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SIGAR

Special Inspector General for
Afghanistan Reconstruction

OCT 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:

Taliban fighters in Kabul ride on a Humvee on August 15, 2022, while celebrating the one-year anniversary of their takeover of the country. (AFP photo by Wakil Kohsar)



SPECIAL INSPECTOR GENERAL FOR
AFGHANISTAN RECONSTRUCTION

To Congress, the Secretaries of State and Defense, and the American people, I am pleased to submit SIGAR's 57th quarterly report on the status of reconstruction in Afghanistan.

The United States remains Afghanistan's single largest donor, having provided more than \$1.1 billion in assistance to support the Afghan people since the Taliban's takeover in August 2021. However, SIGAR, for the first time in its history, is unable this quarter to provide Congress and the American people with a full accounting of this U.S. government spending due to the noncooperation of several U.S. government agencies. The United States Agency for International Development (USAID), which administers the majority of U.S. government spending for Afghanistan, and the Treasury Department refused to cooperate with SIGAR in any capacity, while the State Department was selective in the information it provided pursuant to SIGAR's audit and quarterly data requests, sharing high-level funding data but not details of agency-supported programs in Afghanistan. This is in direct violation of Section 1229(h)(5)(A) of the NDAA for FY 2008 (requiring the agencies to provide information and assistance upon request) and Section 6(c)(1) of the Inspector General Act of 1978, as amended.

SIGAR has notified Congress of this matter.

Section One of this report contains an essay on the stifling of one of the most remarkable achievements of reconstruction in Afghanistan: the development of an independent Afghan media. Since August 2021, the Afghan media sector has mostly collapsed under the weight of the Taliban's restrictions and censorship. The essay concludes that, without long-term, institutional support to independent journalists inside and outside of the country, Afghanistan's media may not be able to withstand the Taliban's efforts to totally control the flow of information about the country.

SIGAR issued two performance audit reports and two evaluations this quarter. The first report found that State did not complete required oversight and evaluation of its Antiterrorism Assistance Program in Afghanistan. The second report found that USAID generally met federal and internal requirements for noncompetitive awards, but did not maintain some of the required documents resulting in a lack of complete and accurate records for all award activities.

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

The second evaluation, undertaken at the request of Congress, assessed the risks to the Afghan people and civil society organizations resulting from the Taliban's takeover. SIGAR found that women and girls now face significant risks

including reduced access to education and healthcare; loss of empowerment, including the ability to be economically and otherwise independent; and heightened personal safety and security risks. The media, healthcare, and education sectors also face acute risk under Taliban rule. SIGAR concluded that current conditions are similar to those under the Taliban in the 1990s.

SIGAR completed six financial audits of U.S.-funded projects to rebuild Afghanistan that identified \$10,668,026 in questioned costs as a result of internal-control deficiencies and noncompliance issues. These financial audits identified a range of deficiencies by U.S. government contractors including Raytheon Company, International Legal Foundation, Albany Associates, Amentum Services Inc., and FHI 360. An additional audit of Virginia Polytechnic Institute and State University did not find any material weaknesses or internal control deficiencies.

These reviews are required by SIGAR's authorizing statute. Completing them, despite the fall of the internationally supported Afghan government in August 2021, will yield information about the use of funds, agency performance, and reconstruction effectiveness. This information can improve accountability and transparency, suggest process improvements, and generate lessons learned for other current and future overseas reconstruction and development efforts. Moreover, the U.S. government can still recover monies from the questioned costs revealed by these financial audits.

During the reporting period, SIGAR's criminal investigations resulted in two criminal informations, two guilty pleas, five sentencing, and over \$10.3 million in criminal restitutions and forfeitures, bringing the total number of ongoing investigations to 35.

SIGAR also continued conducting interviews and analysis in support of Congressionally requested assessments including reviewing the factors that led to the collapse of the Afghan National Defense and Security Forces and the Afghan government.

With the support of Congress and the Administration, my colleagues and I at SIGAR will endeavor to keep fighting the waste, fraud, and abuse of U.S. taxpayer funds in Afghanistan.

Respectfully,

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

John F. Sopko



EXECUTIVE SUMMARY

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

During this reporting period, SIGAR issued 11 audits, evaluations, and other products assessing U.S. reconstruction efforts in Afghanistan. Criminal investigations resulted in two criminal informations (a prosecutor's allegation of a crime, as distinct from a grand-jury indictment), two guilty pleas, five sentencing, and over \$10.3 million in criminal restitutions and forfeitures.

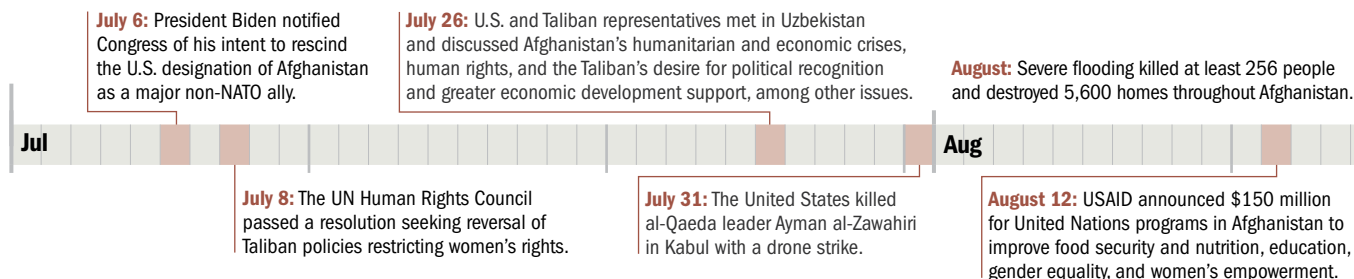
SIGAR OVERVIEW

AUDITS AND INSPECTIONS

This quarter, SIGAR issued two performance audit reports, two evaluations, and six financial audit reports.

- The first **performance audit report** found that the U.S. Department of State did not complete required oversight and evaluation of its Antiterrorism Assistance Program in Afghanistan.
- The second report found that the U.S. Agency for International Development generally met federal and internal requirements for noncompetitive awards, but did not maintain some of the required documents resulting in a lack of complete and accurate records for all award activities.
- The first **evaluation** analyzed the allegations of theft of funds against President Ghani and other Afghan officials during the August 2021 government collapse. SIGAR determined the total funds taken did not exceed \$1 million.
- The second evaluation assessed the risks to Afghan civil society following the Taliban takeover in August 2021. SIGAR found a return to a life similar to that under the Taliban in the 1990s—women and girls face significant risks including reduced access to education and healthcare; loss of empowerment, including the ability to be professionally, socially, and economically independent; and heightened personal safety and security risks. The media and its members also face acute risk of violence and censorship.

KEY EVENTS, JULY–SEPTEMBER 2022



EXECUTIVE SUMMARY

The six **financial audit reports** identified \$10,668,026 in questioned costs as a result of internal control deficiencies and noncompliance issues.

INVESTIGATIONS

During the reporting period, SIGAR's criminal investigations resulted in two criminal informations, two guilty pleas, five sentencing, and over \$10.3 million in criminal restitutions and forfeitures. SIGAR initiated one case and closed five, bringing the total number of ongoing investigations to 35.

Investigations highlights include the sentencing of Naim Ismail, an investment bank vice president, to 70 months of incarceration for his participation in various investment schemes that defrauded victims of over \$15 million. Ismail has been ordered to pay a forfeiture of \$10.2 million to his victims. SIGAR and Homeland Security Investigations (HSI) jointly conducted the investigation.

A second investigation resulted in a guilty plea by Zachary A. Friedman to charges of tax evasion.

Friedman worked as a senior executive for Red Star/Mina Petroleum, a U.S. Department of Defense fuel supply contractor. From 2013 until 2015, Friedman evaded taxes he owed to the IRS, concealing approximately \$530,000 of income and causing a tax loss to the U.S. government of more than \$207,000. Friedman is the fourth defendant associated with Red Star/Mina Petroleum to plead guilty.

LESSONS LEARNED

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

RESEARCH AND ANALYSIS

SIGAR's Research and Analysis Directorate issued its 57th *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 September 30, 2022, up to the publication date of this report.

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

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

August 15: The Taliban designated the anniversary of the Islamic Republic's fall a national holiday.

September 19: The United States secured the release of U.S. engineer and Taliban hostage Mark Frerichs.

September 20: Taliban supreme leader Haibatullah Akhundzada appointed Habibullah Agha, a member of his inner circle, as the new minister of education.

Sep

September 14: Treasury and State announced the establishment of an "Afghan Fund" to provide \$3.5 billion in Afghan central bank assets to benefit the people of Afghanistan.

September 27: The Taliban announced a provisional deal with Russia to import one million tons of gasoline, one million tons of diesel, 500,000 tons of liquefied petroleum gas, and two million tons of wheat to Afghanistan annually.



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

TABLE OF CONTENTS



SECTION 1

3 THE STIFLING OF THE AFGHAN MEDIA

- 5 Early Development of the Media Sector
- 7 Later Stages of Media Development
- 8 Challenges Under the Islamic Republic
- 9 Media Under Taliban Rule
- 13 Responses to Taliban Media Repression
- 15 Contradictions
- 16 Looking Forward



SECTION 2

21 SIGAR OVERSIGHT ACTIVITIES

- 26 Audits and Evaluations
- 33 Lessons Learned
- 34 Investigations
- 35 Congressionally Directed Assessments
- 38 Other SIGAR Oversight Activities
- 38 SIGAR Budget
- 38 SIGAR Staff



SECTION 3

41 RECONSTRUCTION UPDATE

- 43 Reconstruction In Brief
- 45 Status of Funds
- 73 Security and Governance
- 97 Economic and Social Development



SECTION 4

133 OTHER AGENCY OVERSIGHT

- 136 Completed Oversight Activities
- 138 Ongoing Oversight Activities



APPENDICES

- 144 Appendix A: Cross-Reference of Report to Statute
- 148 Appendix B: U.S. Funds for Afghanistan Reconstruction
- 150 Appendix C: SIGAR Written Products
- 154 Appendix D: SIGAR Investigations and Hotline
- 162 Appendix E: Abbreviations and Acronyms

“Attacks against human rights defenders, journalists, and media workers combined with the impact of broader policy measures taken by the de facto authorities have had a chilling effect on freedom of the media and civic activism.”

—*Markus Potzel, UN Deputy Special Representative of the Secretary-General*

1 STIFLING OF THE AFGHAN MEDIA



ESSAY CONTENTS

Early Development of the Media Sector	5
Later Stages of Media Development	7
Challenges Under the Islamic Republic	8
Media Under Taliban Rule	9
Responses to Taliban Media Repression	13
Contradictions	15
Looking Forward	16
Essay Endnotes	17

Photo on previous page

Camerasmen cover a Taliban Ministry of Interior event. (Taliban regime photo)

THE STIFLING OF THE AFGHAN MEDIA

In 2018, Special Inspector General for Afghanistan Reconstruction John F. Sopko recognized the independent Afghan press as a beacon of democracy, noting the exceptional bravery from a diverse set of journalistic voices in the country.¹ In a region rife with censorship, the growth of Afghanistan's independent press after 2001 was an uncommon feat, with strong legal protections enshrined in the constitution allowing radio and television programming to flourish.² While journalists faced security threats and government corruption, they sought to hold the state more accountable by providing the public a free flow of information for the first time in the country's history.³

The fall of the Islamic Republic to the Taliban in August 2021 has dramatically altered that media landscape. Taliban restrictions, combined with a dire economic crisis, pushed the Afghan media sector to near collapse.⁴ Reporters Without Borders said in August that Afghanistan has lost almost 40% of its media outlets and 60% of its journalists since the Taliban takeover.⁵ Afghanistan's remaining media professionals face a far more constricted environment.⁶ In response, journalists have fled or gone underground. News outlets that continue to operate are controlled tightly and threatened for any disobedience. Despite the new circumstances, Afghan journalists have continued to advocate for their freedom of speech and to persevere in their mission to inform and educate the public. But, without long-term, institutional support to independent journalists inside and outside of the country, it is not clear that Afghanistan's media will be able to withstand the Taliban's efforts to totally control information about Afghanistan.⁷

EARLY DEVELOPMENT OF THE MEDIA SECTOR

Historically, the Afghan media has developed in fits and starts, thriving during periods of openness, only to be stifled during periods of repression.⁸ The first radio station in Afghanistan, state-owned Radio Kabul, was established in 1925.⁹ The country's 1964 constitution established free speech as a right.¹⁰ In 1978, the state-owned Radio Television Afghanistan was created.¹¹ Then, throughout the 1980s, the pro-Soviet government aimed to limit outside influence by prohibiting the populace from listening

STIFLING OF THE AFGHAN MEDIA

to the British Broadcasting Corporation or Voice of America.¹² In the late 20th century, media advances were further reversed when the Taliban banned all forms of independent media during their rule from 1996 to 2001. At the time, Radio Kabul was converted to the religious station Voice of Sharia.¹³

Following the ousting of the Taliban, Afghanistan looked to the norms established in its 1964 constitution when formulating the new constitution in 2004.¹⁴ The new constitution defined freedom of expression as “inviolable,” whether in speech, writing, illustration, or other means. In addition, the constitution prohibited a priori government approval of printed and published materials.¹⁵ These legal parameters aligned Afghanistan with international norms as delineated in Article 19 of the United Nations’ Universal Declaration of Human Rights on freedom of speech and information.¹⁶ Afghanistan’s elected government further codified internationally recognized standards for freedom of speech with the passage of various laws. For example, the 2009 Mass Media law promoted freedom of speech and the rights of journalists.¹⁷

U.S. reconstruction efforts in Afghanistan’s media sector grew out of USAID’s policy, in practice since the early 1980s, of seeking to develop independent media overseas as a tool to promote democracy.¹⁸ Early U.S. interventions prior to 2004 aimed to build the media sector in Afghanistan’s previously closed society through support for nascent civil society groups, training programs to teach technical skills, and overseas fellowships for journalists.¹⁹ According to a USAID fact sheet on media in Afghanistan, agency goals included promoting “the free exchange of information and ideas vital to the democratic process and development of civil society,” through “technical support, equipment upgrade, hands-on training in balanced and accurate reporting, and development of an Afghan media and policy regulatory framework.”²⁰ By 2006, USAID had supported 31 community-based, independent radio stations across the country, established radio monitoring and reporting in seven provinces, trained 2,000 media professionals, updated the curriculum at six universities, provided training for 400 novice reporters at university media centers, and distributed 40,000 radios to vulnerable populations.²¹

Subsequent reconstruction efforts focused on building Afghan media through short-and long-term training of local journalists, the privatization of broadcast and print media, direct and indirect assistance to media firms, promotion of media associations, and support for legal and regulatory reforms.²² In total, USAID has spent at least \$220 million on media-and civil-society-focused programs since 2001.²³

LATER STAGES OF MEDIA DEVELOPMENT

As part of USAID's development strategy for Afghanistan, the agency ran the \$9 million Rasana Program from 2017 to 2020.²⁴ Rasana supported independent Afghan media in an effort to provide reliable and balanced information to the public through four primary avenues: supporting and training women journalists; promoting investigative journalism; strengthening advocacy and training to protect journalists; and awarding small grants to expand media outreach to underserved communities.²⁵ In addition, USAID advocated for implementing government commitments to protect journalists.²⁶ Program accomplishments included the training of 1,200 women and girls in critical journalism skills, the production of 2,235 radio packages, and the award of 18 small grants to 14 different media outlets focused on promoting women's voices in the media.²⁷

In 2018, USAID released its 2019–2023 country development cooperation strategy for Afghanistan, outlining a goal to support greater citizen participation in decision-making by increasing Afghans' access to credible public information through the strengthening of relationships between the media and civil society.²⁸ USAID predicted that access to free and fair information, allowing for an informed citizenry, would contribute to a self-reliant Afghanistan.²⁹

The independent media's success in the first decade of the Islamic Republic is illustrated by the impressive growth of the radio industry. Starting with state-owned Radio Kabul in 2001, the industry grew to 174 operating radio stations by 2015.³⁰ Due to extremely low literacy rates in Afghanistan, radio and television programs, including news, cultural, and political programs, became widely popular. The United States and its international partners also used radio and TV to spread messages of political cohesion and progression. According to the United States Institute of Peace (USIP), as many as 77% of Afghans relied on the radio as their primary source of information by 2014.³¹ With funding from USAID, USIP developed a radio drama titled "One Village, A Thousand Voices" that showcased young Afghans who were progressive voices in their family and community affairs.³² In 2012, the BBC founded "Open Jirga," a program that brought Afghan citizens together with policymakers to discuss public issues and model government accountability and integrity.³³

International donors provided initial support, but Afghan businesspeople and journalists drove the media's growth. The country's first private radio station was founded in 2003 by the Moby Group with financial support from international donors, including \$2.2 million in seed funding from USAID.³⁴ Within a decade the Moby Group grew to represent 16 businesses across six markets, with a reach of 300 million people.³⁵ Today, Moby Group, led by CEO and founder Saad Mohseni, operates Afghanistan's biggest networks, TOLONews and TOLO TV.³⁶ In an interview with the Committee

to Protect Journalists (CPJ), Mohezeni said of building an independent news outlet: “You have to be focused on reporting facts. It’s totally unvarnished and totally uncensored. And it has to be balanced and non-emotional. News takes a long time, but once you have people’s trust, people stick with you through thick and thin... it’s one of Afghanistan’s great success stories.”³⁷

CHALLENGES UNDER THE ISLAMIC REPUBLIC

In the words of USAID, the independent media was one of the “most remarkable achievements” of the U.S.-funded reconstruction effort in Afghanistan.³⁸ But despite its successes, the sector has faced various challenges over the past two decades, including factionalism, corruption, terrorist threats, and changing legal protections.³⁹ Following the country’s 2004 elections, there was a rise in “warlord media,” television and radio programs founded by military and political leaders and mujahideen.⁴⁰ Outlets such as Ayna TV, Arzu TV and radio, and Noor TV promoted ethnic and political agendas that some critics saw as divisive.⁴¹

Incidents of violence against journalists spiked in 2014 with 125 cases recorded, including the murder and abuse of journalists investigating corruption in local governance.⁴² The Taliban also issued a fatwa in 2014 against media outlets and promised to destroy the Western-supported independent media.⁴³ USAID acknowledged the significant threats to the media sector in their 2019–2023 Country Cooperation Strategy, including harassment, violence against journalists, and death threats for reporting on sensitive subjects. While most threats were attributed to Islamic State-Khorasan Province (IS-K) and the Taliban, USAID also recognized some originating from within the Afghan government.⁴⁴

In 2014, President Ashraf Ghani signed the Access to Information law, wherein Article 15 prohibited content that “endangers independence, sovereignty, territorial integrity, national security, and national interests,” or “violates the privacy of a person.” Media groups argued that the law should be amended to allow for the disclosure of information on corruption, crime, human rights violations, and dangers to public security, if the disclosures were in the public interest.⁴⁵ By 2015, USIP reported that the most serious threat against journalists came from government officials, law enforcement, and local power brokers.⁴⁶ The same year, Afghanistan’s National Security Council and Ministry of Interior issued an official order prohibiting media professionals from questioning officials about security-related issues.⁴⁷ Due to the ongoing climate of insecurity and threats to journalists, by April 2021 Afghanistan was ranked 122nd out of 180 countries in the World Press Freedom Index published by Reporters Without Borders.⁴⁸

According to Afghan journalist Lotfullah Najafizada, politicians in power were threatened by truthful reporting on their shortcomings.⁴⁹ In an interview with SIGAR, Najafizada described the paradox created by free

STIFLING OF THE AFGHAN MEDIA



Afghan media at the Taliban Ministry of Interior. (Taliban regime photo)

reporting in a developing democracy: while his family members were eager to vote in 2004, for example, by 2019 they had become indifferent to politics because of the widespread coverage of government corruption.⁵⁰

MEDIA UNDER TALIBAN RULE

Following the collapse of the Afghan government in August 2021, it was not clear whether Afghanistan's independent media would survive under Taliban rule. The group's censorship practices in the 1990s suggested a strong antagonism towards independent reporting.⁵¹ On September 19, 2021, Taliban interim director of the Government and Media Information Center Qari Mohammad Yousuf Ahmadi announced in a press conference that 11 new rules would be implemented regarding journalism.⁵² The rules forbid journalists from broadcasting or publishing stories that are "contrary to Islam," "insult national figures," and "violate privacy." Journalists must not "try to distort news content," "respect journalistic principles," and "ensure their reporting is balanced." The regulations further stipulate that, "matters that have not been confirmed by officials at the time of broadcasting or publication should be treated with care," and "matters that could have a negative impact on the public's attitude or affect morale should be handled carefully when being broadcast or published."⁵³ Journalists were ordered to "adhere to the principle of neutrality," "only publish the truth," and follow a specific form of reporting in accordance with Afghan Government Media and Information Center regulations.⁵⁴

Reporters Without Borders immediately raised concerns about the Taliban's failure to adhere to international journalistic standards, the vagueness of the rules regarding what constitutes the truth, and the lack of clarity on what subject matter is contrary to Islam or insults national figures.⁵⁵ Human Rights Watch commented that the Taliban's rules are "so broad and

“These new rules are spine-chilling because of the coercive use that can be made of them, and they bode ill for the future of journalistic independence and pluralism in Afghanistan.”

