A was managing one DOD-funded ANP infrastructure project: the joint NATO ANA Trust Fund (NATF) and ASFF-funded closed-circuit television surveillance system in Kabul ($19 million of this funded by ASFF). This project was terminated after the collapse of the Afghan government; final termination costs and amounts that can be recouped have yet to be determined.[80]

ANP Training and Operations

As of December 31, 2021, the United States had obligated nearly $135.9 million and disbursed nearly $117.7 million of ASFF appropriations from FY 2019 through FY 2021 for ANP training and operations.[81] Remaining ANP training contracts were terminated for convenience following the collapse of the Afghan government; DOD was not able to provide an update on termination costs and amounts to be recouped this quarter due to ongoing program reconciliations with contractors.[82]

REMOVING UNEXPLODED ORDNANCE

The Office of Weapons Removal and Abatement (PM/WRA) in State's Bureau of Political-Military Affairs manages the conventional-weapons destruction program in Afghanistan to protect victims of conflict, provide life-saving humanitarian assistance, and enhance the security and safety of the Afghan people.[83] Although direct assistance to the former Afghan Directorate for Mine Action Coordination (DMAC) was suspended on September 9, 2021, remaining humanitarian mine-action projects and implementing partners have continued on-the-ground mine and explosive-remnants of war (ERW) clearance activities.[84] PM/WRA is one of the few programs authorized to continue operations in Afghanistan.[85]

PM/WRA currently supports six Afghan nongovernmental organizations (NGOs) and four international NGOs to help clear areas in Afghanistan contaminated by ERW and conventional weapons (e.g., unexploded mortar rounds).[86] Since FY 2002, State has allocated $440 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). PM/WRA noted that release of fiscal year funding is tied to publication of the annual operations plan (OPLAN), and that the plan is often delayed 12–16 months. As of December 7, 2021, PM/WRA had released $20 million in FY 2020 bilateral funds and is working towards releasing $8 million of FY 2021 funds via an early-release program (releasing FY 2021 funds prior to finalization of the 2021 OPLAN).[87]

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

SIGAR AUDIT

This quarter, a SIGAR audit of State's Bureau of Political-Military Affairs' Office of Weapons Removal and Abatement (PM/WRA) efforts to implement, oversee, and evaluate its Conventional Weapons Destruction program since October 2017 found that PM/WRA conducted most of its required oversight of its implementing partners, but did not conduct some of its reviews within the required timeframes. SIGAR also found that PM/WRA adjusted some of its award agreements to assist its implementing partners in achieving their targets when they encountered challenges performing their work. However, the PM/WRA's implementing partners did not meet all of their award agreements' targets, and the PM/WRA did not assess how achievements of individual award agreements contributed to strategic and operational goals.

TABLE S.1

DEMINING PROGRAM PERFORMANCE, FISCAL YEARS 2011–2021

Fiscal Year	Minefields Cleared (m^2)[a]	AT/AP Destroyed	UXO Destroyed	SAA Destroyed	Estimated Contaminated Area Remaining (m^2)[b]
2011	31,644,360	10,504	345,029	2,393,725	602,000,000
2012	46,783,527	11,830	344,363	1,058,760	550,000,000
2013	25,059,918	6,431	203,024	275,697	521,000,000
2014	22,071,212	12,397	287,331	346,484	511,600,000
2015	12,101,386	2,134	33,078	88,798	570,800,000
2016	27,856,346	6,493	6,289	91,563	607,600,000
2017	31,897,313	6,646	37,632	88,261	547,000,000
2018	25,233,844	5,299	30,924	158,850	558,700,000
2019	13,104,094	3,102	26,791	162,727	657,693,033
2020	23,966,967	2,879	7,197	85,250	843,517,435
2021	24,736,683	18,258	10,444	45,850	
Total	**284,455,650**	**85,973**	**1,332,102**	**4,795,965**	

a FY 2021 data covers October 1, 2020, through December 7, 2021. Due to the collapse of the Afghan government in August 2021, data for August 1–December 7, 2021, does not include minefields cleared or the estimated contaminated area remaining.

b 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.

Note: AT/AP = antitank/antipersonnel ordnance. UXO = unexploded ordnance. SAA = small-arms ammunition. There are about 4,047 square meters (m2) to an acre.

Source: PM/WRA, response to SIGAR data call, 12/10/2021.

communities affected. Table S.1 shows available conventional-weapons destruction figures, FY 2011–2021.[88]

SECURITY ENDNOTES

1 IDLO, "Weekly Situational Report, November 3–9, 2021," p. 3.
2 IDLO, "Weekly Situational Report, November 3–9, 2021," pp. 3–4.
3 WSJ, "Strange Quiet Arrives in Afghanistan After Decades of War," 10/11/2021.
4 WSJ, "Taliban Commander Who Launched Bombings in Kabul is Now a Police Chief in Charge of Security," 10/20/2021; NPR, "Taliban-style security welcomed by some, feared by others" 10/4/2021; FT, "Short of cash and dreams, Afghan businesses readjust to Taliban rule" 10/7/2021.
5 ACLED, "Armed Conflict Location & Event Data Project (ACLED); www.acleddata.com," accessed 1/2022; SIGAR analysis of ACLED data, 1/2022.
6 ACLED, "Armed Conflict Location & Event Data Project (ACLED); www.acleddata.com," accessed 1/2022; SIGAR analysis of ACLED data, 1/2022.
7 ACLED, "About ACLED," accessed 1/2022.
8 ACLED, "ACLED Methodology and Coding Decisions around the Conflict in Afghanistan, version 4 (9.2021)," accessed 1/2022.
9 IDLO, "Weekly Situational Report, October 6–12, 2021," p. 4; IDLO, "Weekly Situational Report, October 13–19, 2021," p. 3; IDLO, "Weekly Situational Report, October 27–November 2, 2021," p. 3.
10 TOLOnews, "Government to Build 150,000-Member Force," 1/10/2022.
11 SIGAR, Quarterly Report to the United States Congress, 7/30/2021, p. 63.
12 AP, "US commander: Al-Qaida numbers in Afghanistan up 'slightly'," 12/9/2021; CFACC, "Combined Forces Air Component Commander, 2014–2021 Airpower Statistics," 12/31/2021.
13 AP, "The AP Interview: Taliban seek ties with US, other ex-foes," 12/14/2021.
14 WSJ, "Inside the Hidden War Between the Taliban and ISIS," 8/26/2021.
15 WP, "Military carries out strike in Kabul as slain service members are returned to U.S.," 8/29/2021; State, response to SIGAR vetting, 1/14/2021.
16 IDLO, "Weekly Situational Report, November 17–23, 2021," p. 6.
17 NYT, "Dozens Killed in ISIS Attack on Military Hospital in Afghanistan's Capital," 11/2/2021; IDLO, "Weekly Situational Report, October 6-12, 2021," p. 4.
18 AP, "Despite mistrust, Afghan Shiites seeks Taliban protection," 11/16/2021.
19 State, response to SIGAR vetting, 1/14/2022.
20 New Lines Magazine, "The Special Units Leading the Taliban's Fight Against the Islamic State," 9/3/2021. AlJazeera, "Afghans protest 'beheadings of ethnic Hazara by ISIL,'" 11/11/2021.
21 DOD, Enhancing Security and Stability in Afghanistan, 6/2020, p. 28.
22 NYT, "Foes in Afghan War See a Common Threat of Islamic State's Return," 3/22/2021; AAN, "Hit from Many Sides 1: Unpacking the recent victory against the ISKP in Nangarhar," 3/1/2020; AAN, "Hit from Many Sides (2): The demise of ISKP in Kunar," 3/3/2021.
23 NYT, "The C.I.A. director visited Kabul for secret talks with the Taliban," 8/24/2021.
24 CSIS, "Examining Extremism: Islamic State Khorasan Province," 9/8/2021.
25 WSJ, "Left Behind After U.S. Withdrawal, Some Former Afghan Spies and Soldiers Turn to Islamic State" 10/31/2021.
26 IDLO, "Weekly Situational Report, November 17–23, 2021," p. 6.
27 DIA, response to SIGAR data call, 12/16/2021.
28 SIGAR interview with General Sami Sadat, 10/14/2021.
29 SIGAR interview with General Masoud Andarabi, 12/1/2021.
30 HRW, "'No Forgiveness for People Like You': Executions and Enforced Disappearances under the Taliban in Afghanistan," 11/2021, p. 1.
31 HRW, "'No Forgiveness for People Like You': Executions and Enforced Disappearances under the Taliban in Afghanistan," 11/2021, p. 3.
32 AFP, "Taliban reject claims of 'summary killings' of ex-security forces," 12/5/2022.
33 HRW, "'No Forgiveness for People Like You': Executions and Enforced Disappearances under the Taliban in Afghanistan," 11/2021, pp. 3-18; IDLO, "Weekly Situational Report, November 17–23, 2021," p. 6.

34 State, response to SIGAR vetting, 1/14/2022.
35 HRW, "'No Forgiveness for People Like You': Executions and Enforced Disappearances under the Taliban in Afghanistan," 11/2021, p. 2.
36 HRW, "'No Forgiveness for People Like You': Executions and Enforced Disappearances under the Taliban in Afghanistan," 11/2021, pp. 3–4, 10; IDLO, "Weekly Situational Report, November 17–23, 2021," p. 6.
37 IDLO, "Weekly Situational Report, November 3–9, 2021," 11/2021, p. 5.
38 IDLO, "Weekly Situational Report, November 3–9, 2021," 11/2021, p. 2; New Lines Magazine, "The Mysterious Public Appearances of the Taliban's Supreme Leader," 12/20/2021.
39 HRW, "'No Forgiveness for People Like You': Executions and Enforced Disappearances under the Taliban in Afghanistan," 11/2021, p. 4.
40 New Lines Magazine, "The Special Units Leading the Taliban's Fight against the Islamic State," 9/3/2021.
41 IDLO, "Weekly Situational Report, November 3–9, 2021," p. 3.
42 Reuters, "Afghan Taliban defence minister orders crackdown on abuses," 9/24/2021; IDLO, "Weekly Situational Report, November 3–9, 2021," 11/2021, pp. 2, 5; New Lines Magazine, "The Mysterious Public Appearances of the Taliban's Supreme Leader," 12/20/2021.
43 New Lines Magazine, "The Mysterious Public Appearances of the Taliban's Supreme Leader," 12/20/2021.
44 New Lines Magazine, "The Mysterious Public Appearances of the Taliban's Supreme Leader," 12/20/2021.
45 AFP, "Taliban minister meets son of 'Lion of Panjshir' in Iran," 1/10/2022; TOLOnews, "Muttaqi Meets Ismail Khan, Ahmad Massoud in Tehran," 1/10/2022; New York Times, "An Afghan warlord who steadfastly resisted the Taliban surrendered. Others may follow his lead," 8/13/2022.
46 Long War Journal, "After Fall of Kabul, resistance to Taliban emerges in Panjshir," 8/18/2021; New York Times, "Taliban Claim Control Over Panjshir Valley, but Resistance Vows to Fight On," 9/6/2021.
47 Long War Journal, "Taliban completes conquest of Afghanistan after seizing Panjshir," 9/6/2021; New York Times, "Taliban Claim Control Over Panjshir Valley, but Resistance Vows to Fight On," 9/6/2021.
48 IDLO, "Weekly Situational Report, October 27–November 2, 2021," p. 3.
49 DIA, response to SIGAR data call, 12/16/2021.
50 SIGAR interview with General Andarabi, 12/1/2021.
51 DSCMO-A response to SIGAR vetting, 1/18/2021.
52 DSCMO-A response to SIGAR vetting, 1/18/2021.
53 DOD, response to SIGAR vetting, 10/22/2021; DOD, response to SIGAR data call, 12/20/2021; DOD, correspondence with SIGAR, 12/15/2021.
54 TOI, "Taliban asks former Afghan Air Force Pilots to return to Afghanistan, announces general amnesty," 11/11/2021.
55 DIA, response to SIGAR data call, 12/16/2021.
56 NYT, "Afghan Military Pilots, on the Run, Feel Abandoned by U.S.," 11/7/2021.
57 DSCMO-A response to SIGAR vetting, 1/18/2021.
58 DFAS, "AR(M) 1002 Appropriation Status by FY Programs and Subaccounts December 2021," 1/21/2022; SIGAR, analysis of DFAS-provided data, 1/2022.
59 See Appendix B of this report and DFAS, "AR(M) 1002 Appropriation Status by FY Programs and Subaccounts December 2021," 1/21/2022; SIGAR, analysis of DFAS-provided data, 1/2022.
60 CSTC-A, response to SIGAR vetting, 7/9/2021.
61 DOD, "Justification for FY2021 Overseas Contingency Operations (OCO) Afghanistan Security Forces Fund," 2/2020.
62 DOD, "Justification for FY2021 Overseas Contingency Operations (OCO) Afghanistan Security Forces Fund," 2/2020.
63 UNDP, LOTFA Receipts 2002–2021 (Combined and Bilateral and MPTF), updated 9/30/2021, in response to SIGAR data call, 10/7/2021.
64 State, response to SIGAR vetting, 1/14/2022.

65 DFAS, "AR(M) 1002 Appropriation Status by FY Programs and Subaccounts December 2021," 1/21/2022; SIGAR, analysis of DFAS-provided data, 1/2022.
66 DFAS, "AR(M) 1002 Appropriation Status by FY Programs and Subaccounts December 2021," 1/21/2022; SIGAR, analysis of DFAS-provided data, 1/2022.
67 DFAS, "AR(M) 1002 Appropriation Status by FY Programs and Subaccounts December 2021," 1/21/2022; SIGAR, analysis of DFAS-provided data, 1/2022.
68 DFAS, "AR(M) 1002 Appropriation Status by FY Programs and Subaccounts December 2021," 1/21/2022; SIGAR, analysis of DFAS-provided data, 1/2022.
69 DSCMO-A, response to SIGAR data call, 9/15/2021; DOD, response to SIGAR data call, 12/15/2021.
70 DFAS, "AR(M) 1002 Appropriation Status by FY Programs and Subaccounts December 2021," 1/21/2022; SIGAR, analysis of DFAS-provided data, 1/2022.
71 DSCMO-A, response to SIGAR data call, 10/5/2021; OUSD-P correspondance with SIGAR, 1/27/2022.
72 DFAS, "AR(M) 1002 Appropriation Status by FY Programs and Subaccounts December 2021," 1/21/2022; SIGAR, analysis of DFAS-provided data, 1/2022.
73 NSOCC-A, response to SIGAR vetting, 7/9/2021.
74 DFAS, "AR(M) 1002 Appropriation Status by FY Programs and Subaccounts December 2021," 1/21/2022; SIGAR, analysis of DFAS-provided data, 1/2022.
75 DFAS, "AR(M) 1002 Appropriation Status by FY Programs and Subaccounts December 2021," 1/21/2022; SIGAR, analysis of DFAS-provided data, 1/2022.
76 See Appendix B of this report and DFAS, "AR(M) 1002 Appropriation Status by FY Programs and Subaccounts December 2021," 1/21/2022; SIGAR, analysis of DFAS-provided data, 1/2022.
77 CSTC-A, response to SIGAR data call, 8/27/2016; OUSD-P, response to SIGAR vetting, 1/15/2018; SIGAR, Quarterly Report to the United States Congress, 4/30/2018, p. 75.
78 See Appendix B of this report and DFAS, "AR(M) 1002 Appropriation Status by FY Programs and Subaccounts December 2021," 1/21/2022; SIGAR, analysis of DFAS-provided data, 1/2022.
79 See Appendix B of this report and DFAS, "AR(M) 1002 Appropriation Status by FY Programs and Subaccounts December 2021," 1/21/2022; SIGAR, analysis of DFAS-provided data, 1/2022.
80 DOD, response to SIGAR data call, 12/16/2021.
81 See Appendix B of this report and DFAS, "AR(M) 1002 Appropriation Status by FY Programs and Subaccounts December 2021," 1/21/2022; SIGAR, analysis of DFAS-provided data, 1/2022.
82 DSCMO-A, response to SIGAR data call, 10/5/2021; OUSD-P correspondance with SIGAR, 1/27/2022.
83 State, PM/WRA, response to SIGAR data call, 12/16/2021.
84 State, PM/WRA, response to SIGAR data call, 12/16/2021; State, PM/WRA, response to SIGAR data call, 10/8/2021.
85 State, PM/WRA, response to SIGAR vetting, 1/10/2022.
86 State, PM/WRA, response to SIGAR data call, 12/16/2021.
87 State, PM/WRA, response to SIGAR data call, 12/16/2021; State, PM/WRA, response to SIGAR vetting, 1/10/2021.
88 State, PM/WRA, response to SIGAR data call, 12/16/2021.

GOVERNANCE, ECONOMIC AND SOCIAL DEVELOPMENT CONTENTS

GOVERNANCE, ECONOMIC AND SOCIAL DEVELOPMENT

KEY ISSUES & EVENTS

The United Nations Development Programme and the International Monetary Fund estimated the Afghan economy as measured by GDP contracted by 20–30% in 2021.

As of December 2021, the UN World Food Programme estimated that 22.8 million Afghans face acute malnutrition, 8.7 million of whom are nearing famine. The World Health Organization estimated one million Afghan children are at risk of dying from starvation this winter.

On December 22, the Treasury Department broadened the types of activities authorized under U.S. licenses, and the UN Security Council established a UN sanctions exemption to facilitate the delivery of humanitarian and other forms of aid to Afghanistan.

On January 11, the White House announced an additional $308 million in U.S. humanitarian aid for Afghanistan. On January 26, the UN announced its Transitional Engagement Framework calling for $8 billion in assistance for Afghanistan.

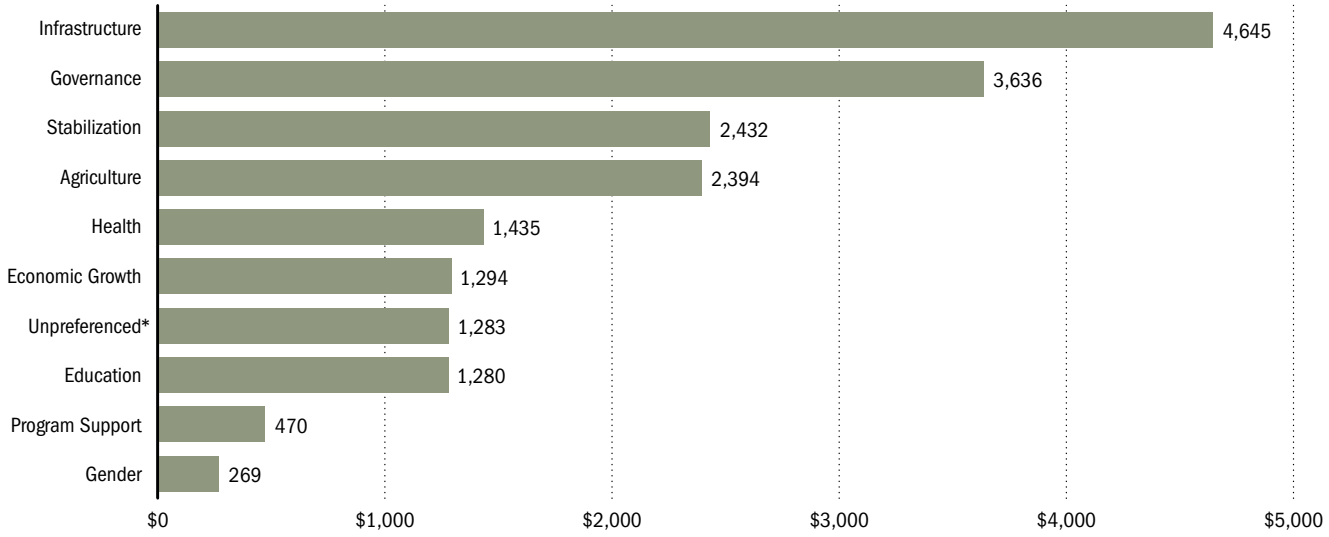
U.S. Support for Governance, Economic and Social Development

As of December 31, 2021, the United States had provided more than $36.1 billion to support governance, economic and social development in Afghanistan. Most of this funding, nearly $21.2 billion, was appropriated to the Economic Support Fund (ESF) administered by the State Department (State) and the U.S. Agency for International Development (USAID).[1]

Last quarter, State and USAID told SIGAR that they had suspended all contact with the Afghan government, and terminated, suspended, or paused all on-budget assistance (that is, funds provided directly to Afghan authorities and controlled by them). This quarter, USAID informed SIGAR that they have resumed some off-budget (U.S.-managed) activities in Afghanistan and have instructed implementing partners for some paused or suspended programs to maintain staff and operational capacity, and to incur only reasonable, allocable, and allowable recurrent costs, while refraining from carrying out any agreement-specified activities. USAID continued to disburse funds to those partners who needed to maintain staff and sustain operational capacity.[2] Figure G.1 shows USAID cumulative assistance by sector.

FIGURE G.1

USAID DEVELOPMENT ASSISTANCE, CUMULATIVE DISBURSEMENTS, AS OF JANUARY 10, 2022 ($ MILLIONS)



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

Source: SIGAR analysis of USAID, response to SIGAR data call, 1/15/2022; SIGAR analysis of World Bank, ARTF, Administrator's Report on Financial Status as of November 21, 2021, 1/19/2022.

INTERNATIONAL ASSISTANCE TO AFGHANISTAN

Evolving sanctions policies towards Afghanistan

Since the Taliban takeover of Afghanistan in August 2021, donors have limited non-humanitarian assistance to the country. According to the World Bank, under the Ghani government, around 75% of the public expenditures and the equivalent of 40% of Afghanistan's GDP were funded by foreign donors.[3] The United States and its partners had warned the Taliban that this level of aid would not continue if it chose a military path to power rather than a negotiated settlement.[4] Afghanistan's economy is estimated to have contracted by 20–30% year-on-year.[5]

The United States remains the single largest humanitarian aid donor to Afghanistan.[6] On October 28, Secretary of State Antony Blinken announced that the United States provided an additional $144 million in new humanitarian assistance, bringing the total U.S. humanitarian contribution for Afghanistan and for Afghans in the region to nearly $474 million in FY 2021.[7] On January 11, the White House announced that USAID would deliver a further $308 million in humanitarian aid to "directly flow through independent humanitarian organizations and help provide lifesaving protection and

shelter, essential health care, winterization assistance, emergency food aid, water, sanitation, and hygiene services."[8]

The State Department told SIGAR on December 15 that all aid is "directed to local and international partners on the ground, including United Nations and international NGO actors, that go through stringent risk-mitigation analysis and have experience operating in complex environments such as Afghanistan."[9] In his October 28 announcement, Secretary of State Blinken said "to be clear, this humanitarian assistance will benefit the people of Afghanistan and not the Taliban, whom we will continue to hold accountable for the commitments they have made."[10]

For most of this quarter, the World Bank reviewed the remaining $1.5 billion available in Afghanistan Reconstruction Trust Fund (ARTF) to develop a plan to transfer some funds to UN humanitarian agencies. The World Bank-administered ARTF stopped making payments in August 2021, and any decision to redirect funds requires approval from all ARTF donors.[11] On December 11, the Bank announced an agreement to transfer $100 million to the United Nations Children's Fund (UNICEF), and a further $180 million to the World Food Programme (WFP) to provide aid directly to Afghans in need. The World Bank and International Monetary Fund continued to block the Taliban's access to funds they administer.[12]

As of January 27, 2022, the United States holds most of the nearly $9.5 billion in foreign reserves belonging to the former Afghan government. These assets, however, are the subject of litigation by victims of the 9/11 terrorist attacks.[13] Except as authorized by Treasury Department licenses, including six general licenses issued as of December 22, U.S. sanctions continue to require the freezing of assets belonging to the Taliban subject to U.S. jurisdiction, and imposes civil and potential criminal liability on any U.S. persons who engage in transactions with them. Likewise, non-U.S. entities and foreign financial institutions that knowingly conduct or facilitate significant transactions with the Taliban face sanctions risk.[14] The United States has designated the Taliban and Haqqani Network as Specially Designated Global Terrorists, along with approximately 35 members of their respective leaderships. The Haqqani Network is also a designated Foreign Terrorist Organization.[15]

On November 17, Taliban foreign minister Amir Khan Muttaqi sent an open letter to the U.S. Congress, urging the United States to release the frozen reserves and remove what he characterized as financial sanctions. The current situation, Muttaqi wrote, could cause a mass refugee exodus from Afghanistan and exacerbate humanitarian and economic problems.[16] U.S. Special Representative for Afghanistan Thomas West responded to Muttaqi's statement on November 19, reiterating that the international community had long cautioned that non-humanitarian aid would all but cease if the Taliban claimed power by force, rather than by a negotiated settlement.[17] According to State, sanctions policies are designed to maintain

Afghanistan Reconstruction Trust Fund (ARTF): A World Bank-administered multidonor trust fund that coordinated international assistance to support the former Afghan government's operating and development costs, which financed up to 30% of its civilian budget in recent years. Out of 34 total donors since 2002, the United States, the United Kingdom, and the European Union were the three leading contributors.

Source: ARTF, "Who We Are," 2021; World Bank, ARTF: Administrator's Report on Financial Status as of November 21, 2021 (end of 11th month of FY 1400) at www.artf.af, accessed 1/11/2022.

pressure on the Taliban and their leaders, while still facilitating the provision of humanitarian assistance to the people of Afghanistan.[18]

However, UN officials, representatives from high-profile NGOs, and members of Congress expressed concerns that by cutting off Afghanistan from the international financial system, the international community has contributed to an economic crisis that is exacerbating the suffering of millions of Afghans.[19] On November 17, UN Special Representative for Afghanistan Deborah Lyons briefed the UN Security Council on the deteriorating situation, stating that "the financial sanctions applied to Afghanistan have paralyzed the banking system, affecting every aspect of the economy. ... An entire complex social and economic system is shutting down in part due to the asset freeze, the suspension of non-humanitarian aid flows and sanctions."[20]

As a result of the economic collapse, a year-long drought, and rising food prices, an estimated 22.8 million Afghans face acute food insecurity or starvation this winter.[21] The World Food Programme's head of emergencies, Margot van der Velden, said international sanctions have impeded the ability of international agencies to respond to this humanitarian crisis by preventing them from working with the de facto government.[22] Dominik Stillhart, the director of operations for the International Committee of the Red Cross, further stated that the continued sanctions on banking services and freezes in international aid were sending the economy "into free-fall" and cutting off "millions of people across Afghanistan from the basics they need to survive."[23] Richard Trenchard, the UN Food and Agriculture Organization's (FAO) representative in Afghanistan, also points to financial liquidity problems, paralysis of the banking system, and diminished trade as key drivers of both the crisis and impediments to the humanitarian response.[24]

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, "World Food Summit Concludes in Rome," press release, 11/19/1996.

Donors Ease Certain Aid Restrictions

Toward the end of this quarter, the United States and other donors revised several policies related to the sanctions restrictions and the provision of international assistance. On December 22, 2021, the Treasury Department's Office of Foreign Assets Control (OFAC) issued three new "general licenses" that broadened the types of activities now authorized, that would otherwise trigger sanctions, to help improve the flow of humanitarian aid and other critical support to Afghanistan.[25] These licenses allow for transactions and activities involving the Taliban and members of the Haqqani Network so long as the transactions are for the official business of the U.S. government or certain international organizations, or for NGOs working on certain humanitarian projects and other projects that provide critical support to the Afghan people, including projects related to civil society development or environmental and natural resource protection. These general licenses do not authorize financial transfers to any blocked person other than for the purpose of paying taxes, fees, or import duties, or the

TABLE G.1

USAID ON-BUDGET PROGRAMS

Project/Trust Fund Title	Afghan Government On-Budget Partner	Start Date	End Date	Total Estimated Cost	Cumulative Disbursements, as of 1/10/2022
Multilateral Trust Funds					
Afghanistan Reconstruction Trust Fund (ARTF) (current award)*/**	Multiple	9/29/2020	12/31/2025	$700,000,000	$55,686,333
Afghanistan Infrastructure Trust Fund (AITF)*	Multiple	3/7/2013	3/6/2023	153,670,184	153,670,184

* USAID told SIGAR that it had suspended all USAID-funded assistance activities, including any contact with the Afghan government. USAID requested their implementing partners not to carry out any agreement-specified activities, but to maintain staff and operational capacity, and to incur only reasonable, allocable, and allowable recurrent costs. USAID continued to disburse funds to those partners who needed to maintain staff and sustain operational capacity.
** USAID had previous awards to the ARTF that concluded in March 2012 and totaled $1,371,991,195 in disbursements and in September 2020 and totaled $2,555,686,333 in disbursements. Cumulative disbursements from all ARTF awards is currently $4,127,677,528.

Source: USAID, response to SIGAR data call, 1/15/2022.

purchase or receipt of permits, licenses, or public utility services.[26] Table G.2 on the following page lists the specific authorizations.

Treasury's announcement came on the same day the United Nations Security Council unanimously adopted resolution UNSCR 2615 (2021), which similarly authorizes a humanitarian exception to the UN sanctions regime in Afghanistan for one year.[27] This allows international organizations to implement humanitarian programs that may require engagement with the Taliban and gives legal assurances to the financial institutions and commercial actors they rely upon for support.[28] None of these new authorizations permit direct support or non-humanitarian aid to the Taliban.[29]

On January 11, the United Nations unveiled its 2022 Afghanistan Humanitarian Response Plan, which calls for international donors to raise more than $4.4 billion to address the ongoing crisis in Afghanistan, and an additional $623 million to support Afghan refugees in neighboring countries.[30]

The $4.4 billion plan allocates over $2.6 billion for food security and agriculture programming. This includes over $2.2 billion for the provision of timely food assistance to directly address the ongoing hunger crisis. It also provides $413 million for emergency "livelihoods intervention" development activities that include providing unconditional cash payments to vulnerable households, assorted crop seeds, feed for livestock, deworming kits, tools for households with access to land, and support for improvements in small-scale infrastructure, such as water catchments, irrigation, livestock watering points, and *kareez* (underground canal systems).[31]

The UN plan also allocates $378 million for life-saving health services; $374 million for emergency shelter and non-food household necessities; $332 million to promote access to safe drinking water, sanitation facilities, and hygiene materials; $287 million for additional nutrition programming, $162 million to support children's education; and $137 million to support general protection services for vulnerable populations and land mine clearance.[32]

On January 26, the UN launched its Transitional Engagement Framework, which called for an additional $3.6 billion in immediate funding to sustain social services such as health and education; support community systems through maintenance of basic infrastructure; and maintain critical capacities for service delivery and promotion of livelihoods and social cohesion, with specific emphasis on socio-economic needs of women and girls.

Note: UNAMA, United Nations Transitional Engagement Framework (TEF) for Afghanistan, 1/26/2022, pp. 8–9.

TABLE G.2

TREASURY OFAC GENERAL LICENSES FOR TRANSACTIONS WITH THE TALIBAN OR HAQQANI NETWORK

General License 19 (issued on 12/22/2021)	**NGOs**	**Authorizes all transactions and activities involving the Taliban or the Haqqani Network, that are ordinarily incident and necessary to the following activities by nongovernmental organizations (NGOs), subject to certain conditions: humanitarian projects to meet basic human needs; activities to support rule of law, citizen participation, government accountability and transparency, human rights and fundamental freedoms, access to information, and civil society development projects; education; non-commercial development projects directly benefitting the Afghan people; and environmental and natural resource protection**
General License 18 (issued on 12/22/2021)	**International organizations**	**Authorizes all transactions and activities involving the Taliban or the Haqqani Network that are for the conduct of the official business of certain international organizations and other international entities by employees, grantees, or contractors thereof, subject to certain conditions**
General License 17 (issued on 12/22/2021)	**U.S. government business**	**Authorizes all transactions and activities involving the Taliban or the Haqqani Network that are for the conduct of the official business of the United States government by employees, grantees, or contractors thereof, subject to certain conditions**
General License 16 (issued on 9/23/2021)	Personal remittances	Authorizes all transactions involving the Taliban or the Haqqani Network, or any entity in which the Taliban or the Haqqani Network owns, directly or indirectly, individually or in the aggregate, a 50% or greater interest, prohibited by the GTSR, the FTOSR, or E.O. 13224, as amended, that are ordinarily incident and necessary to the transfer of noncommercial, personal remittances to Afghanistan, including through Afghan depository institutions, subject to certain conditions. As noted in OFAC FAQ 949, transactions that are ordinarily incident and necessary to give effect to the activities authorized in GL 16, including clearing, settlement, and transfers through, to, or otherwise involving privately owned and state-owned Afghan depository institutions, are also authorized pursuant to GL 16.
General License 15 (issued on 9/23/2021)	Agricultural commodities, medicine, and medical devices	Authorizes all transactions involving the Taliban or the Haqqani Network, or any entity in which the Taliban or the Haqqani Network owns, directly or indirectly, individually or in the aggregate, a 50% or greater interest, prohibited by the GTSR, the FTOSR, or E.O. 13224, as amended, that are ordinarily incident and necessary to the exportation or re-exportation of agricultural commodities, medicine, medical devices, replacement parts and components for medical devices, or software updates for medical devices to Afghanistan, or to persons in third countries purchasing specifically for resale to Afghanistan, subject to certain conditions.
General License 14 (issued on 9/23/2021)	Humanitarian activities in Afghanistan	Authorizes all transactions involving the Taliban or the Haqqani Network, or any entity in which the Taliban or the Haqqani Network owns, directly or indirectly, individually or in the aggregate, a 50% or greater interest, prohibited by the GTSR, the FTOSR, or E.O. 13224, as amended, that are ordinarily incident and necessary to the provision of humanitarian assistance to Afghanistan or other activities that support basic human needs in Afghanistan by the following entities and their employees, grantees, contractors, or other persons acting on their behalf, subject to certain conditions: · The United States government · Nongovernmental organizations · The United Nations, including its Programmes, Funds, and Other Entities and Bodies, as well as its Specialized Agencies and Related Organizations · The International Centre for Settlement of Investment Disputes (ICSID) and the Multilateral Investment Guarantee Agency (MIGA) · The African Development Bank Group, the Asian Development Bank, the European Bank for Reconstruction and Development, and the Inter-American Development Bank Group (IDB Group), including any fund entity administered or established by any of the foregoing · The International Committee of the Red Cross and the International Federation of Red Cross and Red Crescent Societies · The Islamic Development Bank

Source: Office of Foreign Assets Control, "Fact Sheet: Provision of Humanitarian Assistance to Afghanistan and Support for the Afghan People," 12/22/2021; Department of Treasury, "Treasury Issues Additional General Licenses and Guidance in Support of Humanitarian Assistance and Other Support to Afghanistan," 12/22/2021.

TALIBAN LEADERS SEEK LEGITIMACY

No country has officially recognized the Taliban as the legitimate government of Afghanistan since it seized power in August 2021.[33] Despite Taliban pressure and dwindling funds, many Afghan embassies around the world reportedly still operate under the flag of the Islamic Republic.[34] Further, only 12 countries still have embassies open in Kabul: China, Iran, Kazakhstan, Kyrgyzstan, Pakistan, Qatar, Russia, Saudi Arabia, Turkey, Turkmenistan, the United Arab Emirates, and Uzbekistan.[35] The Taliban have asked the United States and other countries to reopen their embassies in Kabul, promising security for their diplomats and staff. These requests to date have been unsuccessful.[36]

On December 1, the UN's Credentials Committee decided to defer its decision on the Taliban's request to replace the ambassador appointed by the Ghani administration. The deferral indicates that the Taliban regime may not be granted recognition before the UN General Assembly meeting in September 2022, a decision a Taliban spokesperson called "unfair."[37]

On November 11, the Pakistani government hosted a meeting of the Troika Plus (comprising the Pakistan, U.S., Chinese, and Russian governments) to discuss the evolving situation in Afghanistan. A senior Taliban delegation was present in Islamabad and met with leaders from each country.[38] In a joint statement after the meeting, the four participating nations called on the Taliban to "take steps to form an inclusive and representative government that respects the rights of all Afghans and provides for the equal rights of women and girls to participate in all aspects of Afghan society" and to "ensure unhindered humanitarian access, including by women aid workers, for the delivery of humanitarian assistance in Afghanistan to respond to the developing crisis."[39] The statement also emphasized an agreement to continue practical engagement with the Taliban to encourage the implementation of moderate and prudent policies, called on the Taliban to cut ties with all international terrorist groups, and reaffirmed their expectation that the Taliban would not allow terrorists to launch attacks from Afghan territory.[40]

On November 12, Secretary of State Blinken announced that Qatar would represent U.S. interests in Afghanistan. Blinken said, "Qatar will establish a U.S. interest section within its embassy in Afghanistan to provide certain consular services and monitor the condition and security of U.S. diplomatic facilities in Afghanistan."[41]

On November 29 and 30, U.S. Special Representative for Afghanistan Thomas West led an interagency delegation, including representatives from the Departments of State and Treasury, USAID, and the intelligence community, to meet with senior Taliban officials in Doha, Qatar. The U.S. delegation acknowledged the Taliban's improvements in allowing humanitarian workers safe and unimpeded access to conduct their relief work.

Delegates attend Troika Plus meeting in Islamabad, Pakistan. (Foreign minister of Pakistan, Shah Mahmood Qureshi's Twitter account)

Taliban deputy prime minister Abdul Salam Hanafi meets with David Beasley, Executive Director of the World Food Programme on November 7, 2021. (Taliban spokesperson Zabihullah Mujahid Twitter account, @Zabehulah_M33)

The Taliban reiterated that they would not allow terrorists to operate within Afghan territory, but U.S. officials pointed to the continuing presence of al-Qaeda and Islamic State-Khorasan in Afghanistan. U.S. officials also voiced deep concerns over allegations of human-rights abuses and urged the Taliban to "protect the rights of all Afghans, uphold and enforce its policy of general amnesty, and take additional steps to form an inclusive and representative government."[42]

The Taliban foreign minister, Amir Khan Muttaqi, told the Associated Press on December 13 that the Taliban want good relations with all countries and have no issue with the United States. He said the Taliban had changed since they last ruled Afghanistan 20 years ago. "We have made progress in administration and in politics … in interaction with the nation and the world. With each passing day, we will gain more experience and make more progress." Muttaqi also said the Taliban are "committed in principle to women participation" because they allow girls to attend school up to the 12th grade in 10 of Afghanistan's 34 provinces and permit women to continue working in the health sector. He denied allegations by Human Rights Watch and other organizations that the Taliban are assassinating former government officials, and pushed back against the statement to the Associated Press by the commander of U.S. Central Command, General Kenneth F. McKenzie Jr., that al-Qaeda has grown in strength since the Taliban takeover.[43]

U.S. Special Representative West emphasized that the Taliban needed to deliver on their promises on human rights and women's rights, and that statements alone would be insufficient.[44] West said, "Legitimacy and support must be earned by actions to address terrorism, establish an inclusive government, and respect the rights of minorities, women and girls—including equal access to education and employment."[45] The formation of an inclusive and representative government was, he said, "a point I think is especially shared by many regional powers as well."[46]

National and Subnational Governance

The Taliban announced the formation of what it called a "caretaker government" of 33 men on September 7, 2021.[47] According to the UN, the leaders named by the Taliban were a disappointment for any who hoped or advocated for inclusivity. There were "no non-Taliban members, no figures from the past government, nor leaders of minority groups," the UN said. Further, many of the new leaders had been members of leadership during the Taliban's time in power from 1996 to 2001. The new Taliban regime's prime minister, two deputy prime ministers, and the foreign minister are among those on the UN sanctions list for their association with the Taliban.[48]
For more details about key members of the Taliban regime, see SIGAR's October 2021 *Quarterly Report to the United States Congress*.[49]

Nearly all of the 33 leaders named to cabinet positions are Pashtun Sunnis, with only two deputy ministers representing the Shiite community that makes up one-fifth of Afghanistan's population. Even in Shiite-dominant Bamyan Province, the highest-ranking Shiite official holds the relatively minor post of provincial director of intelligence.[50]

On November 7, the Taliban announced a large-scale round of provincial appointments, including 44 individuals to provincial governorships and positions as police chiefs, to shore up governance throughout the country in the wake of worsening economic collapse and escalating terror attacks by the Islamic State-Khorasan, the Reuters news service reported. The new appointments continued to exclude women, minorities, and other political groups.[51]

Further, on December 26, the Taliban dissolved certain institutions central to elected forms of government, including the Independent Election Commission and the Electoral Complaints Commission.[52] The Taliban have made it known that they oppose democracy, telling Reuters in August that "there will be no democratic system at all because it does not have any base in our country."[53]

The Taliban also dissolved the ministries for peace and parliamentary affairs. They had previously abolished the Ministry of Women's Affairs and replaced it with the Ministry for the Promotion of Virtue and Prevention of Vice.[54] Further information on Taliban governance and the Taliban regime's financial crisis can be found in the Classified Supplement to this report.

USAID suspended all democracy and governance programs after the Taliban takeover. To date, two programs have been authorized to restart in-scope activities that do not support or assist the Taliban: Conflict Mitigation Assistance for Civilians and Supporting Transformation for Afghanistan's Recovery.[55] USAID's remaining democracy and governance programs are shown in Table G.3.

TABLE G.3

USAID REMAINING DEMOCRACY AND GOVERNANCE PROGRAMS

Project Title	Start Date	End Date	Total Estimated Cost	Cumulative Disbursements, as of 1/10/2022
United Nations Electoral Support Project (UNESP)	5/20/2015	12/31/2021	$78,995,000	$59,955,399
Assistance for Development of Afghan Legal Access and Transparency (ADALAT)	4/18/2016	4/17/2022	68,163,468	50,919,887
Conflict Mitigation Assistance for Civilians (COMAC)	3/12/2018	3/11/2023	49,999,873	30,157,735
Afghanistan's Measure for Accountability and Transparency (AMANAT)	8/23/2017	8/22/2022	31,986,588	18,037,539
Supporting Transformation for Afghanistan's Recovery (STAR)	2/18/2021	2/17/2023	19,997,965	4,031,104
Strengthening Civic Engagement in Elections in Afghanistan Activity (SCEEA)	8/9/2018	12/31/2021	18,253,000	16,500,308
Promoting Conflict Resolution, Peace Building, and Enhanced Governance	7/1/2015	3/31/2022	16,047,117	13,750,562
Survey of the Afghan People	10/11/2012	4/29/2022	7,694,206	5,464,016
Total			**$291,137,217**	**$198,816,549**

Source: USAID, response to SIGAR data call, 1/15/2022.

'TSUNAMI OF HUNGER': RISK OF WIDESPREAD FAMINE THIS WINTER

Projections

Over half of Afghanistan's population faces a "tsunami of hunger," according to the UN World Food Programme (WFP).[56] The most recent Integrated Food Security Phase Classification (IPC) study found that nearly 19 million Afghans experienced acute food insecurity in September and October 2021, and require "urgent action to save their lives, reduce food gaps, and protect their livelihoods."[57] The IPC report further estimates that 22.8 million Afghans will be at potentially life-threatening levels of hunger this winter, 8.7 million of whom will face near-famine conditions.[58] The World Health Organization (WHO) and WFP estimate that 3.2 million Afghan children under the age of five will suffer from acute malnutrition this winter, with one million at risk of dying.[59]

Causes

According to the IPC study, the humanitarian emergency is the result of a confluence of factors, including record drought, rising food prices, internal displacement, and the severe economic downturn and collapse of public services following the Taliban's return to power in August.[60]

The FAO points to drought conditions beginning in late 2020 as the origin of this crisis.[61] Some humanitarian officials believe this to be the worst drought in a generation, with below-average precipitation expected to continue through early 2022.[62] Of Afghanistan's 34 provinces, 25 suffered from drought in 2021, contributing to a 20% decrease in cereal harvest from the previous year. Likewise, 64% of livestock owners in Afghanistan reported difficulty in raising animals this year, citing lack of water and pasture as their greatest concerns.[63] An estimated 40% of all crops were lost in 2021.[64] With 80% of Afghan livelihoods dependent on agriculture and livestock, the drought not only lowered crop yields and food output nationwide, but also diminished household incomes for millions of Afghans.[65]

> "Afghanistan is facing an avalanche of hunger and destitution the likes of which I have never seen in my 20-plus years with the World Food Programme."
>
> *—Mary-Ellen McGroarty, WFP country director in Afghanistan*

Source: WFP, "15 million Afghans receive WFP food assistance so far in 2021; massive uplift needed as economy disintegrates," 12/14/2021.

The drought-driven crisis was transformed "by the economic implosion and suspension of international development assistance" following the Taliban takeover in August 2021, according to FAO.[66] The IPC report described how the fall of the Islamic Republic "resulted in significant disruptions to public finances, services, and international assistance and had enormous impacts on employment, particularly for women." Members of the collapsed Afghan National Defense and Security Forces (ANDSF) were now without work, while thousands of civil servants were no longer being paid. The 664,200 persons internally displaced in 2021 worsened the strain on Afghanistan's labor markets and food supplies in urban centers. The IPC report also states that 95% of Afghans reported reduced or significantly reduced incomes in 2021.[67]

The drop in household income coincided with massive and sudden increases in food costs. The price of wheat flour increased by 28% between June and September 2021, while the price of cooking oil increased 55% compared to the previous year.[68] The price of fertilizer likewise increased from 25–30% from the prior year.

"Afghanistan is now among the world's worst humanitarian crises—if not the worst—and food security has all but collapsed. This winter, millions of Afghans will be forced to choose between migration and starvation unless we can step up our life-saving assistance, and unless the economy can be resuscitated. We are on a countdown to catastrophe and if we don't act now, we will have a total disaster on our hands."

—David Beasley, WFP Executive Director

Source: WFP, "Half of Afghanistan's population face acute hunger as humanitarian needs grow to record levels," 10/25/2021.

These price spikes are the consequence of both supply-side shocks and the collapse of Afghanistan's national currency, the afghani. Between August and November 2021, the afghani devaluated 12.5% versus the U.S. dollar, which has exacerbated the increasing prices for all food items, especially imports.[69] Households have been hit with not only lost or reduced income streams, but also reduced purchasing power. In the wake of the country's liquidity crisis, Taliban banking restrictions have limited the amount of cash that can be withdrawn to $400 per household per week, worsening the situation across household income groups.[70] The increased food prices and decreased household incomes have created a perfect storm for hunger and malnutrition.

Impact

In November 2021, the International Committee of the Red Cross (ICRC) said severe and moderate acute malnutrition was up by 31% in Kandahar Province compared to the previous year, with other regions in Afghanistan facing similar increases. ICRC cited an example of pediatric cases of malnutrition, pneumonia, and dehydration doubling in one Kandahar regional hospital from mid-August to September.[71] Similarly, Médecins Sans Frontières reported that its in-patient therapeutic feeding center (ITFC) at Herat Regional Hospital saw a 40% increase in patients between May and September 2021. The situation continued to deteriorate, and by November 2021, the number of patients at the Herat ITFC reached double its capacity.[72] UNICEF also doubled the number of its nutrition program staff in Afghanistan last October to mitigate child malnutrition. During October alone, UNICEF provided life-saving treatment to 30,000 children under five suffering from severe acute malnutrition.[73]

However, the IPC report issued in October predicted that 3.9 million Afghans would "need acute malnutrition treatment services in 2021, including one million children under five with severe acute malnutrition, 2.2 million children under five with moderate acute malnutrition, and 700,000 pregnant and lactating women with acute malnutrition."[74] In November, the WHO further warned that at least one million children were at risk of dying from severe malnutrition if they did not receive immediate treatment by the end of 2021.[75]

Desperation and hunger have led some Afghan families to resort to selling their children to get enough money to feed their remaining family members. UN officials are concerned that these cases are occurring throughout the country, with young girls in particular being exploited for early marriage and child labor.[76]

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

Source: Lenters L., Wazny K., Bhutta Z.A. "Management of Severe and Moderate Acute Malnutrition in Children," in Black RE, Laxminarayan R, Temmerman M, et al., editors. Reproductive, Maternal, Newborn, and Child Health: Disease Control Priorities, Third Edition, vol. 2, 4/5/2016, chapter 11.