*Reporters Without Borders
Secretary-General
Christophe Deloire*

Source: Reporters Without Borders, “Afghanistan: 11 ‘journalism rules’ imposed by Taliban open way to censorship and arbitrary decisions, RSF warns,” 9/22/2021.

vague as to prohibit virtually any critical reporting about the Taliban.”⁵⁶ After publication of the initial media rules, the Taliban announced additional restrictions. In November 2021, the Taliban issued one mandate banning all foreign productions that they deem contrary to their interpretation of Sharia and another requiring women journalists to wear headscarves on camera.⁵⁷ In May 2022, the Taliban expanded the mandate to require women newscasters to cover their faces while appearing on-air.⁵⁸ Reporters Without Borders Secretary-General Christophe Deloire said of the Taliban’s actions, “These new rules are spine-chilling because of the coercive use that can be made of them, and they bode ill for the future of journalistic independence and pluralism in Afghanistan.”⁵⁹

According to Reporters Without Borders, 231 media outlets have closed in Afghanistan since August 2021, and 60% of journalists have lost their jobs (around 6,400 people), including 84% of women journalists.⁶⁰ On the situation, Human Rights Watch Asia Director Patricia Grossman said, “Despite the Taliban’s promises to allow media that ‘respected Islamic values to function,’ the new rules are suffocating media freedom in the country. The Taliban regulations are so sweeping that journalists are self-censoring and fear ending up in prison.”⁶¹

Despite the criticism from human rights groups, the Taliban maintain that there is press freedom in Afghanistan.⁶² Taliban spokesperson Zabihullah Mujahid said at a press conference, “Reporters can write and publish anything that is factual and not a mere accusation. We don’t have any problem with them.”⁶³ The Taliban further assert that privately-owned media companies have not been forced to close and there are no mandates for outright censorship.⁶⁴

Yet a widening gap exists between official Taliban statements on freedom of speech and the experiences of media professionals.⁶⁵ Reports have circulated about Taliban security forces arbitrarily detaining and beating journalists.⁶⁶ Between August and October 2021, 32 journalists were taken into Taliban custody.⁶⁷ Arrests continued with the detention of three journalists in January 2022 for covering protests against the Taliban in Panjshir Province.⁶⁸ The Taliban also detained freelance journalist Murtaza Samadi in Herat on September 6, 2022, for filming a protest.⁶⁹ Samadi was held for three weeks and accused of organizing the protest and having “connections with foreigners.”⁷⁰

In addition to the 11 new media rules, the Taliban now require those working in the media to carry letters of accreditation identifying them as journalists and naming the outlet they work for.⁷¹ One Kabul-based female journalist, who spoke with SIGAR on the condition of anonymity for fear of Taliban reprisal, described how she had been arbitrarily detained by members of the Taliban security forces because they could not read her accreditation letter, which was written in English.⁷² According to this journalist, the Taliban threatened her at gunpoint, destroyed her phone, and

STIFLING OF THE AFGHAN MEDIA



New UNAMA head Roza Otunbayeva meets with Taliban deputy prime minister Abdul Kabir in Kabul to discuss media rights and other issues. (UNAMA News photo)

held her in detention for four hours.⁷³ CPJ reported in August 2022 that three more journalists had contacted them about being detained, physically abused, and interrogated despite having the required documents.⁷⁴

According to reports, abuses against media members are especially common in the provinces outside Kabul where local Taliban associates have been placed as overseers of departments of information and culture and tasked with regulating local media content.⁷⁵ Journalists speaking to Voice of America on the condition of anonymity recounted new requirements to submit stories to their local media director for pre-approval, a ban on covering protests, and censorship on the question of girls attending secondary school.⁷⁶ Taliban spokesperson Zabihullah Mujahid denied that journalists require explicit approval to report certain stories; instead he said that some local media directors lack experience and training.⁷⁷

Although the Taliban have attempted to project a more press-friendly image than they were known for in the 1990s, numerous Afghan journalists have left the country after being directly threatened by the group.⁷⁸ Women's right activist and reporter Farida Nekzad described to SIGAR her initial hope during the Islamic Republic-Taliban peace talks that the Taliban had changed their attitude toward the media.⁷⁹ However, Nekzad realized the group had not changed after learning the Taliban had beaten journalists for covering a protest.⁸⁰ Facing threats against her life, Nekzad decided to leave Afghanistan with her daughter. Now a journalist in residence at Carleton University in Canada, Nekzad said her safety is only a temporary personal solution to the ongoing "struggles and dire humanitarian situation" in Afghanistan; she said she feels "helpless knowing there are still girls and

“What I found was a violent peace. People are arbitrarily detained, disappeared, interrogated, beaten, and killed.”

Reporter Lynne O'Donnell

Source: Lynne O'Donnell, “The Taliban Detained Me for Doing My Job. I Can Never Go Back,” *Foreign Policy*, 7/20/2022.



Lynne O'Donnell conducts an interview in Afghanistan. (Lynne O'Donnell photo)

women suffering [there].”⁸¹ In her view, international community efforts to protect a few independent journalists will not be enough to save the institution of an independent Afghan press.⁸²

Few Afghan journalists have had the opportunity to gain legal residence—and safe harbor—in other countries. Following the collapse of the government, Pakistan issued temporary work visas allowing Afghan journalists to enter the country. These have now expired,⁸³ and, according to reports, approximately 200 Afghan journalists currently in Pakistan are awaiting visa renewals.⁸⁴ SIGAR interviewed one such journalist, Voice of America reporter Kalimullah Hamsukhan, who entered Pakistan on a now-expired tourist visa following the fall of the Islamic Republic. Hamsukhan had been an outspoken critic of the Taliban for many years and feared for his safety in Afghanistan.⁸⁵ Although he considers the government and people of Pakistan welcoming to Afghan refugees, Hamsukhan noted the difficulty many journalists are having with their visas, preventing them from working or finding accommodation.⁸⁶ Despite the myriad challenges journalists face in Pakistan, Hamsukhan described the media environment as an improvement over Afghanistan, where pluralism, democracy, and liberalism have been crushed.⁸⁷ In his view, the Taliban have “changed the philosophy of the [Afghan] media” due to their lack of respect for independent thought and free speech.⁸⁸

In addition to the abuses suffered by Afghan reporters, several foreign journalists have detailed mistreatment at Taliban hands. CPJ reports that Iranian freelance journalist Ibrahim Alipoor was arbitrarily detained in Kabul in November 2021 despite entering the country with the requisite permission letters.⁸⁹ Alipoor was handcuffed and blindfolded for three days and described facing verbal harassment from Taliban members.⁹⁰ Pakistan-based 92News journalist Abdul Qayum Zahid Samadzai was similarly detained for three days in February 2022 and accused of spying for a foreign government.⁹¹ In July, *Foreign Policy* reporter and former Associated Press Kabul bureau chief Lynne O'Donnell was detained, abused, and threatened by Taliban intelligence agents after she entered Afghanistan to report on conditions a year after the collapse of the Republic.⁹² O'Donnell was released only after she agreed to issue a retraction of her previous reporting about Afghanistan via her professional Twitter account.⁹³ Taliban intelligence accused her of spying for a foreign government and refused to tell her which laws she had broken preceding her detention.⁹⁴

Reflecting on her recent experience in Afghanistan, O'Donnell said, “What I found was a violent peace. People are arbitrarily detained, disappeared, interrogated, beaten, and killed. It could be for any reason or no reason they will ever know. The Taliban are pitting neighbor against neighbor, encouraging people to spy on and report each other. Fear is digging in, and it's here for the long haul.”⁹⁵ These sentiments were echoed by fellow *Foreign Policy* journalist Stefanie Glinski in a Twitter thread on October 10, 2022.⁹⁶ After working for four years in Afghanistan, Glinski was

interrogated by the Taliban about the identities of her sources and informed that she would be held legally accountable if she was unable to substantiate reports.⁹⁷ Glinski has left the country and said she will not be returning due to the safety risk.⁹⁸

In August 2022, Taliban authorities detained American journalist and independent filmmaker Ivor Shearer and his Afghan producer Faizullah Faizbakhsh, despite their work permits to film in Afghanistan.⁹⁹ They were questioned by security guards while filming in Kabul and were later handed over to Taliban intelligence.¹⁰⁰ In a statement in late August, CPJ demanded their release, calling the Taliban's actions demonstrative of "an utter lack of commitment to the principle of freedom of press in Afghanistan."¹⁰¹ While senior Biden Administration officials acknowledged the incident during a September 19 press briefing, as this report went to press, they have not publicly commented on the whereabouts and status of Shearer and Faizbakhsh.¹⁰²

RESPONSES TO TALIBAN MEDIA REPRESSION

Afghanistan's media industry has shrunk considerably in the past year.¹⁰³ Journalists fled Afghanistan as the Republic collapsed due to fear of Taliban retaliation, and more still have stopped reporting in fear for their personal safety.¹⁰⁴ Nevertheless, independent Afghan media has not disappeared, but rather changed form in response to Taliban censorship. In interviews with SIGAR, media professionals described how the independent press has managed to survive, through advocacy and reporting from outside of Afghanistan, or through clandestine operations in Afghanistan.

In March 2022, Voice of America, the U.S. government-funded independent news agency, launched 24/7 direct-to-home satellite television in Dari and Pashto for its audience in Afghanistan.¹⁰⁵ Despite restrictions on foreign-affiliated news outlets, Afghans can access uncensored newscasts including "TV Ashna" and Radio Free Europe programming through Voice of America's satellite channel. According to the U.S. Agency for Global Media (USAGM), Voice of America reporters currently work remotely from their homes due to security concerns.¹⁰⁶ Despite this precaution, journalists have been contacted by the Taliban authorities and questioned about their reporting. While USAGM said this has not led to self-censorship, the agency does acknowledge that access to information has become more limited overall due to Taliban restrictions.¹⁰⁷

A hybrid model of press operations is highlighted in the case of Amu TV, a new independent media network founded by Lotfullah Najafizada and Sami Mahdi.¹⁰⁸ Prior to the collapse of the Afghan Republic in August 2021, Najafizada was working as the director of TOLONews, the largest news operation in Afghanistan.¹⁰⁹ He was considered an industry leader and received widespread recognition for his efforts to promote independent media in

STIFLING OF THE AFGHAN MEDIA



Markus Potzel, UN Deputy Special Representative of the Secretary-General, discusses protecting media freedoms with 1TV News in Kabul. (UNAMA News photo)

Afghanistan.¹¹⁰ After the Taliban came to power, Najafizada relocated to Canada for his safety. Between August 2021 and August 2022, he and Mahdi developed and launched an independent Afghan media company run outside Afghanistan, with information sourced from journalists on the ground.¹¹¹ Amu TV was launched with seed funding from international NGOs, operating on a hybrid model where editors and producers work from outside of Afghanistan in order to be free from Taliban pressure.¹¹² Journalists report information from within Afghanistan to their editors outside the country. The news is then shared through a globally available website.¹¹³

Najafizada described his company as an answer to the current media situation, which he sees as highly polarized. On one side, outlets in Afghanistan are under complete Taliban influence. On the other, journalists outside of Afghanistan are reporting very personal and political content against the Taliban. He told SIGAR he hoped to offer a third way—providing nonpartisan information to the public.¹¹⁴ Najafizada acknowledged that this mission is not without hazard, as many reporters still working in Afghanistan have been detained by the Taliban. In conversation he seemed to grapple with the contradictions in his aim to present information to the public without engaging in politics.¹¹⁵ Given Afghanistan's current environment, any independent reporting may be seen by the Taliban and others as inherently political and adversarial.

Other journalists seek to bring awareness of the situation in Afghanistan and Taliban censorship using their media skills. Wahida Faizi, a prize-winning journalist who formerly worked for the Afghan Journalists Safety Committee, fled Afghanistan for her safety in 2021.¹¹⁶ Now settled in Denmark, Faizi aims to create new initiatives that promote Afghan women journalists. In an interview with International Media Support, Faizi said,

“I am pleased that I can continue my journalism in a new setting as many other fleeing Afghan journalists have not been that fortunate. I feel an obligation to continue this course and to be vocal about the situation of Afghanistan’s journalists.”¹¹⁷

Journalists have also taken to the internet to publish accounts of their experiences before, during, and after the Taliban takeover. Somaia Valizadeh, an award-winning woman journalist from Herat, recently documented her story for London-based policy institute Chatham House.¹¹⁸ Valizadeh said she hid from the Taliban for months before gaining a scholarship for a master’s degree in Istanbul.¹¹⁹ She had originally hoped to continue working as an investigative reporter and journalism teacher, but now wants to educate young girls on human rights and journalism.¹²⁰ In the meantime while in graduate school, Valizadeh will continue to write about Afghanistan. She said, “My future depends on it. I feel it is my primary responsibility to give the Afghan people a voice and share their stories with the world.”¹²¹

CONTRADICTIONS

According to the Taliban’s supreme leader Haibatullah Akhundzada, “the Islamic Emirate is committed to freedom of expression in accordance with Islamic and Shariah principles and within the framework of the country’s national interests.”¹²² Approximately 40% of news outlets have deemed these restrictions too constraining, or otherwise faced financial crisis or forced closure since the Taliban came to power in August 2021.¹²³ For example, on October 3, Hasth-e Subh Daily [8am Media] announced on Twitter that the Taliban had suspended their website after reporting on an attack against the Hazara population and on subsequent protests in Kabul.¹²⁴ Others, like TOLONews, have decided to stay and try to operate within the bounds defined by the Taliban. Moby Group CEO Mohseni told CPJ, “We’re scared... we have suffered because of the 70 or 80 people we’ve lost [who have fled],” but TOLO continues to operate now without music shows or soap operas.¹²⁵ According to Mohseni, the station will stay in business in Afghanistan unless women are banned from reporting on air.¹²⁶

The decision to continue media operations is complicated by the economic situation in Afghanistan. While news outlets face new restrictions limiting criticism of the Taliban regime or covering political topics like protests, to close entirely in protest would cost thousands of people their jobs in a time of economic crisis.¹²⁷ The director of the Afghan Independent Journalists Union, Hujatullah Mujadidi, said he felt a sense of responsibility to stay and continue advocating for the jobs of journalists and the longevity of the independent media. In an interview with Voice of America, Mujadidi said, “After the fall of Kabul, press freedom advocates in Afghanistan went quiet... I decided to fill the void.”¹²⁸ Mujadidi contacted

Taliban spokesperson Zabihullah Mujahid to express his concerns, and a media advisory committee was formed in response.¹²⁹ Although Mujadidi's power as an independent journalism advocate is limited due to the Taliban's media regulations, he told SIGAR that the committee "addressed the plight of many journalists," and had helped free 13 journalists who were arrested for covering a women's rights protest.¹³⁰ Mujadidi also expressed his confidence that the Taliban have not killed any journalists since taking power, choosing instead to detain them.¹³¹ He contrasted this record with the 110 journalists whom he said were killed in the 20 years of the Islamic Republic.¹³² While records on the exact number of journalists killed during this period in Afghanistan vary, evidence suggests the majority of these homicides were perpetrated by the Taliban and IS-K.¹³³

In interviews, several Afghan journalists brought up the distinction between physical and legal security. While the Taliban boast that no journalists have been killed since August 2021, the journalists SIGAR interviewed commented on the stark difference in journalistic freedom before the Taliban and after. Reporter Kalimullah Hamsukhan described the current situation under the Taliban as one of increased physical security, but profound mental insecurity due to the evaporation of legal protections for free speech.¹³⁴ Although journalists faced threats from terrorist groups, corruption, and an occasionally hostile government under the Islamic Republic, journalists nevertheless believed that as reporters, they had "power."¹³⁵

The media's independence was enshrined in the constitution and this granted journalists the freedom to demand accountability.¹³⁶ As TOLONews and others navigate the new media landscape, they must weigh the costs and benefits of speaking out while acknowledging the relative consequences for their employees and Afghan society.¹³⁷ Under the Taliban, journalists may have an income and the knowledge that no journalists have been murdered in the past year, but they must also work without legal protections, in a climate marked by fear and intimidation.¹³⁸

LOOKING FORWARD

Afghanistan's independent press under the Islamic Republic was both a unique success of U.S.-funded reconstruction and an impressive organic phenomenon that reflected the Afghan people's desire for information.¹³⁹ Although the Ghani and Karzai administrations resisted media criticism, there were few doubts at the time that independent journalism was a new pillar of Afghan society, and a powerful tool in promoting democracy.¹⁴⁰ Today, Afghanistan's independent media is struggling to carry on without the Republic or its legal protections. It remains to be seen whether the international community will continue to support its operations outside or inside the country, on what scale, or whether yet another product of Afghanistan reconstruction will be suffocated by the Taliban.

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“The United States is the world’s leading donor in Afghanistan. This last year alone, we have provided more than \$775 million dollars in humanitarian assistance directly to the Afghan people and Afghans in the region. And we are proud to be the largest funder of UN operations in Afghanistan.”

— *U.S. Ambassador Linda Thomas-Greenfield*

Source: United States Mission to the United Nations, “Remarks by Ambassador Linda Thomas-Greenfield at a UN Security Council Briefing on Afghanistan,” 8/29/2022.

Photo on next page

An Afghan man collects food for his family in the Almar District, Faryab Province. (WFP Afghanistan photo)

2 SIGAR OVERSIGHT



U.S. AGENCIES REFUSE TO ANSWER SIGAR'S DATA REQUESTS REGARDING U.S. SPENDING FOR AFGHANISTAN

The United States remains Afghanistan's single largest donor, providing more than \$1.1 billion in assistance to support the Afghan people since the Taliban takeover in August 2021. However, SIGAR, for the first time in its history, is unable this quarter to provide Congress and the American people with a full accounting of this U.S. government spending due to the non-cooperation of U.S. agencies.

The United States Agency for International Development (USAID), which administers the vast majority of current U.S. funding for Afghanistan, and the Treasury Department, refused to cooperate with SIGAR in any capacity, while the State Department was selective in the information it provided pursuant to SIGAR's quarterly data requests, sharing funding data but not details of agency-supported programs in Afghanistan.* This in direct violation of Section 1229(h)(5)(A) of the NDAA for FY 2008 (requiring the agencies to provide information and assistance upon request) and Section 6(c)(1) of the Inspector General Act of 1978, as amended.

Additionally, after more than a decade of cooperation, State, and USAID have for months now refused to provide SIGAR with information and assistance needed for several audits and Congressionally mandated reviews including those pertaining to:

1. the collapse of the U.S.-backed government in Afghanistan;
2. risks to the Afghan people;
3. State and USAID compliance with laws and regulations prohibiting the transfer of funds to the Taliban; and
4. ongoing humanitarian and development programs supporting the Afghan people.

In response to SIGAR data requests, State and USAID challenged SIGAR's jurisdiction, claiming without basis that U.S. programming in Afghanistan is unrelated to reconstruction activities, and is instead "humanitarian and development assistance." SIGAR rejects this claim, noting that there is little to no substantive difference between assistance referred to as "reconstruction" and assistance referred to as "development" or "humanitarian." Most of the State and USAID programs outlined in this quarterly report are continuations of activities performed prior to August 2021, and State and USAID have not articulated how these programs have changed in practice.

Congress was clear when it granted SIGAR jurisdiction in its 2008 enabling legislation over all reconstruction spending in Afghanistan, including development and humanitarian aid. In the context of this legislation, reconstruction assistance is the broadest term, subsuming both development and humanitarian assistance. In letters sent on May 6 and June 22, 2022, SIGAR's Office of General Counsel reminded State and USAID of the broad scope of SIGAR's existing jurisdiction as stated in both the plain text of SIGAR's authorizing statute and its legislative history. Per the National Defense Authorization Act for FY 2008, § 1229(i)(2), SIGAR's authorizing statute provides that SIGAR has jurisdiction to audit, investigate, and report on projects and programs using: "any . . . funding mechanism" that supports "any of the following purposes:

- (A) To build or rebuild physical infrastructure of Afghanistan.
- (B) To establish or reestablish a political or societal institution of Afghanistan. [and]
- (C) To provide products or services to the people of Afghanistan."