AFGHANISTAN'S ECONOMIC OUTLOOK

A Pessimistic Economic Forecast

Afghanistan's economy suffered severe contraction in 2021, with the UN Development Programme (UNDP) and IMF estimating up to a 20–30% drop in GDP.[77] In a November 30 report, UNDP modeling estimated Afghanistan's nominal GDP could fall from $20 billion in 2020 to $16 billion in the months following the Taliban takeover in August 2021, and warned of further contractions of between 3% and 5% if urgent corrective action was not taken, especially with respect to the employment of women.[78]

Annual per capita income is estimated to have fallen from $650 in 2012 to $500 in 2020, and is expected to drop to $350 by 2022.[79] According to UNDP, male unemployment in Afghanistan may nearly double from 15.2% in 2019 to 29% by 2022.[80] In the worst-case scenario modeled by the Asian Development Bank, unemployment could increase by more than 40% in the short run and household consumption could contract by 44%.[81]

The devaluation of the afghani has also impacted the Afghan economy and further diminished Afghan households' ability to purchase food and other necessary items, because much foreign trade was settled in U.S. dollars.[82] Since August 2021, the afghani has depreciated against the U.S. dollar, from approximately 77 afghani to the dollar to around 105 as of January 2, 2022.[83] Adding to the pressure on the country's limited cash reserves, Afghanistan lacks the technical capabilities to print its own currency. In January 2020, the Ghani administration contracted a Polish company, Polish

A staff member of a WFP partner conducting food distribution at a site on the outskirts of Herat. The ration consists of wheat flour, peas, oil and salt for each family. (World Food Programme photo by Marco Di Lauro)

Security Printing Works, to print 10 billion afghanis worth of new bills.[84] According to State, the Taliban have not secured or developed a domestic printing source for afghani banknotes.[85]

UNDP reported in September that up to 97% of Afghanistan's population was at risk of slipping below the poverty line by mid-2022 as a result of the worsening political and economic crises.[86] UNDP's economic models estimated that it would take $2 billion in foreign aid just to lift the incomes of all Afghans in extreme poverty up to the poverty line. Their estimates also show it would take a total of up to $8 billion in annual international aid to fund basic services and restart economic growth. USAID's remaining economic-growth programs are shown in Table G.4 below.[87]

Taliban Regime Begins Drafting Its First National Budget

On December 17, the Taliban finance ministry announced it was preparing a draft national budget, the first in 20 years funded without on-budget foreign aid. They did not announce the size of the budget, which would run through December 2022, but indicated that they "are trying to finance it from domestic revenues" and believed that they could.[88] Prior to the collapse of the Islamic Republic, international aid contributed to around 40% of Afghanistan's GDP and 75% of public expenditures.[89]

Nearly all public-sector employees stopped receiving pay when donors stopped funding the government after the Taliban took power in August. However, on November 20, the Taliban promised to resume salaries and provide three months' back pay to affected government workers. They also

TABLE G.4

USAID REMAINING ECONOMIC-GROWTH PROGRAMS

Project Title	Start Date	End Date	Total Estimated Cost	Cumulative Disbursements, as of 1/10/2022
Afghanistan Competitiveness of Export-Oriented Businesses Activity (ACEBA)	1/28/2020	1/27/2025	$105,722,822	$17,095,985
Air Export Program (AEP)	5/1/2021	4/30/2026	85,526,068	0
Multi-Dimensional Economic Legal Reform Assistance (MELRA)	2/7/2018	9/30/2024	29,990,258	10,683,413
Extractive Technical Assistance by USGS	1/1/2018	12/31/2022	18,226,206	11,863,258
Afghanistan Investment Climate Reform Program (AICR)	3/27/2015	3/31/2022	13,300,000	7,681,896
Carpet and Jewelry Value Chains	1/31/2019	4/30/2023	9,941,606	5,754,983
The Goldozi Project	4/5/2018	4/4/2022	9,718,763	6,638,562
Livelihood Advancement for Marginalized Population (LAMP)	8/1/2018	7/31/2022	9,491,153	6,299,422
Recycling Plant Value Chain in Northern Afghanistan	6/5/2019	6/4/2023	7,250,000	1,374,653
Development Credit Authority (DCA) with Ghazanfar Bank	9/1/2018	8/30/2025	2,163,000	40,015
Afghanistan Loan Portfolio Guarantee	–	–		732
Total			**$291,329,876**	**$67,432,920**

Source: USAID, response to SIGAR data call, 1/15/2022.

said that payments of pensions to retired workers would soon resume. The Taliban finance ministry claimed to be generating $3 million in daily revenue, with $288 million collected during the past three months.[90] The Ministry of Finance identified customs revenue as a primary source of revenue collected since August.[91] According to Reuters, many public-sector workers were not being paid in the last months of the previous government, when the fiscal outlook was far less dire than it is now.[92]

Despite billions of dollars in foreign aid, the previous government's 2021 national budget projected a budget shortfall of 37.6 billion afghanis ($488 million), according to the Afghanistan Analysts Network. To address that shortfall, the budget called for 20 billion afghanis ($260 million) to come from government reserves, and 17.4 billion ($226 million) from the IMF's Extended Credit Facility, leaving an estimated deficit of 200 million afghanis ($2.6 million).[93]

The vast majority of foreign support has since ceased and Afghanistan's economic contraction has led to significantly less revenue for the new regime.[94] Based on trends leading up to its November 30 report, UNDP estimated that the budget deficit could double as a percentage of national GDP, reaching $660 million.[95] According to a November 11 report from the Afghanistan Analysts Network, the Taliban entered power with no coherent plan for running the economy without foreign aid, and have since focused much of their diminished revenues to paying their fighters. The network's research further suggests that some teachers and civil servants have also started receiving pay, while others have been laid off.[96]

Financial Sector in Peril

Afghanistan's largely cash-based economy continued to struggle with an acute cash shortage this quarter, which has limited day-to-day economic activities. Banks are at the center of a liquidity crisis, with lost access to international financing and depositors attempting to recover their funds. According to a UNDP report, Afghanistan's banking system is in "existential crisis." Total deposits had fallen to the equivalent of $2 billion as of September 2021 from $2.8 billion the month prior, and nonperforming loans had nearly doubled to 60% compared to a year earlier.[97]

Kanni Wignaraji, UN Assistant Secretary-General and UNDP director for Asia and the Pacific, said, "We need the formal banking system to be fully operational, to continue and scale support to the people in need. Lifesaving and livelihood saving projects are running but for a local economy to kick into gear, it needs a functioning financial system that goes beyond the delivery of aid, to enabling local economic activity."[98]

UNDP further warns that the downward economic spiral will accelerate due to debt-servicing problems once the G20's Debt Service Suspension Initiative expires at the end of 2021. This could lead to a default on Afghanistan's sovereign debt, making it more difficult for the Afghan

government to access international financial institutions and banking services. According to UNDP's *Afghanistan: Socio-Economic Outlook 2021–2022* report:[99]

> Although public debt is low (at 7.5 percent of GDP at end-2020), the IMF and World Bank have classified Afghanistan as a country at high risk of distress. In addition, conditions in the banking system are deteriorating sharply due to liquidity pressures and balance-sheet deterioration. Banks are now experiencing a run on deposits, and deposit withdrawals limits (initially set at US$200 per week and now increased to US$400 per week) have been introduced, though this ceiling might only be relevant for large depositors in a country where the per capita income is barely US$500 per year.

UNDP also estimates that supporting Afghan households through modest cash transfers at an annual cost of $300 million could mitigate these problems and have a significant impact on poverty.[100]

As the Afghan economy has struggled to find areas of sustainable economic growth in recent years, the country has increasingly relied on remittances from Afghans working abroad, especially in neighboring Iran. By 2019, remittances accounted for the equivalent of 4.3% of Afghanistan's annual GDP, an increase from 1.2% in 2014, according to World Bank data.[101] However, officials from the UN's International Organization for Migration estimate this figure could have been as high as 15–20%, given that many remittances are sent through the informal hawala money-transfer system.[102] In 2020, remittances to Afghanistan dropped by 10%, according to the World Bank.[103]

According to officials at Médecins Sans Frontières, with the absence of a functioning banking sector, many NGOs have also been forced to rely on hawalas to pay expenses within Afghanistan.[104]

In November 2021, the Taliban announced a complete ban on the use of foreign currency in Afghanistan, interfering with remittance activities and worsening the country's liquidity crisis.[105] However, according to State, indicators suggest that the currency ban is not being actively enforced against the U.S. dollar, which continues to be widely used in Afghan markets.[106]

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

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

Female Employment

UNDP found that restrictions on women's employment could immediately cost the Afghan economy $1 billion, resulting in the country's GDP dropping by a further 5%.[107] Women made up over 20% of Afghanistan's workforce before the Taliban takeover, including thousands employed as teachers, health professionals, journalists, media presenters, civil-society representatives, judges, prosecutors, defense attorneys, and entrepreneurs. Of the country's 400,000 civil servants, over 100,000 were women.[108]

Shortly after seizing control in August, the Taliban stated, "We assure the international community that there will be no discrimination against women,

but, of course, within the frameworks we have."[109] According to UNDP, however, the Taliban have since "effectively barred women from the public sphere." In addition to being expected to be accompanied by a close male relative when traveling more than 45 miles away from home, women are banned from participating in most forms of entertainment and sports, and restricted from employment in most fields apart from health and education.[110]

On October 21, the Taliban told Kabul's female city government employees not to return to work until officials developed a new plan for their presence in government offices. The order did not apply to women working in health care and education.[111] As of January 27, no further announcements have been made that would allow women to return to work.

On November 21, 2021, the Taliban ordered television channels in Afghanistan to stop airing entertainment programs featuring women, and reaffirmed that female journalists must wear hijabs.[112] The decree was issued by the Ministry for the Promotion of Virtue and Prevention of Vice, which replaced the Ministry of Women's Affairs that the Taliban abolished in September.[113] Female journalists and radio broadcasters throughout Afghanistan also report being subjected to Taliban pressure to stop working, despite no official guidance outlawing women in these fields.[114]

In contrast, on November 24, the head of the Afghanistan Cricket Board assured female cricket players they could continue playing. The International Cricket Council (ICC), the world governing body for the sport, requires female cricket development. Afghanistan belongs to the ICC and cricket is very popular in the country.[115]

International Trade

Afghanistan's poor infrastructure and lack of connectivity with its neighbors hindered trade activity this quarter.[116] UNDP estimates that imports from Pakistan fell by 40% between August and November 2021.[117] Total imports may have fallen by almost half ($3.2 billion) by the end of 2021, further exacerbating food and energy shortages. The total value of Afghanistan's exports is estimated to be one-fifth of the imports total, comprising mostly agricultural goods.[118]

According to the UN Office for the Coordination of Humanitarian Affairs, the Spin Boldak border crossing with Pakistan was reopened for civilian and commercial truck transit on November 2. State also reports that the Milak border crossing with Iran was reopened this quarter and that the Taliban are holding meetings with the Iranian government to improve trade and economic relations.[119]

On November 28, the Economic Cooperation Organization, which comprises Afghanistan, Pakistan, Iran, Turkey, Azerbaijan, Kazakhstan, Kyrgyzstan, Tajikistan, Turkmenistan, and Uzbekistan, met to discuss removing trade barriers and developing transport corridors throughout the region. At the conference, the Presidents of Pakistan and Turkmenistan

Workers loading bags of wheat flour onto a truck at a World Food Programme warehouse in Herat. (WFP photo by Marco Di Lauro)

expressed their desire for a stable Afghanistan to allow for long-stalled regional projects, including a gas pipeline, railways, and power grids, to be implemented.[120]

On December 25, a Kazakh delegation visited Kabul to discuss trade, transit routes, and other forms of economic cooperation. They also discussed the resumption of direct flights between the two countries, but made no announcements.[121]

In late August, the Taliban also said they hope to maintain Afghanistan's trade relationship with India and to keep the air corridor open between the two countries; Indian foreign secretary Harsh Vardhan Shringla said India is taking a "wait-and-watch" approach to engagement with a Taliban-controlled government.[122] However, the costs of shipping goods through the air corridor connecting India and Afghanistan were heavily subsidized by the Ghani administration. According to the Afghanistan Chamber of Commerce, government subsidies covered around 83% of shipment costs for flights to New Delhi and 80% of shipment costs for flights to Mumbai.[123]

Under the Islamic Republic, Afghanistan's economy was highly dependent on imports, generating a severe trade deficit that was almost entirely financed through external aid. Afghanistan's main imports include petroleum, machinery and equipment, food items, and base metals and related articles.[124] 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 merchandise trade balance of $6.36 billion, equivalent to 30.1% of GDP.[125] In 2020, amid declining imports and exports

(exports fell by 2% and imports by 5%), the negative trade balance narrowed to $5.1 billion, equivalent to 26.7% of GDP.[126] The trade deficit was caused, in part, 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.[127]

Infrastructure

A lack of critical infrastructure, particularly in rural Afghanistan, continues to constrain domestic connectivity, economic growth, and humanitarian assistance efforts. Snowfall during the winter season will likely cause road blockages and inaccessibility to food markets in many parts of the country, including Daykundi, Bamyan, Ghor, Badakhshan, and Nuristan Provinces, according to UNDP.[128] Without plans for snow clearance, a critical service previously undertaken by the Islamic Republic, roads to these communities will close. Large populations will be without access to basic services and humanitarian aid as temperatures plummet.[129]

USAID suspended all infrastructure and construction activities in Afghanistan last quarter.[130] Cumulatively, USAID had disbursed approximately $2.09 billion since 2002 to build power plants, substations, and transmission lines, and to provide technical assistance in the power sector. USAID had disbursed an additional $248 million since 2002 to support water and sanitation projects.[131] USAID's remaining energy projects are shown in Table G.5.

TABLE G.5

USAID REMAINING ENERGY PROJECTS

Project Title	Start Date	End Date	Total Estimated Cost	Cumulative Disbursements, as of 1/10/2022
Power Transmission Expansion and Connectivity (PTEC)	1/1/2013	12/31/2023	$332,767,161	$272,477,914
Design and Construct of SEPS Completion and NEPS-SEPS Connector Substations	7/3/2019	7/30/2023	175,527,284	123,609,994
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	107,683,436
Bifacial Solar Photovoltaic Power Plant	4/1/2021	3/31/2022	24,150,000	0
25 MW Wind Farm in Herat Province	10/22/2019	11/27/2022	22,994,029	0
Design and Acquisition of SEPS Completion and NEPS-SEPS Connector	3/7/2018	6/27/2022	20,151,240	10,786,014
IT Support for DABS Existing Data, Disaster Recovery and Load Centers	8/31/2021	6/30/2022	2,786,146	0
Energy Loss Management Visualization Platform Activity	1/25/2020	1/24/2022	1,579,973	1,579,973
USAID-CTP Promoting Excellence in Private Sector Engagement-PEPSE	–	–	114,252	114,252
Total			**$858,740,269**	**$669,921,767**

– No data
Source: USAID, response to SIGAR data call, 1/15/2022.

Energy Shortfalls Persist Through Winter

Due to shortfalls in domestic power production, the Afghan energy sector remains highly dependent on neighboring countries to provide electric power and petroleum products. Afghanistan imports over 80% of its electricity at an annual cost of $220 million. This has made Afghans' access to reliable electricity vulnerable to changes (seasonal domestic demands, energy output levels, etc.) in other countries.[132]

Domestic hydroelectric generation in Afghanistan is further constrained by the current drought, seasonal rainfall levels, and the absence of water-sharing agreements with regional countries who use common rivers.[133]

By late 2020, according to data provided by Afghanistan Inter-Ministerial Commission for Energy, Afghanistan's total installed capacity for domestic power production was approximately 699 MW, versus the 2000 MW the Afghan Ministry of Water and Energy estimates the country needs. Domestic electric generating capacity consists of 280.5 MW of hydroelectric power, 353.5 MW of thermal/oil plants, and 65 MW from renewable energy.[134] This limited access to reliable, grid-based power has been an obstacle to economic growth.

Moreover, the expansion of Afghanistan's domestic energy production was tied to power-purchase agreements between independent power producers (IPP) and Da Afghanistan Breshna Sherkat (DABS), Afghanistan's national power utility, which obligated DABS to purchase all IPP-produced electricity.[135] Given the Islamic Republic's heavy reliance on international donor assistance, DABS' financial viability was tied to either continued donor support or the government's ability to generate far greater levels of domestic revenue. IPPs have warned that unpaid invoices from DABS for generated electricity in the past have contributed to cash-flow problems that put continued power plant operations at risk.[136]

Not only do the Taliban face potential technical and personnel difficulties in managing the country's power infrastructure, particularly as trained personnel leave the country, but they now face severe revenue shortages that inhibit the ability to provide both domestically and externally generated electricity to the power grid. DABS' operations will be further impacted by the rising levels of poverty that limit households' ability to pay their electric bills.[137]

Press reports early this quarter indicated that the Taliban had not paid for electricity imports from neighboring countries or resumed bill collections from electricity consumers. As of December 23, Afghanistan owed its neighbors an estimated $100 million in energy payments. UNDP previously reported that Central Asian countries can suspend their electricity exports under existing contracts due to nonpayment.[138]

Despite these concerns, DABS was able to sign further supply contracts for 2022 with the National Electric Grid of Uzbekistan (NEGU) and Tajikistan's Barki Tojik power company. Under the $69 million contract with

Barki Tojik signed on December 27, Tajikistan will provide Afghanistan with 1.5 billion KWH of energy. Under NEGU's $100 million contract, Uzbekistan agreed to provide Afghanistan with 2 billion KWH of electricity.[139]

According to UNDP, an interruption of electricity imports could leave over 10 million Afghans without power.[140] Electrical power grids supply 40% of the Afghan population, primarily urban residents.[141] One such outage occurred on January 12, when electricity imports from Uzbekistan were reduced by 60% without notice, due to a technical problem at Marjan power station.[142]

USAID suspended all engagement with DABS on September 12 and is no longer monitoring its performance.[143]

Taliban View Extractives as Key Revenue Source

U.S. Embassy Kabul, currently operating out of Doha, Qatar, reported that the Taliban appointed experienced diplomat Maulvi Shahabuddin Delawar to lead their effort to attract foreign investment in Afghanistan's mining sector. However, State told SIGAR that they were not yet aware of any current cooperation, beyond fact-finding missions from China and Russia, between international businesses or foreign governments and the Taliban on the development of mining operations.[144]

Afghanistan's lithium deposits could be among the largest in the world, rivaling those of the Bolivia, according to media reports.[145] According to the *Financial Times* and State reporting this quarter, Chinese mining companies have been scouting opportunities to access Afghanistan's lithium and copper deposits. Chinese mining industry representatives met with Taliban officials in Kabul, Nangarhar, and Laghman Provinces to discuss mining rights and research access to such minerals. However, these talks remained in the early stages, with no guarantees yet made. Two of the Chinese companies reported to have been part of these talks have denied involvement, according to the *Financial Times*.[146]

Long-Standing Obstacles and Uncertainties

Although Afghanistan has vast mineral resources, most projects in extractive activities require a five- to 10-year lead time, and will require significant improvements in security and a more investor-friendly regulatory environment.[147] China's state-media outlet, the *Global Times*, recently claimed that uncertainties regarding security, poor infrastructure, and mining policies were acting as a bottleneck for the mining industry.[148] The *Financial Times* said the Chinese are also concerned about how the Taliban will react to the state-sponsored persecution of the Uyghur population and other Muslim minorities in the Chinese province of Xinjiang.[149]

Before the Taliban takeover, illegal mining and the lack of enabling infrastructure limited the former Afghan government's ability to benefit from extractives. Afghanistan's formal extractives sector was limited by

low processing capacity, lack of reliable energy sources, poor transportation infrastructure, and insecurity which raised mining costs compared to regional markets. The potential for profitable mining operations, even in the formal economy, was further weakened by widespread corruption, which acted as an additional deterrent to investors in capital-intensive mining operations.[150] The multiple obstacles to formal development have left a large percentage of mining activity in Afghanistan to informal or illegal small-scale operations that smuggle their products out of the country.[151] According to accounting data from the Ghani administration, mining revenues accounted for only around 1% of Afghanistan's sustainable domestic revenues in recent years, despite the fact that all Afghan mineral resources are legally property of the state.[152]

U.S. Embassy Kabul reports that output and revenue from Afghanistan's mining sector has declined since the Taliban took power, due to the group's lack of technical expertise, as well as the current financial liquidity crisis. Mining company leaders assess that mineral exports from Afghanistan declined 45% year-on-year.[153] However, State could not provide an independent estimate on the Taliban's income from mining revenues due to a lack of data.[154]

Reports indicate that while the Ministry of Mines and Petroleum (MOMP) staff have remained at work despite frustration over months of missed salary payments, they worry that the Taliban will give postings to loyalists without technical or subject-matter expertise. Some domestic mining companies had to lay off staff or suspend operations entirely due to the liquidity crisis, increased shipping costs, and high royalty payments.[155]

Desperate to collect domestic revenue, the Taliban instituted high royalties—four times the amount imposed by the Ghani administration—to be paid in advance for the export of raw materials. MOMP and the Ministry of Finance approved a plan to boost royalties on marble from 550 afghani per ton ($5.50) to 2,000 afghani per ton ($22.55). Experts agreed that the hike in royalties would boost government revenue in the short term, but domestic mining companies worried that they would have to raise prices to pay for them, making their firms less competitive with foreign companies, thus reducing demand and market share.[156]

However, State says the costs associated with providing security at mining sites and paying bribes to government officials have diminished.[157]

CIVIL AVIATION UPDATE

Turkey and Qatar near agreement to run Afghan airports

The completion of the U.S. evacuation on August 30 left the Taliban without the technical expertise to run Kabul International Airport (formerly known as Hamid Karzai International Airport). Voice of America reported that the

airport was also damaged during the evacuation.[158] Functioning airports, along with safe and secure civil aviation, are necessary for maintaining any diplomatic presence in Kabul and, more importantly in the near term, vital for facilitating the delivery and distribution of humanitarian assistance to the Afghan people.

While a technical team from Qatar was able to restore limited daytime airport operations in Kabul in September, and facilitate domestic flights to Herat, Mazar-e Sharif, and Kandahar, Qatari engineers acknowledged that "there were some technical issues that we cannot fix."[159] According to State, Qatar's support has been related primarily to ensuring the continuity of humanitarian air operations into and out of Kabul.[160]

State also told SIGAR this quarter that commercial airlines have been operating unscheduled relief and charter flights amid great financial and operational risk under daytime Visual Flight Rules (VFR). Kabul airport's ability to operate with reduced visibility in the winter months remains in question, as many runway lights are damaged and nonfunctional, and navigational aids to facilitate operations at night and in marginal weather conditions remain out of service. State expressed these concerns to the Taliban and emphasized the urgent need to finalize arrangements with international partners to improve safety for VFR flights and to allow for flights in adverse weather conditions and at night.[161] On December 17, Uzbekistan announced it sent technicians to help repair and operate the airport at Mazar-e Sharif. They estimated work would be completed in early 2022.[162]

Visual Flight Rules (VFR): Under VFR, aircraft operate in visual meteorological conditions (that is, clear weather). Clouds, heavy precipitation, low visibility, and otherwise adverse weather conditions should be avoided under VFR. Most general aviation flying and flight training occurs in visual meteorological conditions.

Source: ATP Flight School website, "VFR vs IFR," accessed 12/30/2021.

On December 24, Taliban officials announced they were in talks with a Qatar/Turkey joint venture to manage Kabul International Airport, as well as at least three other airports in Afghanistan. A joint team of Turkish and Qatari companies had signed a memorandum of understanding to operate Afghan airports "on the basis of equal partnership" and continue to engage the Taliban to finalize the arrangement.[163]

Kabul International Airport is currently the main entry point for delivering humanitarian assistance to Afghanistan.[164] This airport will need to remain operational throughout the winter if international efforts to address the ongoing humanitarian crisis are to continue.

EDUCATION

USAID had four active education development programs in Afghanistan when Kabul fell, three of which have since been suspended or terminated. The agency has sought to ensure that implementers of USAID-funded education activities provide no material support to the de facto authorities. No USAID education activities have provided funding for teachers since August 15, 2021.[165]

The Capacity Building Activity program at the Ministry of Education was ordered to stop technical work on September 11, 2021, and received

a termination notice on October 8. Technical work had already been halted on August 15, with activities focused only on the safety and security of staff and winding down operations.[166]

The Advancing Higher Education for Afghanistan Development program also received an order on September 11, 2021, to "suspend all USAID-funded assistance activities, including any contact with the Afghan government." Between August 15 and September 11, the program was unable to carry out any activities due to the political and security situation on the ground. Given the absence of external donor assistance, the Taliban have not been paying public university faculty since they took power.[167]

According to UN Under Secretary General for Human Rights Martin Griffiths, 70% of all teachers in Afghanistan have not been paid since August.[168]

USAID's Strengthening Education in Afghanistan (SEA II) program has not disbursed any funds this quarter, but continues to collect the results of examinations for students who were in its Promote scholarship activity. SEA II had previously focused on increasing the number of affordable private schools, and improving girls' access to them. Many of these schools have closed since the Taliban took power and overall attendance has dropped.[169]

The technical capacity-building program for the American University of Afghanistan (AUAF) continued its activities via online instruction for participants within and outside Afghanistan. AUAF is a private university receiving U.S. government support, and local and American faculty continue to be paid.[170] AUAF relocated its main campus to Qatar in mid-October.[171]

USAID-funded education programs aimed to increase access to, and improve the quality of, both basic and higher education, while also building the management capacity of the Ministry of Education (MOE) to develop a self-sustaining national education system in the long term. The premise of USAID's strategy was that gains in social development, including a strong education system, would help to bolster Afghan confidence in the government, improve the overall stability and inclusivity of the country, expand civic participation, and "create the conditions necessary for peace."[172]

With one of the youngest populations in the world—more than 40% of the Afghan population is 14 or younger—developing a quality education system serves as a long-term investment in human capital for the Afghan economy as well as in individual self-reliance. Even with donor assistance before the Taliban takeover, Afghanistan struggled to improve its education outcomes in the face of the MOE's capacity issues and persistent insecurity.[173]

Since 2002, USAID disbursed approximately $1.28 billion for education programs, as of January 10, 2022.[174] The agency's remaining education programs are shown in Table G.6 on the following page.

SIGAR/USAID INVESTIGATION ABOUT AUAF

Following a joint USAID Office of Inspector General (USAID OIG) and SIGAR referral to USAID's Suspension and Debarment office, USAID and American University of Afghanistan (AUAF) negotiated an administrative agreement whereby the university agreed to measures which sought to provide oversight; increase fiscal management, transparency, and responsibility; create an ethics and compliance office; and other steps.

Although many allegations were brought to the attention of investigators, all have been investigated and resolved without any finding of violations of U.S. criminal statutes. Following the concurrence of the Department of Justice, the joint investigation was closed by USAID OIG and SIGAR in November 2021.

TABLE G.6

USAID REMAINING EDUCATION PROGRAMS

Project Title	Start Date	End Date	Total Estimated Cost	Cumulative Disbursements, as of 1/10/2022
Advancing Higher Education for Afghanistan Development (AHEAD)	8/5/2020	8/4/2025	$49,999,917	$5,617,833
Strengthening Education in Afghanistan (SEA II)	5/19/2014	12/31/2023	49,828,942	45,352,806
Textbook Printing and Distribution II	9/15/2017	12/31/2021	35,000,000	4,333,950
Let Girls Learn Initiative and Girls' Education Challenge Programme (GEC)	6/29/2016	3/31/2022	25,000,000	25,000,000
Capacity Building Activity at the Ministry of Education	2/1/2017	1/10/2022	23,042,634	21,610,171
Technical Capacity Building for AUAF	2/1/2021	1/31/2022	18,947,149	6,124,539
Financial and Operational Capacity Building for an Afghan Higher Education Institution	4/9/2021	12/31/2021	1,502,821	279,189
Total			**$203,321,463**	**$108,318,490**

Source: USAID, response to SIGAR data call, 1/15/2022.