Congress was also clear when it required State and USAID to provide SIGAR with information and assistance upon request, and when it unambiguously prohibited agency officials from refusing to cooperate with SIGAR's work.

SIGAR's authorizing statute provides that, "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."

SIGAR also notes that State and USAID's failure to provide information and assistance to SIGAR violates the December 3, 2021, guidance from the Office of Management and Budget regarding cooperation with federal inspectors general, which states that, "It is the President's expectation that executive departments and agencies will restore and respect the integrity and independence of their respective agency inspectors general (IGs) and work with the Congress to ensure that IG offices can exercise their vital oversight role."

A State official has informed SIGAR that department staff have received internal direction to not engage with or speak to SIGAR without prior clearance from State legal counsel. This direction is at odds with Section 7 of the Inspector General Act and other legal protections related to whistleblowers, as well as SIGAR's authorizing statute, which states that, "no officer of the Department of Defense, the Department of State, or the United States Agency for International Development shall prevent or prohibit

the Inspector General from initiating, carrying out, or completing any audit or investigation related to amounts appropriated or otherwise made available for the reconstruction of Afghanistan."

Consistent with the plain text of SIGAR's authorizing legislation, SIGAR has reported on humanitarian and development assistance programs in Afghanistan since 2008. For example, all 57 of SIGAR's quarterly reports to the United States Congress discuss humanitarian and development assistance within the broader context of Afghanistan reconstruction. No federal agency has challenged SIGAR's authority to conduct oversight of such programs until now. USAID and State legal counsels' claim that SIGAR's jurisdiction does not include such matters is not only contrary to the law, but a gross deviation from over 14 years of precedent set by three prior Administrations.

*State cooperated with data call responses related to appropriation, obligation, and disbursement information on all accounts that fund, or funded, Afghanistan reconstruction, as are reported in the Status of Funds section of this report. SIGAR's legislative mandate, Pub. L. No. 110-181, as amended, requires the production of Quarterly Reports that present obligations and expenditures of appropriated funds for Afghanistan reconstruction under Section 1229 (i)(1)(A).

Source: USAID press release, "The United States has provided more than \$1.1 billion to respond to humanitarian crisis in Afghanistan since August 2021," 9/23/2022; State Department/Bureau of South and Central Asian Affairs, response to SIGAR data call, 9/20/2022; State Department/Bureau of Population, Refugees, and Migration, response to SIGAR data call, 9/20/2022; USAID/Afghanistan, response to SIGAR data call, 9/2/2022; USAID/Bureau of Humanitarian Assistance, response to SIGAR data call, 9/1/2022; Joint letter from the State and USAID Offices of General Counsel to SIGAR's Office of General Counsel, 4/25/2022; Letter from the SIGAR Office of General Counsel to the State and USAID Offices of General Counsel, 5/6/2022; Joint letter from the State and USAID Offices of General Counsel to SIGAR's Office of General Counsel, 7/8/2022; SIGAR letter to Secretary of State Antony Blinken, 6/22/2022; SIGAR letter to Congress, Department of State, and USAID on State's and USAID's refusal to provide information and assistance requested by SIGAR, 6/22/2022.

OVERSIGHT CONTENTS

Audits and Evaluations	26
Lessons Learned	33
Investigations	34
Congressionally Directed Assessments	35
Other SIGAR Oversight Activities	38
SIGAR Budget	38
SIGAR Staff	38

SIGAR OVERSIGHT ACTIVITIES

This quarter, SIGAR issued 11 products, including this quarterly report. SIGAR work to date has identified approximately \$3.96 billion in savings for the U.S. taxpayer.

SIGAR issued two performance audit reports and two evaluations this quarter. The first report found that the U.S. Department of State did not complete required oversight and evaluation of its Antiterrorism Assistance Program in Afghanistan. The second report found that the U.S. Agency for International Development generally met federal and internal requirements for noncompetitive awards, but did not maintain some of the required documents resulting in a lack of complete and accurate records for all award activities.

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

A second, Congressionally requested evaluation assessed the risks to the Afghan people and civil society organizations resulting from the Taliban's takeover. SIGAR found that women and girls now face significant risks including reduced access to education and healthcare; loss of empowerment, including the ability to be economically and otherwise independent; and heightened personal safety and security risks. The media, healthcare, and education sectors have also faced acute risk under Taliban rule. SIGAR concluded that the current conditions Afghans face are similar to those under the Taliban in the 1990s.

SIGAR completed six financial audits of U.S.-funded projects to rebuild Afghanistan that identified \$10,668,026 in questioned costs as a result of internal-control deficiencies and noncompliance issues. These financial audits identified a range of deficiencies by U.S. government contractors including Raytheon Company, International Legal Foundation, Albany Associates, Amentum Services Inc., and FHI 360. An additional audit of Virginia Polytechnic Institute and State University did not find any material weaknesses or internal deficiencies.

PERFORMANCE AUDIT REPORTS ISSUED

- SIGAR 23-01-AR: Department of State Anti-Terrorism Assistance Program in Afghanistan: Security Concerns Prevented State from Fully Monitoring and Evaluating the Program, and Up to \$32 Million in Assets May Be in the Taliban's Possession
- SIGAR 22-41-AR: Contracting in Afghanistan: USAID Generally Met Requirements for Noncompetitive Awards, But Did Not Complete or Did Not Maintain Some Required Documents

EVALUATION REPORTS ISSUED

- SIGAR 23-02-IP: Afghan Civil Society: The Taliban's Takeover Risks Undoing 20 Years of Reconstruction Accomplishments
- SIGAR 22-35-IP: Theft of Funds from Afghanistan: An Assessment of Allegations Concerning President Ghani and Former Senior Afghan Officials

Continued on the next page

SIGAR OVERSIGHT ACTIVITIES

FINANCIAL AUDIT REPORTS ISSUED

- Financial Audit SIGAR-22-42-FA: Audit of Costs Incurred by Amentum Services Inc.
- Financial Audit SIGAR-22-40-FA: Audit of Costs Incurred by FHI 360
- Financial Audit SIGAR-22-39-FA: Audit of Costs Incurred by Raytheon Company
- Financial Audit SIGAR-22-38-FA: Audit of Costs Incurred by International Legal Foundation
- Financial Audit SIGAR-22-37-FA: Audit of Costs Incurred by Albany Associates International Ltd.
- Financial Audit SIGAR-22-36-FA: Audit of Costs Incurred by Virginia Polytechnic Institute and State University.

QUARTERLY REPORT ISSUED

- 2022-QR-4: Quarterly Report to the United States Congress

During the reporting period, SIGAR's criminal investigations resulted in two criminal informations, two guilty pleas, five sentencing, and over \$10.3 million in criminal restitutions and forfeitures. SIGAR initiated one case and closed five, bringing the total number of ongoing investigations to 35.

SIGAR also continued conducting interviews and analysis in support of Congressionally requested assessments including reviewing the factors that led to the collapse of the Afghan National Defense and Security Forces (ANDSF) and the Afghan government, and the status of on-budget U.S. assistance. SIGAR also initiated an additional evaluation of the education sector in Afghanistan this quarter.

AUDITS AND EVALUATIONS

SIGAR conducts performance and financial audits of programs and projects connected to the reconstruction effort in Afghanistan. This quarter, SIGAR has 10 ongoing performance audits and evaluations, and 47 ongoing financial audits. These reviews are required by SIGAR's authorizing statute; completing them, despite the fall of the internationally supported Afghan government in August 2021, will yield information about use of funds, agency performance, and reconstruction effectiveness. This information can improve accountability and transparency, suggest process improvements, and generate lessons learned for other current and future overseas reconstruction and development efforts.

Performance Audit Reports Issued

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

Performance Audit 23-01-AR: Department of State Anti-Terrorism Assistance Program in Afghanistan

Security Concerns Prevented State from Fully Monitoring and Evaluating the Program, and Up to \$32 Million in Assets May Be in the Taliban's Possession

SIGAR issued an audit of the U.S. Department of State's (State) Antiterrorism Assistance (ATA) program in Afghanistan, which spent \$95.5 million in U.S. taxpayer funds from January 2018 to August 2021. The objectives of this audit were to (1) assess the extent to which State conducted required oversight of ATA activities in Afghanistan and measured progress in meeting program goals and objectives; (2) identify the extent to which State designed and made adjustments to the program, when necessary, based on challenges, if any, it faced in implementing and sustaining the program in Afghanistan; and (3) assess the extent to which State has accounted for undisbursed program funding or assets in Afghanistan at the time of the U.S. government's withdrawal.

SIGAR found that State did not complete all the required oversight and evaluation of the ATA program, including measuring its performance and impact. For example, State produced a strategy for the Afghanistan ATA program, but did not collect all required monitoring and performance information necessary to determine the extent to which the ATA program met performance indicators and fulfilled strategic goals. SIGAR also found that prior to the Taliban takeover of Kabul in August 2021, State transferred an estimated \$28–\$32 million in program assets to Afghan government partners. However, State has not provided a full accounting for all the transferred assets, and cannot confirm the current custodian of these assets, which is presumed to be the Taliban regime. Finally, State estimated that \$11.3 million of the obligated funds remained undisbursed at the time of the program's closure in August 2021. State officials said that contractors were reviewing and preparing requests for either claims of lost items or expenses, so the amount of unspent funding may change. The remaining funding will then be reprogrammed.

SIGAR is not making any recommendations in this report because State terminated Afghanistan's ATA program following the August 2021 collapse of the former Afghan government and the U.S. government's withdrawal from the country. However, the findings of this report may be useful to State as it implements the ATA program in other high-risk and strategically important countries.

Performance Audit 22-41-AR: Contracting in Afghanistan **USAID Generally Met Requirements for Noncompetitive Awards, But Did Not Complete or Did Not Maintain Some Required Documents**

From February 2002 through April 2022, the U.S. Agency for International Development (USAID) obligated \$21.16 billion to support Afghanistan's reconstruction through various award types, including contracts, grants, cooperative agreements, and interagency agreements. This audit examined the extent to which USAID, from January 1, 2017, through December 31, 2020, followed applicable federal and internal guidance when awarding non-competitive contracts, grants, cooperative agreements, and other assistance agreements for Afghanistan reconstruction.

SIGAR found that USAID complied with the Federal Acquisition Regulation data element publishing requirements for each of four non-competitive contracts. SIGAR found that, as required, USAID accurately logged each contract into the Federal Procurement Data System–Next Generation, a computer-based system for collecting and disseminating procurement data.

USAID and Office of Management and Budget policies also require USAID to synopsise and post grants and cooperative agreements opportunities on the Grants.gov website. In addition to the synopsis, USAID is required to publish information on the amount of funding

PERFORMANCE AUDIT REPORTS ISSUED

- SIGAR 23-01-AR: Department of State Anti-Terrorism Assistance Program in Afghanistan: Security Concerns Prevented State from Fully Monitoring and Evaluating the Program, and Up to \$32 Million in Assets May Be in the Taliban's Possession
- SIGAR 22-41-AR: Contracting in Afghanistan: USAID Generally Met Requirements for Noncompetitive Awards, But Did Not Complete or Did Not Maintain Some Required Documents

available, expected number of awards, eligibility criteria, and other data points. SIGAR found that USAID met these requirements. However, USAID either did not complete or did not properly maintain all required documentation for the awards it made without full and open competition. For example, USAID did not complete or properly maintain the documents required to justify the decision not to compete two of the awards, the action memorandum for one interagency agreement, transmittal letters for three interagency agreements, and selection instrument justifications for one contract and one cooperative agreement.

As a result of incomplete or missing documents, USAID does not have complete and accurate records for all its award activities. Adhering to federal regulations and internal guidance for providing award documents is important because without those documents, USAID is not certain that it is obtaining the necessary commodities and services at the lowest possible price or at the best value to the government. SIGAR is not making any recommendations in this report because in response to a May 2022 SIGAR report, USAID issued an administrative notice to address the documentation completion and retention issues identified in this report.

EVALUATION REPORTS ISSUED

- SIGAR 23-02-IP: Afghan Civil Society: The Taliban's Takeover Risks Undoing 20 Years of Reconstruction Accomplishments
- SIGAR 22-35-IP: Theft of Funds from Afghanistan: An Assessment of Allegations Concerning President Ghani and Former Senior Afghan Officials

Evaluation Reports Issued

This quarter, SIGAR issued two evaluation reports. The first evaluation reviewed the allegations of theft of funds from Afghanistan by former senior Afghan officials. The second assessed the risks to Afghan civil society from the Taliban takeover in August 2021.

Evaluation 22-35-IP: Theft of Funds from Afghanistan

An Assessment of Allegations Concerning President Ghani and Former Senior Afghan Officials

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

SIGAR also identified suspicious circumstances in which approximately \$5 million in cash was allegedly left behind at the presidential palace. The origins and purposes of this money are disputed, but it was supposedly divided by members of the Presidential Protective Service after the helicopters departed and before the Taliban captured the palace. SIGAR examined

other examples of alleged theft by senior Afghan officials as the government collapsed, including tens of millions of dollars from the operating budget of the National Directorate of Security. More broadly, although there appears to have been ample opportunity and effort to plunder Afghan government coffers, at this time SIGAR does not have sufficient evidence to determine with certainty whether hundreds of millions of dollars were removed from the country by Afghan officials as the government collapsed or whether any stolen money was provided by the United States.

Evaluation 23-02-IP: Afghan Civil Society

The Taliban's Takeover Risks Undoing 20 Years of Reconstruction Accomplishments

In response to directives from the House Armed Services Committee and House Committee on Oversight and Reform and its Subcommittee on National Security, SIGAR issued *Afghan Civil Society: The Taliban's Takeover Risks Undoing 20 Years of Reconstruction Accomplishments* in October 2022. In this report SIGAR (1) identified the risks to the Afghan people and civil society organizations, including Afghan women and girls, journalists, educational institutions, healthcare operations, and NGOs resulting from the Taliban's takeover; and (2) assessed the extent to which the U.S. government is mitigating these risks and the impact they may have on future U.S. assistance.

SIGAR found women and girls now again face significant risks including reduced access to education and healthcare; loss of empowerment, including the ability to be professionally, socially, and economically independent; and heightened personal safety and security risks—a return to a life similar to that under the Taliban in the 1990s. The Taliban takeover also placed the media and its members at acute risk of violence and censorship, as was the case under 1990s Taliban rule. In addition, the Taliban have issued new education policies restricting who can attend school and what can be studied. Afghanistan's healthcare system has also faced crisis due to a significant reduction in financial, human, and physical resources; collapsing infrastructure; concerns about personal safety; and an increase in healthcare demand, including the prevalence of communicable diseases. Moreover, the NGO community has significantly shrunk because of security concerns, lack of funding, and Taliban policies.

Financial Audits

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

SIGAR OVERSIGHT ACTIVITIES

TABLE 2.1

SIGAR'S FINANCIAL AUDIT COVERAGE (\$ BILLIONS)	
222 completed audits	\$9.22
47 ongoing audits	.59
Total	\$9.81

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).

inspector-general community to maximize financial-audit coverage and avoid duplicative efforts.

This quarter, SIGAR completed six financial audits of U.S.-funded projects to rebuild Afghanistan. An additional 47 ongoing financial audits are reviewing \$586 million in auditable costs, as shown in Table 2.1. 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 \$532 million in **questioned costs** and \$366,718 in unpaid interest on advanced federal funds or other revenue amounts owed to the government. As of September 30, 2022, funding agencies had disallowed almost \$30 million in questioned amounts, which are thereby subject to collection. It takes time for funding agencies to carefully consider audit findings and recommendations. As a result, final disallowed-cost determinations remain to be made for several of SIGAR's issued financial audits. SIGAR's financial audits also have identified and reported 677 compliance findings and 744 internal-control findings to the auditees and funding agencies.

Financial Audit Reports Issued

The six financial audits completed this quarter identified \$10,668,026 in questioned costs as a result of internal-control deficiencies and noncompliance issues.

Financial Audit 22-39-FA: Department of the Army's Afghanistan Air Force Aircraft Maintenance Training Program Audit of Costs Incurred by Raytheon Company

On July 10, 2019, the Army Contracting Command (ACC) awarded a three-year, \$31,704,840 combination cost-reimbursement and firm-fixed price task order under the Enterprise Training Services Contract to Raytheon Company in support of the Afghanistan Air Force Aircraft Maintenance Training program. The objectives of the program were to, among other things, provide fixed and rotary wing maintenance training and English language lessons. ACC modified the contract 13 times, increasing the total award amount to \$45,543,462. ACC terminated the contract for convenience, reducing the period of performance end date from July 9, 2022, to October 29, 2021. SIGAR's financial audit, performed by Conrad LLP (Conrad) reviewed \$40,726,261 in costs charged to the contract from July 10, 2019, through July 9, 2021. Conrad identified three deficiencies in Raytheon's internal controls, including one significant deficiency and one material weakness. Conrad also identified three instances of noncompliance with the terms of the contract. Because of these issues, the auditors identified \$10,275,498 in total questioned costs.

Financial Audit 22-37-FA: State's Support of Strategic Communications of the National Unity Government of Afghanistan

Audit of Costs Incurred by Albany Associates International Ltd.

On September 22, 2017, the U.S. Department of State awarded a \$1,176,958 grant agreement to Albany Associates International Ltd. (Albany) to develop the capacity of the Afghan National Unity Government's strategic communications. The objective of the agreement was to, among other activities, support reform and capacity building in Afghan government institutions, so that they could communicate in a more effective, transparent, and coherent way with the Afghan people. State modified the contract four times, increasing the total award amount to \$3,375,365 and extending the period of performance from September 30, 2018, through December 31, 2020.

SIGAR's financial audit, performed by Crowe LLP (Crowe), reviewed \$3,365,165 in costs charged to the agreement from October 1, 2017, through December 31, 2020. Crowe identified eight deficiencies in Albany's internal controls and seven instances of noncompliance with the terms of the grant agreement. Because of these issues, Crowe identified a total of \$363,658 in questioned costs.

Financial Audit 22-38-FA: State's Access to Justice through Legal Aid Program in Five Provinces of Afghanistan

Audit of Costs Incurred by International Legal Foundation

On September 25, 2017, the U.S. Department of State awarded a \$1,340,000 grant agreement to International Legal Foundation (ILF) to improve access to justice by providing legal aid in five Afghan provinces. The purpose of the agreement, among other program goals, was to support strategic litigation and out-of-court advocacy to achieve systemic change and strengthen the rule of law. State modified the contract three times, increasing the total award amount to \$5,350,000 and extending the period of performance from September 25, 2019, to September 30, 2022.

SIGAR's financial audit, performed by Crowe LLP, reviewed \$2,905,908 in costs charged to the agreement from September 25, 2017, through February 28, 2021. Crowe identified three significant deficiencies in ILF's internal controls and three instances of noncompliance with the terms of the agreement. Because of these issues, the auditors identified a total of \$27,930 in questioned costs.

Financial Audit 22-42-FA: Department of the Army's Security Ministries of Afghanistan Advisory Program

Audit of Costs Incurred by Amentum Services Inc.

On August 21, 2019, the Army Contracting Command (ACC) awarded a four-year, \$32,753,836 combination type contract to DynCorp International to implement the Security Ministries of Afghanistan Advisory program.

FINANCIAL AUDIT REPORTS ISSUED

- Financial Audit SIGAR-22-42-FA: Audit of Costs Incurred by Amentum Services Inc.
- Financial Audit SIGAR-22-40-FA: Audit of Costs Incurred by FHI 360
- Financial Audit SIGAR-22-39-FA: Audit of Costs Incurred by Raytheon Company
- Financial Audit SIGAR-22-38-FA: Audit of Costs Incurred by International Legal Foundation
- Financial Audit SIGAR-22-37-FA: Audit of Costs Incurred by Albany Associates International Ltd.
- Financial Audit SIGAR-22-36-FA: Audit of Costs Incurred by Virginia Polytechnic Institute and State University

The objective of the program was to help the Afghan Ministries of Interior and Defense assume full responsibility for Afghanistan's self-sustainable security needs through training, advice, and assistance. ACC modified the contract 28 times, including the acknowledgement of Amentum's acquisition of DynCorp and revision of the start date to December 19, 2019. The total award amount was increased to \$43,580,655. ACC terminated the contract for the convenience of the government effective August 31, 2021.