The future of girls' education remains uncertain

When the Taliban reopened schools throughout Afghanistan in September, only male students and teachers for grades 7–12 were instructed to return.[175] According to USAID, secondary schools for girls in the majority of provinces, including Kabul, remained closed this quarter.[176] In a December 8 interview with the BBC, the Taliban-appointed deputy education minister, Abdul Hakim Hemat, confirmed that girls are prohibited from attending high school, but said they would be allowed to return when a new education policy is approved in 2022.[177]

However, media reports indicate that some girls' secondary schools have already reopened after negotiations with local Taliban officials, including in cities such as Mazar-e Sharif and Kunduz.[178] As of December 1, Voice of America reported that girls' high schools reopened in all districts in Herat Province, the only province where this is the case. While Taliban officials never formally approved the resumption of girls' secondary education in Herat, they did not move to stop it. In contrast to the deputy education minister's later statement, Taliban education director for Herat Province Shehabeddin Saqeb told Voice of America, "We openly tell everyone that they should come to school. The schools are open without any problem. We never issued any official order saying high-school-aged girls should not go to school."[179]

Yet in the 12 provinces where girls have access to secondary school, Taliban restrictions have severely and adversely impacted the numbers of students attending schools and the quality of instruction. Taliban decrees

Girls attend a UNHCR-built school in Mahale Ghori village near Herat. (UNHCR Afghanistan Twitter account, @UNHCRAfg)

that classes and teachers be segregated by gender are exacerbating a teacher shortage, eliminating classroom opportunities for girls. Many families also feel pressured to keep their daughters at home out of concern for their safety.[180] International human-rights organizations such as Amnesty International have criticized the Taliban for not reopening girls' schools throughout the country, and have accused them of using threats and intimidation to keep attendance rates low at all girls' schools.[181]

In an interview with the Associated Press, Taliban spokesperson Zabihullah Mujahid said they were making preparations for reopening all girls' schools by the end of March 2022. He stated that education for women and girls "is a question of capacity," and that girls and boys must be completely segregated in schools.[182] However, it is unclear if the Taliban have sufficient resources or female teachers to be able to operate segregated schools for female students.[183] Before the collapse of the Afghan government, the MOE reported that Afghan schools suffered from a lack of educational resources and needed at least 50,000 more teachers.[184] Many teachers are not working due to a lack of pay. USAID reported "there is a lot of anecdotal evidence that female teachers, wherever possible, are also choosing to leave the country."[185] USAID reports that female students are allowed to continue studying at private universities, so long as there is at least a curtain separating men and women within classrooms.[186] However, even though female students are allowed to attend some higher education institutions, their inability to attend secondary schools would effectively bar them from advancing to the university level.[187]

TALIBAN REVIEW OF ISLAMIC REPUBLIC CURRICULUM

Taliban Criticisms of the Islamic Republic's Education Curriculum

The Taliban have said they are developing a new education curriculum for 2022, with changes to some subjects to begin with the new school year starting on March 22.[188] While State told SIGAR they have no evidence that such a Taliban curriculum has yet been operational, a December 2020 report from the Taliban's education commission criticizing the school curriculum of the fallen Islamic Republic can shed some light on the type of educational changes they may implement.[189] The Taliban "review committee on the modern school curriculum" said it had thoroughly examined all of the Islamic Republic's textbooks from the first through sixth grade, and offered core principles and guidelines for changing the entire lower and higher education curriculum.[190]

The report outlines 12 recurring aspects of lessons under the Islamic Republic that the Taliban believe were inconsistent with the values it believes children should be taught. According to the Taliban:[191]

1. Lessons taught were not consistent with Islam and Sharia.
2. Lessons taught had moral problems.
3. Lessons taught were at odds with Afghan traditions.
4. Lessons reflected foreign cultures.
5. Lessons praised influential figures from the West and East, rather than from Afghanistan.
6. Lessons promoted non-Islamic traditions and actions (such as music, television, democracy).
7. Lessons were in conflict with the freedom and independence of Afghanistan.
8. Afghan national heroes were disregarded, ignored, or humiliated.
9. Pro-Western and "puppet" figures in Afghan history were presented as heroes.
10. Democracy and its core principles were considered important values.
11. Afghanistan and the geography of the Islamic world were disregarded.
12. Historical facts were renounced (e.g., the Taliban were presented negatively).[192]

Taliban: Curriculum was Inconsistent with "Islamic Values"

A central theme of the report is the desire to remove "foreign influence" from the school curriculum. The Taliban seek to redefine concepts such as "freedom," "human rights," "peace," and "equality" within its interpretation of Islamic

tradition, and to teach that the framework of Sharia is the only path to attaining these values.[193] The report said that texts and images in violation of such values, including music and images of musical instruments, should be removed from lessons.[194]

The report also advocates teaching "war" and "holy Jihad" as distinct concepts, creating new lessons about the "American savage occupation," and instilling patriotic values in students. Teachers "should promote and encourage the spirit of jihad and freedom in the minds and hearts of the students."[195]

Many of the changes called for in this report relate to how textbooks depict women and girls. The report expresses outrage over depictions of women in Western clothing, pictures of young girls not wearing the hijab, and "nakedness" in sports. It states that women's rights should be taught within the context of Islamic rights, and that Western views are transgressive, but provides no further details. The report likewise mentions that the current curriculum improperly grants women "an absolute right of education [without] limitations or conditions." It does not describe the Taliban view of proper education for women.[196] Girls have been allowed to attend primary schools and women continue to study at private universities, but they have been barred from most secondary schools and face restrictions at public universities.[197]

The report cites a number of specific problems in individual textbooks used in the Islamic Republic's curriculum, reflecting the 12 main concerns described. The Taliban review committee found no issues in the subjects of computer science, physics, math, chemistry, or biology, but expressed several concerns with the subject of history. For example, it contends that the lesson on the creation of the United Nations should emphasize that it is not a "free and independent organization," but rather "an infidel net and control tool which has controlled and prevented Muslims from unification."[198]

Finally, the report concludes by recommending that the subjects of fine arts, civic studies, and culture be removed from the education curriculum. Civic studies were taught from the seventh through 12th grades in the Islamic Republic's curriculum; the Taliban report takes issue with all related textbooks. The Taliban report states their "introduction of organizations, democracy, constitution, human rights, elections" and other topics are harmful and destructive. Fine arts and culture are described as unnecessary or "disadvantageous" to teach. The report recommends that both should be replaced with a new lesson plan on agriculture.[199]

USAID told SIGAR that the Taliban are developing protocols for female students attending public universities, but have yet to present anything concrete. They note that female students have been allowed to continue studying at private universities, albeit at a reduced attendance rate. Reports also indicate that the Taliban are not interfering in the curricula of private universities, but plans to revise the curricula of public universities.[200] Afghan teachers for primary and secondary education have also been told to continue teaching the current curriculum until the Taliban complete their own version.[201]

REMAINING WOMEN'S ADVANCEMENT PROGRAM PAUSED

The USAID Office of Gender's one remaining active program: The Women's Scholarship Endowment (WSE), which provides financial support to female students at Afghan universities, has been paused. WSE had a total of 232 scholars in three cohorts; five have graduated, 31 have departed Afghanistan, and 29 have either paused their studies, dropped out, or are on probation. That leaves 167 still active this quarter. The establishment of Taliban control and restrictions on women's access to higher education resulted in the suspension of recruitment for the fourth WSE cohort. Outside of pending student stipend payments and specific activities related to the close-out of last semester, such as final exams, WSE has suspended its programming. WSE is working on a revised work plan in light of current programming uncertainties and is exploring the extent to which they engage the private universities within the OFAC parameters. They are also considering sending students to regional universities.[202]

USAID's other remaining Promote program, Musharikat, closed on December 1, 2021, after a three-month no-cost extension to facilitate its closeout. Musharikat (Women's Rights Groups and Coalitions) was focused on advancing women's participation in the peace process, political participation, and addressing gender-based violence (GBV). Table G.7 show the remaining Promote and women's-focused programs.[203]

TABLE G.7

USAID REMAINING GENDER PROGRAMS

Project Title	Start Date	End Date	Total Estimated Cost	Cumulative Disbursements, as of 1/10/2022
Promote Scholarship Endowment Activity	9/27/2018	9/26/2023	$50,000,000	$50,000,000
Promote - Musharikat	9/2/2015	12/1/2021	34,534,401	31,902,005
Total			**$84,543,401**	**$81,902,005**

Source: USAID, response to SIGAR data call, 1/15/2022.

Taliban issue special decree banning forced marriages

On December 3, the Taliban announced they were banning forced marriages in Afghanistan, declaring that women must give consent to be married. Per the decree, "a women is not a property, but a noble and free human being; no one can give her to anyone in exchange for peace … or to end animosity."[204] It also establishes that widows have a right to inherit their late husband's property, outlines guidance for polygamous marriages, and orders courts to cooperate with these rules.[205]

The declaration comes amid numerous reports of Afghan parents selling their daughters to feed the rest of their families as starvation grips the country this winter.[206]

Mahbouba Seraj, executive director for the Afghan Women's Skills Development Center in Kabul, called this a "huge" and unprecedented milestone for the Taliban. "Now what we have to do as the women of this country is … make sure this actually takes place and gets implemented."[207] Seraj and other advocates also called on the Taliban to announce further guidance to clarify women's rights in public spaces. "What I am really waiting to hear next … is for [the Taliban] to send the decree regarding the education and right of work for the women of Afghanistan. That would be absolutely phenomenal."[208]

Islamic Emirate of Afghanistan
Commission for Cultural Affairs
Office of the Spokesperson

Date: 1443/4/28Hijri Lunar No. 395

Special Decree Issued by Amir al-Momenin on Women's Rights

In the name of Allah, the most merciful and the most compassionate

The Islamic Emirate's leadership directs all relevant Organizations, Ulema-e Karam and Tribal Elders to take serious action to enforce Women's Rights.

(1 Adult women's consent is necessary during Nekah/marriage. (though, both should be equal with no risk of sedition (. No one can force women to marry by coercion or pressure.

(2 A woman is not a property, but a noble and free human being; no one can give her to anyone in exchange for peace deal and or to end animosity.

(3 After the death of the husband, 'Sharaie Adat' (four months and ten nights or pregnancy) passes, no one can marry a widow by force including her relatives. A widow has the right whether to marry and or to determine/choose her future. (though, the principle of equality and preventing sedition should be kept into consideration.(

(4 It is the sharia right of a widow, to obtain 'Mahar' from her new husband.

(5 A widow has heritage right and fixed share in the property of her husband, children, father and relatives, and no one can deprive a widow of her right.

(6 Those with multi marriages (more than one wife) are obliged to give rights to all women in accordance with sharia law, and maintain justice between them.

For proper implementation of this decree, relevant organizations are instructed to do the following acts:

A) The Ministry of Hajj and Religious Affairs is instructed to encourage scholars to give awareness to the people about women's rights through their letters and preaching that oppressing women and not giving them their rights will cause Allah's dissatisfaction and his torment and anger.

B) The Ministry of Information and Culture is instructed, to publish articles related to women's rights through its means in writing and audio, as well as, encourage writers and activists to publish useful articles on women's rights in order to attract attention of Ulema and the people about women's Sharia rights; to prevent the ongoing oppression.

C) The Supreme Court must issue instructions to all courts to consider applications for women's rights, especially widows' rights and their oppression in a proper and principled manner, in order not to disappoint women of getting rid of oppression and obtaining their Sharia rights.

D) Governors and district governors must cooperate comprehensively with the named ministries and the Supreme Court in the implementation of this decree .Wasalam

۱۴۴۳/۴/۲۸هـ ق
۱۴۰۰/۸/۱۲هـ ش
2021/12/3

Source: Taliban spokesperson Zabihullah Mujahid (@Zabehulah_M33), "Special Decree Issued by Amir al-Momenin on Women's Rights," 12/3/2021, https://twitter.com/zabehulah_m33/status/1466663907750256642.

Taliban issue restrictions on the right of women to travel and use communal bathhouses

On December 26, the Taliban sparked international outrage when they outlawed women from traveling more than 45 miles (72 km) without being accompanied by "a close male family member." "This new order essentially moves further in the direction of making women prisoners," said Heather Barr, Human Rights Watch's director of women's rights. It "shuts off opportunities for them to be able to move freely, to travel to another city, to do business, (or) to be able to flee if they are facing violence in the home."[209]

On December 28, women in Kabul organized a protest against the new restrictions. Taliban militants fired their weapons in the air, causing a stampede that injured a number of women.[210]

On January 3, Taliban officials in Balkh and Herat Provinces banned women from using *hammams*, communal bathhouses traditionally used for cleaning and purification rituals. Under Islamic law, women are required to cleanse after menstruation, giving birth, and sexual intercourse. Hammams are also the only place where many Afghans can access warm water during the winter. Women were also barred from using hammams during the Taliban's 1996–2001 reign.[211]

PUBLIC HEALTH

After the closure of the U.S. embassy in Kabul in August 2021, USAID paused its health programming to evaluate next steps. USAID's bilateral projects (Assistance for Families and Indigent Afghans to Thrive, AFIAT, and the Urban Health Initiative, UHI) continued to support the roll-out of COVID-19 vaccinations under OFAC's September 23 license (GL15). SHOPS-Plus (Sustaining Health Outcomes through the Private Sector Plus) continued sales of socially-marketed health products to third-party distributors and retail outlets. Additionally, the Disease Early Warning System (DEWS) initiative, working through the World Health Organization, continued to provide support for disease surveillance for both polio and COVID-19.[212]

In mid-November, UHI resumed programming focused on expanding access to and quality of health services in NGO-supported and private facilities, continuing to strengthen COVID-19 prevention and response, strengthening community-based service delivery, and establishment of "eMentoring" for health care providers. At this time, AFIAT also resumed programming focused on providing life-saving pharmaceuticals and commodities, creating a female health worker corps, strengthening of community-based services, advocating for strengthened nutrition counseling for mothers and children, and continuing to strengthen COVID-19 prevention and response.[213]

WHO Director-General Tedros Adhanom Ghebreyesus (center) talks with hospital staff at the Wazir Mohammad Akbar Khan National Hospital in Kabul, Afghanistan. (World Health Organization photo by Lindsay Mackenzie)

USAID reports that the Taliban takeover has had a negative impact on a several aspects of their health programs. The financial liquidity crisis has led to delayed salary payments to partner staff as well as limited ability to pay vendors and purchase needed supplies and resources in a timely fashion. Over 400 COVID-19 vaccinators, hired through short-term contracts under UHI, are among those for whom salary payments were severely delayed.[214] The liquidity crisis, combined with security challenges and land/air import restrictions, has also resulted in a shortage of essential medicines and health supplies. SHOPS-Plus, for example, provides condoms and oral contraceptives (through their social marketing initiative) for more than 22% of women using modern contraceptives in Afghanistan. As of December 17, their local stock of socially marketed oral contraceptives and condoms has been completely depleted and they have been unable to resupply.[215]

USAID also reports numerous security incidents, including: (1) Taliban occupation of project guest houses (resulting in property damage); (2) Taliban removal of an AFIAT project vehicle from their central office; (3) challenges and delays related to navigating Taliban-installed checkpoints (particularly for SHOPS-Plus during transport of commodities); (4) unscheduled visits by Taliban members to the homes of project staff; and (5) theft and muggings of project staff. However, USAID said so far most of these incidents have not resulted in significant harm to individuals or property.[216]

Despite statements from national Taliban leadership that female healthcare workers would be allowed to return to work in the health sector, USAID said subnational policies are not consistent among provinces. In most cases, USAID implementing partners have advised female staff members to work from home until it is clear that they can return to the office safely. A more recent assessment of the security situation has prompted some female staff to return to the office, health facilities, and field visits.[217]

Many international and some locally employed staff were also evacuated from Afghanistan this summer, resulting in limited project vacancies.[218]

U.S. on- and off-budget assistance to Afghanistan's health sector totaled more than $1.4 billion as of January 10, 2022.[219] USAID continues to manage off-budget active health programs are shown in Table G.8.

TABLE G.8

USAID REMAINING HEALTH PROGRAMS

Project Title	Start Date	End Date	Total Estimated Cost	Cumulative Disbursements, as of 1/10/2022
Afghanistan Demographic and Health Survey (ADHS) Follow-On	10/9/2018	9/9/2023	$10,500,000	$5,548,814
Sustaining Technical and Analytic Resources (STAR)	5/1/2018	9/30/2023	2,186,357	1,231,504
TB Data, Impact Assessment and Communications Hub (TB DIAH)	9/24/2018	9/24/2023	600,000	600,000
Meeting Targets and Maintaining Epidemic Control	4/15/2019	4/14/2024	970,000	270,000
Assistance for Families and Indigent Afghans to Thrive (AFIAT)	7/10/2020	7/9/2025	117,000,000	14,562,819
Urban Health Initiative (UHI) Program	10/14/2020	10/13/2025	104,000,000	14,062,920
Modeling American Healthcare, Standards & Values in Afghanistan	10/1/2020	9/30/2022	1,092,601	0
DEWS Plus	7/1/2014	6/30/2022	54,288,615	37,210,137
Central Contraceptive Procurement (CCP)	4/20/2015	11/28/2023	3,599,998	3,122,674
Total			**$294,237,571**	**$76,608,867**

Source: USAID, response to SIGAR data call, 1/15/2022.

Health-care System in Crisis

NGOs and international organizations have warned that Afghanistan's health-care system remains in crisis this quarter. Given the loss of most government funding and international support after the Taliban took power, hospitals nationwide have little to no money for salaries, equipment, medicines, or supplies.[220]

The pause of the World Bank-administered Sehatmandi project had a particularly severe impact on Afghanistan's health sector leading up to the current situation. Under Sehatmandi, over 60% of Afghanistan's 3,758 public-health facilities (across 31 of 34 provinces) contracted directly with local NGOs to offer basic health services and essential hospital services. Funded through a multilateral donor trust, Sehatmandi has been supported by USAID and over 30 international donor partners. The World Bank paused Sehatmandi in the wake of the Taliban's takeover, constraining Afghan health facilities from offering the full package of basic health services. This, combined with a national liquidity crisis, household food insecurity, and concerns about personal safety, has jeopardized the health gains of the past

20 years.[221] According to WHO, only 17% of the Afghanistan's Sehatmandi clinics and health facilities were fully functioning in September 2021.[222]

Starting in October and November, USAID and other international donors provided bridge funding to sustain Sehatmandi in the short term, averting a complete collapse of the public health system. USAID told SIGAR that longer-term solutions are being discussed and will be key for maintaining the health sector achievements of the past 20 years.[223]

The health-system crisis comes amid a record crisis of food insecurity, with nearly four million Afghans estimated to "need acute malnutrition treatment services in 2021, including one million children under five with severe acute malnutrition, 2.2 million children under five with moderate acute malnutrition, and 700,000 pregnant and lactating women with acute malnutrition."[224] A November WHO estimate foresaw at least one million children at risk of dying from severe malnutrition if they do not receive immediate treatment.[225]

COVID-19 continues to ravage Afghanistan, although shortages in testing limit visibility on the number of cases.[226] The Afghan-Japan Communicable Disease Hospital, Kabul's only dedicated COVID-19 facility, reported a lack of oxygen supplies critical to patient care, as well as shortages in fuel for generators, food, and essential drugs for patients, and basic supplies like examination gloves. Supplies of some 36 essential medications had already run out by December 16. Hospital workers have been working for five months without pay as patient rooms fill to capacity with cases of malnutrition, COVID-19, and other diseases. Doctors at another Kabul hospital are sometimes forced to give patients smaller doses of drugs than recommended to avoid running out entirely. These reports all came before the rise of the Omicron variant of COVID-19 in Afghanistan. Dr. Shereen Agha, the head of the COVID-19 hospital's intensive care unit, said, "We are not ready for Omicron. A disaster will be here."[227]

Health-care services for women reportedly have been restricted due to Taliban orders requiring women to be seen only by female staff. The Taliban have allegedly beaten male doctors who have treated female patients. Taliban orders that women must be accompanied by a male family member could further restrict women's ability to access health-care facilities.[228]

In addition, USAID reports that insecurity and the pause of Sehatmandi funding immediately following the Taliban takeover resulted in women and children losing access to quality services.[229] Data collected from Kandahar and Helmand provinces indicate that, between June and August 2021, the uptake of maternal health services dropped by 36–47%, with the largest decline in institutional deliveries (47%). This same data set shows a 73% drop in children being referred to health facilities for tuberculosis treatment and a 40% drop in children receiving Vitamin A, which is important for vision, growth, cell division, reproduction, and immunity.[230] Additional data collected from health facilities across 17 provinces showed that up to 25% fewer children received critical vaccinations in August compared to June.

From August to September 2021 (compared to August–September 2020), the use of antenatal care declined by 21%, institutional deliveries by 29%, cesarean sections by 46%, use of child care by 15% and major surgeries by 31%, according to UNICEF and WHO.[231]

Afghanistan has long had a shortage of trained health-care professionals. In 2018, the country had a nationwide average of only 4.6 medical doctors, nurses, and midwives per 10,000 people, far below the WHO threshold of 23 per 10,000 people for a critical shortage. In rural regions, this shortage was more pronounced. In Kunar Province, for instance, the number of doctors per 10,000 people drops to only 0.5.[232] Since the collapse of the government, this figure is most likely even lower given the Taliban's inability to pay health-care workers' salaries, many individuals' reluctance to work given uncertainty over the security conditions in the country, and the number of health-care workers who had fled the country.[233]

Vaccination Programs

COVID-19

Afghanistan's COVID-19 vaccination program has continued under the Taliban. AFIAT and UHI worked with other donors and partners (including the WHO and other UN entities) to roll out COVID vaccines through fixed, mobile, and health facility sites. However, the daily number of vaccinations dropped severely leading up to and following the Taliban takeover on August 15, 2021.[234]

According to data reviewed by USAID, performance peaked during week 23 of the vaccination campaign (July 26–31, 2021) at 283,953 doses administered. As the country grew more politically unstable, it fell by 73%. Based on anecdotal reports from AFIAT and UHI, the Taliban have generally been supportive of COVID-19 vaccination campaigns in the provinces, where staff members have encountered little resistance. In the cities of Herat, Jalalabad, Kandahar, Mazar-e Sharif, and Kabul, the Taliban endorsed the implementation of mosque-to-mosque vaccination efforts to increase uptake.[235] On October 16, UNICEF and WHO launched a national COVID-19 vaccination campaign to increase uptake and avoid expiration of approximately 1.9 million doses of the Johnson & Johnson vaccine. The campaign, which lasted approximately six weeks, succeeded in administering 1.4 million of the doses in stock.[236] UNICEF estimated that 5,852,810 doses had been administered in Afghanistan as of October 31, bringing the total number of fully vaccinated people to 2,755,517.[237]

On December 22, Secretary of State Blinken announced the United States would provide an additional one million doses of the COVID-19 vaccine through COVAX, a WHO-supported initiative to provide access to vaccines for lower-income nations, bringing the total amount provided to 4.3 million doses.[238]

Polio

Afghanistan and Pakistan remain the last countries in the world where polio is still endemic. Afghanistan currently has its lowest transmission level of wild-polio virus, but millions of children remain unvaccinated or under-vaccinated, and the risk of undetected virus transmission remains.[239]

Over the past two decades, Afghanistan's polio program has faced many challenges. These include the Taliban's ban on all polio activities for several years in Taliban-controlled areas; weak essential immunization services; lack of trust in vaccination and polio eradication campaigns; poor water, sanitation and hygiene; high birth rates; and a high prevalence of malnutrition. Following the Taliban takeover, the national polio-surveillance system has been functional, but fewer cases have been investigated than in the past and there have been delays in transporting specimens to the laboratory in Islamabad that serves both countries. Disruptions to routine immunizations have also been more common.[240]

The Taliban-run Ministry of Public Health also implemented a November 8–17 polio vaccination campaign in all provinces. House-to-house campaigns were conducted in all but 19 provinces, where mosque-to-mosque campaigns were done. According to USAID, anecdotal correspondence indicates coverage was around 30% in the mosque-to-mosque areas (with little advance engagement with local leaders and communities, indicating that participation could be improved with more planning and full community engagement). Female participation was low. No security incidents were reported in the international press.[241]

Child receives polio vaccine during Afghanistan's 2022 national vaccination campaign. (World Health Organization photo)

REFUGEES AND INTERNAL DISPLACEMENT

The situation facing Afghan refugees and the internally displaced continues to be of serious concern, State said. On December 8, UN High Commissioner for Refugees Filippo Grandi warned of a surge of Afghan refugees amid fears of economic collapse in Afghanistan.[242]

UNHCR has highlighted the escalating risks faced by Afghans seeking to flee into neighboring countries as the situation within Afghanistan continues to deteriorate. Afghanistan's land borders with Pakistan and Iran are open almost solely to those with the required passports and visas, though a small number of medical cases are permitted to enter Pakistan without documents. The land borders of Tajikistan and Uzbekistan remain closed to Afghans.[243]

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.