SIGAR's financial audit, performed by Conrad LLP, reviewed \$17,797,470 in costs charged to the contract from December 19, 2019, through August 31, 2021. Conrad identified one deficiency in Amentum's internal controls, and one instance of noncompliance with the terms of the contract. Because of these issues, the auditors identified \$940 in total questioned costs.

Financial Audit 22-36-FA: USAID's Catalyzing Afghan Agricultural Innovation Program

Audit of Costs Incurred by Virginia Polytechnic Institute and State University

On May 20, 2018, USAID's Mission to Afghanistan awarded a five-year, associate cooperative agreement worth \$8,000,000 to Virginia Polytechnic Institute and State University (VA Tech) to implement the Catalyzing Afghan Agricultural Innovation program. The objective of the program was, among other activities, to improve capacity in agricultural education and promote new roles for educators and researchers by building their relationships with the private sector. The agreement had a period of performance from May 18, 2018, through May 27, 2023. USAID modified the agreement seven times, reducing the period of performance to February 28, 2022. The total award amount of the agreement remained unchanged.

SIGAR's financial audit, performed by Castro & Company (Castro), reviewed \$1,787,503 in costs incurred under the agreement from January 1, 2020, through May 27, 2021. Castro did not find any material weaknesses or significant deficiencies in VA Tech's internal controls, or any instances of noncompliance with the terms and conditions of the agreement. Accordingly, the auditors did not report any questioned costs.

Financial Audit 22-40-FA: USAID's Goldozi Project

Audit of Costs Incurred by FHI 360

On April 5, 2018, the U.S. Agency for International Development awarded a four-year, \$9,718,763 cooperative agreement to FHI 360 in support of its Goldozi Project. The purpose of the project was to help Afghan women generate revenue and sustainable jobs by increasing the commercial potential of embroidered products. USAID modified the agreement five times. The total award amount remained unchanged, but the period of performance end date was reduced from April 4, 2022, to January 31, 2022.

SIGAR's financial audit, performed by Castro & Company LLC, reviewed \$1,950,949 in costs incurred under the agreement from October 1, 2020,

through September 30, 2021. Castro did not find any material weaknesses or significant deficiencies in FHI 360's internal controls, or any instances of noncompliance with the terms and conditions of the agreement. Accordingly, the auditors did not report any questioned costs.

Status of SIGAR Recommendations

The Inspector General Act of 1978, as amended, requires SIGAR to report on the status of its recommendations. This quarter, SIGAR closed 18 recommendations contained in 8 performance-audit, inspection, and financial-audit reports.

From 2009 through October 2022, SIGAR issued 451 audits, alert letters, and inspection reports, and made 1,268 recommendations to recover funds, improve agency oversight, and increase program effectiveness.

SIGAR has closed 1,155 of these recommendations, about 91%. Closing a recommendation generally indicates SIGAR's assessment that the audited agency either has implemented the recommendation or has otherwise appropriately addressed the issue. In some cases, where the agency has failed to act, SIGAR will close the recommendation as "Not Implemented"; SIGAR closed a total of 243 recommendations in this manner. In some cases, these recommendations will be the subject of follow-up audit or inspection work.

SIGAR 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 113 open recommendations. Of these recommendations, 59 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 was created to identify lessons and make recommendations to Congress and executive branch agencies on ways to improve current and future reconstruction efforts. The program has issued 12 lessons learned reports to date.

Lessons Learned Program Activities

Association of Government Accountants Panel

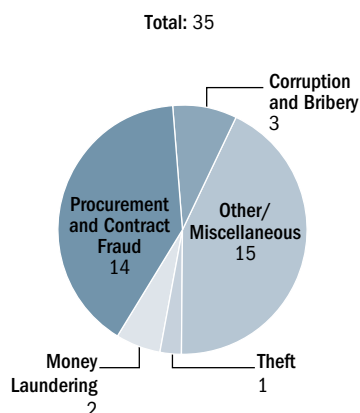
On September 21, LLP team lead David Young spoke on a panel at the annual Association of Government Accountants titled, "Fraud and Corruption in International Development: Lessons from Abroad."

Irregular Warfare Podcast Discussion

On September 12, LLP team lead James Cunningham appeared on the “Irregular Warfare” podcast, a collaboration between the Modern War Institute at West Point and Princeton’s Empirical Studies of Conflict Project. He discussed whether, in the year following the U.S. withdrawal, the United States and its allies had sufficiently reflected on lessons learned from the war.

FIGURE 2.1

SIGAR INVESTIGATIONS: NUMBER OF OPEN INVESTIGATIONS



Source: SIGAR Investigations Directorate, 10/05/2022.

INVESTIGATIONS

During the reporting period, SIGAR’s criminal investigations resulted in two criminal informations, two guilty pleas, five sentencings and over \$10.3 million in criminal restitutions and forfeitures. SIGAR initiated one case and closed five, bringing the total number of ongoing investigations to 35.

To date, SIGAR investigations have resulted in a cumulative total of 167 criminal convictions. Criminal fines, restitutions, forfeitures, civil settlements, and U.S. government cost savings and recoveries total approximately \$1.66 billion.

Investment Firm Vice President Sentenced for Running Multimillion-Dollar Ponzi Scheme

On July 27, 2022, in the United States District Court for the Southern District of New York, Naim Ismail was sentenced to 70 months of incarceration with credit for time served domestically. Credit was not granted for time served while detained in the United Arab Emirates. Additionally, Ismail was ordered to pay a forfeiture to his victims in the amount of \$10.2 million.

Ismail participated in various investment schemes that defrauded victims of over \$15 million. From February 2007 through July 2016, he fraudulently induced individual and corporate victims—including the New York-based subsidiary of an Afghanistan-based bank—to loan large sums of money to entities operated by Ismail and others. Ismail did so by claiming that these funds would be used in an investment strategy and in several real estate development projects. He offered investors a generous fixed annual rate of return and promised to return the investors’ principal on a specified timeline. Ismail and his companies did not invest these funds as promised, nor did he repay many of his victims. Instead, he used investor funds to pay the so-called interest payments due to earlier investors in the scheme, as well as for his own personal expenses and investments.

SIGAR and Homeland Security Investigations (HSI) jointly conducted the investigation.

CONGRESSIONALLY DIRECTED ASSESSMENTS

This quarter, SIGAR continued work on three evaluations directed by Congress to assess what led to the Taliban takeover in Afghanistan and its repercussions.

1 Collapse of the Afghan Government

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

2 Collapse of the Afghan National Defense and Security Forces

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

3 On-Budget U.S. Assistance

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

Former U.S. Defense Contractor Executive Pleads Guilty to Charges of Tax Evasion

On August 25, 2022, in the U.S. District Court for the District of Columbia, Zachary A. Friedman pleaded guilty to tax evasion. A criminal information was filed against Friedman on August 1, 2022.

Friedman worked in the United Arab Emirates as a senior executive for Red Star/Mina Petroleum, a U.S. Department of Defense fuel supply contractor based in Kyrgyzstan, Afghanistan, and Dubai. From 2013 until 2015, Friedman evaded taxes he owed to the IRS by providing false information to his tax preparer, thereby underreporting the income he earned for each of the three years. In total, Friedman concealed approximately \$530,000 of income, causing a tax loss to the U.S. government of more than \$207,000.

Friedman is the fourth defendant associated with Red Star/Mina Petroleum to plead guilty. He faces a maximum penalty of five years in prison, a period of supervised release, and monetary penalties. SIGAR initiated the investigation at the request of the Department of Justice Tax Division and worked concurrently with the IRS-CI International Tax and Financial Crimes Group. The Joint Chiefs of Global Tax Enforcement (J5)—comprising the taxing authorities of Australia, Canada, Netherlands, United Kingdom, and the United States—assisted.

Two Former Company Executive Officers Sentenced for Fraud

On July 29, 2022, in the Northern District of Alabama, Paul Daigle was sentenced to three years of probation with six months of home confinement and was ordered to pay \$52,968 in restitution. On July 29, 2022, Daigle's co-conspirator, Keith Woolford, was also sentenced to three years' probation with six months' home confinement and was ordered to pay \$52,968 in restitution.

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

The investigation was conducted by SIGAR, Defense Criminal Investigative Service (DCIS), and the U.S. Army Criminal Investigation Division (CID)-Major Procurement Fraud Unit.

Former U.S. Military Member Forfeits \$52,000 to U.S. Government

On September 9, 2022, former U.S. Army Warrant Officer Barrington Bernard and his counsel signed a SIGAR letter indicating Bernard's intent to forfeit \$52,000 to the U.S. government via the Defense Finance and Accounting Service (DFAS). Bernard received bribe payments in the amount of \$52,000 from an Afghan trucking company from 2007 to 2009, while he was assigned to Bagram Air Force Base, Afghanistan.

A joint investigation was initiated by SIGAR and the U.S. Army CID after a witness reported allegations of bribery involving Bernard. In a subsequent interview, Bernard admitted to having received approximately \$52,000 in bribe money and he voluntarily agreed to forfeit the money as allowed by law and regulation. SIGAR and CID referred the matter to the DFAS to facilitate disposal of the funds to the U.S. Treasury.

Former Employees of U.S. Government Contractor Sentenced for Fraud Scheme

On July 20, 2022, in U.S. District Court, District of Columbia, Mustafa Neghat was sentenced to 12 months of supervised probation after pleading guilty to one count of conspiracy to commit offenses against the United States.

On September 22, 2022, in the U.S. District Court, District of Columbia, Abdul A. Qurashi was sentenced to 12 months of unsupervised probation after pleading guilty to one count of conspiracy to commit offenses against the United States.

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

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

OTHER SIGAR OVERSIGHT ACTIVITIES

IG Sopko Speaks at Joint SIGAR-NATO Conference

On October 20, 2022, Special Inspector General Sopko gave the keynote address at an event entitled “Police in Conflict: Lessons from the U.S. Experience in Afghanistan.” The conference, co-hosted by SIGAR and the NATO Stability Policing Center of Excellence was held at the Carabinieri Officer School in Rome, Italy. The conference was held to discuss lessons identified in SIGAR’s “Police in Conflict” lessons learned report, published in June 2022. Inspector General Sopko’s remarks focused on the importance of understanding the history of policing in a country where international donors are trying to rebuild a police force; the need for donors to maintain a deployable police assistance unit that has both the required resources and required specialized expertise; the dangers of militarizing the nascent police force if soldiers, rather than civilians, are responsible for building the new police force; and ultimately, how the failure to build a credible Afghan civilian police force, free from corruption, undermined the legitimacy of the Afghan government and was a factor in the Taliban’s return to power in August 2021. The jointly-sponsored conference builds on over five years of collaboration between SIGAR and NATO’s Stability Policing Center of Excellence.

SIGAR Social Media Impact

Using traditional and social media, SIGAR continues to update and inform the public on events leading up to the collapse of the ANDSF and Afghan government, the aftermath of the collapse, and the current situation on the ground in Afghanistan. Since last August, SIGAR’s Twitter account has grown to over 150,000 followers, underscoring the fact that the American people, as well as individuals around the globe, are looking for answers and explanations about the U.S. experience in Afghanistan.

SIGAR BUDGET

SIGAR is currently funded under H.R. 6833, the fiscal year 2023 Continuing Appropriations and Ukraine Supplemental Appropriations Act, that was signed into law on September 30, 2022. SIGAR was previously funded under H.R. 2471, the Consolidated Appropriations Act, 2022, which provided \$40 million to support SIGAR’s oversight activities and products by funding SIGAR’s Audit and Inspections, Investigations, Management and Support, Research and Analysis Directorates, and the Lessons Learned Program.

SIGAR STAFF

With 139 employees on board at the end of the quarter, SIGAR had ten fewer staff members than at the time of the last quarterly report to Congress. There were no SIGAR employees in Afghanistan during this reporting period.

“Let me be clear that the United States has not turned our backs on Afghanistan... we have continued to provide essential assistance to the Afghan people, and we are working closely with the international community, with partners to support the establishment of mechanisms that will protect, preserve, and disburse on a limited basis Afghan central bank assets for the benefit of the Afghan people.”

—*U.S. Ambassador Linda Thomas-Greenfield*

3 RECONSTRUCTION UPDATE



RECONSTRUCTION UPDATE CONTENTS

Reconstruction in Brief	43
Status of Funds	45
Security and Governance	73
Economic and Social Development	97

Photo on previous page

The family of a woman killed in a September 30 suicide bombing at an education center in Kabul mourn her death.
(AP photo by Ebrahim Noroozi)



RECONSTRUCTION IN BRIEF

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

Taliban Stifle Afghan Media

- Afghanistan has lost 40% of its media outlets and 60% of practicing journalists, including 84% of women journalists, since August 2021.
- In September 2021, the Taliban issued 11 rules regulating media practices while detaining and abusing Afghan and foreign journalists.

U.S. Drone Kills al-Qaeda Leader

- On July 31, the United States killed al-Qaeda leader Ayman al-Zawahiri in Kabul with a drone strike.
- The Taliban designated August 15—the anniversary of the Islamic Republic’s fall—a national holiday.
- U.S. engineer and Taliban hostage Mark Frerichs, a contractor captured in January 2020, was released in exchange for Haji Bashir Noorzai, a Taliban ally and heroin trafficker serving a life sentence in New York.
- On October 11, the State Department announced visa restrictions for current or former Taliban members, members of non-state security groups, and individuals responsible for, or complicit in, the repression of and violence against Afghan women and girls.

Afghan Fund Established

- On September 27, the Taliban announced a provisional deal with Russia to import one million tons of gasoline, one million tons of diesel, 500,000 tons of liquefied petroleum gas, and two million tons wheat to Afghanistan annually.
- On September 14, the U.S. Treasury and State Departments announced the establishment of an “Afghan Fund” to provide \$3.5 billion in Afghan central bank assets to benefit the people of Afghanistan.
- USAID announced on August 12, \$150 million in additional assistance for United Nations programs in Afghanistan, including \$80 million to improve food security and nutrition, \$40 million for education, and \$30 million to support gender equality and women’s empowerment.

- Severe flooding in August killed at least 256 people and destroyed 5,600 homes throughout Afghanistan, according to the Taliban.

U.S. Reconstruction Funding

- This quarter, USAID refused to report its account balances to SIGAR. Therefore, SIGAR is making the qualified statement that the United States government had appropriated or otherwise made available approximately \$146.55 billion in funds for reconstruction and related activities in Afghanistan since FY 2002, based on USAID reporting on its accounts through June 30, 2022, and all other U.S. government agencies’ reporting on their accounts through September 30, 2022.
- Of the \$112.10 billion (76% of total), appropriated to the six largest active reconstruction funds, about \$2.05 billion remained for possible disbursement. This amount reflects USAID account balances only through June 30, 2022.
- The UN’s Office for the Coordination of Humanitarian Affairs reported that donors contributed \$2.33 billion for Afghanistan humanitarian assistance programs in the first nine months of 2022, surpassing the previous annual record of \$2.23 billion for 2021. The United States was the largest donor over these two periods, contributing \$0.52 billion and \$0.44 billion, respectively.
- The DOD’s Cost of War Report, dated September 30, 2021, said its cumulative obligations for Afghanistan, including U.S. warfighting and reconstruction, had reached \$849.7 billion. A newer report has not yet been issued. Cumulative Afghanistan reconstruction and related obligations reported by State, USAID, and other civilian agencies reached \$50.3 billion at September 30, 2022.
- The Costs of War Project at Brown University’s Watson Institute estimated Afghanistan war costs at \$2.26 trillion—far higher than DOD’s estimate—using a broader definition of costs.

STATUS OF FUNDS CONTENTS

U.S. Reconstruction Funding for Afghanistan	46
U.S. Cost of War and Reconstruction in Afghanistan	48
Afghanistan Reconstruction Funding Pipeline	50
Afghanistan Security Forces Fund	52
Military Base and Equipment Transfers to ANDSF	55
Economic Support Fund	56
International Disaster Assistance	57
International Narcotics Control and Law Enforcement	58
Migration and Refugee Assistance	59
Nonproliferation, Antiterrorism, Demining, and Related Programs	60
International Reconstruction Funding for Afghanistan	61
Status of Funds Endnotes	69

STATUS OF FUNDS

STATUS OF FUNDS

In accord with SIGAR's legislative mandate, this section details, based on the most recent data available, the status of U.S. funds appropriated, obligated, and disbursed for Afghanistan reconstruction. This quarter, USAID refused to report its account balances to SIGAR. Therefore, SIGAR is making the qualified statement that the United States government had appropriated or otherwise made available approximately \$146.55 billion in funds for reconstruction and related activities in Afghanistan since FY 2002, based on USAID reporting on its accounts through June 30, 2022, and all other U.S. government agencies' reporting on their accounts through September 30, 2022. USAID's refusal to report to SIGAR its account balances this quarter undermines SIGAR's ability to properly fulfill its legislative mandate as well as the usefulness of the information that SIGAR provides to the U.S. Congress and other readers.

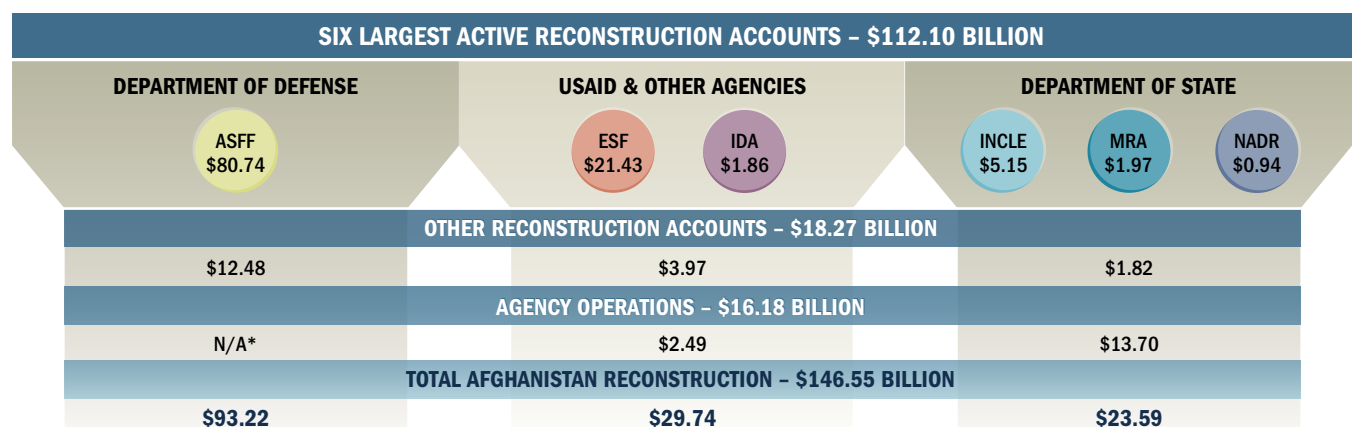
Total Afghanistan reconstruction funding has been allocated as follows:

- \$88.85 billion for security (including \$4.60 billion for counternarcotics initiatives)
- \$36.26 billion for governance and development (including \$4.22 billion for additional counternarcotics initiatives)
- \$5.26 billion for humanitarian aid
- \$16.18 billion for agency operations

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

FIGURE F.1

U.S. APPROPRIATIONS SUPPORTING AFGHANISTAN RECONSTRUCTION, FY 2002 TO FY 2022 Q4 (\$ BILLIONS)



*The Department of Defense and its Office of Inspector General have not provided Agency Operations costs as described in the section "DOD Says It Is Unable to Report Reconstruction Costs" in Status of Funds.

Note: Numbers have been rounded. USAID has not provided updates for its accounts for FY22Q4.

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

USAID Accounts Not Updated

This quarter, USAID refused to report to SIGAR on the 10 accounts whose balances it had routinely provided in past quarters, including the Economic Support Fund (ESF) and the International Disaster Assistance (IDA) account, two of the largest active reconstruction accounts. All USAID accounts are presented in Status of Funds this quarter with balances through June 30, 2022, while all other accounts are presented through September 30, 2022.