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

Afghan Refugees

As of November 30, UNHCR reported that 1,314 refugees voluntarily returned to Afghanistan in 2021. Most of the refugees returned from Iran (835) and Pakistan (421).[244] UNHCR estimated that approximately 2.6 million Afghans were refugees outside Afghanistan in 2021.[245]

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 Migrant Returnees

As of November 28, the International Organization of Migration (IOM) reported that 1,150,004 undocumented Afghan migrants (spontaneous returnees and deportees) returned from Iran and 20,490 undocumented from Pakistan in 2021.[246] Deportations have increased from Iran and Pakistan since summer 2021, despite UNHCR's August 16 non-return advisory that called for a bar on forced returns of Afghan nationals, including asylum seekers whose claims were rejected.[247]

Conflict-Induced Internal Displacement

As of November 28, 2021, conflicts had induced 667,900 Afghans to flee their homes in 2021, according to the UN OCHA.[248] UNHCR estimates 170,000 of that total have returned to their places of origin since September, since the security situation across the country has stabilized.[249]

HUMAN RIGHTS

Human Rights Watch Issues Report on Taliban Targeted Killing Campaign

On November 30, 2021, Human Rights Watch released its report "*No Forgiveness for People Like You" Executions and Enforced Disappearances under the Taliban in Afghanistan*.[250] The report describes the Taliban conducting a campaign of targeted killings against former Afghan government officials, despite their promises for a general amnesty. Between August 15 and October 31, 2021, Human Rights Watch identified more than 100 former security-force members who were summarily executed or forcibly disappeared in Ghazni, Helmand, Kunduz, and Kandahar Provinces alone.[251]

The report accuses Taliban leadership at the district and provincial level of ordering and carrying out these killings and disappearances. Taliban forces identified targets for arrest and execution in part through their access to employment records kept by the Ghani administration.[252] The report also describes how Taliban leadership directed members of surrendering Afghan security forces to register with them to obtain a letter guaranteeing their safety. However, Taliban forces would use these screenings "to detain and summarily execute or forcibly disappear individuals within days of their registration, leaving their bodies for their relatives or communities to find."[253]

The Taliban have issued statements reiterating their policy of amnesty and have disavowed any role that its leadership has played in alleged killings. In response to a letter from Human Rights Watch outlining their findings, the Taliban claimed to have established a "Cleansing Commission" to purge human rights abusers from its ranks and to have already removed or arrested 755 of its members.[254]

Patricia Gossman, associate director for Human Rights Watch Asia, voiced skepticism of these assurances, since no corroborating evidence was provided. "The Taliban's unsupported claims that they will act to prevent abuses and hold abusers to account appears, so far, to be nothing more than a public relations stunt," Gossman said. "The lack of accountability makes clear the need for continued UN scrutiny of Afghanistan's human rights situation, including robust monitoring, investigations, and public reporting."[255]

On December 14, the UN High Commissioner for Human Rights issued a report to the UN Human Rights Council reiterating the rise of extrajudicial killings in Afghanistan, alongside other abuses such as the recruitment of children as militants. According to Nada Al-Nashif, UN Deputy High Commissioner for Human Rights, "while the Taliban takeover has brought an uneasy end to fighting against governmental forces in the country, the current situation leaves the population with little protection in terms of human rights."[256]

The *Wall Street Journal* reports that the new Afghan regime is deepening their crackdown on dissenters, with Taliban intelligence officers monitoring social media feeds for content critical of their regime, and detaining any critics they can identify.[257]

On January 8, the Taliban arrested Faizullah Jalal, a Kabul University law professor who publicly criticized the Taliban during an interview with Afghanistan's TOLOnews network. Taliban spokesperson Zabihullah Mujahid cited Jalal's anti-Taliban posts on social media as the reason for his arrest.[258] After international criticism, Jalal was released two days later.[259]

At least one person has been killed for posting a critical message on social media, according to the *Wall Street Journal*. In November, Naveed Khan, a 31-year-old man in Lashkar Gah, was abducted, tortured, and killed by Taliban members after publishing a Facebook post criticizing the Taliban for not paying teachers' salaries. Other individuals arrested for critical social media posts reported being threatened and fearing for their lives.[260] More information on Taliban reprisals can be found in the Classified Supplement to this report.

Taliban foreign minister Amir Khan Muttaqi meets with Antonio Vitorino, Director General of the UN's International Organization for Migration on November 4, 2021. (Taliban spokesperson Abdul Qahar Balkhi Twitter account, @QaharBalkhi)

COUNTERNARCOTICS

Opiate Production Nears Record High in 2021

Afghan opiate production in 2021 was the third highest recorded since surveying began in 1994, according to a report by the United Nations Office on Drugs and Crime (UNODC) released this quarter.[261] The report, *Drug Situation in Afghanistan 2021: Latest findings and emerging threats*, said estimated opium production in 2021 increased 8% over 2020 figures, to 6,800 tons—even though the area under opium-poppy cultivation contracted 21% from 224,000 hectares to 177,000 hectares (one hectare is about 2.5 acres). This was the fifth consecutive year in which production exceeded 6,000 tons.[262]

According to the report, the gross output of the Afghan opiate economy was between $1.8 and $2.7 billion in 2021, comprising the equivalent of 9–14% of Afghanistan's GDP and exceeding the value of all of Afghanistan's officially recorded licit exports for 2020 (estimated at 9% of GDP).[263] The largest share of this economy benefited Afghan opiate manufacturers and exporters. A much smaller share was captured by farmers ($425 million) and the domestic-use/street-level market ($43 million).[264] UNODC gave no specific cause for the 2021 increase, although it did continue to note a variety of socioeconomic and security factors, including poverty and corruption.[265]

The State Department's Bureau of International Narcotics and Law Enforcement Affairs (INL) has disbursed $24.2 million since 2006 for Afghanistan Opium Surveys.[266] According to INL, the *Drug Situation in Afghanistan 2021* report was partially funded by the Afghan Opium Survey project, but the report was not produced in collaboration with either the former Afghan Ministry of Interior or the former National Statistic and Information Authority. Therefore, it was exclusively a UNODC product that is a derivative of what had been the collaborative opium-survey projects.[267]

Status of the State Department's Counternarcotics Programs

The State Department's current policy prohibits direct assistance to the Taliban or any part of the government of Afghanistan.[268] While some programs remain active indirectly—administered through implementing partners and NGOs—other programs have been terminated or paused following the Taliban takeover in August 2021.[269]

According to INL, the "Taliban has not impacted the ability for alternative development partners to implement projects," citing ongoing activities by UNODC through its Afghanistan Opium Survey and its Afghan Opiate Trade Project (AOTP). The AOTP publishes occasional reports on trends in the global Afghan opiate trade to support international counternarcotics efforts. INL has obligated and disbursed $10.3 million for AOTP since 2011.[270]

INL also reported four programs that have already been or are scheduled to be terminated this quarter.

The first is the Drug Interdiction Operations and Management program that was implemented by PAE, with $311 million disbursed out of $316 million in obligations. This program supported ANDSF interdiction operations to cover life- and mission-support services to the National Interdiction Unit (NIU), a component of the former Counternarcotics Police of Afghanistan (CNPA). Specifically, the support was provided to the NIU compound in Kabul, to the adjacent Counter Narcotics Justice Center, to three leased villas in the International Zone that supported DEA and its wire-intercept program with the Sensitive Investigation Unit (another CNPA component), as well as three NIU base camps in Kandahar, Herat, and Kunduz. The

support varied, but generally included building maintenance, meals, generator or other power assistance, network connectivity, and well water.[271]

Additionally, the Governor Led Eradication (GLE) program, which reimbursed provincial governments for every hectare of eradicated opium poppy, is being terminated. The GLE program had been paused since the dissolution of the former Ministry of Counternarcotics (MCN) in 2019. The CNPA was to resume the GLE program once INL approved and certified the CNPA's improved financial accountability mechanisms. According to INL, by April 2021, a U.S.-Afghanistan Letter of Agreement between INL and the CNPA had been drafted that would have reimbursed the CNPA for costs associated with poppy eradication at the rate of $250 per verified hectare of eradicated poppy (the same rate that had been paid to the MCN when it had implemented the GLE program). State was never able to sign the agreement because the ongoing effort to improve CNPA financial accountability had not been completed in time for the 2021 eradication season. When GLE was actively implemented by the former MCN, all obligations had been disbursed ($6.9 million).[272]

The third project terminated was INL's MCN Capacity Building program. Started in 2008, this program had also been paused following the dissolution of the MCN in 2019. Jointly implemented by MCN and INL, $27.4 million had been disbursed out of $35.2 million in obligations.[273]

Finally, the interagency agreement between INL and DEA, through which DEA trained and supported the specialized units of the Afghan National Police, is scheduled to have all activity, including contract terminations on the DEA side, concluded by December 31, 2021. INL disbursed $43.3 million through this interagency agreement, out of $50.4 million in obligations. Formal termination and funds reconciliation will be completed in 2022.[274]

The Taliban and Opium Poppy Cultivation

On August 17, Taliban spokesman Zabihullah Mujahid told international media that the Taliban would not allow the production of opium or other narcotics. Mujahid said, "Afghanistan will not be a country of cultivation of opium anymore."[275] However, SIGAR has seen no evidence that the Taliban are enforcing or can enforce such a ban. On the contrary, the opium trade in Afghanistan appears to be flourishing.

According to the BBC, opium dealers, who until recently operated on the black market, have set up stalls in village markets. Opium poppy farmers, a key constituency for the Taliban, are likely to resist a ban. According to one farmer, the Taliban have "achieved what they have thanks to opium. None of us will let them ban opium unless the international community helps the Afghan people."[276]

LESSONS LEARNED REPORT ON COUNTERNARCOTICS

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

GOVERNANCE, ECONOMIC AND SOCIAL DEVELOPMENT ENDNOTES

1 See Appendix B.
2 USAID ODG, response to SIGAR data call, 12/17/2021.
3 World Bank, Afghanistan: Public Expenditure Update, 7/19/2019, p. 6; State, response to vetting, 1/14/2021.
4 State, response to vetting, 1/14/2021; Voice of America, "Envoy: US Concerned about Worsening Humanitarian Crisis in Afghanistan," 11/24/2021.
5 BBC News, "IMF warns Afghanistan's economic slump will impact neighbors," 10/20/2021; UNDP, "Restrictions on women's employment can reduce Afghanistan's GDP by an additional 5 percent, UNDP report finds," 12/1/2021.
6 State, response to SIGAR data call, 12/15/2021.
7 State, "The United States Announces Additional Humanitarian Assistance for the People of Afghanistan," 10/28/2021; State, response to vetting, 1/14/2021.
8 White House, Office of the Press Secretary, "Statement by NSC Spokesperson Emily Horne on the United States Providing Additional Humanitarian Assistance to the People of Afghanistan," 1/11/2022.
9 State, response to SIGAR data call, 12/15/2021.
10 State, "The United States Announces Additional Humanitarian Assistance for the People of Afghanistan, 10/28/2021.
11 Al Jazeera, "World Bank is working to free up to $500 million in Afghanistan aid," 11/29/2021.
12 BBC, "Afghanistan: Donors to release frozen funds for food and health aid," 12/11/2021.
13 New York Times, "U.S. Eases Some Restrictions on Aid for Afghanistan," 12/22/2021; Washington Post, "U.S. moves to expand Afghan aid in hopes of easing humanitarian crisis," 12/22/2021; Voice of America, "Envoy: US Concerned about Worsening Humanitarian Crisis in Afghanistan," 11/24/2021.
14 State, response to vetting, 1/14/2021.
15 OFAC, Fact Sheet: Provision of Humanitarian Assistance to Afghanistan and Support for the Afghan People, 12/22/2021; Washington Post, "U.S. moves to expand Afghan aid in hopes of easing humanitarian crisis," 12/22/2021; State, response to vetting, 1/14/2021.
16 Voice of America, "Taliban 'Open Letter' Appeals to US Congress to Unfreeze Afghan Assets," 11/17/2021.
17 Voice of America, "US Rebuffs Taliban Appeal to Congress to Release Afghan Central Bank Assets," 11/19/2021.
18 State, response to SIGAR data call, 12/15/2021; State, response to vetting, 1/14/2021; New York Times, "U.S. Eases Some Restrictions on Aid for Afghanistan," 12/22/2021.
19 Office of U.S. House Representative Thomas Malinowski, letter to Secretary of State Antony Blinken and Secretary of the Treasury Janet Yellen, 12/15/2021; Office of U.S. House Representative Jeffrey A. Merkeley, letter to Secretary of the Treasury Janet Yellen and Secretary of State Antony Blinken, 12/16/2021; UNAMA, Briefing to the United Nations Security Council by the Secretary-General's Special Representative for Afghanistan, Deborah Lyons, 11/17/2021; WFP, "Afghanistan: World Food Programme calls for funds as children face 'hunger and starvation,'" 12/3/2021; Voice of America, "Red Cross Official: Sanctions, Freeze in Donations Add to Afghan Humanitarian Crisis," 11/23/2021.
20 UNAMA, briefing to the UN Security Council by the Secretary-General's Special Representative for Afghanistan, Deborah Lyons, 11/17/2021.
21 IPC, "Afghanistan Acute Food Insecurity Analysis," September 2021–March 2022, issued in October 2021.
22 WFP, "Afghanistan: World Food Programme calls for funds as children face 'hunger and starvation,'" 12/3/2021.
23 Voice of America, "Red Cross Official: Sanctions, Freeze in Donations Add to Afghan Humanitarian Crisis," 11/23/2021.
24 FAO, "'We risk a catastrophe if agriculture collapses in Afghanistan,'" 11/11/2021.

25 State, "Issuance of Additional General Licenses and Guidance in Support of Assistance to Afghanistan," 12/22/2021; State, response to vetting, 1/14/2021.
26 Treasury, "Treasury Issues Additional General Licenses and Guidance in Support of Humanitarian Assistance and Other Support to Afghanistan," 12/22/2021; State, response to vetting, 1/14/2021.
27 United Nations, "Security Council Unanimously Adopts Resolution 2615 (2021), Enabling Provision of Humanitarian Aid to Afghanistan as Country Faces Economic Crisis," 12/22/2021.
28 United Nations, "Security Council Unanimously Adopts Resolution 2615 (2021), Enabling Provision of Humanitarian Aid to Afghanistan as Country Faces Economic Crisis," 12/22/2021.
29 United Nations, "Daily Press Briefing by the Office of the Spokesperson for the Secretary-General," 12/22/2021; State, "Issuance of Additional General Licenses and Guidance in Support of Assistance to Afghanistan," 12/22/2021.
30 UN News, "Afghanistan: UN launches largest single country aid appeal ever," 1/11/2022; UNHCR, "UN and partners launch plans to help 28 million people in acute need in Afghanistan and the region," 1/11/2022.
31 UN Afghanistan Humanitarian Needs and Planned Response 2022 report, 1/11/2022, pp. 56–58.
32 UN, Afghanistan Humanitarian Needs and Planned Response 2022 fact sheet, 1/11/2022.
33 Voice of America, "Taliban 'Open Letter' Appeals to US Congress to Unfreeze Afghan Assets," 11/17/2021; Al Jazeera, "Iran says won't officially recognize Taliban after Tehran talks," 1/10/2022.
34 Foreign Policy, "Afghanistan's U.N. Envoy Heads for the Exit," 12/16/2021.
35 State, response to vetting, 1/14/2021.
36 State, response to vetting, 1/14/2021; TOLOnews, "Taliban Urges Nations to Reopen Embassies in Kabul," 8/31/2021; Kyodo News, "Taliban asks Japan envoy to reopen embassy in Afghanistan," 11/25/2021.
37 New York Times, "U.N. Seats Denied, for Now, to Afghanistan's Taliban and Myanmar's Junta," 12/1/2021.
38 Voice of America, "Taliban Foreign Minister Meets with US, Russian, Chinese, Pakistani Special Representatives," 11/11/2021.
39 State Department, "Joint Statement on Troika Plus Meeting, 11 November 2021, Islamabad," 11/11/2021.
40 State Department, "Joint Statement on Troika Plus Meeting, 11 November 2021, Islamabad," 11/11/2021.
41 Voice of America, "Qatar to Represent US Interests in Afghanistan," 11/12/2021.
42 State, "U.S. Delegation Meeting with Taliban Representatives," 11/30/2021.
43 Associated Press, "The AP Interview: Taliban seek ties with US, other ex-foes," 12/13/2021.
44 State, "Telephonic Press Briefing with Special Representative for Afghanistan Thomas West," 11/8/2021.
45 Voice of America, "US Rebuffs Taliban Appeal to Congress to Release Afghan Central Bank Assets," 11/19/2021.
46 State, "Telephonic Press Briefing with Special Representative for Afghanistan Thomas West," 11/8/2021.
47 Afghanistan Analysts Network, "The Focus of the Taleban's New Government: Internal cohesion, external dominance," 9/12/2021.
48 UN, briefing to the UN Security Council by the Secretary General's Special Representative for Afghanistan, Deborah Lyons, 9/9/2021; Afghanistan Analysts Network, "The Focus of the Taleban's New Government: Internal cohesion, external dominance," 9/12/2021; Interpol, "Yar Mohammad Akhund, Ubaidullah Akhund," n.d.; Interpol, "Qul, Abdul Salam Hanafi Ali Mardan," n.d.; Interpol, "Motaqi, Amir Khan," n.d.
49 SIGAR, Quarterly Report to the United States Congress, 10/30/2021, p. 97.
50 Wall Street Journal, "Afghanistan's Shiite Minority Cautiously Embraces Taliban Rule, Seeking Protection," 11/16/2021; Washington Post, "The Taliban hopes Maulavi Mahdi, a 33-year-old Hazara, will help win over the ethnic group," 11/1/2021; State, response to vetting, 1/14/2021.

51 Reuters, "Taliban appoint members as 44 governors, police chiefs around Afghanistan," 11/7/2021.
52 AP News, "Taliban-un government dissolves Afghan election commissions," 12/26/2021.
53 Reuters, "Exclusive: Council may rule Afghanistan, Taliban to reach out to soldiers, pilots," 8/18/2021.
54 AP News, "Taliban-un government dissolves Afghan election commissions," 12/26/2021; Reuters, "Taliban replaces women's ministry with ministry of virtue and vice," 9/17/2021.
55 USAID ODG, response to SIGAR data call, 12/17/2021.
56 WFP, "Half of Afghanistan's population face acute hunger as humanitarian needs grow to record levels," 10/25/2021; WFP, "Afghanistan set to be world's worst humanitarian crisis, report warns," 10/25/2021; WFP, "Afghanistan: World Food Programme calls for funds as children face 'hunger and starvation,'" 12/3/2021.
57 IPC, Afghanistan Acute Food Insecurity analysis, September 2021–March 2022, issued in October 2021.
58 IPC, Afghanistan Acute Food Insecurity analysis, September 2021–March 2022, issued in October 2021; New York Times, "Facing Economic Collapse, Afghanistan is Gripped by Starvation," 12/4/2021.
59 WFP, "Half of Afghanistan's population face acute hunger as humanitarian needs grow to record levels," 10/25/2021; Reuters, "A million Afghan children at risk of dying amid acute malnutrition, WHO says," 11/12/2021; IPC, Afghanistan Acute Food Insecurity analysis, September 2021–March 2022, issued in October 2021.
60 IPC, Afghanistan Acute Food Insecurity analysis, September 2021–March 2022, issued in October 2021.
61 FAO, "We risk a catastrophe if agriculture collapses in Afghanistan," 11/11/2021.
62 International Crisis Group, "Beyond Emergency Relief: Averting Afghanistan's Humanitarian Catastrophe," 12/6/2021, p. 4.
63 IPC, Afghanistan Acute Food Insecurity analysis, September 2021–March 2022, issued in October 2021.
64 UNDP, "Afghanistan: Socio-Economic Outlook 2021–2022," 11/30/2021, p. 16.
65 FAO, "We risk a catastrophe if agriculture collapses in Afghanistan," 11/11/2021.
66 FAO, "We risk a catastrophe if agriculture collapses in Afghanistan," 11/11/2021.
67 IPC, Afghanistan Acute Food Insecurity analysis, September 2021–March 2022, issued in October 2021, p. 2.
68 IPC, Afghanistan Acute Food Insecurity analysis, September 2021–March 2022, issued in October 2021, p. 2.
69 IPC, Afghanistan Acute Food Insecurity analysis, September 2021–March 2022, issued in October 2021, p. 2.
70 IPC, Afghanistan Acute Food Insecurity analysis, September 2021–March 2022, issued in October 2021, p. 2; International Crisis Group, "Beyond Emergency Relief: Averting Afghanistan's Humanitarian Catastrophe," 12/6/2021, p. 9.
71 ICRC, "Afghanistan: An infuriating, man-made catastrophe points toward massive suffering for Afghan families," 11/22/2021.
72 Médecins Sans Frontières, "Malnutrition soars in Herat as healthcare reaches breaking point," 11/10/2021; Wall Street Journal, "As Afghanistan Sinks Into Destitution, Some Sell Children to Survive," 10/16/2021.
73 UNICEF, "Afghanistan Humanitarian Situation Report from 1 to 31 October 2021," pp. 1–2.
74 IPC, Afghanistan Acute Food Insecurity analysis, September 2021–March 2022, issued in October 2021, p. 3.
75 WHO, Afghanistan Emergency Situation Report (14 November 2021), p. 5.
76 Wall Street Journal, "As Afghanistan Sinks Into Destitution, Some Sell Children to Survive," 10/16/2021; Voice of America, "UN Airlifts Aid Into Kabul, Warning Afghanistan is Plunging Deeper Into Crisis," 11/3/2021; WFP, "Afghanistan: World Food Programme calls for funds as children face 'hunger and starvation,'" 12/3/2021.
77 BBC News, "IMF warns Afghanistan's economic slump will impact neighbors," 10/20/2021; UNDP, "Restrictions on women's employment can reduce Afghanistan's GDP by an additional 5 percent, UNDP report finds," 12/1/2021.
78 UNDP, Afghanistan: Socio-Economic Outlook 2021–2022, 11/30/2021, p. 9.

79 UNDP, "Restrictions on women's employment can reduce Afghanistan's GDP by an additional 5 percent, UNDP report finds," 12/1/2021.
80 UNDP, Afghanistan: Socio-Economic Outlook 2021–2022, 11/30/2021, p. 9.
81 UNDP, Afghanistan: Socio-Economic Outlook 2021–2022, 11/30/2021, p. 15.
82 The Nikkei, "Afghan food prices soar as imports from Pakistan squeezed," 10/8/2021.
83 Da Afghanistan Bank, "Exchange Rates," 1/9/2022.
84 TOLOnews, "Polish Company to Print Afghani Banknotes Worth 10 Billion: NPA," 1/6/2020.
85 State, response to vetting, 1/14/2021.
86 UNDP, "Afghanistan, Economic Instability and Uncertainty in Afghanistan after August 15: A Rapid Appraisal," 9/9/2021, p. 5.
87 UNDP, "Restrictions on women's employment can reduce Afghanistan's GDP by an additional 5 percent, UNDP report finds," 12/1/2021.
88 France 24, "Taliban Prepare New Afghan Budget without Foreign Aid," 12/17/2021.
89 Afghanistan Analysts Network, "Killing the Goose that Laid the Golden Egg: Afghanistan's economic distress post-15 August," 11/11/2021; UNDP, Afghanistan: Socio-Economic Outlook 2021–2022, 11/30/2021, p. 7.
90 DW, "Afghanistan: Taliban to start paying public employees," 11/20/2021; Wall Street Journal, "U.N. Plans $8 Billion Fund to Restart Afghan Economy," 12/23/2021.
91 Anadolu Agency, "Taliban claim collecting $270M revenue in Afghanistan," 11/20/2021.
92 Reuters, "Taliban to start paying overdue salaries of Afghan government workers," 11/20/2021.
93 Afghan Analysts Network, "Realpolitik and the 2021 National Budget: The toxic struggle for money and power that undermined Afghanistan's Republic," 12/21/2021.
94 Associated Press, "Key aid group says Afghanistan's most pressing need is cash," 11/19/2021.
95 UNDP, Afghanistan: Socio-Economic Outlook 2021–2022, 11/30/2021, p. 9.
96 Afghanistan Analysts Network, "Killing the Goose that Laid the Golden Egg: Afghanistan's economic distress post-15 August," 11/11/2021; State, response to SIGAR data call, 12/15/2021.
97 UNDP, Afghanistan: Socio-Economic Outlook 2021–2022, 11/30/2021, p. 12.
98 UNDP, "Restrictions on women's employment can reduce Afghanistan's GDP by an additional 5 percent, UNDP report finds," 12/1/2021.
99 UNDP, Afghanistan: Socio-Economic Outlook 2021–2022, 11/30/2021, p. 7.
100 UNDP, Afghanistan: Socio-Economic Outlook 2021–2022, 11/30/2021, p. 2.
101 World Bank, Personal remittances, received (% of GDP), accessed 3/17/2021.
102 The World, "Afghan returnees struggle with unemployment, violence at home," 2/12/2021.
103 World Bank, Asian Development Update: Setting Course to Recovery, 4/2021, p. 16.
104 SIGAR, interview with officials from Médecins Sans Frontières, 11/15/2021.
105 UNDP, Afghanistan: Socio-Economic Outlook 2021–2022, 11/30/2021, p. 11; BBC News, "Taliban bans foreign currencies in Afghanistan," 11/3/2021.
106 State, response to vetting, 1/14/2021.
107 UNDP, "Restrictions on women's employment can reduce Afghanistan's GDP by an additional 5 percent, UNDP report finds," 12/1/2021; UNDP, Afghanistan: Socio-Economic Outlook 2021–2022, 11/30/2021, pp. 16–17.
108 UNDP, Afghanistan: Socio-Economic Outlook 2021–2022, 11/30/2021, pp. 16–17.
109 Washington Post, "Taliban tells Kabul's female city government employees not to come to work," 10/21/2021.
110 UNDP, Afghanistan: Socio-Economic Outlook 2021—2022, 11/30/2021, p. 17.
111 Washington Post, "Taliban tells Kabul's female city government employees not to come to work," 10/21/2021.
112 Voice of America, "Taliban Edict Targets 'Immoral' Afghan TV Shows Featuring Female Artists," 11/21/2021; Voice of America, "Official: Afghan Women to Continue Playing Cricket," 11/24/2021.
113 Washington Post, "The Taliban said it would respect women's rights. Then it abolished the Ministry of Women's Affairs," 9/24/2021; Voice of America, "Taliban Edict Targets 'Immoral' Afghan TV Shows Featuring Female Artists," 11/21/2021.
114 Voice of America, "Under Taliban, Radio Stations Promoting Women's Voices Make Changes," 11/2/2021.