ASFF: Afghanistan Security Forces Fund

ESF: Economic Support Fund

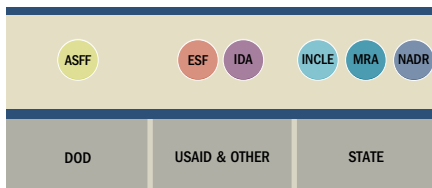
IDA: International Disaster Assistance

INCLE: International Narcotics Control and Law Enforcement

MRA: Migration and Refugee Assistance

NADR: Non-Proliferation, Antiterrorism, Demining, and Related Programs

STATUS OF FUNDS



The amount provided to the six largest active U.S. funds represents more than 76.5% (more than \$112.10 billion) of total reconstruction assistance to Afghanistan since FY 2002. Of this amount, more than 93.2% (more than \$104.47 billion) has been obligated, and nearly 91.5% (more than \$102.55 billion) has been disbursed. An estimated \$7.26 billion of the amount appropriated for these funds has expired and will therefore not be disbursed.

U.S. RECONSTRUCTION FUNDING FOR AFGHANISTAN

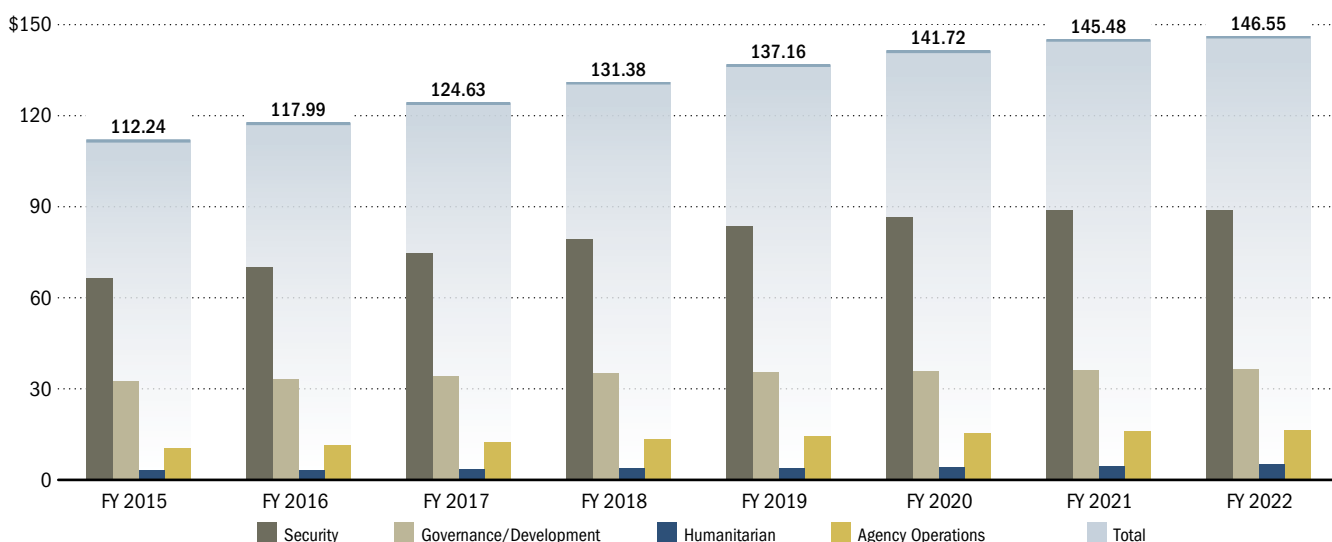
As of September 30, 2022, cumulative appropriations for reconstruction and related activities in Afghanistan totaled approximately \$146.55 billion, as shown in Figure F.2. This total comprises four major categories of reconstruction and related funding: security, governance and development, humanitarian, and agency operations. Approximately \$8.82 billion of these funds supported counternarcotics initiatives that crosscut the categories of security (\$4.60 billion) and governance and development (\$4.22 billion).

Following the collapse of the former Afghan government on August 15, 2021, the U.S. government took several steps in September 2021 to reallocate funds previously made available for Afghanistan reconstruction. These steps included DOD reprogramming nearly \$1.46 billion from the Afghanistan Security Forces Fund (ASFF) for other DOD purposes, State de-allotting nearly \$93.03 million in International Narcotics Control and Law Enforcement (INCLE) funds, and USAID rescinding more than \$73.07 million in Economic Support Funds (ESF) funds in the fourth quarter of fiscal year 2021 (FY21Q4).²

The Consolidated Appropriations Act, 2022, enacted on March 15, 2022, mandated rescissions of ASFF FY 2021 appropriations of \$700.00 million and unspecified ESF and INCLE funds allocated to Afghanistan totaling \$855.64 million and \$105.00 million, respectively, in FY 2022.³ These rescissions were completed by September 30, 2022, and State went further by de-allotting nearly \$166.38 million in additional INCLE funds during FY 2022.⁴ It is not known if USAID took any similar actions in FY22Q4. The Continuing Appropriations and Ukraine Supplemental Appropriations Act, 2023, enacted September 30, 2022, mandated an additional rescission

FIGURE F.2

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



Note: Numbers have been rounded. USAID has not provided updates for its accounts for FY22Q4.

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

STATUS OF FUNDS

of \$100.00 million in ASFF FY 2021 appropriations and at the same time appropriated \$100.00 million to ASFF for obligation in the FY 2022 to FY 2025 period to facilitate ASFF contract close-out activities.⁵

A final noteworthy development this quarter consisted of State and Congress agreeing on the FY 2022 Section 653(a) allocation of ESF, INCLE, Global Health Programs (GHP), and the Non-Proliferation, Antiterrorism, Demining, and Related Programs (NADR) funds for Afghanistan.⁶ The allocations to the USAID-managed ESF and GHP accounts, amounting to more than \$122.88 million and \$12.00 million, respectively, are not included in FY 2022 appropriations of \$1.07 billion as shown in Figure F.3, whereas the allocations to the State-managed INCLE and NADR accounts, amounting to \$6.00 million and \$15.00 million, respectively, are included in this amount. SIGAR has not updated USAID account balances for FY 2022 because it does not have a comprehensive understanding of USAID FY22Q4 account activity due to USAID's intransigence, and has instead uniformly presented June 30, 2022, balances for all USAID accounts.

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

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

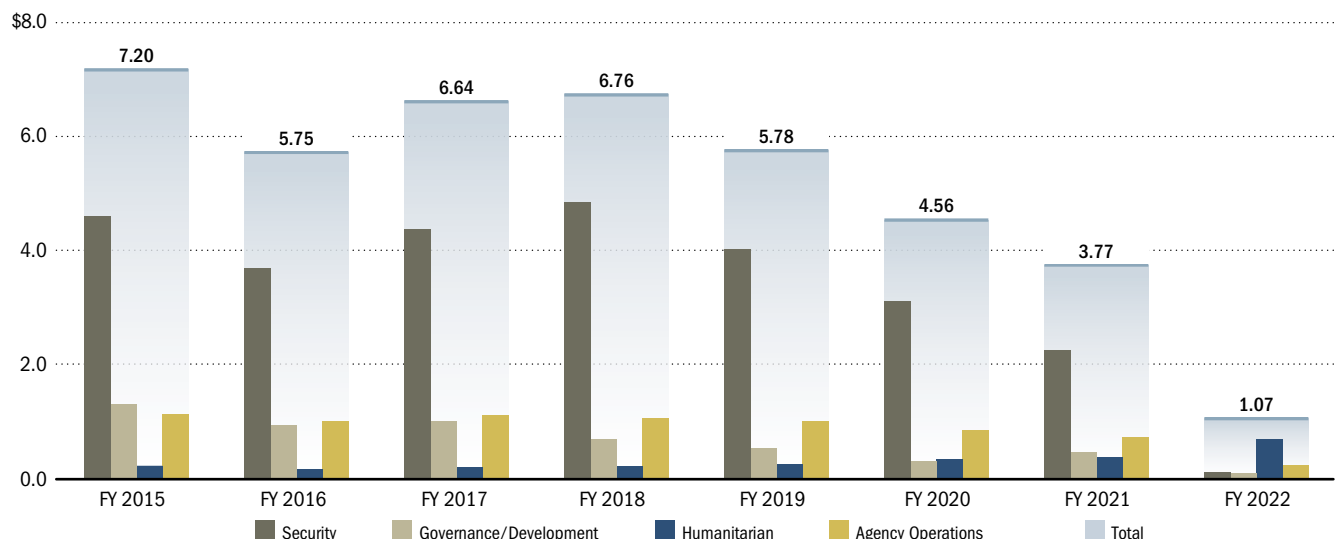
Reprogramming: Shifting funds within an appropriation or fund to use them for purposes other than those contemplated at the time of appropriation.

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

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

FIGURE F.3

ANNUAL APPROPRIATIONS BY FUNDING CATEGORY (\$ BILLIONS)



Note: Numbers have been rounded. USAID has not provided updates for its accounts for FY22Q4. Source: Details of accounts, including sources of data, are provided in Appendix B to this report.

STATUS OF FUNDS

TABLE F.1

U.S. ON-BUDGET ASSISTANCE TO AFGHANISTAN (2002–AUGUST 2021) (\$ MILLIONS)	
	Disbursements
Total On-Budget Assistance	\$17,312.20
Government-to-Government	11,355.23
DOD	10,493.25
USAID	776.79
State	85.19
Multilateral Trust Funds	5,956.96
ARTF	4,127.68
LOTFA	1,675.61
AITF	153.67

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

Source: USAID, response to SIGAR data call, 7/19/2022; State, response to SIGAR data call, 10/18/2018; DOD, response to SIGAR data call, 10/21/2021; World Bank, ARTF: Administrator's Report on Financial Status as of July 22, 2022 (end of 7th period of FY 1401), accessed 10/9/2022 at www.wb-artf.org; UNDP, LOTFA Receipts and Refunds 2002–2022 (Combined Bilateral and MPTF Mechanisms), updated 6/30/2022, and email identifying refunds in FY22Q4, in response to SIGAR data call, 10/12/2022 and 7/20/2022.

U.S. COST OF WAR AND RECONSTRUCTION IN AFGHANISTAN

DOD's latest *Cost of War Report*, dated September 30, 2021, said its cumulative obligations for Operation Enduring Freedom and Operation Freedom's Sentinel in Afghanistan, including U.S. warfighting and DOD reconstruction programs, had reached \$849.7 billion.⁷ DOD and SIGAR both provide oversight for security-related reconstruction funding accounting for \$86.8 billion of this amount. State, USAID, and other civilian agencies report cumulative obligations of \$50.1 billion for Afghanistan reconstruction, which when added to the DOD amount results in \$136.9 billion obligated for Afghanistan reconstruction through that date, as shown in Figure F.4 on the following page.⁸ This cost of reconstruction equals 15% of the \$899.7 billion obligated by all U.S. government agencies in Afghanistan.

DOD Says It Is Unable to Report Reconstruction Costs

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

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

Similarly, DOD says it is unable to report on the operating expenses of CSTC-A and its successor DSCMO-A, and program offices that supported ASFF procurement.

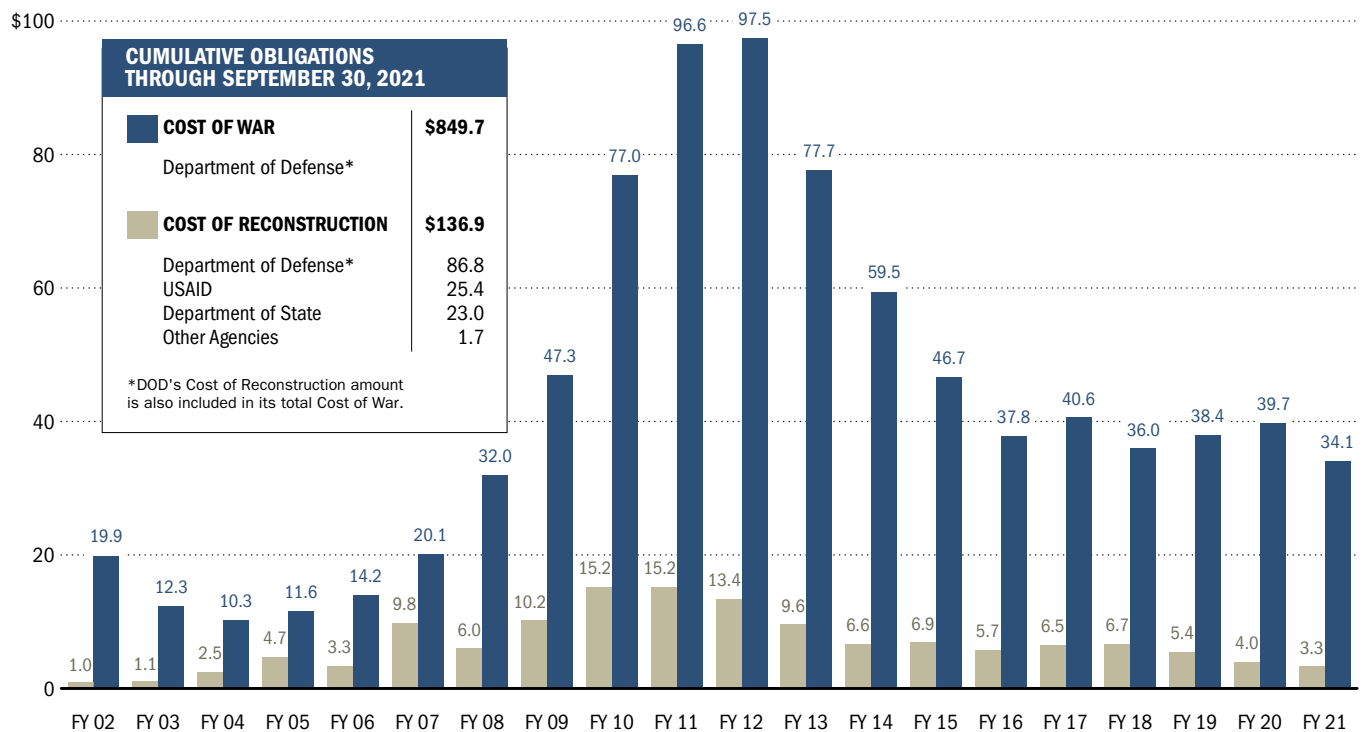
SIGAR is mandated by federal statute to report on amounts appropriated or otherwise made available for the reconstruction of Afghanistan. Statutory references to reconstruction include funding for efforts "to establish or reestablish a political or societal institution of Afghanistan," such as the ANDSF. The mandate also requires reporting on "operating expenses of agencies or entities receiving amounts appropriated or otherwise made available for the reconstruction of Afghanistan."⁹

SIGAR has made repeated requests to DOD since 2018 for an accounting or estimates of these costs, but none have been provided.¹⁰ DOD

STATUS OF FUNDS

FIGURE F.4

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



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

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

representatives 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.¹¹ In addition, DOD's existing reports on Afghanistan costs, such as its *Cost of War Report*, do not include the base pay and certain benefits of military personnel deployed to Afghanistan, since these costs are generally reported by units based outside of Afghanistan. This method of reporting costs is inconsistent with SIGAR's mandate to report on *all* costs associated with military organizations involved in Afghanistan reconstruction, regardless of whether they are staffed with DOD military personnel, DOD civilian personnel, or DOD-paid contractors.

DOD's Office of Inspector General (OIG) received a data call request from SIGAR in November 2021 seeking information on its costs in providing

oversight of Afghanistan reconstruction, referencing the statutory reporting mandates noted above, and including a listing of 55 DOD OIG audit and evaluation reports examining various topics related to DOD support of the ANDSF issued from 2009 to 2020. The DOD OIG replied to SIGAR that it had “no operating expenses to support reconstruction efforts in Afghanistan,” nor had it conducted “activities under programs and operations funded with amounts appropriated or otherwise made available for the reconstruction of Afghanistan.”¹²

Costs of War Project Sees Higher Costs than DOD

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

The Costs of War Project sponsored by the Watson Institute at Brown University issued a report, *U.S. Costs to Date for the War in Afghanistan, 2001–2021*, putting total costs at \$2.26 trillion.¹³

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

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

AFGHANISTAN RECONSTRUCTION FUNDING PIPELINE

Since 2002, Congress has appropriated more than \$146.55 billion for reconstruction and related activities in Afghanistan, of which more than \$112.10 billion was appropriated to the six largest active reconstruction accounts. As of September 30, 2022, SIGAR calculates that approximately \$2.05 billion of the amount appropriated to the six largest active reconstruction accounts remained available for possible disbursement, as shown in Table F.2 and Figure F.5 on the following page, although this calculation is based, in large part and by necessity, on out-of-date information. This quarter, USAID refused to report to SIGAR on the 10 accounts whose balances it had routinely provided in past quarters, including the Economic Support Fund (ESF) and the International Disaster Assistance (IDA) account, two of the six largest active reconstruction accounts. SIGAR has consequently based its Funds Remaining for Possible Disbursement calculation on ESF and IDA account balances as of June 30, 2022. Without updated USAID data, SIGAR has no basis for estimating whether ESF and IDA funds remaining for possible disbursement rose or fell between June 30, 2022, and September 30, 2022.

STATUS OF FUNDS

TABLE F.2

CUMULATIVE AMOUNTS APPROPRIATED, OBLIGATED, DISBURSED, AND REMAINING FOR POSSIBLE DISBURSEMENT FY 2002 TO SEPTEMBER 30, 2022 (\$ BILLIONS)				
	Appropriated	Obligated	Disbursed	Remaining
DOD and State Accounts Through September 30, 2022				
Afghanistan Security Forces Fund (ASFF)	\$80.74	\$75.51	\$74.97	\$0.64
International Narcotics Control and Law Enforcement (INCLE)	5.15	4.85	4.79	0.02
Migration and Refugee Assistance (MRA)	1.97	1.96	1.86	0.09
Non-Proliferation, Antiterrorism, Demining, and Related Programs (NADR)	0.94	0.94	0.94	0.00
USAID Accounts Through June 30, 2022				
Economic Support Fund (ESF)	21.43	19.48	18.63	1.11
Additional Actions Required to Meet ESF Rescission Mandate				(0.24)
International Disaster Assistance (IDA)	1.86	1.73	1.36	0.43
Six Largest Active Accounts, Total	112.10	104.47	102.55	2.05
Other Reconstruction Funds	18.27			
Agency Operations	16.18			
Total	\$146.55			

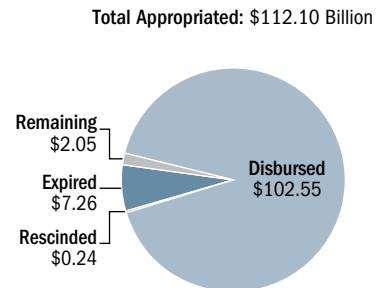
Note: Numbers have been rounded. USAID has not provided updates to the ESF and IDA accounts for the quarter ending September 30, 2022, so ESF and IDA account balances are shown as presented at June 30, 2022. Funds remaining available for possible disbursement from ASFF consist of \$541.45 million in undisbursed obligations on ASFF contracts on or around August 31, 2022 (the most recent date this data is available), as presented in Table S.1 Summary Status of ASFF Obligated Contracts on page 84, and \$100.00 million appropriated to ASFF for obligation during the FY 2022 through FY 2025 period under Pub. L. No. 117-180 enacted September 30, 2022. Since the \$541.45 million in undisbursed obligations on ASFF contracts noted above exceeds the \$170.29 million in ASFF undisbursed obligations reported by DFAS on page 52, the \$371.16 million excess is subtracted from DFAS-reported ASFF disbursements of \$75.34 billion in the analysis above. Funds that remained available for possible disbursement from ESF at June 30, 2022, consisted of FY 2020 and FY 2021 funds totalling \$309.67 million that had been allocated but not disbursed; and FY 2012 to FY 2019 funds totalling \$799.62 million that had been obligated but not disbursed. USAID de-obligated \$617.27 million in ESF balances as a first step in implementing the \$855.64 million ESF rescission mandated under Pub. L. No. 117-103 in FY22Q3, and it planned to reduce these balances by an additional \$238.38 million in FY22Q4 to satisfy the rescission requirement. The ESF balance presented above does not reflect the FY 2022 Section 653(a) allocation of \$122.88 million in ESF funds to Afghanistan in FY22Q4.

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

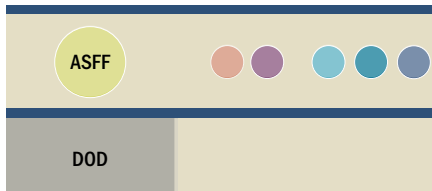
Source: SIGAR analysis of appropriation laws and obligation and disbursement data provided by DOD, State, USAID, USAGM, and DFC, 10/22/2022.