115 Voice of America, "Official: Afghan Women to Continue Playing Cricket," 11/24/2021.
116 UNDP, Afghanistan: Socio-Economic Outlook 2021–2022, 11/30/2021, p. 10.
117 UNDP, Afghanistan: Socio-Economic Outlook 2021–2022, 11/30/2021, p. 7.
118 UNDP, Afghanistan: Socio-Economic Outlook 2021–2022, 11/30/2021, pp. 9–10.
119 State, response to SIGAR data call, 12/15/2021.
120 Voice of America, "Asian Leaders at Economic Summit Vow to Help Afghanistan," 11/28/2021; Economic Cooperation Organization website, "About ECO," accessed 12/29/2021.
121 RFE/RL, "Kazakh Delegation Visits Kabul to Discuss Trade, Cooperation with Taliban," 12/25/2021.
122 The Economic Times, "We want to maintain Afghanistan's trade, political ties with India: Taliban leader," 8/26/21.
123 USAID, OEG, response to SIGAR data call, 3/21/2019.
124 Trading Economics, Afghanistan Imports, 2003–2019 Data, 3/26/2021.
125 SIGAR analysis of World Trade Organization, Afghanistan Trade Profile, 2020, p. 1; World Bank, Afghanistan Development Update: Surviving the Storm, 7/2020, iii.
126 Asian Development Bank, "Asian Development Outlook: Financing a Green and Inclusive Recovery," 4/2021, p. 232; State, SCA, response to SIGAR data call, 6/16/2021.
127 Afghan Ministry of Finance, Fiscal Strategy Paper: Medium Term Fiscal Framework, 1399 (2020), pp. 38–39.
128 UNDP, Afghanistan: Socio-Economic Outlook 2021–2022, 11/30/2021, p. 10; IPC, Afghanistan Acute Food Insecurity analysis, September 2021–March 2022, issued in October 2021, p. 5.
129 UNICEF, Afghanistan Humanitarian Situation Report from 1 to 31 October 2021, p. 2.
130 USAID OI, response to SIGAR data call, 12/17/2021.
131 USAID OI, response to SIGAR data call, 12/17/2021.
132 UNDP, Afghanistan: Socio-Economic Outlook 2021–2022, 11/30/2021, p. 13.
133 UNDP, Afghanistan: Socio-Economic Outlook 2021–2022, 11/30/2021, p. 13.
134 In March 2016, the Afghanistan Inter-Ministerial Commission for Energy, using data from DABS, reported the total installed domestic capacity as 623 MW. Since then, three new power plants have come online: the first phase of Bayat-1 Thermal Plant (41 MW) that came online in November 2019, the USAID-funded Kandahar Solar PV Plant (10 MW) that came online in October 2019, and the Salma hydroelectric dam (25 MW) became fully operational in early October 2020, bringing the country's total installed capacity to 699 MW. While the numbers reported are representative of installed capacity, many of the power plants do not operate at full capacity and thus domestic power production is in reality lower than the reported installed capacity. Calculating Afghanistan's energy production in MWh would entail knowing the percentage of installed capacity at which the plants were running daily and for how long they were generating power. See Afghanistan Inter-Ministerial Commission for Energy, "Domestic Generation," 3/2016. Diesel & Gas Turbine Worldwide, "Afghan's First New Gas-Based Power Plant in 40 Years Running," 11/14/2019; USAID, "10 MW Kandahar Solar Power," 12/11/2019; Afghanistan Times, "Salma Dam resumes operations as reservoir fills up," 10/4/2020.
135 USAID, "25 MW Herat Wind Farm," fact sheet, 11/2019, p. 1.
136 SIGAR, "Kandahar Solar Power Plant: Project Was Generally Completed According to Contract Requirements," SIGAR 21-30-IP, 4/5/2021, pp. 5–6, 9.
137 Foreign Policy, "Afghanistan Braces for a Brain Drain," 8/24/2021.
138 Wall Street Journal, "Kabul faces blackout as Taliban don't pay electricity suppliers," 10/3/2021; UNDP, Afghanistan: Socio-Economic Outlook 2021-2022, 11/30/2021, pp. 13–14; Wall Street Journal, "U.N. Plans $8 Billion Fund to Restart Afghan Economy," 12/23/2021.
139 The Diplomat, "Central Asia Continues to Supply Electricity to Afghanistan," 1/13/2022; DABS website, "Imported electricity contract signed between DABS and 'Tajik Electricity' Company," accessed 1/13/2022; DABS website, "DABS signed an Imported Electricity Contract for 2022 year with the National Electric Grid of Uzbekistan," accessed 1/13/2022.
140 UNDP, Afghanistan: Socio-Economic Outlook 2021–2022, 11/30/2021, p. 2.
141 UNDP, Afghanistan: Socio-Economic Outlook 2021–2022, 11/30/2021, p. 12.
142 The Diplomat, "Central Asia Continues to Supply Electricity to Afghanistan," 1/13/2022.

143 USAID OI, response to SIGAR data call, 12/17/2021.
144 State, response to SIGAR data call, 12/15/2021; State, response to vetting, 1/14/2022.
145 Middle East Monitor, "Vast lithium reserves to transform Afghanistan from aid to trade economy, 12/13/2021; Financial Times, "Chinese mining groups scour Afghanistan for opportunities," 12/4/2021.
146 Financial Times, "Chinese mining groups scour Afghanistan for opportunities," 12/4/2021; State, response to vetting, 1/14/2022.
147 UNDP, Afghanistan: Socio-Economic Outlook 2021–2022, 11/30/2021, p. 10.
148 Middle East Monitor, "Vast lithium reserves to transform Afghanistan from aid to trade economy," 12/13/2021.
149 Financial Times, "Chinese mining groups scour Afghanistan for opportunities," 12/4/2021.
150 United Nations Development Programme, "Pitfalls and Promises: Minerals Extraction in Afghanistan," 8/2020, pp. 29–30.
151 United Nations Development Programme, "Pitfalls and Promises: Minerals Extraction in Afghanistan," 8/2020, pp. 5–6.
152 SIGAR, Quarterly Report to the United States Congress, 4/30/2021, p. 140.
153 State, response to SIGAR data call, 12/15/2021.
154 State, response to SIGAR data call, 12/15/2021.
155 State, response to SIGAR data call, 12/15/2021.
156 State, response to SIGAR data call, 12/15/2021.
157 State, response to SIGAR data call, 12/15/2021.
158 Voice of America, "Turkey, Qatar Agree to Jointly Run Kabul Airport, Present Plan to Taliban," 12/24/2021.
159 CNN, "Flight lands in Qatar after Taliban cleared Americans and others to leave Afghanistan," 9/10/2021; Reuters, "Kabul airport reopens to receive aid, domestic flights restart," 9/4/2021; Voice of America, "Turkey, Qatar Agree to Jointly Run Kabul Airport, Present Plan to Taliban," 12/24/2021.
160 State, response to vetting, 1/14/2022.
161 State, response to SIGAR data call, 12/15/2021; State, response to vetting, 1/14/2022.
162 RFE/RL, Uzbekistan Sends Technicians to Repair Afghanistan's Mazar-e Sharif Airport," 12/18/2021.
163 Voice of America, "Turkey, Qatar Agree to Jointly Run Kabul Airport, Present Plan to Taliban," 12/24/2021; State, response to vetting, 1/14/2022.
164 Voice of America, "Turkey, Qatar Agree to Jointly Run Kabul Airport, Present Plan to Taliban," 12/24/2021.
165 USAID OED, response to SIGAR data call, 12/17/2021.
166 USAID OED, response to SIGAR data call, 12/17/2021.
167 USAID OED, response to SIGAR data call, 12/17/2021.
168 NPR, "The United Nations says Afghanistan's economy is collapsing 'before our eyes,'" 12/10/2021.
169 USAID OED, response to SIGAR data call, 12/17/2021.
170 USAID OED, response to SIGAR data call, 12/17/2021.
171 Doha News, "Amir meets senior US official as American Afghan university moves campus to Doha," 10/11/2021.
172 USAID, Country Development Cooperation Strategy, 3/31/2019, pp. 9–10; SIGAR, Quarterly Report to the United States Congress, 7/30/2021, p. 141.
173 SIGAR, Quarterly Report to the United States Congress, 7/30/2021, p. 141.
174 SIGAR analysis of USAID, response to SIGAR data call, 1/15/2022; SIGAR analysis of World Bank, ARTF, Administrator's Report on Financial Status as of November 21, 2021, 1/19/2022.
175 BBC News, "Afghanistan: Girls excluded as Afghan secondary schools reopen," 9/18/2021; Voice of America, "Unique Effort to Reopen Girls' Schools in an Afghan Province," 12/1/2021.
176 USAID OED, response to SIGAR data call, 12/17/2021; Voice of America, "Unique Effort Reopens Girls' Schools in an Afghan Province," 12/1/2021.
177 BBC News, "Afghanistan: Taliban confirm secondary school bans for girls," 12/8/2021.

178 BBC News, "Afghanistan: Girls' despair as Taliban confirm secondary school ban," 12/8/2021; New York Times, "Taliban Allow Girls to Return to Some High Schools, but with Big Caveats," 11/3/2021.
179 Voice of America, "Unique Effort to Reopen Girls' Schools in an Afghan Province," 12/1/2021.
180 New York Times, "Taliban Allow Girls to Return to Some High Schools, but with Big Caveats," 11/3/2021; USAID OED, response to SIGAR data call, 12/17/2021; State, response to vetting, 1/14/2022.
181 New York Times, "Taliban Allow Girls to Return to Some High Schools, but with Big Caveats," 11/3/2021.
182 Associated Press, "The AP Interview: Taliban pledge all girls in school soon," 1/15/2022.
183 BBC News, "Afghanistan: Girls excluded as Afghan secondary schools reopen," 9/18/2021.
184 TOLOnews, "Afghan Schools Need at Least 50,000 Teachers: Ministry," 4/10/2021.
185 USAID OED, response to SIGAR data call, 12/17/2021.
186 USAID OED, response to SIGAR data call, 12/17/2021; USAID, response to SIGAR vetting, 1/12/2022.
187 USAID, response to SIGAR vetting, 1/12/2022.
188 New York Times, "A Harsh New Reality for Afghan Women and Girls in Taliban-Run Schools," 10/27/2021; Tolonews, translated article, "Ministry of Education: There may be changes in some school subjects," 1/24/2022.
189 State, response to vetting, 1/14/2022.
190 Islamic Emirate of Afghanistan (Taliban), "Report of Review Committee on the Modern Schools Curriculum," 12/20/20; translated by Link Translations, Inc., 11/23/2021.
191 Islamic Emirate of Afghanistan (Taliban), "Report of Review Committee on the Modern Schools Curriculum," 12/20/20; translated by Link Translations, Inc., 11/23/2021.
192 Islamic Emirate of Afghanistan (Taliban), "Report of Review Committee on the Modern Schools Curriculum," 12/20/20; translated by Link Translations Inc., 11/23/2021.
193 Islamic Emirate of Afghanistan (Taliban), "Report of Review Committee on the Modern Schools Curriculum," 12/20/20; translated by Link Translations Inc., 11/23/2021.
194 Islamic Emirate of Afghanistan (Taliban), "Report of Review Committee on the Modern Schools Curriculum," 12/20/20; translated by Link Translations Inc., 11/23/2021.
195 Islamic Emirate of Afghanistan (Taliban), "Report of Review Committee on the Modern Schools Curriculum," 12/20/20; translated by Link Translations Inc., 11/23/2021.
196 Islamic Emirate of Afghanistan (Taliban), "Report of Review Committee on the Modern Schools Curriculum," 12/20/20; translated by Link Translations Inc., 11/23/2021.
197 USAID OED, response to SIGAR data call, 12/17/2021; Voice of America, "Unique Effort Reopens Girls' Schools in an Afghan Province," 12/1/2021; BBC News, "Afghanistan: Taliban confirm secondary school bans for girls," 12/8/2021; BBC News, "Afghanistan: Girls' despair as Taliban confirm secondary school ban," 12/8/2021.
198 Islamic Emirate of Afghanistan (Taliban), "Report of Review Committee on the Modern Schools Curriculum," 12/20/20; translated by Link Translations Inc., 11/23/2021.
199 Islamic Emirate of Afghanistan (Taliban), "Report of Review Committee on the Modern Schools Curriculum," 12/20/20; translated by Link Translations Inc., 11/23/2021.
200 USAID OED, response to SIGAR data call, 12/17/2021.
201 New York Times, "A Harsh New Reality for Afghan Women and Girls in Taliban-Run Schools," 10/27/2021.
202 USAID OG, response to SIGAR data call, 12/17/2021.
203 USAID OG, response to SIGAR data call, 12/17/2021; SIGAR, Quarterly Report to the United States Congress, 7/30/2021, p. 106.
204 Reuters, "Taliban release decree saying women must consent to marriage," 12/3/2021.
205 Reuters, "Taliban release decree saying women must consent to marriage," 12/3/2021.
206 Wall Street Journal, "As Afghanistan Sinks into Destitution, Some Sell Children to Survive," 10/16/2021; Voice of America, "UN Airlifts Aid Into Kabul, Warning Afghanistan is Plunging Deeper Into Crisis," 11/3/2021; WFP, "Afghanistan: World Food Programme calls for funds as children face 'hunger and starvation,'" 12/3/2021.
207 Reuters, "Advocates welcome Taliban decree barring forced marriages but call for more," 12/3/2021.

208 Reuters, "Advocates welcome Taliban decree barring forced marriages but call for more," 12/3/2021.
209 Al Jazeera, "No long distance travel for women without male relative: Taliban," 12/26/2021.
210 Radio Free Europe/Radio Liberty, "Women Protesters Injured in Stampede After Taliban Militants Fire in the Air," 12/28/2021.
211 The Guardian, "Taliban stop Afghan women from using bathhouses in northern provinces," 1/7/2022.
212 USAID OHN, response to SIGAR data call, 12/17/2021; Office of Foreign Assets Control, "Fact Sheet: Provision of Humanitarian Assistance to Afghanistan and Support for the Afghan People," 12/22/2021.
213 USAID OHN, response to SIGAR data call, 12/17/2021.
214 USAID OHN, response to SIGAR data call, 12/17/2021.
215 USAID, response to SIGAR vetting, 1/12/2022.
216 USAID OHN, response to SIGAR data call, 12/17/2021.
217 USAID OHN, response to SIGAR data call, 12/17/2021.
218 USAID OHN, response to SIGAR data call, 12/17/2021.
219 SIGAR analysis of USAID, response to SIGAR data call, 1/15/2022; SIGAR analysis of World Bank, ARTF, Administrator's Report on Financial Status as of November 21, 2021, 1/19/2022.
220 NPR, "No pay for staff. No patient supplies. No heat. This is health care in Afghanistan," 12/21/2021.
221 USAID OHN, response to SIGAR data call, 12/17/2021.
222 NPR, "No pay for staff. No patient supplies. No heat. This is health care in Afghanistan," 12/21/2021.
223 USAID OHN, response to SIGAR data call, 12/17/2021; NPR, "No pay for staff. No patient supplies. No heat. This is health care in Afghanistan," 12/21/2021.
224 IPC, Afghanistan Acute Food Insecurity analysis, September 2021–March 2022, issued in October 2021, p. 3.
225 WHO, Afghanistan Emergency Situation Report (14 November 2021), p. 5.
226 WHO, Afghanistan Emergency Situation Report (14 November 2021), p. 5.
227 Al Jazeera, "Afghanistan healthcare 'on brink of collapse' amid Omicron scare," 12/16/2021.
228 BBC News, "Giving birth under the Taliban," 9/19/2021.
229 USAID, response to SIGAR vetting, 1/12/2022; USAID OHN, response to SIGAR data call, 12/17/2021.
230 Mayo Clinic, "Vitamin A" accessed 1/18/2022.
231 USAID OHN, response to SIGAR data call, 12/17/2021.
232 Eastern Mediterranean Health Journal, Najibullah Safi, Ahmad Naeem, Merette Khalil, Palwasha Anwari, and Gulin Gedik, "Addressing health workforce shortages and maldistribution in Afghanistan," Vol. 24., No. 9, 12/8/2018, p. 951.
233 BBC News, "Giving birth under the Taliban," 9/19/2021.
234 USAID OHN, response to SIGAR data call, 12/17/2021.
235 USAID OHN, response to SIGAR data call, 12/17/2021.
236 USAID OHN, response to SIGAR data call, 12/17/2021.
237 UNICEF, Afghanistan Humanitarian Situation Report from 1 to 31 October 2021, p. 3.
238 State, "Issuance of Additional General Licenses and Guidance in Support of Assistance to Afghanistan," 12/22/2021; Gavi (the Vaccine Alliance), "COVAX explained," 12/30/2021.
239 USAID OHN, response to SIGAR data call, 12/17/2021.
240 USAID OHN, response to SIGAR data call, 12/17/2021.
241 Voice of America, "Nationwide Polio Eradication Campaign Starts in Afghanistan," 11/7/2021; USAID OHN, response to SIGAR data call, 12/17/2021.
242 State PRM, response to SIGAR data call, 12/15/2021.
243 State PRM, response to SIGAR data call, 12/15/2021.
244 UNHCR, "Voluntary Repatriation Snapshot (1 January to 30, November 2021)," 12/19/2021.
245 SIGAR analysis of UNHCR, "Refugee Data Finder," 12/24/2021.
246 IOM, "IOM Afghanistan Situation Report," 12/28/2021.

247 UNHCR, "Flash External Update: Afghanistan Situation #12," 12/15/2021; State PRM, response to SIGAR data call, 12/15/2021.
248 IOM, "IOM Afghanistan Situation Report," 12/28/2021.
249 State PRM, response to SIGAR data call, 12/15/2021.
250 Human Rights Watch, "Afghanistan: Taliban Kill, 'Disappear' Ex-Officials," 11/30/2021.
251 Human Rights Watch, "'No Forgiveness for People Like You,' Executions and Enforced Disappearances in Afghanistan under the Taliban," 11/30/2021, p. 1.
252 Human Rights Watch, "'No Forgiveness for People Like You,' Executions and Enforced Disappearances in Afghanistan under the Taliban," 11/30/2021, p. 4.
253 Human Rights Watch, "'No Forgiveness for People Like You,' Executions and Enforced Disappearances in Afghanistan under the Taliban," 11/30/2021, p. 2.
254 Human Rights Watch, "'No Forgiveness for People Like You,' Executions and Enforced Disappearances in Afghanistan under the Taliban," 11/30/2021, pp. 20, 28.
255 Human Rights Watch, "Afghanistan: Taliban Kill, 'Disappear' Ex-Officials," 11/30/2021.
256 Voice of America, "UN Says Afghanistan Facing Profound Human Rights Crisis," 12/14/2021.
257 Wall Street Journal, "Taliban Detain Prominent Critic, Intensifying Crackdown on Dissent in Afghanistan," 1/9/2022.
258 Wall Street Journal, "Taliban Detain Prominent Critic, Intensifying Crackdown on Dissent in Afghanistan," 1/9/2022.
259 Al Jazeera, "Taliban releases prominent Afghan professor from custody: Family," 1/11/2022.
260 Wall Street Journal, "Taliban Detain Prominent Critic, Intensifying Crackdown on Dissent in Afghanistan," 1/9/2022.
261 UNODC, "Drug Situation in Afghanistan 2021: Latest findings and emerging threats," 11/2021, p. 9; UNODC, "2018 Afghanistan Opium Survey: Cultivation and Production," 11/2018, p. 42; UNODC, "2020 World Drug Report," 6/2020, p. 42.
262 UNODC, "Drug Situation in Afghanistan 2021: Latest findings and emerging threats," 11/2021, p. 9.
263 UNODC, "Drug Situation in Afghanistan 2021: Latest findings and emerging threats," 11/2021, p. 9.
264 UNODC, "Drug Situation in Afghanistan 2021: Latest findings and emerging threats," 11/2021, p. 17.
265 UNODC, "Drug Situation in Afghanistan 2021: Latest findings and emerging threats," 11/2021, p. 19.
266 State, INL, response to SIGAR data call, 12/20/2021.
267 State, INL, response to SIGAR vetting, 1/14/2021.
268 State, INL, response to SIGAR data call, 12/20/2021 and 9/29/2021.
269 State, INL, response to SIGAR data call, 12/20/2021.
270 State, INL, response to SIGAR data call, 12/20/2021; UNODC, "The Afghan Opiate Trade Project (AOTP)," accessed 1/10/2022; State, INL, response to SIGAR vetting, 1/14/2021.
271 State, INL, response to SIGAR data call, 12/20/2021; State, INL, response to SIGAR vetting, 1/14/2021.
272 State, INL, response to SIGAR data call, 12/20/2021; State, INL, response to SIGAR vetting, 1/14/2021.
273 State, INL, response to SIGAR data call, 12/20/2021; State, INL, response to SIGAR vetting, 1/14/2021.
274 State INL, response to SIGAR data call, 12/20/2021.
275 Washington Post, "Growth of Afghan Opium trade may undermine Taliban pledge to kick the habit," 8/28/2021.
276 BBC, "Meth and heroin fuel Afghanistan drugs boom," 12/12/2021.

4 OTHER AGENCY OVERSIGHT

OTHER AGENCY OVERSIGHT CONTENTS

Photo on previous page
An Afghan evacuee and his son arrive at the Philadelphia International Airport, December 2021. (U.S. Army photo by Sgt. Robert P. Wormley III)

OTHER AGENCY OVERSIGHT

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

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

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

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

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

COMPLETED OVERSIGHT ACTIVITIES

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

TABLE 4.1

RECENTLY ISSUED OVERSIGHT ACTIVITIES OF OTHER U.S. AGENCIES, AS OF DECEMBER 31, 2021

Agency	Report Number	Date Issued	Report Title
DOD OIG	DODIG-2022-045	12/17/2021	Management Advisory: DOD Support for the Relocation of Afghan Nationals at Rhine Ordnance Barracks
DOD OIG	DODIG-2022-040	11/29/2021	Management Advisory: DOD Support for the Relocation of Afghan Nationals at Ramstein Air Base
DOD OIG	DODIG-2022-038	11/16/2021	Evaluation of U.S. Central Command and U.S. Special Operations Command Implementation of the Administrative Requirements Related to the Department of Defense's Law of War Policies
DOD OIG	DODIG-2022-006	11/1/2021	Evaluation of Traumatic Brain Injuries in the U.S. Central Command Area of Responsibility
State OIG	AUD-MERO-22-18	1/6/2022	Information Report: Office of Inspector General's Analysis of Open Recommendations Specific to U.S. Embassy Kabul, Afghanistan
State OIG	AUD-MERO-22-03	10/18/2021	Audit of Noncompetitive Contracts in Support of Overseas Contingency Operations in Afghanistan and Iraq
GAO	GAO-21-344	10/1/2021	Contingency Contracting: DOD Has Taken Steps to Address Commission Recommendations, but Should Better Document Progress and Improve Contract Data
USAID OIG	5-306-22-002-N	10/22/2021	Financial Audit of Costs Incurred by Tetra Tech Inc. Under the Engineering Support Program in Afghanistan, Contract AID-306-C-16-00010, October 1, 2019, to January 22, 2020
USAID OIG	5-306-22-001-N	10/18/2021	Financial Audit of Costs Incurred by DT Global Inc. Under Multiple USAID Awards in Afghanistan, March 10, 2019, to September 30, 2020

Source: DOD OIG, response to SIGAR data call, 12/21/2021; State OIG, response to SIGAR data call, 12/15/2021 and 1/3/2022; GAO, response to SIGAR data call, 12/13/2021; USAID OIG, response to SIGAR data call, 12/14/2021.

U.S. Department of Defense Office of Inspector General

During this quarter, DOD OIG issued four reports related to the Afghanistan reconstruction.

Management Advisory: DOD Support for the Relocation of Afghan Nationals at Rhine Ordnance Barracks

DOD OIG issued this memorandum as part of the ongoing "Audit of DOD Support for the Relocation of Afghan Nationals." The objective of this audit was to determine whether DOD adequately planned for and supported the relocation of Afghan evacuees. As part of this audit, DOD OIG visited Rhine Ordnance Barracks in Germany to observe the housing conditions and support of Afghan evacuees. This memorandum provides the results of that site visit to officials responsible for the relocation of Afghan evacuees.

DOD OIG determined that Rhine Ordnance Barracks personnel provided sustainment resources, made an intentional effort to make the stay for Afghan evacuees as enjoyable and useful as possible, and had security measures in place to help ensure Afghan evacuees, service members, and volunteers were safe. However, the execution of this effort did come at a significant cost to the Command. Specifically, the 21st Theater Sustainment Command reported that, as of September 30, 2021, it had obligated $37.5 million in support of Operation Allies Refuge and anticipated

that it would continue to incur additional costs in FY 2022. The 21st Theater Sustainment Command reported that the majority of incurred costs had been replenished with overseas humanitarian, disaster, and civic aid funding.

Management Advisory: DOD Support for the Relocation of Afghan Nationals at Ramstein Air Base

DOD OIG issued this memorandum as part of the ongoing "Audit of DOD Support for the Relocation of Afghan Nationals." The objective of this audit was to determine whether DOD adequately planned for and supported the relocation of Afghan evacuees. As part of this audit, DOD OIG visited Ramstein Air Base in Germany to observe the housing conditions and support of Afghan evacuees. This memorandum provides the results of that site visit to officials responsible for the relocation of Afghan evacuees.

DOD OIG determined that the 86th Airlift Wing and other personnel supporting the Operation Allies Refuge effort at Ramstein Air Base implemented procedures for identifying and screening Afghan evacuees; provided living conditions and other resources to meet Afghan evacuees' basic needs; and had security measures in place to help ensure that Afghan evacuees, military forces, volunteers, and local residents were safe. However, the execution of this effort did come at a significant cost to the command. The 86th Airlift Wing dedicated substantial resources, including funds, staff, equipment, and supplies, to support the effort. For the funds spent on the Operations Allies Refuge effort at Ramstein Air Base, the 86th Airlift Wing reported approximately $56.3 million in FY 2021 costs, which were all replenished with overseas humanitarian, disaster, and civic aid funding. The 86th Airlift Wing expected an additional $50 million in FY 2022 costs.

Evaluation of U.S. Central Command and U.S. Special Operations Command Implementation of the Administrative Requirements Related to the Department of Defense's Law of War Policies

DOD OIG determined that, although the U.S. Central Command (CENTCOM) and the U.S. Special Operations Command (SOCOM) included Law of War principles in training and exercises, CENTCOM and SOCOM policies need to be updated to reflect current DOD policy on Law of War. Furthermore, both commands can improve training for their subordinate components or joint commands, and CENTCOM can improve its exercises and reporting processes. DOD OIG also determined that CENTCOM reported most, but not all, allegations of Law of War violations to the Chairman of the Joint Chiefs of Staff and the Secretary of Defense, in accordance with DOD Law of War policy. Proper reporting and investigation of reportable Law of War incidents is important to upholding the reputation

of the U.S. military when conducting operations in a manner consistent with international law.