FIGURE F.5

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



STATUS OF FUNDS



ASFF FUNDS TERMINOLOGY

Appropriations: Total monies available for commitments

Obligations: Commitments to pay monies

Disbursements: Monies that have been expended

AFGHANISTAN SECURITY FORCES FUND

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

Following the collapse of the Afghan government on August 15, 2021, Congress and DOD have taken a series of steps to rescind and reallocate ASFF funds no longer required to support the ANDSF. DOD reprogrammed nearly \$1.46 billion from its ASFF FY 2020 and FY 2021 accounts in FY21Q4, and rescinded \$700.00 million from its ASFF FY 2021 account in FY22Q3 as mandated under the Consolidated Appropriations Act, 2022.¹⁴ The Continuing Appropriations and Ukraine Supplemental Appropriations Act, 2023, enacted September 30, 2022, mandated an additional rescission of ASFF FY 2021 appropriations of \$100.00 million and at the same time appropriated \$100.00 million to ASFF for obligation in the FY 2022 to FY 2025 period to facilitate ASFF contract close-out activities.¹⁵ This final action reduced the ASFF FY 2021 appropriation from nearly \$1.04 billion to nearly \$0.94 billion, introduced a new ASFF FY 2022/25 appropriation

FIGURE F.6

ASFF APPROPRIATED FUNDS BY FISCAL YEAR
(\$ BILLIONS)

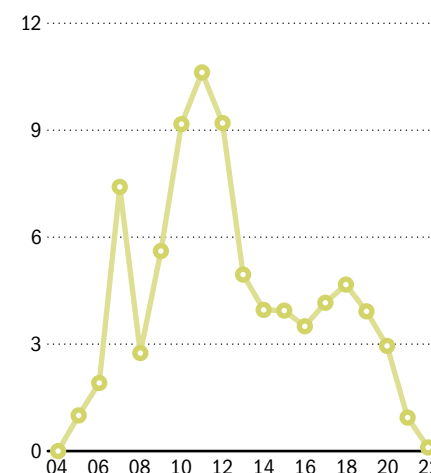
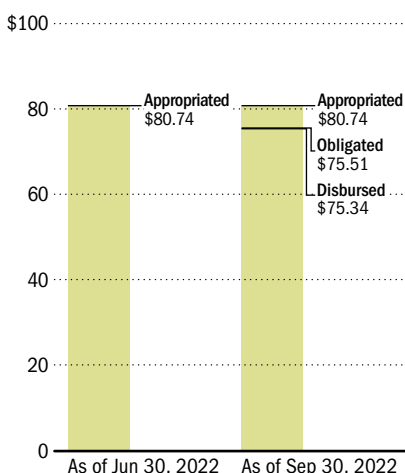


FIGURE F.7

ASFF FUNDS, CUMULATIVE COMPARISON
(\$ BILLIONS)



Notes on ASFF Reporting

The findings of an ongoing DOD OIG audit of DOD's financial management of ASFF may impact previously reported ASFF obligations and disbursements. These findings and DOD comments thereon are expected to be available in December 2022.

Source: DOD, response to SIGAR data call, 10/24/2022

Note: Numbers have been rounded. Data reflects reprogramming actions and rescissions. DOD reprogrammed \$290 million from FY 2005 ASFF, \$1 billion from FY 2011 ASFF, \$1 billion from FY 2012 ASFF, \$178 million from FY 2013 ASFF, \$604 million from FY 2019 ASFF, \$146 million from ASFF FY 2020, and \$1.31 billion from ASFF FY 2021 to fund other DOD requirements, and DOD reprogrammed \$230 million into FY 2015 ASFF from another source of funds. ASFF data reflect the following rescissions: \$1 billion from FY 2012 in Pub. L. No. 113-6, \$764.38 million from FY 2014 in Pub. L. No. 113-235, \$400 million from FY 2015 in Pub. L. No. 114-113, \$150 million from FY 2016 in Pub. L. No. 115-31, \$100 million from FY 2017 in Pub. L. No. 115-141, \$396 million from FY 2019 in Pub. L. No. 116-93, \$1.10 billion from FY 2020 in Pub. L. No. 116-260, \$700 million from FY 2021 in Pub. L. No. 117-103, and \$100 million from FY 2021 in Pub. L. No. 117-180.

Source: DOD, response to SIGAR data call, 10/20/2022; DFAS, "AR(M) 1002 Appropriation Status by FY Program and Subaccounts (Cumulative) September 2022 Certified," accessed at dfas.mil/dodbudgetaccountreports/ on 10/20/2022. The AR(M) 1002 Appropriation Status by FY Program and Subaccounts (Cumulative) June 2022 Certified report was not properly finalized.

STATUS OF FUNDS

of \$0.10 billion, and left cumulative ASFF appropriations unchanged at more than \$80.74 billion, as shown in Figure F.6 and Figure F.7.¹⁶

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 \$1.67 billion and \$1.04 billion, respectively, over the FY 2019 to FY 2022 period, together accounted for \$2.71 billion or 45% of total disbursements of \$6.00 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 \$38.03 billion for ANDSF Sustainment constituted 51% of total cumulative ASFF expenditures of \$74.85 billion through September 30, 2022.

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.

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,

FIGURE F.8

ASFF DISBURSEMENTS BY BUDGET ACTIVITY GROUP, OLD (FY 2005–2018) AND NEW (FY 2019–2021), THROUGH FY 22Q4 (\$ BILLIONS)

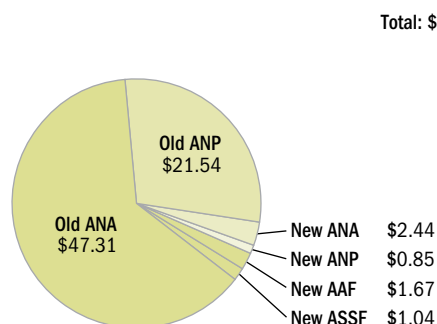
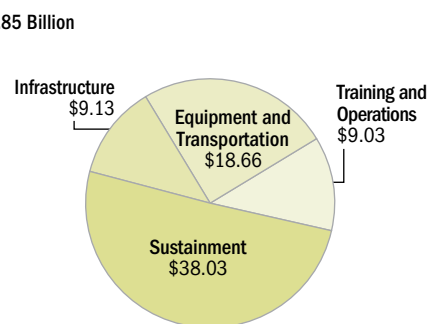


FIGURE F.9

ASFF DISBURSEMENTS BY SUBACTIVITY GROUP, FY 2005–2021, THROUGH FY 22Q4 (\$ 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 \$0.50 billion, that are included in total ASFF disbursements of \$75.34 billion as presented in Figure F.7.

Source: DFAS, "AR(M) 1002 Appropriation Status by FY Program and Subaccounts (Cumulative) September 2022 Certified," accessed at dfas.mil/dodbudgetaccountreports/ on 10/20/2022.

STATUS OF FUNDS

TABLE F.3

ASFF FY 2020 AND ASFF FY 2021 BUDGET EXECUTION THROUGH SEPTEMBER 30, 2022 (\$ MILLIONS)						
Budget Activity Groups	ASFF FY 2020			ASFF FY 2021		
	Approved Program	Obligations	Disbursements	Approved Program	Obligations	Disbursements
Afghan National Army	\$1,130.99	\$873.60	\$849.95	\$276.37	\$202.26	\$186.85
Afghan National Police	419.25	303.56	278.99	101.25	61.28	54.09
Afghan Air Force	988.83	669.98	660.46	239.92	146.06	125.99
Afghan Spec. Sec. Forces	414.73	240.74	228.68	320.75	229.87	215.89
Undistributed		(0.70)	(1.39)			6.65
Total	\$2,953.79	\$2,087.18	\$2,016.69	\$938.28	\$639.46	\$589.47

Note: Numbers have been rounded. The ASFF FY 2020 budget reflects the \$4.20 billion appropriation less the \$1.10 billion rescission mandated in Pub. L. No. 116-260 and implemented in FY21Q1, and reprogramming actions authorized in FY21Q4 that reduced available balances by \$146.19 million. The ASFF FY 2021 budget reflects the \$3.05 billion appropriation less reprogramming actions authorized in FY21Q4 that reduced available balances by \$1.31 billion, the \$700.00 million rescission mandated in Pub. L. No. 117-103 and implemented in FY22Q3, and the \$100.00 million rescission mandated under Pub. L. No. 117-180 and implemented in FY22Q4.

Source: DFAS, "AR(M) 1002 Appropriation Status by FY Program and Subaccounts (Cumulative) September 2022 Certified," accessed at dfas.mil/dodbudgetaccountreports/ on 10/20/2022.

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.

a **Financial and Activity Plan** (FAP) with details of proposed obligations required approval from the DOD Afghanistan Resources Oversight Council (AROC), concurrence by the Department of State, and notification to the Congressional defense committees. Thereafter, the AROC had to approve the requirement and acquisition plan for any service requirements in excess of \$50 million annually and for any nonstandard equipment requirement in excess of \$100 million. In addition, DOD 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.¹⁷

DOD notified Congress of its initial budget for the ASFF FY 2021 appropriation with FAP 21-1 in January 2021 and notified Congress of its proposed plans to modify the budget for the ASFF FY 2020 appropriation with FAP 20-3 in March 2021. These budgets were further modified with the reprogramming actions taken in FY21Q4 and the rescissions executed in FY21Q3 and FY21Q4. DOD's execution of its spending plans for the ASFF FY 2020 and ASFF FY 2021 appropriations is presented above in Table F.3.

NATO ANA Trust Fund Contributions to ASFF

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 September 30, 2022; ASFF returned more than \$529.08 million following the cancellation or completion of these projects. DOD disbursed nearly \$1.04 billion of NATF-contributed funds through ASFF through September 30, 2022.¹⁸ These amounts are not reflected in the U.S. government-funded ASFF obligation and disbursement numbers presented in Figures F.6 and F.7.

MILITARY BASE AND EQUIPMENT TRANSFERS TO ANDSF

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

U.S. Forces-Afghanistan (USFOR-A) defined 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.¹⁹ The FEPP and EDA programs have similar transfer frameworks.

USFOR-A reported FERP and FEPP transfers at depreciated transfer values of nearly \$1.77 billion and \$462.26 million, respectively, over the FY 2012 to FY 2021 period. The Defense Security Cooperation Agency (DSCA) separately reported EDA transfers at a depreciated transfer value of \$108.49 million over the FY 2010 to FY 2021 period. The peak transfer years of FY 2015 and FY 2021 had transfers valued at \$584.02 million and nearly \$1.30 billion, as shown in Figure F.10. Cumulative FERP, FEPP, and EDA transfers are valued at nearly \$2.34 billion, as shown in Figure F.11.²⁰

Authorities for Transferring DOD Property

FERP: Foreign Excess Real Property

FEPP: Foreign Excess Personal Property

EDA: Excess Defense Articles

Largest Base Transfers to the ANDSF Based on Depreciated Transfer Value

Bagram Airfield, Parwan Province

\$565.84 million, July 2021

Kandahar Airfield, Kandahar Province

\$130.19 million, May 2021

Shindand Airfield, Herat Province

\$297.73 million, November 2014

Camp Leatherneck, Helmand Province

\$236.00 million, October 2014

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

FIGURE F.10

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

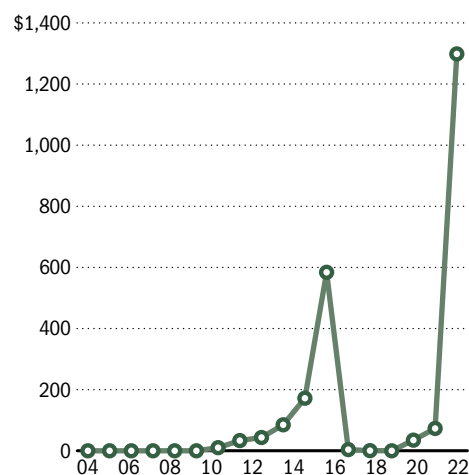
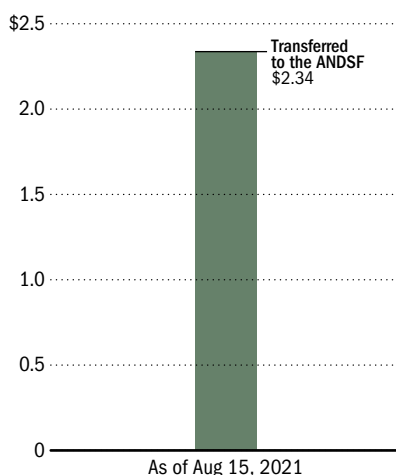


FIGURE F.11

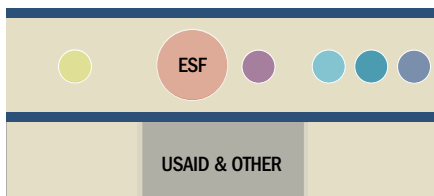
FERP, FEPP, & EDA, CUMULATIVE
(TRANSFERS, DEPRECIATED VALUES, \$ BILLIONS)



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

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

STATUS OF FUNDS



ESF FUNDS TERMINOLOGY

Appropriations: Total monies available for commitments

Obligations: Commitments to pay monies

Disbursements: Monies that have been expended

ECONOMIC SUPPORT FUND

Economic Support Fund (ESF) programs are intended to advance U.S. interests by helping countries meet short- and long-term political, economic, and security needs. ESF programs support counterterrorism; bolster national economies; and assist in the development of effective, accessible, and independent legal systems for a more transparent and accountable government.²¹

The ESF was allocated \$136.45 million for Afghanistan for FY 2021 through the Section 653(a) consultation process concluded between State and the U.S. Congress in FY21Q3. An additional FY 2021 ESF allocation of \$98.50 million was received in FY21Q4 and FY22Q2.²² Also in FY21Q4, \$73.07 million of the \$200.00 million FY 2020 ESF allocation was rescinded as part of the Consolidated Appropriations Act, 2021-mandated ESF rescission.²³ USAID de-obligated nearly \$617.27 million in ESF FY 2017, FY 2018, and FY 2019 funds in FY22Q3. Some portion or all of these de-obligations was expected to be applied to the more than \$855.64 million rescission of ESF funds mandated in Pub. L. No. 117-103 in FY22Q4.²⁴

USAID refused to provide ESF account information to SIGAR for FY22Q4. The FY 2022 Section 653(a) process concluded in FY22Q4 with an allocation of more than \$122.88 million in ESF funds to Afghanistan, but neither this new funding nor any other activity for FY22Q4 is reflected in Figure F.12 or Figure F.13.²⁵

FIGURE F.12

ESF APPROPRIATIONS BY FISCAL YEAR
(\$ BILLIONS)

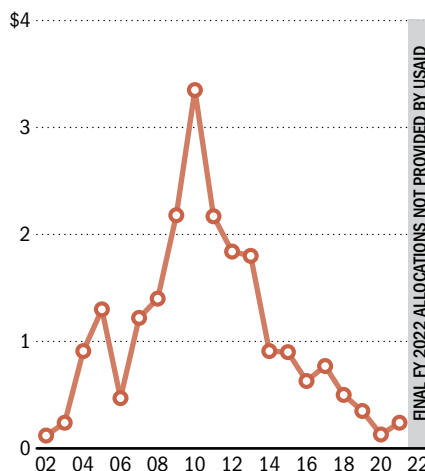
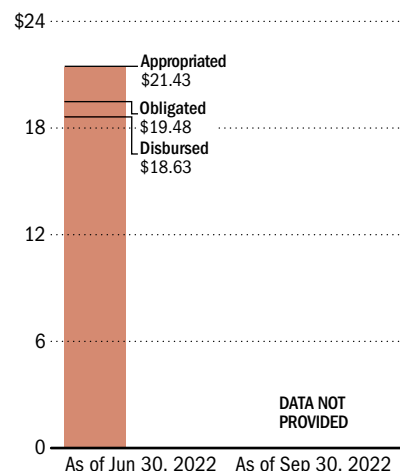


FIGURE F.13

ESF FUNDS, CUMULATIVE COMPARISON
(\$ BILLIONS)



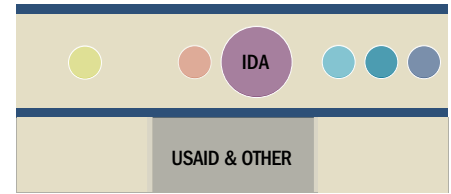
Note: Numbers have been rounded. Data reflects transfers from AIF to the ESF of \$101.00 million for FY 2011, \$179.50 million for FY 2013, and \$55.00 million for FY 2014; and transfers from ESF to the Green Climate Fund of \$179.00 million for FY 2016. Data also reflect the rescission of unobligated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

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

INTERNATIONAL DISASTER ASSISTANCE

USAID's Bureau of Humanitarian Assistance (BHA), created through the combination of its Offices of U.S. Foreign Disaster Assistance and Food for Peace 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.²⁶

USAID refused to provide IDA account information to SIGAR for FY22Q4. Last quarter, USAID reported to SIGAR that nearly \$1.86 billion in IDA funds had been allocated to Afghanistan from 2002 through June 30, 2022, with obligations of more than \$1.73 billion and disbursements of more than \$1.36 billion reported as of that date as shown in Figure F.15. USAID allocated \$219.60 million in IDA funds in FY 2021, as shown in Figure F.14, and has allocated \$451.18 million in FY 2022 through June 30, 2022, setting new annual records for IDA assistance.²⁷ A portion of these funds were allocated from the IDA appropriation found in the Extending Government Funding and Delivering Emergency Assistance Act, Division C—Afghanistan Supplemental Appropriations Act, 2022.²⁸



IDA FUNDS TERMINOLOGY

Appropriations: Total monies available for commitments

Obligations: Commitments to pay monies

Disbursements: Monies that have been expended

FIGURE F.14

IDA APPROPRIATIONS BY FISCAL YEAR
(\$ MILLIONS)

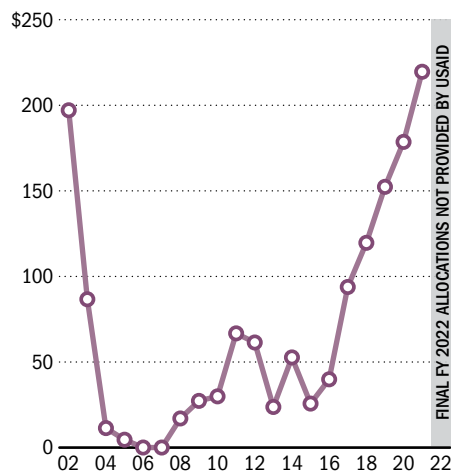
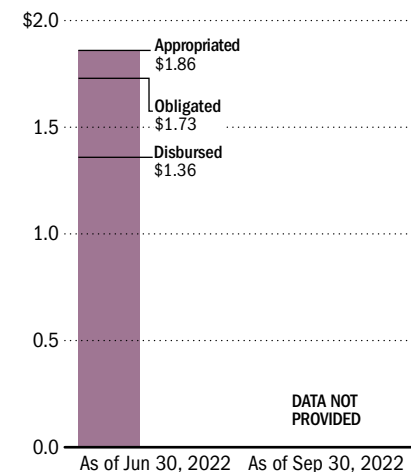


FIGURE F.15

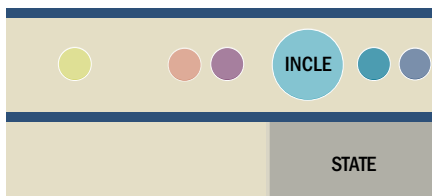
IDA FUNDS, CUMULATIVE COMPARISON
(\$ BILLIONS)



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

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

STATUS OF FUNDS



INCLE FUNDS TERMINOLOGY

Appropriations: Total monies available for commitments

Obligations: Commitments to pay monies

Disbursements: Monies that have been expended

INTERNATIONAL NARCOTICS CONTROL AND LAW ENFORCEMENT

The Department of State's Bureau of International Narcotics and Law Enforcement Affairs (INL) manages the International Narcotics Control and Law Enforcement (INCLE) account, which funds projects and programs for advancing the rule of law and combating narcotics production and trafficking. INCLE supports several INL program groups, including police, counternarcotics, and rule of law and justice.²⁹

The INCLE account was allocated \$82.20 million for Afghanistan for FY 2021 through the Section 653(a) process that was concluded between State and the U.S. Congress in FY21Q3. Following the collapse of the former Afghan government in August 2021, State de-allotted nearly \$93.03 million in INCLE FY 2016 and FY 2020 balances in FY21Q4, de-allotted nearly \$84.95 million in INCLE FY 2017, FY 2018, and FY 2021 balances in FY22Q2, and de-allotted more than \$186.43 million in INCLE FY 2017, FY 2018, FY 2019, and FY 2021 balances in FY22Q3. A portion of these de-allotments were applied to the \$105.00 million rescission of INCLE funds mandated in Pub. L. No. 117-103 that was executed in FY22Q4. The FY 2022 Section 653(a) process also concluded in FY22Q4, with \$6.00 million in INCLE funds allocated to Afghanistan, exactly equal to the FY 2022 allotment previously recorded.