Evaluation of Traumatic Brain Injuries in the U.S. Central Command Area of Responsibility

DOD OIG determined that CENTCOM and its service component commands did not track or report potentially concussive events (PCE) or DOD service members involved in PCE events, as required by regulations. This occurred because the service components thought the requirements in CENTCOM regulations were unclear and because CENTCOM relied on electronic health records to identify and track DOD service members involved in potentially concussive events. Additionally, the Joint Staff did not monitor CENTCOM compliance with the requirements in DOD regulations, as required. Because DOD lacks PCE and TBI data, the Joint Trauma Analysis and Prevention of Injury in Combat (JTAPIC) Program Office cannot conduct actionable traumatic brain injuries (TBI) analysis. Additionally, according to JTAPIC, DOD cannot determine whether all service members are being properly diagnosed and treated for TBIs in deployed settings, due to the lack of PCE reporting.

Without accurate information on PCEs, service members may not be eligible to receive disability benefits or care associated with a PCE from the Department of Veterans Affairs after separating from the military.

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

During this quarter, State OIG issued two audit reports related to Afghanistan reconstruction.

Information Report: Office of Inspector General's Analysis of Open Recommendations Specific to U.S. Embassy Kabul, Afghanistan

State OIG analyzed open recommendations from earlier State OIG reports that were specific to U.S. Embassy Kabul and that remained open and awaiting implementation at the time Embassy Kabul suspended operations on August 31, 2021. The intent of the analysis was to determine whether these open recommendations should be closed, redirected, or remain open, considering the embassy's suspended operating status.

State OIG identified a total of eight open recommendations specific to Embassy Kabul that were still open at the time the analysis was conducted: five recommendations in reports published before operations were suspended, and three recommendations in a report published after the embassy suspended operations.

Of the five open recommendations awaiting implementation, two involved the management of physical security construction projects at the

embassy, two involved food service operations, and one involved staffing levels in Afghanistan. Because U.S. government personnel were no longer posted at the embassy and because the recommendations directly pertained to specific operations that had been overtaken by events, State OIG determined that these five recommendations could be closed with no further action required.

The three open recommendations that were contained in a report issued after the suspension of operations were addressed to the embassy's Public Affairs section and were intended to improve management oversight of multiple grants and cooperative agreements issued by the Public Affairs section. Because of events unfolding in Kabul at the time the report was being finalized, Department of State officials did not provide a substantive reply to the recommendations, but promised to address the report's recommendations as soon as resources allowed. As a result, State OIG issued the report in September 2021 without Department of State comments, and considered all three recommendations unresolved at that time. State OIG analyzed these three recommendations for possible closure, but determined that they remained relevant and that all three should remain open pending a formal response from the Department of State.

These three recommendations will remain open and unresolved until the Department of State formally notifies State OIG whether assistance funding will continue to be provided in Afghanistan through grants and cooperative agreements.

Audit of Noncompetitive Contracts in Support of Overseas Contingency Operations in Afghanistan and Iraq

State OIG conducted this audit to determine whether the Department of State (1) followed acquisition policy in awarding noncompetitive contracts in support of overseas contingency operations in Afghanistan and Iraq, and (2) performed the required steps to ensure that the Department of State paid fair and reasonable prices for noncompetitively awarded contracts in Afghanistan and Iraq. The Competition in Contracting Act requires full and open competition in awarding contracts, but there are certain exceptions under which an agency can award contracts using noncompetitive procedures. The Federal Acquisition Regulation and Department of State procedures require contracting officers to provide written justifications for awarding noncompetitive contracts.

State OIG determined that the Department of State did not fully follow acquisition policy when awarding noncompetitive contracts in support of contingency operations in Afghanistan and Iraq. Department of State contracting officers did not document sole-source award decisions for two of the 22 noncompetitive contracts reviewed during the audit and did not publicly disclose those sole-source determinations for any of the 11 noncompetitive contracts reviewed that required such a notice.

Moreover, State OIG found that the Department of State did not fully adhere to required steps intended to ensure that fair and reasonable prices were paid on noncompetitive contract awards. The records for two of the 22 contract files reviewed during the audit did not demonstrate that Department of State contracting personnel sufficiently considered price factors before awarding the contract, and for 10 of the 11 contracts reviewed that required such documentation, Department of State contracting officers did not adequately document the principal elements of the price negotiation.

State OIG made eight recommendations in this report, all to the Department of State's Bureau of Administration. The Department of State's Procurement Executive, within the Bureau of Administration, concurred with all eight recommendations. State OIG considered all eight recommendations resolved, pending further action at the time the report was issued.

Government Accountability Office

During this quarter, the GAO issued one oversight product related to Afghanistan reconstruction.

Contingency Contracting: DOD Has Taken Steps to Address Commission Recommendations, but Should Better Document Progress and Improve Contract Data

GAO evaluated the extent to which DOD (1) documented its actions to implement the recommendations made by the Commission on Wartime Contracting in Iraq and Afghanistan (Commission), and (2) tracked and reported on contracts and contractor personnel supporting contingencies. GAO found that DOD has taken steps to implement 16 of the 30 recommendations made by the commission that DOD agreed to address. However, DOD's documentation on the status of half of the 16 recommendations as part of an action plan it issued in 2013 was inconsistent or incomplete. By fully documenting the progress of the department's efforts to implement the recommendations, DOD could help achieve the commission's vision for improving the oversight and management of contingency contracting operations.

GAO made four recommendations to ensure that DOD fully documents progress on the commission's recommendations and improves data related to applicable contingency operations described in department guidance: (1) The Secretary of Defense should ensure that the Under Secretary of Defense for Acquisition and Sustainment directs the OCS Functional Capabilities Integration Board to document the department's progress in implementing the Commission on Wartime Contracting recommendations in a consistent and complete manner; (2) the Secretary of Defense should ensure that data on operations, exercises, and other activities reported in SPOT-ES are linked with "applicable contingency operations" described

in DOD guidance; (3) the Secretary of Defense should designate a single office to provide oversight for monitoring and reporting which operations, exercises, and other activities listed in SPOT-ES are linked with "applicable contingency operations"; and (4) the Secretary of Defense should ensure that the Under Secretary of Defense for Acquisition and Sustainment take steps to improve data completeness and accuracy by revising the SPOT Business Rules as appropriate, designating responsibility for resolving any missing information on contractor personnel in SPOT-ES, and communicating such information to the relevant heads of contracting activities.

DOD partially concurred with two recommendations and did not concur with two recommendations. GAO continues to believe that all of its recommendations are still warranted.

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

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

ONGOING OVERSIGHT ACTIVITIES

As of December 31, 2021, the participating agencies reported 11 ongoing oversight activities related to reconstruction in Afghanistan. These activities are listed in Table 4.2 and described in the following sections by agency.

TABLE 4.2

ONGOING OVERSIGHT ACTIVITIES OF OTHER U.S. AGENCIES, AS OF DECEMBER 31, 2021

Agency	Report Number	Date Initiated	Report Title
DOD OIG	D202-DEV0PC-0032.000	11/5/2021	Evaluation of the DOD's Use of the Civil Reserve Air Fleet in Support of Afghanistan Noncombatant Evacuation Operations
DOD OIG	D2021-DEV0PE-0165.000	9/23/2021	Evaluation of the August 29, 2021, Strike in Kabul, Afghanistan
DOD OIG	D2021-DEV0PD-0161.000	9/9/2021	Evaluation of the Screening of Displaced Persons from Afghanistan
DOD OIG	D2021-D000RJ-0154.000	8/23/2021	Audit of DOD Support For the Relocation of Afghan Nationals
State OIG	22AUD016	12/30/2021	Review of Emergency Action Planning Guiding the Evacuation and Suspension of Operations at U.S. Embassy Kabul, Afghanistan
State OIG	22AUD012	12/2/2021	Review of the Department of State Afghan Special Immigrant Visa Program
GAO	105163	4/12/2021	Review of Special Operations Forces Command and Control
USAID OIG	55200422	11/24/2021	Financial and Closeout Audit of Costs Incurred in Afghanistan of the USAID Resources Managed by ICF Macro, Inc. under Contract No. 306-AID-OAA-C-13-00095, Demographic Health Survey (DHS-7) For the period January 1, 2018, through March 8, 2020, and Contract No. 306-7200AA18C00083 Afghanistan Demographic and Health Survey (ADHS) Follow-On (DHS-8), for the period September 10, 2018, through December 31, 2020
USAID OIG	55200322	11/15/2021	Financial and Close-out Audit of Costs Incurred in Afghanistan of the USAID Resources Managed by International Medical Corps under Cooperative Agreement No. 306-720FDA18CA00003, Provision of Humanitarian WASH Assistance to Afghan Returnees, IDPs and Vulnerable Local Communities in Nangarhar and Kunar Provinces Program, for the period from December 8, 2017, to September 7, 2019
USAID OIG	55200222	10/29/2021	Financial Audit of Costs Incurred in Afghanistan of the USAID Resources Managed by JHPIEGO Corporation under Cooperative Agreement No. 306-AID-306-A-15-00002, Helping Mothers and Children Thrive, for the period from July 1, 2018, to December 6, 2020
USAID OIG	55200122	10/26/2021	Financial and Close-out Audit of Costs Incurred in Afghanistan of the USAID Resources Managed by FHI 360 under Contract No. AID-OAA-C-15-00001, Global Health Supply Chain – Quality Assurance Program, for the period October 1, 2017, through December 31, 2019

Source: DOD OIG, response to SIGAR data call, 12/21/2021; State OIG, response to SIGAR data call, 12/15/2021 and 1/3/2022; GAO, response to SIGAR data call, 12/13/2021; USAID OIG, response to SIGAR data call, 12/14/2021.

U.S. Department of Defense Office of Inspector General

DOD OIG has four ongoing projects this quarter that relate to reconstruction or security operations in Afghanistan.

Evaluation of the DOD's Use of the Civil Reserve Air Fleet in Support of Afghanistan Noncombatant Evacuation Operations

DOD OIG is determining the extent to which the U.S. Transportation Command planned and used the Civil Reserve Air Fleet in support of noncombatant evacuation operations in Afghanistan in accordance with public law and DOD policies.

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

The objective of this evaluation is to determine whether the August 29, 2021, strike in Kabul was conducted in accordance with DOD policies and procedures. Specifically, DOD OIG will review the pre-strike targeting process, the damage assessment and civilian casualty review and reporting process, and the post-strike reporting of information.

Evaluation of the Screening of Displaced Persons from Afghanistan

DOD OIG is evaluating the extent to which DOD is managing and tracking displaced persons from Afghanistan through the biometrics enrollment, screening, and vetting process. Specifically, DOD OIG will evaluate:

- the biometric screening of individuals, and whether the processes to screen these individuals are being followed;
- the identification, tracking, and management of the biometric enrollment of individuals that have never been enrolled in DOD databases;
- the management of individuals identified as security risks through the screening process; and
- the management and tracking of individuals' physical access to a DOD-managed facility when screening/vetting is not complete.

Audit of DOD Support for Relocation of Afghan Nationals

DOD OIG is determining whether DOD has adequately planned for and supported the relocation of Afghan nationals. DOD OIG plans to focus on housing, medical, security, dining, and cultural capabilities at the gaining facilities.

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

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

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

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

Review of the Department of State Afghan Special Immigrant Visa Program

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

Government Accountability Office

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

Review of Special Operations Forces Command and Control

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

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

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

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

APPENDICES 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


ادارہ سر مفتش ویژہ برای بازسازی افغانستان
د افغانستان د بیا رغاونې لپاره د ځانګړي سټر مفتش ادارہ

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

Continued on the next page

TABLE A.2 (CONTINUED)

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

IG Act Section	IG Act Language	SIGAR Action	Section
Section 5(a)(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	

Continued on the next page

TABLE A.2 (CONTINUED)

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

IG Act Section	IG Act Language	SIGAR Action	Section
Section 5(a)(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 is conducting an external peer review of the Department of State OIG. A report is expected to be issued in March 2022	None

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, 2021.

TABLE B.2

COUNTERNARCOTICS ($ MILLIONS)

Fund	Cumulative Appropriations Since FY 2002
ASFF	$1,311.92
DICDA	3,284.94
ESF	1,455.41
DA	77.72
INCLE	2,311.75
DEA[a]	500.21
Total	**$8,942.28**

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 initiatives from those funds. SIGAR excluded ASFF funding for the SMW after FY 2013 from this analysis due to the decreasing number of counterternarcotics missions conducted by the SMW.

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

Table B.2 Source: SIGAR analysis of counternarcotics funding, 1/22/2022; State, response to SIGAR data call, 1/18/2022; DOD, response to SIGAR data call, 10/7/2021; USAID, response to SIGAR data call, 1/15/2022; DEA, response to SIGAR data call, 1/10/2022.

Note: Numbers have been rounded. DOD reprogrammed $1 billion from FY 2011 ASFF, $1 billion from FY 2012 ASFF, $178 million from FY 2013 ASFF, $604 million from FY 2019 ASFF, $146 million from FY 2020 ASFF, and $1.31 billion from FY 2021 ASFF to fund other DOD requirements. DOD reprogrammed $230 million into FY 2015 ASFF. ASFF data reflects the following rescissions: $1 billion from FY 2012 in Pub. L. No. 113-6, $764.38 million from FY 2014 in Pub. L. No. 113-235, $400 million from FY 2015 in Pub. L. No. 114-113, $150 million from FY 2016 in Pub. L. No. 115-31, $396 million from FY 2019 in Pub. L. No. 116-93, 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. State transferred $179 million from FY 2016 ESF to the Green Climate Fund, rescinded $73.07 million from FY 2020 ESF under Pub. L. No. 116-260, and reprogrammed $41.94 million of FY 2016 INCLE and $51.08 million of FY 2020 INCLE from Afghanistan to other countries.

Source: DOD, response to SIGAR data calls, 1/21/2022, 10/19/2021, 10/7/2021, 9/14/2021, 10/12/2017, 10/22/2012, 10/14/2009, and 10/1/2009; State, response to SIGAR data calls, 1/21/2022, 1/20/2022, 1/18/2022, 1/13/2022, 1/10/2022, 10/15/2021, 10/7/2021, 7/9/2021, 7/2/2021, 4/11/2021, 3/29/2021, 2/19/2021, 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, response to SIGAR data calls, 4/16/2015, 7/14/2014, 7/19/2013 and 1/4/2013; USAID, response to SIGAR data calls, 1/18/2022, 1/15/2022, 1/5/2022, 10/12/2020, 10/7/2020, 10/8/2018, 10/15/2010, 1/15/2010, and 10/9/2009; DOJ, response to SIGAR data calls, 1/10/2022 and 7/7/2009; DFC, response to SIGAR data call, 10/19/2021; USAGM, response to SIGAR data call, 1/12/2022; USDA, response to SIGAR data call, 4/2009.

TABLE B.1

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

U.S. Funding Sources	Agency	Total	FY 2002–10
Security			
Afghanistan Security Forces Fund (ASFF)	DOD	$81,444.25	27,833.24
Train and Equip (T&E)	DOD	440.00	440.00
Foreign Military Financing (FMF)	State	1,059.13	1,059.13
International Military Education and Training (IMET)	State	20.37	9.17
Voluntary Peacekeeping (PKO)	State	69.33	69.33
Afghanistan Freedom Support Act (AFSA)	DOD	550.00	550.00
Drug Interdiction and Counter-Drug Activities (DICDA)	DOD	3,284.94	1,510.50
NATO Resolute Support Mission (RSM)	DOD	281.87	0.00
Military Base and Equipment Transfers (FERP and FEPP)	DOD	2,228.80	0.00
Total – Security		**89,378.69**	**31,471.37**
Governance & Development			
Commanders' Emergency Response Program (CERP)	DOD	3,711.00	2,639.00
Afghanistan Infrastructure Fund (AIF)	DOD	988.50	0.00
Task Force for Business and Stability Operations (TFBSO)	DOD	822.85	73.70
Economic Support Fund (ESF)	USAID	21,164.31	11,052.18
Development Assistance (DA)	USAID	887.59	885.20
Global Health Programs (GHP)	USAID	576.88	484.39
Commodity Credit Corp (CCC)	USAID	34.95	28.02
USAID-Other (Other)	USAID	54.06	33.72
Non-Proliferation, Antiterrorism, Demining & Related Programs (NADR)	State	927.14	419.07
International Narcotics Control and Law Enforcement (INCLE)	State	5,411.70	2,864.13
Human Rights and Democracy Fund (HRDF)	State	13.49	4.18
Educational and Cultural Exchange Programs (ECE)	State	104.04	42.35
Contributions to International Organizations (CIO)	State	523.45	66.39
U.S. International Development Finance Corporation (DFC)	DFC	320.87	265.29
U.S. Agency for Global Media (USAGM)	USAGM	308.24	42.95
Drug Enforcement Administration (DEA)	DOJ	290.80	146.64
Total – Governance & Development		**36,139.89**	**19,047.22**
Humanitarian			
Pub. L. No. 480 Title II	USAID	1,095.68	722.52
International Disaster Assistance (IDA)	USAID	1,321.69	371.87
Transition Initiatives (TI)	USAID	37.58	34.17
Migration and Refugee Assistance (MRA)	State	1,728.24	635.97
USDA Programs (Title I, §416(b), FFP, FFE, ET, and PRTA)	USDA	288.26	288.26
Total – Humanitarian		**4,471.46**	**2,052.79**
Agency Operations			
Diplomatic Programs, including Worldwide Security Protection (DP)	State	11,839.28	2,340.64
Embassy Security, Construction, & Maintenance (ESCM) - Capital Costs	State	1,479.49	718.96
Embassy Security, Construction, & Maintenance (ESCM) - Operations	State	159.63	6.60
USAID Operating Expenses (OE)	USAID	1,680.42	507.30
Oversight (SIGAR, State OIG, and USAID OIG)	Multiple	725.20	76.40
Total – Agency Operations		**15,884.04**	**3,649.91**
Total Funding		**$145,874.08**	**56,221.29**

FY 2011	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022
10,619.28	9,200.00	4,946.19	3,962.34	3,939.33	3,502.26	4,162.72	4,666.82	3,920.00	2,953.79	1,738.28	0.00
0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1.56	1.18	1.42	1.50	1.05	0.86	0.80	0.80	0.43	0.80	0.80	0.00
0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
379.83	472.99	255.81	238.96	0.00	138.76	135.61	118.01	10.18	24.30	0.00	0.00
0.00	0.00	0.00	0.00	63.82	43.05	57.19	58.78	59.02	0.00	0.00	0.00
0.00	42.93	85.03	162.35	568.64	3.89	0.20	0.00	0.00	73.13	1,292.64	0.00
11,000.67	**9,717.09**	**5,288.46**	**4,365.14**	**4,572.84**	**3,688.82**	**4,356.51**	**4,844.40**	**3,989.63**	**3,052.02**	**3,031.72**	**0.00**
400.00	400.00	200.00	30.00	10.00	5.00	5.00	5.00	10.00	5.00	2.00	0.00
299.00	400.00	145.50	144.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
239.24	245.76	138.20	122.24	3.72	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2,168.51	1,836.76	1,802.65	907.00	883.40	633.27	767.17	500.00	350.00	126.93	136.45	0.00
0.00	0.00	0.35	0.00	0.95	0.00	0.00	0.00	1.09	0.00	0.00	0.00
69.91	0.00	0.25	0.01	0.06	0.00	0.00	0.00	0.00	5.00	17.25	0.00
3.09	0.38	0.00	0.00	0.00	0.00	1.95	1.52	0.00	0.00	0.00	0.00
6.25	7.10	1.84	0.80	0.82	2.91	0.29	0.00	0.00	0.33	0.00	0.00
69.30	65.32	52.60	43.20	43.50	37.96	37.00	36.60	38.30	38.50	45.80	0.00
400.00	357.92	593.81	225.00	250.00	168.06	184.50	160.00	87.80	36.92	82.20	1.37
0.00	1.98	1.63	0.00	0.99	0.76	0.25	0.99	0.74	1.98	0.00	0.00
6.45	8.17	2.46	7.28	3.95	2.65	2.39	2.33	7.87	7.44	7.60	3.10
49.92	58.73	53.03	43.17	41.79	41.35	40.31	36.12	32.72	30.28	29.64	0.00
40.25	3.00	0.00	10.00	0.00	0.00	0.00	1.85	0.00	0.00	0.48	0.00
24.35	21.54	21.54	22.11	22.68	23.86	25.91	25.74	25.89	24.60	25.60	1.47
18.70	18.70	17.00	18.70	9.05	3.31	11.03	11.11	13.01	12.92	10.63	0.00
3,794.97	**3,425.34**	**3,030.85**	**1,573.52**	**1,270.90**	**919.12**	**1,075.81**	**781.26**	**567.42**	**289.89**	**357.65**	**5.94**
112.55	59.20	46.15	65.97	53.73	26.65	4.69	4.22	0.00	0.00	0.00	0.00
66.23	56.00	21.50	28.13	24.50	39.78	93.84	119.64	152.35	178.61	130.80	38.45
1.08	0.62	0.32	0.82	0.49	0.04	0.00	0.00	0.00	0.00	0.04	0.00
65.00	99.56	76.07	107.89	129.27	84.27	89.24	77.19	86.69	150.41	126.69	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
244.85	**215.38**	**144.04**	**202.82**	**207.99**	**150.74**	**187.76**	**201.05**	**239.04**	**329.02**	**257.53**	**38.45**
730.08	1,126.56	1,500.79	752.07	822.19	743.58	843.20	858.27	824.94	677.76	619.22	0.00
256.64	63.00	79.87	69.76	74.26	64.39	73.57	26.12	23.19	21.92	7.69	0.10
1.63	4.21	3.84	8.33	11.68	21.67	15.28	22.69	24.16	20.57	18.97	0.00
172.20	216.02	174.64	61.75	137.00	95.30	102.17	77.52	72.34	44.32	17.67	2.19
37.12	53.15	57.63	59.39	67.37	64.25	58.08	58.01	58.15	57.55	56.91	21.21
1,197.68	**1,462.94**	**1,816.77**	**951.29**	**1,112.50**	**989.18**	**1,092.30**	**1,042.61**	**1,002.77**	**822.13**	**720.46**	**23.50**
16,238.17	**14,820.75**	**10,280.12**	**7,092.77**	**7,164.23**	**5,747.85**	**6,712.38**	**6,869.31**	**5,798.87**	**4,493.06**	**4,367.36**	**67.89**

APPENDIX C

SIGAR AUDITS

Performance Audit Reports Issued

SIGAR issued three performance audit reports during this reporting period.

SIGAR PERFORMANCE AUDIT REPORTS ISSUED

Report Identifier	Report Title	Date Issued
SIGAR 22-14-AR	Afghan Air Forces: DOD Has Taken Steps to Develop Afghan Aviation Capability But Continued U.S. Support is Needed to Sustain Forces	1/2022
SIGAR 22-11-AR	Demining Afghanistan: State Made Progress in Its Demining Efforts, But Did Not Conduct Timely Oversight, and the Amount of Contaminated Land Increased	1/2022
SIGAR 22-05-AR	Bagram Airfield Security: Army Contracting Command Did Not Ensure That Private Security Contractor Fully Complied with Contract Terms, And Potentially Overpaid for Services by $850,000	11/2021

New Performance Audit

SIGAR initiated one new performance audit during this reporting period.

NEW SIGAR PERFORMANCE AUDIT

Project Identifier	Project Title	Date Initiated
SIGAR 152A	State/USAID OFAC	1/2022

* As provided in its authorizing statute, SIGAR may also report on products and events occurring after December 31, 2021, up to the publication date of this report.

Ongoing Performance Audits

SIGAR had nine ongoing performance audits during this reporting period.

SIGAR PERFORMANCE AUDITS ONGOING

Project Identifier	Project Title	Date Initiated
SIGAR 151A	Extractives II	8/2021
SIGAR 150A	State ATAP	5/2021
SIGAR 149A	USAID Termination of Awards in Afghanistan	3/2021
SIGAR 148A	USAID Noncompetitive Contracts in Afghanistan	3/2021
SIGAR 147A	ANA Territorial Force	4/2021
SIGAR 146A	APPS	11/2020
SIGAR 144A	ANDSF Women's Incentives	102020
SIGAR 143A	No Contracting With The Enemy Follow-Up	6/2020
SIGAR 135A	U.S. Investments in Afghan Energy	9/2019

Ongoing Evaluations

SIGAR had six ongoing evaluations during this reporting period.

SIGAR EVALUATIONS ONGOING

Report Identifier	Report Title	Date Initiated
SIGAR-E-015	Afghan People Mandate	9/2021
SIGAR-E-014	Taliban Access to On-Budget Assistance and U.S.-Funded Equipment Mandate	9/2021
SIGAR-E-013	Status of U.S. Funding and Programs Mandate	9/2021
SIGAR-E-012	ANDSF Collapse Mandate	9/2021
SIGAR-E-011	Afghan Government Collapse Mandate	9/2021
SIGAR-E-007	ARTF-2	5/2020

Financial Audit Reports Issued

SIGAR issued five financial audit reports during this reporting period.

SIGAR FINANCIAL AUDIT REPORTS ISSUED

Report Identifier	Report Title	Date Issued
SIGAR 22-10-FA	USAID's Regional Agricultural Development Program-East in Afghanistan: Audit of Costs Incurred by DAI Global LLC	12/2021
SIGAR 22-09-FA	USAID's Women in the Economy Program in Afghanistan: Audit of Costs Incurred by DAI Global LLC	12/2021
SIGAR 22-08-FA	Department of the Army's Ground Vehicle Support Program in Afghanistan: Audit of Costs Incurred by PAE Government Services	12/2021
SIGAR 22-07-FA	USAID's Musharikat Program to Increase Afghan Women's Equality and Empowerment: Audit of Costs Incurred by the American University of Afghanistan	12/2021
SIGAR 22-06-FA	USAID's Technical Assistance to the Afghanistan Urban Water Supply and Sewerage Corporation: Audit of Costs Incurred by DT Global Inc.	11/2021

Ongoing Financial Audits

SIGAR had 33 financial audits in progress during this reporting period.