Cumulative appropriations for INCLE remained unchanged at \$5.15 billion between June 30, 2022, and September 30, 2022. FY 2022 appropriations remained unchanged at \$6.00 million between these dates, as reflected in Figure F.16 and Figure F.17.³⁰

FIGURE F.16

INCLE APPROPRIATIONS BY FISCAL YEAR
(\$ MILLIONS)

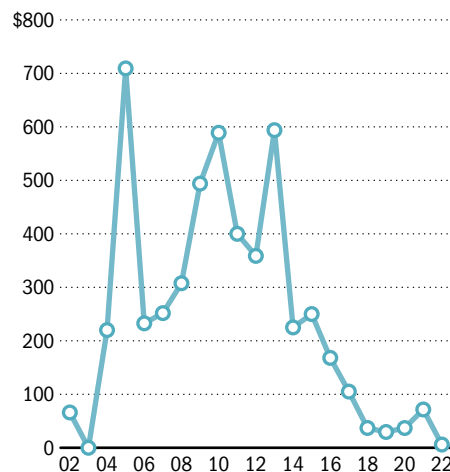
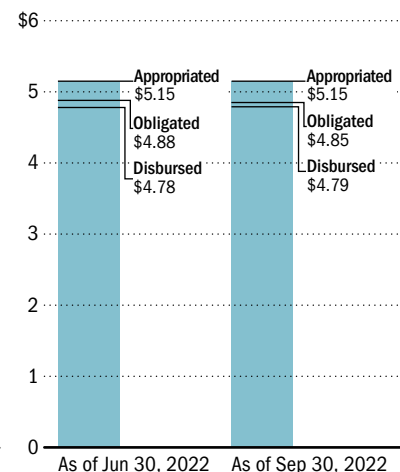


FIGURE F.17

INCLE FUNDS, CUMULATIVE COMPARISON
(\$ BILLIONS)



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

Source: State, response to SIGAR data call, 10/12/2022, 10/11/2022, and 7/13/2022

MIGRATION AND REFUGEE ASSISTANCE

The Department of State's Bureau of Population, Refugees, and Migration (PRM) administers the Migration and Refugee Assistance (MRA) account that funds programs to protect and assist refugees, conflict victims, internally displaced persons, stateless persons, and vulnerable migrants. Through MRA, PRM supports the work of the UN High Commissioner for Refugees (UNHCR), other international organizations, and various nongovernmental organizations (NGOs) in Afghanistan to assist Afghan refugees throughout the region and upon their return to Afghanistan.³¹

The MRA allocation for Afghan refugees, internally displaced persons, and returnees has been at historically high levels for the past three fiscal years, at \$150.41 million in FY 2020, \$143.71 million in FY 2021, and \$218.22 million for FY 2022, as shown in Figure F.18. The FY 2021 allocation includes \$25.69 million in funds obligated from the American Rescue Plan Act, 2021, appropriated to supplement MRA funds. PRM reported that it has also obligated MRA funds made available through the Emergency Security Supplemental Appropriation Act, 2021, for use in Afghanistan and neighboring countries, but that it did not obligate funds from the Emergency Refugee and Migration Assistance Fund (ERMA) made available through the Act for these purposes.³² Cumulative appropriations since FY 2002 have totaled more than \$1.97 billion through September 30, 2022, with cumulative obligations and disbursements reaching nearly \$1.96 billion and more than \$1.86 billion, respectively, on that date, as shown in Figure F.19.³³

FIGURE F.18

MRA APPROPRIATIONS BY FISCAL YEAR
(\$ MILLIONS)

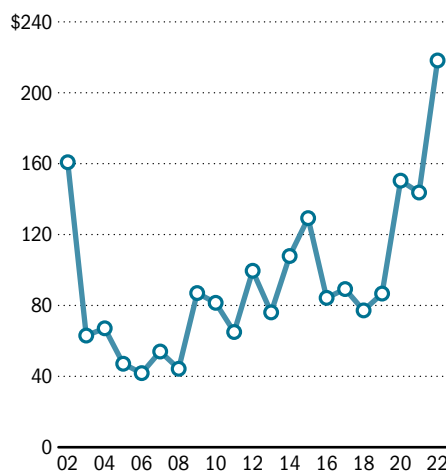
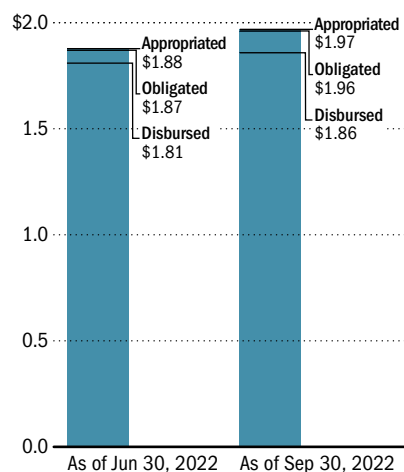


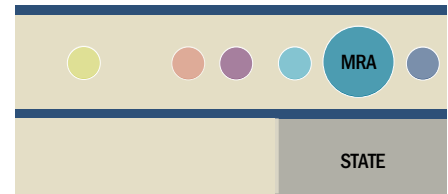
FIGURE F.19

MRA FUNDS, CUMULATIVE COMPARISON
(\$ BILLIONS)



Note: Numbers have been rounded. Data may include interagency transfers. MRA balances include funds provided from the Emergency Refugee and Migration Assistance Fund (ERMA) of \$25.00 million in FY 2002 and \$0.20 million in FY 2009 (obligated and disbursed), and funds from the American Rescue Plan Act, 2021, appropriated to supplement MRA funds, of \$25.69 million obligated and \$22.51 million disbursed through September 30, 2022. All other MRA balances shown have been allocated from the annual Migration and Refugee Assistance appropriation.

Source: State, response to SIGAR data call, 10/17/2022 and 7/15/2022.



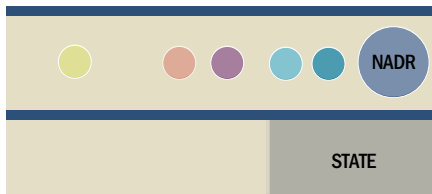
MRA FUNDS TERMINOLOGY

Appropriations: Total monies available for commitments

Obligations: Commitments to pay monies

Disbursements: Monies that have been expended

STATUS OF FUNDS



NADR FUNDS TERMINOLOGY

Appropriations: Total monies available for commitments

Obligations: Commitments to pay monies

Disbursements: Monies that have been expended

NONPROLIFERATION, ANTITERRORISM, DEMINING, AND RELATED PROGRAMS

The Non-Proliferation, Antiterrorism, Demining, and Related Programs (NADR) account played a critical role in improving the Afghan government's capacity to address terrorist threats, protect its borders, and remove dangerous explosive remnants of war.³⁴ 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.³⁵

The NADR account was allocated \$45.80 million for Afghanistan for FY 2021 through the Section 653(a) consultation process concluded between State and the U.S. Congress in the quarter ending June 30, 2021. The FY 2022 Section 653(a) process concluded in the quarter ending September 30, 2022, and the NADR account was allocated \$15.00 million for Afghanistan for the FY 2022, as shown in Figure F.20. Cumulative appropriations of NADR funds have increased from more than 927.14 million at June 30, 2022, to more than \$942.14 million at September 30, 2022, as shown in Figure F.21.³⁶

FIGURE F.20

NADR APPROPRIATIONS BY FISCAL YEAR
(\$ MILLIONS)

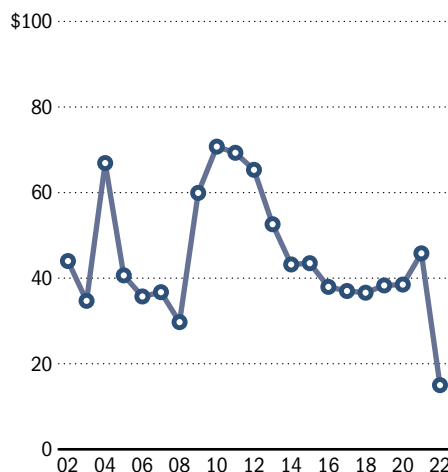
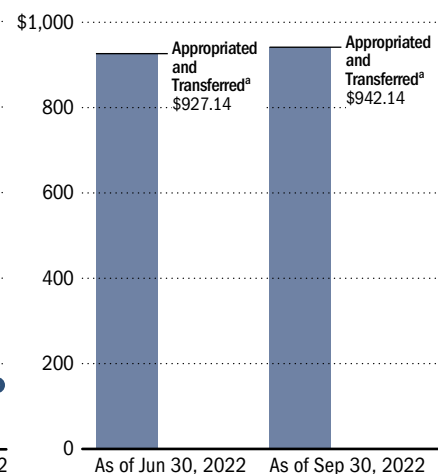


FIGURE F.21

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, 10/12/2022 and 7/2/2021.

INTERNATIONAL RECONSTRUCTION FUNDING FOR AFGHANISTAN

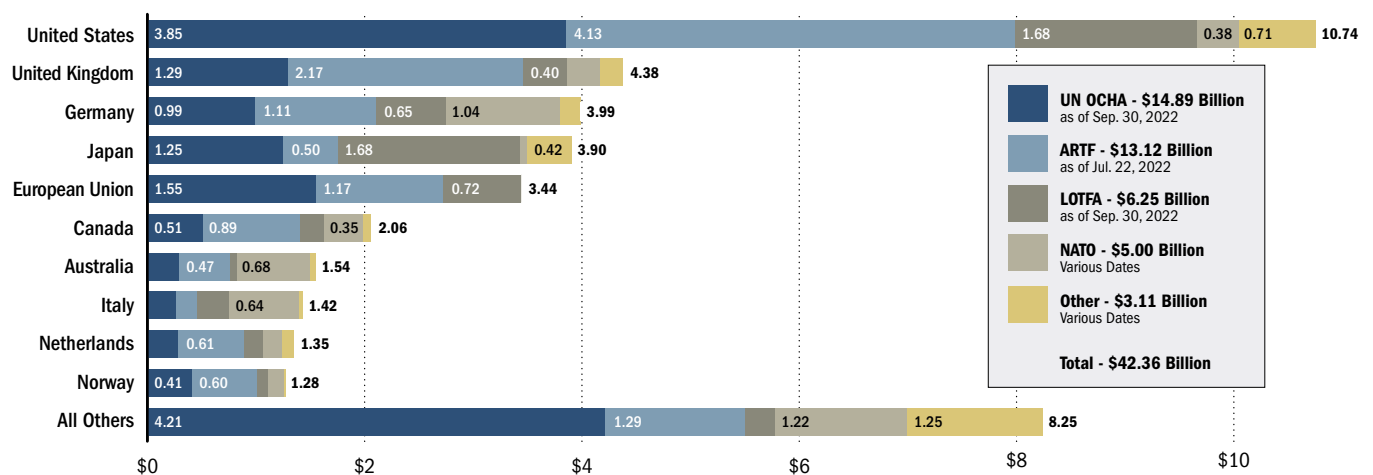
The international community has provided significant funding to support Afghanistan relief and reconstruction efforts through multilateral institutions. These institutions include multilateral trust funds; United Nations and nongovernmental humanitarian assistance organizations; two multilateral development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

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

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

FIGURE F.22

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



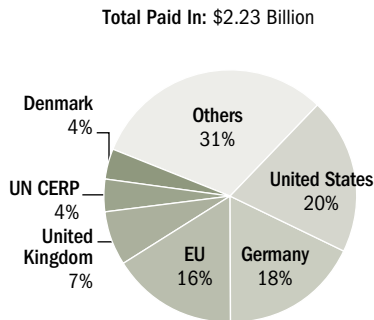
Note: Amounts under \$350 million are not labeled. Numbers may not add due to rounding. "NATO" consists of NATO ANA Trust Fund (NATF) contributions of \$3.45 billion through January 11, 2022, and NATO member assessments for Resolute Support Mission costs of \$1.55 billion for 2015–2020 (2021 remains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

Source: World Bank, ARTF: Administrator's Report on Financial Status as of July 22, 2022 (end of 7th month of FY 1401), at www.wb-artf.org, accessed 10/9/2022; UN OCHA, Financial Tracking Service at <https://fts.unocha.org>, accessed 9/30/2022; UNDP, LOTFA Receipts and Refunds 2002–2022, 6/30/2022, and LOTFA Refunds Q3 2022, in response to SIGAR data calls, 7/20/2022 and 10/12/2022; NATO, Afghan National Army (ANA) Trust Fund, Status of Contributions Made as of May 31, 2021, at www.nato.int, accessed 10/10/2021, and confirmation that these gross receipt amounts remained unchanged, 1/11/2022; NATO, IBAN Audits of Allied Command Operations and Cost Share Arrangements for Military Budgets, at www.nato.int, accessed 7/6/2022 and 4/28/2021; ADB, AITF Progress Report 1 April–31 December 2021, response to SIGAR data call, 4/11/2022; State, UNAMA approved budgets and notified funding plans, in response to SIGAR data calls, 7/13/2022, 2/19/2021, and 7/13/2020; UN, Country Assessments, at www.un.org/en/ga/contributions/scale, accessed 10/9/2020.

STATUS OF FUNDS

FIGURE F.23

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



Note: Percentages may not add to 100% due to rounding. "Others" includes 35 national governments and 17 other entities. UN CERP refers to the UN's Central Emergency Response Fund. Total contributions revised downwards from \$2.25 billion reported in SIGAR Quarterly Report, 7/2022.

Source: UN OCHA, Financial Tracking Service at <https://fts.unocha.org>, accessed 9/30/2022.

Cumulative contributions to these seven organizations since 2002 have amounted to \$42.36 billion, with the United States contributing \$10.74 billion of this amount, through recent reporting dates. The World Bank Group and the ADB are funded through general member assessments that cannot be readily identified as allocated to Afghanistan. These two institutions have collectively made financial commitments of \$12.66 billion to Afghanistan since 2002, as discussed in the sections on the World Bank Group and the ADB that follow.

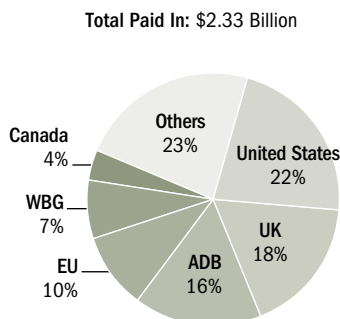
Contributions to UN OCHA-Coordinated Humanitarian Assistance Programs

The UN's Office for the Coordination of Humanitarian Affairs (OCHA) leads emergency appeals and annual or multiyear humanitarian-response plans for Afghanistan, and provides timely reporting of humanitarian assistance provided by donors to facilitate funding of targeted needs. Donors have contributed nearly \$14.89 billion to humanitarian-assistance organizations from 2002 through September 30, 2022, as reported by OCHA. OCHA-led annual humanitarian-response plans and emergency appeals for Afghanistan accounted for nearly \$10.83 billion, or 72.7% of these contributions.

The United States, the European Union, and the UK have been the largest contributors to humanitarian assistance organizations in Afghanistan since 2002, as shown in Figure F.22. Contributions for calendar year 2021 of more than \$2.23 billion, led by the United States, Germany, and the European Union as the largest contributors, were the highest annual total ever recorded, as shown in Figure F.23. Contributions for the nine months ending September 30, 2022, of more than \$2.33 billion, led by the U.S., UK, and Asian Development Bank, have already surpassed that annual mark, as shown in Figure F.24. The UN World Food Programme (WFP), the UN High Commissioner for Refugees (UNHCR), the UN Children's Fund (UNICEF), the International Committee of the Red Cross, and the International Organization for Migration (IOM) have been the largest recipients of humanitarian assistance in Afghanistan, as shown in Table F.4.³⁷

FIGURE F.24

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



Note: Percentages may not add to 100% due to rounding. "Others" includes 26 national governments, 18 United Nations Children's Fund (UNICEF) national organizations, and 14 other entities. ADB refers to the Asian Development Bank and WBG refers to the World Bank Group.

Source: UN OCHA, Financial Tracking Service at <https://fts.unocha.org>, accessed 9/30/2022.

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 July 22, 2022, the World Bank reported that 34 donors had paid in nearly \$13.12 billion. Figure F.22 shows the three largest donors over this period as the United States, the United Kingdom, and the European Union. Figure F.25 shows that Germany, Canada, and the European Union were the largest donors to the ARTF for the 12 months of Afghan FY 1400 (through December 21, 2021), when the ARTF received contributions of \$248.41 million.³⁸ ARTF reported to SIGAR that USAID contributed \$53.71 million to the ARTF in September 2022, representing the first and

STATUS OF FUNDS

TABLE F.4

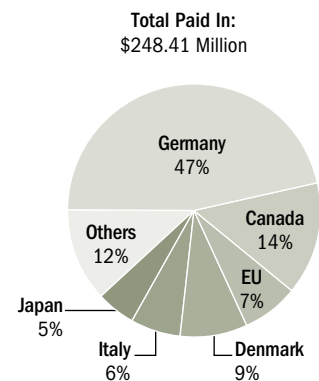
LARGEST RECIPIENTS OF HUMANITARIAN ASSISTANCE FOR AFGHANISTAN UN OFFICE FOR THE COORDINATION OF HUMANITARIAN AFFAIRS (OCHA) CUMULATIVE RECEIPTS, 2002 TO SEPTEMBER 30, 2022 (\$ MILLIONS)	
Largest Recipients	Receipts
United Nations Organizations	
World Food Programme (WFP)	\$4,641.75
United Nations High Commissioner for Refugees (UNHCR)	1,530.19
United Nations Children's Fund (UNICEF)	1,325.84
International Organization for Migration (IOM)	438.39
Food and Agricultural Organization (FAO)	389.02
World Health Organization (WHO)	354.71
United Nations Mine Action Service (UNMAS)	350.58
Afghanistan Humanitarian Fund (sponsored by UN OCHA)	289.68
Office for the Coordination of Humanitarian Affairs (UN OCHA)	152.80
Nongovernmental Organizations	
International Committee of the Red Cross	870.76
Norwegian Refugee Council	222.58
Save the Children	144.46
HALO Trust	125.46
International Rescue Committee	113.05
Danish Refugee Council	112.06
ACTED (formerly Agency for Technical Cooperation and Development)	111.84
Action Contre la Faim	102.03
All Other and Unallocated	3,614.73
Total Humanitarian Assistance Reported by OCHA	\$14,889.92

Note: Numbers may not add due to rounding.

Source: UN OCHA, Financial Tracking Service at <https://fts.unocha.org>, accessed 9/30/2022.

FIGURE F.25

ARTF CONTRIBUTIONS BY DONOR, AFGHAN FY 1400 (DEC. 21, 2020–DEC. 21, 2021) (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 July 22, 2022 (end of 7th period of FY 1401) at www.wb-artf.org, accessed 10/9/2022.

only contribution to the Fund since August 2021. The contribution is proposed to be used toward basic service delivery, livelihood, and private sector support projects.³⁹

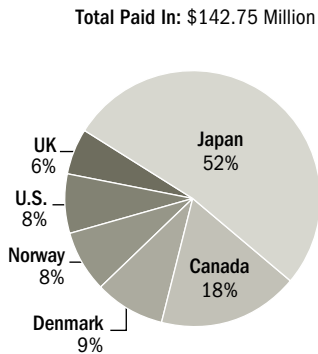
Contributions to the ARTF had been divided into two funding channels, the Recurrent Cost Window (RCW) and the Investment Window. As of January 20, 2022, according to the World Bank, more than \$6.05 billion of ARTF funds had been disbursed to the former Afghan government through the RCW, including the Recurrent and Capital Cost Component and the Incentive Program Development Policy Grant, to assist with recurrent costs such as civil servants' salaries.⁴⁰

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

STATUS OF FUNDS

FIGURE F.26

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



Note: Numbers may not add due to rounding. Japan and the United States contributed through the LOTFA Bilateral Mechanism and Canada, Denmark, Norway, and the United Kingdom contributed through the LOTFA MPTF Mechanism. The numbers do not reflect refunds made to donors in 2021 and 2022 totaling \$134.41 million through September 30, 2022.