SIGAR FINANCIAL AUDITS ONGOING

Project Identifier	Project Title	Date Initiated
SIGAR-F-245	Tetra Tech Inc. - Engineering Support Program	11/2021
SIGAR-F-244	Checchi & Company Consulting Inc.	11/2021
SIGAR-F-243	Management Sciences for Health Inc.	11/2021
SIGAR-F-242	AECOM International Development Inc.	11/2021
SIGAR-F-240	JHPIEGO Corporation - Urban Health Initiative (UHI) Program	11/2021
SIGAR-F-239	Sierra Nevada Corporation	11/2021
SIGAR-F-238	IAP Worldwide Services Inc.	11/2021
SIGAR-F-237	The University of Chicago	11/2021
SIGAR-F-235	Dyncorp	6/2021
SIGAR-F-234	Raytheon	6/2021
SIGAR-F-233	ITF Enhancing Human Security	6/2021
SIGAR-F-232	Norwegian People's Aid	6/2021
SIGAR-F-231	Tetra Tech	6/2021
SIGAR-F-230	Save the Children Federation	4/2021
SIGAR-F-229	ACTED	4/2021
SIGAR-F-228	IRC	4/2021
SIGAR-F-227	DAI	4/2021
SIGAR-F-226	DAI	4/2021
SIGAR-F-225	Virginia Polytechnic Institute and State University	4/2021
SIGAR-F-224	FHI 360	4/2021
SIGAR-F-223	The Asia Foundation	4/2021
SIGAR-F-222	Management Systems International Inc.	4/2021
SIGAR-F-221	International Legal Foundation	11/2020
SIGAR-F-219	Albany Associates International Inc.	11/2020
SIGAR-F-218	MCPA	11/2020
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 INSPECTIONS

Ongoing Inspections

SIGAR had 10 ongoing inspections during this reporting period.

SIGAR INSPECTIONS ONGOING

Project Identifier	Project Title	Date Initiated
SIGAR-I-074	Brishnakot and NW Substation Expansion	3/2021
SIGAR-I-073	ANA Upgrades at FOB Shank	2/2021
SIGAR-I-072	Salang Tunnel Substation	9/2020
SIGAR-I-071	KNMH Morgue	10/2020
SIGAR-I-070	ANP FPT Phase 1	10/2020
SIGAR-I-068	Pol-i Charkhi Substation Expansion	4/2020
SIGAR-I-067	MSOE at Camp Commando	4/2020
SIGAR-I-065	ANA NEI in Dashti Shadian	1/2020
SIGAR-I-063	Inspection of the ANA MOD HQ Infrastructure & Security Improvements	11/2019
SIGAR-I-062	Inspection of the NEI Kunduz Expansion Project	11/2019

SIGAR LESSONS LEARNED PROGRAM

Ongoing Lessons-Learned Projects

SIGAR has two ongoing lessons-learned projects this reporting period.

SIGAR LESSONS-LEARNED PROJECTS ONGOING

Project Identifier	Project Title	Date Initiated
SIGAR LL-13	Police in Conflict	9/2019
SIGAR LL-17	Personnel	1/2022

SIGAR RESEARCH AND ANALYSIS DIRECTORATE

Quarterly Report Issued

SIGAR issued one quarterly report during this reporting period.

SIGAR QUARTERLY REPORT ISSUED

Product Identifier	Project Title	Date Issued
SIGAR 2022-QR-1	Quarterly Report to the United States Congress	1/2022

APPENDIX D

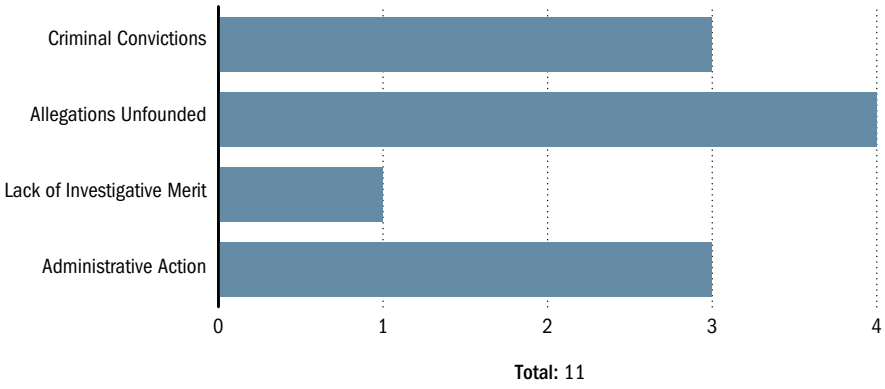
SIGAR INVESTIGATIONS AND HOTLINE

SIGAR Investigations

This quarter, SIGAR opened two new investigations and closed 11, bringing total ongoing investigations to 65. Three investigations were closed as a result of convictions, four closed as a result of unfounded allegations, three as a result of administrative action, and one from a lack of investigative merit, as shown in Figure D.1. The two new investigations are related to corruption/bribery and money laundering.

FIGURE D.1

SIGAR'S CLOSED INVESTIGATIONS, OCTOBER 1–DECEMBER 31, 2021



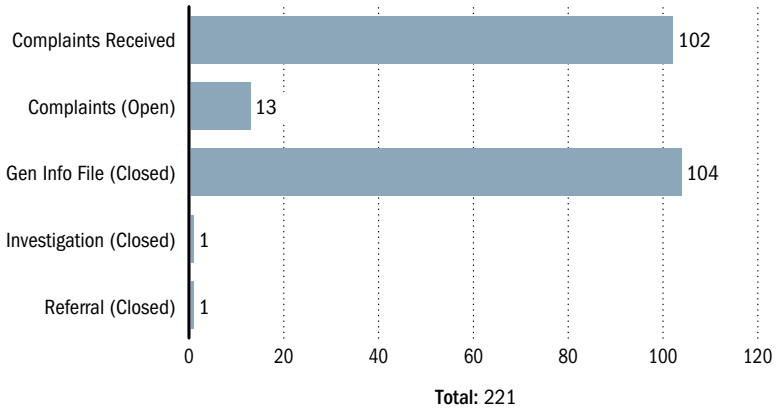
Source: SIGAR Investigations Directorate, 1/3/2022.

SIGAR Hotline

The SIGAR Hotline (by e-mail: sigar.hotline@mail.mil, web submission: www.sigar.mil/investigations/hotline/report-fraud.aspx, phone: 866-329-8893 in the USA) received 102 complaints this quarter. In addition to working on new complaints, the Investigations Directorate continued work on complaints received prior to October 1, 2021. The directorate processed 221 complaints this quarter; most are under review or were closed, as shown in Figure D.2.

FIGURE D.2

STATUS OF SIGAR HOTLINE COMPLAINTS: OCTOBER 1–DECEMBER 31, 2021



Source: SIGAR Investigations Directorate, 1/4/2022.

SIGAR SUSPENSIONS AND DEBARMENTS

Table D.1 is a comprehensive list of finalized suspensions, debarments, and special-entity designations relating to SIGAR's work in Afghanistan as of December 31, 2021.

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

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

TABLE D.1

SPECIAL-ENTITY DESIGNATIONS, SUSPENSIONS, AND DEBARMENTS AS OF DECEMBER 31, 2021

Special Entity Designations

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

Suspensions

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

Debarments

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

Continued on the following page

* Indicates that the individual or entity was subject to two final agency actions by an agency suspension and debarment official, resulting in a suspension followed by final debarment following the resolution of a criminal indictment or determination of non-responsibility by agency suspension and debarment official. Entries without an asterisk indicate that the individual was subject to a suspension or debarment, but not both.

TABLE D.1 (CONTINUED)

SPECIAL ENTITY DESIGNATIONS, SUSPENSIONS, AND DEBARMENTS AS OF DECEMBER 31, 2021 (CONTINUED)

Debarments (continued)

Roshandil, Mohammad Ajmal	Isranuddin, Burhanuddin	Military Logistic Support LLC
Saber, Mohammed	Matun, Navidullah, a.k.a. "Javid Ahmad"	Eisner, John
Safi, Azizur Rahman	Matun, Wahidullah	Taurus Holdings LLC
Safi, Matiullah	Navid Basir Construction Company	Brophy, Kenneth Michael*
Sahak, Sher Khan	Navid Basir JV Gagar Baba Construction Company	Abdul Haq Foundation
Shaheed, Murad	NBCC & GBCC JV	Adajar, Adonis
Shirzad, Daulet Khan	Noori, Navid	Calhoun, Josh W.
Uddin, Mehrab	Asmatullah, Mahmood, a.k.a. "Mahmood"	Clark Logistic Services Company, d.b.a. "Clark Construction Company"
Watson, Brian Erik	Khan, Gul	Farkas, Janos
Wooten, Philip Steven*	Khan, Solomon Sherdad, a.k.a. "Solomon"	Flordeliz, Alex F.
Espinoza, Mauricio*	Mursalin, Ikramullah, a.k.a. "Ikramullah"	Knight, Michael T., II
Alam, Ahmed Farzad*	Musafer, Naseem, a.k.a. "Naseem"	Lozado, Gary
Greenlight General Trading*	Ali, Esrar	Mijares, Armando N., Jr.
Aaria Middle East Company LLC*	Gul, Ghanzi	Mullakhiel, Wadir Abdullahmatin
Aaria Middle East Company Ltd. – Herat*	Luqman Engineering Construction Company, d.b.a. "Luqman Engineering"	Rainbow Construction Company
Aaria M.E. General Trading LLC*	Safiullah, a.k.a. "Mr. Safiullah"	Sardar, Hassan, a.k.a. "Hassan Sardar Inqilab"
Aaria Middle East*	Sarfarez, a.k.a. "Mr. Sarfarez"	Shah, Mohammad Nadir, a.k.a. "Nader Shah"
Barakzai, Nangialai*	Wazir, Khan	Tito, Regor
Formid Supply and Services*	Akbar, Ali	Brown, Charles Phillip
Aaria Supply Services and Consultancy*	Crystal Construction Company, d.b.a. "Samitullah Road Construction Company"	Sheren, Fasela, a.k.a. "Sheren Fasela"
Kabul Hackle Logistics Company*	Samitullah (Individual uses only one name)	Anderson, Jesse Montel
Yousef, Najeebullah*	Ashna, Mohammad Ibrahim, a.k.a. "Ibrahim"	Charboneau, Stephanie, a.k.a. "Stephanie Shankel"
Aaria Group*	Gurvinder, Singh	Hightower, Jonathan
Aaria Group Construction Company*	Jahan, Shah	Khan, Noor Zali, a.k.a. "Wali Kahn Noor"
Aaria Supplies Company LTD*	Shahim, Zakirullah a.k.a. "Zakrullah Shahim", a.k.a. "Zikrullah Shahim"	Saheed, a.k.a. "Mr. Saheed;" a.k.a. "Sahil;" 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, 2021 (CONTINUED)

Debarments (continued)

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

Continued on the following page

TABLE D.1 (CONTINUED)

SPECIAL ENTITY DESIGNATIONS, SUSPENSIONS, AND DEBARMENTS AS OF DECEMBER 31, 2021 (CONTINUED)

Debarments (continued)

Singh, Roop
Stratton, William G
Umeer Star Construction Company
Zahir, Mohammad Ayub
Peace Thru Business*
Pudenz, Adam Jeff Julias*
Green, Robert Warren*
Mayberry, Teresa*
Addas, James*
Advanced Ability for U-PVC*
Al Bait Al Amer*
Al Iraq Al Waed*
Al Quraishi Bureau*
Al Zakoura Company*
Al-Amir Group LLC*
Al-Noor Contracting Company*
Al-Noor Industrial Technologies Company*
California for Project Company*
Civilian Technologies Limited Company*
Industrial Techniques Engineering Electromechanically Company*
Pena, Ramiro*
Pulsars Company*
San Francisco for Housing Company
Sura Al Mustakbal*
Top Techno Concrete Batch*
Albright, Timothy H.*
Insurance Group of Afghanistan
Ratib, Ahmad, a.k.a. "Nazari"
Jamil, Omar K.
Rawat, Ashita
Qadery, Abdul Khalil
Casellas, Luis Ramon*
Saber, Mohammad a.k.a. "Saber," a.k.a. "Sabir"
Zahir, Shafiullah Mohammad a.k.a. "Shafiullah," a.k.a. "Shafie"
Achiever's International Ministries Inc., d.b.a. "Center for Achievement and Development LLC"
Bickersteth, Diana
Bonview Consulting Group Inc.
Fagbenro, Oyetayo Ayoola, a.k.a. "Tayo Ayoola Fagbenro"
Global Vision Consulting LLC
HUDA Development Organization
Strategic Impact Consulting, d.b.a. "Strategic Impact KarKon Afghanistan Material Testing Laboratory"
Davies, Simon
Gannon, Robert, W.
Gillam, Robert
Mondial Defence Systems Ltd.
Mondial Defense Systems USA LLC
Mondial Logistics
Khan, Adam
Khan, Amir, a.k.a. "Amir Khan Sahel"
Sharq Afghan Logistics Company, d.b.a. "East Afghan Logistics Company"
Hafizullah, Sayed; a.k.a. "Sadat Sayed Hafizullah;" a.k.a. "Sayed Hafizullah Delsooz"
Sadat Zohori Construction and Road Building Company; d.b.a. "Sadat Zohori Cons Co."
Abdullah, Son of Lal Gul
Ahmad, Aziz
Ahmad, Zubir
Aimal, Son of Masom
Ajmal, Son of Mohammad Anwar
Fareed, Son of Shir
Fayaz Afghan Logistics Services
Fayaz, Afghan, a.k.a. "Fayaz Alimi," a.k.a. "Fayaz, Son of Mohammad"
Gul, Khuja
Habibullah, Son of Ainuddin
Hamidullah, Son of Abdul Rashid
Haq, Fazal
Jahangir, Son of Abdul Qadir
Kaka, Son of Ismail
Khalil, Son of Mohammad Ajan
Khan, Mirullah
Khan, Mukamal
Khoshal, Son of Sayed Hasan
Malang, Son of Qand
Masom, Son of Asad Gul
Mateen, Abdul
Mohammad, Asghar
Mohammad, Baqi
Mohammad, Khial
Mohammad, Sayed
Mujahid, Son of Abdul Qadir
Nangiali, Son of Alem Jan
Nawid, Son of Mashoq
Noorullah, Son of Noor Mohammad
Qayoum, Abdul
Roz, Gul
Shafiq, Mohammad
Shah, Ahmad
Shah, Mohammad
Shah, Rahim
Sharif, Mohammad
Waheedullah, Son of Sardar Mohammad
Wahid, Abdul
Wais, Gul
Wali, Khair
Wali, Sayed
Wali, Taj
Yaseen, Mohammad
Yaseen, Son of Mohammad Aajan
Zakir, Mohammad
Zamir, Son of Kabir
Rogers, Sean
Slade, Justin
Morgan, Sheldon J.*
Dixon, Regionald
Emmons, Larry
Epps, Willis*
Etihad Hamidi Group; d.b.a. "Etihad Hamidi Trading, Transportation, Logistics and Construction Company"
Etihad Hamidi Logistics Company; d.b.a. "Etihad Hamidi Transportation, Logistic Company Corporation"
Hamidi, Abdul Basit; a.k.a. Basit Hamidi
Kakar, Rohani; a.k.a. "Daro Khan Rohani"
Mohammad, Abdullah Nazar
Nasir, Mohammad
Wali Eshaq Zada Logistics Company; d.b.a. "Wali Ashqa Zada Logistics Company"; d.b.a. "Nasert Nawazi Transportation Company"
Ware, Marvin*
Belgin, Andrew
Afghan Bamdad Construction Company, d.b.a. "Afghan Bamdad Development Construction Company"
Areeb of East Company for Trade & Farzam Construction Company JV
Areeb of East for Engineering and General Trading Company Limited, d.b.a. "Areeb of East LLC"
Areeb-BDCC JV
Areebel Engineering and Logisitcs - Farzam
Areebel Engineering and Logistics
Areeb-Rixon Construction Company LLC, d.b.a. "Areeb-REC JV"
Carver, Elizabeth N.
Carver, Paul W.
RAB JV
Ullah, Izat; a.k.a. "Ezatullah"; a.k.a. "Izatullah, son of Shamsudeen"
Saboor, Baryalai Abdul; a.k.a. "Barry Gafuri"
Stratex Logistic and Support, d.b.a. "Stratex Logistics"
Jahanzeb, Mohammad Nasir
Nasrat, Zaulhaq, a.k.a. "Zia Nasrat"
Blevins, Kenneth Preston*
Banks, Michael*
Afghan Armor Vehicle Rental Company
Hamdard, Javid
McAlpine, Nebraska
Meli Afghanistan Group
Badgett, Michael J.*
Miller, Mark E.
Anderson, William Paul
Kazemi, Sayed Mustafa, a.k.a. "Said Mustafa Kazemi"
Al Mostahan Construction Company
Nazary, Nasir Ahmad
Nazanin, a.k.a. "Ms. Nazanin"
Ahmadzai, Sajid
Sajid, Amin Gul
Elham, Yaser, a.k.a. "Najibullah Saadullah"*
Everest Faizy Logistics Services*
Faizy Elham Brothers Ltd.*

Continued on the following page

TABLE D.1 (CONTINUED)

SPECIAL ENTITY DESIGNATIONS, SUSPENSIONS, AND DEBARMENTS AS OF DECEMBER 31, 2021 (CONTINUED)

Debarments (continued)
Faizy, Rohullah*
Hekmat Shadman General Trading LLC*
Hekmat Shadman Ltd., d.b.a. "Hikmat Shadman Ltd."*
Hikmat Shadman Construction and Supply Company*
Hikmat Himmat Logistics Services Company*
Hikmat Shadman Logistics Services Company, d.b.a. "Hikmat Shadman Commerce Construction and Supply Company," d.b.a. "Hikmat Shadman Commerce Construction Services"*
Saif Hikmat Construction Logistic Services and Supply Co.*
Shadman, Hikmatullah, a.k.a. "Hikmat Shadman," a.k.a. "Haji Hikmatullah Shadman," a.k.a. "Hikmatullah Saadulah"*
Omonobi-Newton, Henry
Hele, Paul
Highland Al Hujaz Co. Ltd.
Supreme Ideas – Highland Al Hujaz Ltd. Joint Venture, d.b.a. SI-HLH-JV
BYA International Inc. d.b.a. BYA Inc.
Harper, Deric Tyrone*
Walls, Barry Lee, Jr.*
Cook, Jeffrey Arthur*
McCray, Christopher
Jones, Antonio
Autry, Cleo Brian*
Chamberlain, William Todd*
JS International Inc.
Perry, Jack
Pugh, James
Hall, Alan
Paton, Lynda Anne
Farouki, Abul Huda*
Farouki, Mazen*
Maarouf, Salah*
Unitrans International Inc.
Financial Instrument and Investment Corp., d.b.a. "FIIC"
AIS-Unitrans (OBO) Facilities Inc., d.b.a. "American International Services"


اداره سر مفتش ویژه برای بازسازی افغانستان
د افغانستان د بیارغاونې لپاره د ځانګړي سټر مفتش اداره

APPENDIX E

ABBREVIATIONS AND ACRONYMS

ACRONYM OR ABBREVIATION	DEFINITION
AAF	Afghan Air Force
ACAA	Afghanistan Civil Aviation Authority
ACLED	Armed Conflict Location and Event Data Project
ADALAT	Assistance for Development of Afghan Legal Access and Transparency
ADB	Asian Development Bank
AFN	afghani (currency)
AITF	Afghanistan Infrastructure Trust Fund
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
APPS	Afghan Personnel and Pay System
ARTF	Afghanistan Reconstruction Trust Fund
ASFF	Afghanistan Security Forces Fund
ASSF	Afghan Special Security Forces
AUAF	American University of Afghanistan
BAG	budget activity group
CENTCOM	U.S. Central Command
CIGIE	Council of the Inspectors General on Integrity and Efficiency
CN	counternarcotics
CSTC-A	Combined Security Transition Command-Afghanistan
DAB	Da Afghanistan Bank
DABS	Da Afghanistan Breshna Sherkat
DEA	Drug Enforcement Administration
DFC	U.S. International Development Finance Corporation
DHS	Department of Homeland Security
DIA	Defense Intelligence Agency
DOD	Department of Defense
DOD OIG	Department of Defense Office of Inspector General
DOJ	Department of Justice

Continued on the next page

ACRONYM OR ABBREVIATION	DEFINITION
DSCMO-A	Defense Security Cooperation Management Office-Afghanistan
ESF	Economic Support Fund
EU	European Union
FAO	Food and Agriculture Organization (UN)
FAP	Financial and Activity Plan
FFP	Food for Peace (USAID)
FSN	foreign service national
FY	fiscal year
GAO	Government Accountability Office
GBV	gender-based violence
GCPSU	General Command of Police Special Units (Afghan)
GDP	gross domestic product
GOR	grant officer representative
HRW	Human Rights Watch
IDLO	International Development Law Organization
IDA	International Disaster Assistance
ICRC	International Committee of the Red Cross
IDP	internally displaced persons
IED	improvised explosive device
IG	inspector general
IMF	International Monetary Fund
INCLE	International Narcotics Control and Law Enforcement
INL	Bureau of International Narcotics and Law Enforcement Affairs (State)
IOM	International Organization for Migration (UN)
IPP	independent power producers
IS-K	Islamic State-Khorasan
ISR	intelligence, surveillance, and reconnaissance
kg	kilogram
KWH	kilowatt-hours
LLP	Lessons Learned Program
LOTFA	Law and Order Trust Fund for Afghanistan
MELRA	Multi-Dimensional Legal Economic Reform Assistance
MOD	Ministry of Defense (Afghan)
MOE	Minister of Education (Afghan)
MOF	Ministry of Finance (Afghan)
MOI	Ministry of Interior (Afghan)

Continued on the next page

ACRONYM OR ABBREVIATION	DEFINITION
MOMP	Ministry of Mines and Petroleum (Afghan)
MSF	Médecins Sans Frontières (Doctors Without Borders)
MW	megawatt
NATF	NATO ANA Trust Fund
NATO	North Atlantic Treaty Organization
NDAA	National Defense Authorization Act
NEO	Noncombatant Evacuation Operation
NGO	nongovernmental organization
NIU	National Interdiction Unit
NRFA	National Resistance Front of Afghanistan
NSOCC-A	NATO Special Operations Component Command-Afghanistan
OCHA	Office for the Coordination of Humanitarian Affairs (UN)
OCO	Overseas Contingency Operations
OEG	Office of Economic Growth (USAID)
OFAC	Office of Foreign Assets Control (U.S. Treasury)
OFDA	Office of U.S. Foreign Disaster Assistance (USAID)
OFS	Operation Freedom's Sentinel
OIG	office of inspector general
OPLAN	annual operations plan
OUSD-P	Office of the Under Secretary of Defense for Policy
PM/WRA	Bureau of Political-Military Affairs' Office of Weapons Removal and Abatement (State)
PRM	Bureau of Population, Refugees, and Migration (State)
PTEC	Power Transmission Expansion and Connectivity
RFE/RL	Radio Free Europe/Radio Liberty
RS	Resolute Support
SAG	subactivity group
SDGT	Specially Designated Global Terrorist
SIU	Sensitive Investigative Unit (Afghan)
SIV	Special Immigrant Visa
SME	subject-matter expert
SMW	Special Mission Wing (Afghan)
SOF	Special Operations Forces
State OIG	Department of State Office of Inspector General
TAA	train, advise, and assist
TAAC	Train, Advise, and Assist Command
TAAC-Air	Train, Advise, and Assist Command-Air

Continued on the next page

ACRONYM OR ABBREVIATION	DEFINITION
TAF	The Asia Foundation
UN	United Nations
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
UNODC	United Nations Office on Drugs and Crime
USACE	U.S. Army Corps of Engineers
USAID	U.S. Agency for International Development
USAID OIG	USAID Office of Inspector General
USD	U.S. dollar
USFOR-A	U.S. Forces-Afghanistan
USMC	U.S. Marine Corps
UXO	unexploded ordnance
VFR	visual flight rules
WHO	World Health Organization (UN)
WTO	World Trade Organization

Afghan women sit in front of a Kabul bakery seeking alms, January 2022. (AFP photo by Mohd Rasfan)

Quarterly Report Staff

Harrison Akins, Security Subject Matter Expert
Michael Bindell, Deputy Director of Research and Analysis Directorate
Theodore Burns, Funding Subject Matter Expert
Tracy Content, Editor
Jason Davis, Visual Information Specialist
Clark Irwin, Senior Writer/Editor
Vong Lim, Senior Visual Information Specialist
James Misencik, Security Subject Matter Expert
Nicole Price, Senior Auditor
Deborah Scroggins, Director of Research and Analysis Directorate
Omar Sharif, Economic and Social Development Subject Matter Expert
Daniel Weggeland, Senior Subject Matter Expert

SIGAR
SPECIAL INSPECTOR GENERAL
FOR AFGHANISTAN RECONSTRUCTION

2530 Crystal Drive
Arlington, VA 22202

www.sigar.mil

SIGAR 2022-QR-1

WASTE, FRAUD, OR ABUSE MAY BE REPORTED TO SIGAR'S HOTLINE

By phone: United States
Toll-free: 866-329-8893
DSN: 312-664-0378
All voicemail is in English and answered during business hours.

By fax: 703-601-4065
By e-mail: sigar.hotline@mail.mil
By Web submission: www.sigar.mil/investigations/hotline/report-fraud.aspx

SIGAR
Report Waste, Fraud, or Abuse