Source: UNDP, LOTFA Receipts 2002–2022 (Combined Bilateral and MPTF), updated 3/31/2022, LOTFA Refunds 2021–2022, updated 6/30/2022, and LOTFA Refunds, Q3 2022, in response to SIGAR data calls, 4/13/2022, 7/20/2022, and 10/12/2022, respectively.

commitment value of more than \$2.51 billion, of which more than \$1.63 billion had been disbursed.⁴¹

The ARTF's Investment Window projects were cancelled in April 2022 and undisbursed grants in the project portfolio of nearly \$1.22 billion were made available to UN agencies, and potentially to nongovernmental agencies (NGOs) in the future, to support operations focused on basic services delivery. Four basic services projects, addressing health, food security, livelihoods, and education, and one cross-sector local NGO capacity assistance project, with a total value of \$913.00 million have been approved. Grant agreements for First Tranche commitments totaling \$539.00 million for the five projects have been signed, and disbursements of \$260.40 million on the health, food security, and livelihoods projects have been made through September 30, 2022.⁴²

Contributions to the Law and Order Trust Fund for Afghanistan

The UNDP historically administered the LOTFA to pay ANP salaries and build the capacity of the Ministry of Interior (MOI).⁴³

Donors paid in more than \$6.38 billion to the two LOTFA funds from 2002 through September 30, 2021; this level of contributions has remained unchanged through September 30, 2022. UNDP has made refunds to LOTFA donors over the October 1, 2021, through September 30, 2022, period aggregating more than \$134.41 million. Donor contributions, net of refunds, to the two LOTFA funds stood at nearly \$6.25 billion at September 30, 2022, as shown in Figure F.22. The largest donors to the two LOTFA funds, cumulatively and net of refunds, were the United States and Japan. Figure F.26 shows Japan and Canada were the largest donors to the two LOTFA funds for the calendar year ending December 31, 2021, without considering refunds, with the United States the fifth-largest donor with a \$10.84 million contribution.⁴⁴

Contributions to the NATO Resolute Support Mission

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

contributors to the costs of the NATO Resolute Support Mission; their contributions are reflected in Figure F.24.⁴⁵ The Resolute Support Mission was terminated in September 2021.⁴⁶

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).⁴⁷ 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, 2021.⁴⁸ Germany, Australia, and Italy were the three largest contributors to the fund, as shown in Figure 2.24. The United States made its first contribution in FY 2018 to support two projects under an existing procurement contract.⁴⁹

NATO reports the NATF is being closed, and unexpended donor contributions are being returned to donors.⁵⁰

World Bank Group in Afghanistan

The World Bank's International Development Association (IDA) committed over \$5.42 billion for development, emergency reconstruction projects, and nine budget support operations in Afghanistan between 2002 and August 15, 2021. This support consisted of \$4.98 billion in grants and \$0.44 billion in no-interest loans known as "credits." In line with its policies, the World Bank paused all disbursements in its Afghanistan portfolio following the collapse of the Afghan government on August 15, 2021. As of January 17, 2022, the paused portfolio consists of 23 IDA projects (eight IDA-only projects and 15 projects with joint financing from IDA, ARTE, and other World Bank-administered trust funds) of which two are guarantees, one budget support operation, and 20 investment projects.⁵¹

In addition, the International Finance Corporation (IFC) invested more than \$300 million in Afghanistan between 2002 and August 15, 2021, mainly in the telecom and financial sectors; its committed portfolio stood at \$46 million. Multilateral Investment Guarantee Agency (MIGA) has a modest exposure on a single project in Afghanistan.⁵²

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.⁵³

Asian Development Bank in Afghanistan

The Asian Development Bank (ADB) has committed over \$6.41 billion for 168 development projects and technical-assistance programs in Afghanistan

from 2002 through June 2021. This support has consisted of \$5.43 billion in grants (of which the Asian Development Fund (ADF) provided \$4.33 billion, and the ADB provided \$1.10 billion in co-financing), \$0.87 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, \$1.08 billion for irrigation and agricultural infrastructure projects, and \$190 million for the health sector and public sector management. The United States and Japan are the largest shareholders of the ADB, with each country holding 15.57% of total shares.⁵⁴

In 2022, ADB approved \$405 million in grants to support food security and help sustain the delivery of essential health and education services to the Afghan people. Under its Sustaining Essential Services Delivery Project (Support for Afghan People), ADB provides direct financing to four United Nations agencies. The support is implemented without any engagement with, or payments to, the Taliban regime and in line with ADB's Fragile and Conflict Affected Situations and Small Island Developing States Approach.⁵⁵

The ADB manages the Afghanistan Infrastructure Trust Fund (AITF), a multidonor platform that provides on-budget financing for technical assistance and investment, principally in the transport, energy, and water management sectors. The AITF has received contributions of \$637.0 million from the NATO ANA Trust Fund, Canada, Germany, Japan, the United Kingdom, and the United States, and had disbursed \$339.0 million through June 30, 2022.⁵⁶

United Nations Assistance Mission in Afghanistan

The United Nations Assistance Mission in Afghanistan (UNAMA) is a UN political mission that was established at the request of the previous government of Afghanistan. The UN Security Council voted on March 17, 2022, to extend UNAMA's mandate through March 17, 2023.⁵⁷ UNAMA maintains its headquarters in Kabul with an extensive field presence across Afghanistan, and is organized around its development and political affairs pillars. The State Department has notified the U.S. Congress of its annual plan to fund UNAMA along with other UN political missions based on mission budgets since FY 2008. The U.S. contribution to UNAMA, based on its fixed 22.0% share of UN budgets and funded through the Contribution to International Organizations (CIO) account, has totaled \$553.57 million from FY 2008 through FY 2022. Other UN member governments have funded the remainder of UNAMA's budget of \$2.52 billion over this period.⁵⁸

STATUS OF FUNDS

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 individual donors' bilateral assistance programs. Table F.5 presents disbursements from the principal State and USAID civilian sector assistance accounts, and contributions from these accounts to the principal civilian sector multilateral institutions. The share of U.S. civilian assistance contributed to these multilateral institutions was over 80% in the first six months of 2022, as reported in SIGAR's July 2022 quarterly report. Table F.6 provides additional details on the sources of U.S. funding for the multilateral assistance programs and organizations active in Afghanistan.

TABLE F.5

SHARE OF U.S. CIVILIAN ASSISTANCE PROVIDED TO MULTILATERAL INSTITUTIONS, 2016 TO SEPTEMBER 30, 2022 (\$ MILLIONS)							
	2016	2017	2018	2019	2020	2021	Nine Months 2022
U.S. Contributions to Civilian Sector Multilateral Institutions							
Afghanistan Reconstruction Trust Fund (ARTF)	\$261.03	\$185.40	\$400.00	\$240.00	\$360.00	\$ -	\$ -
UN OCHA-Reported Programs (UN OCHA)	149.72	113.51	190.90	212.44	244.23	442.25	515.85
UN Assistance Mission in Afghanistan (UNAMA) and AITF	49.35	80.98	36.12	32.72	30.28	29.64	30.11
Total	\$460.10	\$379.89	\$627.02	\$485.16	\$634.51	\$472.09	\$545.96
Disbursements from the Principal U.S. Civilian Sector Assistance Accounts							
International Narcotics Control and Law Enforcement (INCLE)	\$265.28	\$232.94	\$147.07	\$196.76	\$148.27	\$154.87	\$42.35
Migration and Refugee Assistance (MRA)	90.35	119.20	82.97	84.47	96.89	167.68	198.43
Non-Proliferation, Antiterrorism, Demining & Related (NADR)	37.96	37.00	35.60	38.30	38.50	45.80	15.00
Contributions to International Organizations (CIO)	41.35	40.31	36.12	32.72	30.28	29.64	30.11
Economic Support Fund (ESF)	1,091.06	878.51	555.49	1,118.59	631.20	504.67	USAID Did
International Disaster Assistance (IDA) and Title II	63.81	49.88	102.09	100.32	170.43	178.25	Not Report
Total	\$1,589.81	\$1,357.84	\$959.34	\$1,571.16	\$1,115.57	\$1,080.91	N.M.
U.S. Civilian Assistance Provided to Multilateral Institutions/ Total Disbursements from U.S. Civilian Assistance Accounts	28.9%	28.0%	65.4%	30.9%	56.9%	43.7%	N.M.

Note: Numbers may not add due to rounding. USAID did not provide data for ESF and IDA for FY22Q4 and consequently the total for the Nine Months of 2022 is not meaningful, or "N.M." Calendar year reporting is used for UN OCHA, UNAMA, AITF, ESF, IDA, MRA, and CIO; ARTF reports on an Afghan fiscal year basis and SIGAR is reporting based on their July 22, 2022 report; and U.S. fiscal year reporting is used for Title II and NADR. Annual allocation and not disbursement data is used for CIO and NADR. 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 United States Congress, 10/30/2022, 1/30/2022, 1/30/2021, 1/30/2020, 1/30/2019, 1/30/2018, 1/30/2017, 1/30/2016, and 1/30/2015.

STATUS OF FUNDS

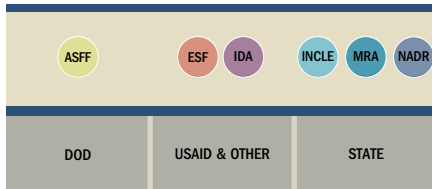


TABLE F.6

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

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

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

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

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

STATUS OF FUNDS ENDNOTES

- 1 SIGAR analysis of agency data call responses and open-source material. Account activity noted for ASFF, NATO RSM, ESF, GHP, USAID-Other, NADR, INCLE, HRDF, ECE, CIO, USAGM, IDA, MRA, DP, USAID-OE, USAID IG, State IG, and SIGAR in FY 2022. Account names appear next to account abbreviations in Appendix B to this report.
- 2 DOD, response to SIGAR data call, 10/19/2021; State/INL, response to SIGAR data call, 7/19/2022; State/F, response to SIGAR data call, 10/19/2021.
- 3 Consolidated Appropriations Act, 2022, Pub. L. No. 117-103, 3/15/2022.
- 4 State/INL, response to SIGAR data call, 10/19/2022; and State/F, response to SIGAR data call, 10/12/2022.
- 5 Continuing Appropriations and Ukraine Supplemental Appropriations Act, 2023, Pub. L. No. 117-180, Section 124, 9/30/2022.
- 6 State, response to SIGAR data call, 10/12/2022.
- 7 DOD, Cost of War Monthly Report, Data as of September 30, 2021, response to SIGAR data call, 4/5/2022.
- 8 SIGAR analysis of annual obligation of reconstruction accounts as presented in SIGAR, Quarterly Report to the United States Congress, 10/30/2021.
- 9 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.
- 10 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.
- 11 DOD, response to SIGAR data call, 1/18/2022.
- 12 SIGAR, email to DOD OIG introducing upcoming data call request with attachment listing selected DOD OIG oversight reports, 11/1/2021; DOD OIG, response to SIGAR data call, 1/8/2022.
- 13 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.
- 14 DOD, response to SIGAR data call, 7/22/2022 and 10/19/2021; DFAS, AR(M) 1002 Appropriation Status by Fiscal Year Program and Subaccounts March 2022 Final, 4/16/2022; DFAS, AR(M) 1002 Appropriation Status by Fiscal Year Program and Subaccounts June 2022 Revised, 7/21/2022.
- 15 Continuing Appropriations and Ukraine Supplemental Appropriations Act, 2023, Pub. L. No. 117-180, Section 124, 9/30/2022.
- 16 DOD, response to SIGAR data call, 10/20/2022; DFAS, AR(M) 1002 Appropriation Status by Fiscal Year Program and Subaccounts (Cumulative) September 2022 Certified, accessed at dfas.mil/dod-budgetaccountreports/ on 10/20/2022.
- 17 Pub. L. No. 116-260, 12/27/2020.
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SECURITY AND GOVERNANCE CONTENTS

Key Issues & Events	73
Security Situation in Afghanistan	73
Taliban Security Forces	77
Ongoing Security Efforts in Afghanistan	78
Counternarcotics	81
Taliban Subnational Coordination Expanding	81
U.S. Support for Governance and the Former Afghan National Defense and Security Forces	82
USAID's Democracy, Gender, and Rights Programs Continue to Face Challenges	84
Refugees and Internal Displacement	90
Security and Governance Endnotes	92

SECURITY AND GOVERNANCE

KEY ISSUES & EVENTS

On July 31, the United States killed al-Qaeda leader Ayman al-Zawahiri in Kabul with a drone strike.

The Taliban designated August 15—the anniversary of the Islamic Republic's fall—a national holiday.

U.S. engineer and Taliban hostage Mark Frerichs, a contractor captured in January 2020, was released in exchange for Haji Bashir Noorzai, a Taliban ally and heroin trafficker serving a life sentence in New York.

On October 11, the State Department announced visa restrictions for current or former Taliban members, members of non-state security groups, and other individuals believed to be responsible for the repression of and violence against Afghan women and girls.

U.S. and Taliban representatives met at an international conference in Tashkent, Uzbekistan. Discussions ranged from Afghanistan's humanitarian and economic crises, and human rights, to the Taliban's desire for political recognition and greater economic development support.

SECURITY SITUATION IN AFGHANISTAN

On July 31, the United States killed al-Qaeda leader Ayman al-Zawahiri with a missile fired from a drone while al-Zawahiri was on the balcony of a Kabul residence.¹ It was the first reported U.S. drone strike in Afghanistan since August 29, 2021. The Taliban condemned the operation as a violation of “international principles” and of the 2020 Doha Agreement, but were ambiguous on key details, such as how much they knew about al-Zawahiri and his presence in Kabul.²

U.S. Secretary of State Antony Blinken said the Taliban had “grossly violated” the Doha Agreement by sheltering al-Zawahiri.³ State Department spokesman Ned Price later said that al-Zawahiri’s presence “on Afghan soil with the knowledge of senior members of the Haqqani-Taliban network only reinforces the deep concerns that we have regarding the potential diversion of [\$3.5 billion in preserved Afghan central bank] funds to terrorist groups.”⁴



A Taliban military parade at Bagram Airfield commemorating the first anniversary of the U.S. withdrawal. (Taliban regime photo)

Reuters reported that U.S. officials continued talks with the Taliban on the status of \$3.5 billion in Afghanistan's U.S.-held assets even after al-Zawahiri was killed in Kabul.⁵

Meanwhile, in mid-August, acting Taliban minister of interior Sirajuddin Haqqani, whose relative allegedly owned the house where al-Zawahiri was killed, returned to Kabul for the first time since the strike. Haqqani was accompanied by Timothy Weeks, a former professor at the American University of Afghanistan in Kabul. Weeks, along with a fellow professor, was captured in 2016 and held hostage by the Taliban for three years until he was released in a prisoner exchange that freed Sirajuddin Haqqani.⁶ Weeks, who had converted to Islam in captivity, said he was in Afghanistan to celebrate the upcoming one-year anniversary of Taliban rule.⁷

Days later, the Taliban Ministry of Labor and Social Affairs declared August 15, the anniversary of the day the Taliban captured Kabul, a public holiday. A brief Taliban announcement said, "August 15 is a national holiday in the country to mark the first anniversary of the victory of the Afghan jihad against America and its allies' occupation."⁸ According to the United Nations, the Taliban had consolidated their administrative control over the country by the one year anniversary of the takeover.⁹

On August 19, the Taliban marked 103 years of Afghan independence from the United Kingdom. Various Taliban leaders and mid-level officials spoke at the celebration. Farooq Azam, an adviser for the Ministry of Energy and Water said, "One issue they [the West] are insisting on is, and which people also want, is girls' education. As an elder, I ask the Emirate to resolve the issue, otherwise the Western world will not recognize the Emirate, not even in 20 years."¹⁰ Media outlets continue to report some support among Taliban leaders for girls' education, yet the Taliban as a whole continue to stubbornly resist universal secondary education.¹¹

In late August, the United Nations Security Council (UNSC) ended the exemption from its travel ban that had allowed some Taliban leaders to travel abroad. Under a 2011 UNSC Resolution, 135 Taliban leaders are subject to a sanctions regime that includes asset freezes and travel bans. Since April 2019, 13 of these leaders had benefited from a travel ban exemption so that they could meet officials from other countries abroad. The specific reasons for rescinding the exemption are unclear.¹²

On September 19, the United States secured the release of U.S. engineer and Taliban hostage Mark Frerichs, a contractor captured in January 2020, in exchange for Haji Bashir Noorzai, a Taliban ally and heroin trafficker sentenced to life in prison by a U.S. court in April 2009. President Joseph R. Biden said that “bringing the negotiations that led to Mark’s freedom to a successful resolution required difficult decisions, which I did not take lightly;” a resolution that reportedly came after months of intense negotiations between the United States and the Taliban.¹³

U.S. Engagement with the Taliban Continues Despite Hurdles

To date, no country has officially recognized the Taliban as the government of Afghanistan after the group seized control of the country in August 2021. However, several countries, including China, Pakistan, Russia, and Turkmenistan, have allowed Taliban-appointed diplomats to take up residence at the their respective Afghan embassies.¹⁴ While the United States has not yet decided to recognize the Taliban—or any other entity—as the official government of Afghanistan, U.S. officials have continued to engage with Taliban representatives on a wide range of issues relevant to U.S. national-security interests and closely observe Taliban actions in a number of areas.¹⁵ The United States also remains the largest donor to Afghanistan, having provided more than \$1.1 billion to Afghanistan since the Taliban takeover.¹⁶

According to State, U.S. policy priorities in Afghanistan include:¹⁷

- the welfare and safety of U.S. citizens abroad
- addressing the humanitarian and economic crises in the country
- ensuring the Taliban abide by commitments to permit the departure from Afghanistan of U.S. citizens, lawful permanent residents, Special Immigrant Visa holders, and Afghans of special interest to the United States
- supporting the formation of an inclusive government that reflects the country’s diversity
- ensuring the Taliban uphold their counterterrorism commitments, including those stated in the February 29, 2020, U.S.-Taliban agreement
- encouraging the Taliban to uphold the human rights of all Afghans



U.S. Special Representative for Afghanistan Thomas West meets with Afghan refugees in Pakistan. (U.S. Special Representative for Afghanistan photo)

Meeting with Taliban representatives in Doha and in multilateral settings, U.S. officials continued to emphasize the importance of the Taliban adhering to counterterrorism commitments, protecting the rights of all Afghans, including the rights of women and girls (especially girls' access to secondary education), religious minorities, and ethnic minorities, and allowing Afghans to freely depart the country.¹⁸

In late July, Uzbekistan convened an international conference on Afghanistan with representatives from the Taliban and nearly 30 countries, including representatives of the United States who continued to push for the protection of human and civil rights and an inclusive political process. During the conference, Uzbekistan highlighted several planned development projects in Afghanistan, such as a proposed trans-Afghan railway running from Termez on the Uzbek-Afghan border through Mazar-e Sharif and Kabul to Peshawar in northern Pakistan, and a new power transmission line connecting Uzbekistan power plants to north-central Afghanistan. The Taliban delegation led by acting foreign minister Amir Khan Muttaqi reiterated calls for the release of all frozen assets held in U.S. financial institutions and expressed their desire for increased foreign investment in Afghanistan.¹⁹

In September, the State and Treasury Departments announced the formation of the Afghan Fund, a financial mechanism for the protection, preservation, and targeted disbursement of \$3.5 billion from the frozen Afghan central bank assets held in U.S. financial institutions to support economic stability in Afghanistan.²⁰ See page 112 for more details on the Afghan Fund and how it will operate.

On September 15, the U.S.-Europe Group on Afghanistan, comprising representatives of the United States, European Union, France, Germany, Italy, Norway, and the United Kingdom along with observers from Japan, Qatar, Switzerland, and the United Nations Assistance Mission in Afghanistan (UNAMA), met in Washington, DC. Participants expressed their “grave concerns” with the Taliban’s continuing human rights abuses, including against Afghan women and girls; continuing restrictions on the media; the continuing presence of terrorist groups within Afghanistan; the Taliban’s abdication of their counterterrorism commitments; and the Taliban’s failure to pursue a credible and inclusive system of governance. They further stressed that international assistance provided to Afghanistan is “for the benefit of the Afghan people and not a sign of progress toward normalization of relations with the Taliban.”²¹

While the Taliban have expressed their desire to improve relations with the international community and attract increased international assistance to Afghanistan, U.S. officials have further “made clear to the Taliban that the onus is on them to make key reforms which we have outlined repeatedly.”²² Following the late July U.S. strike against al-Qaeda leader Ayman al-Zawahiri in Kabul, for instance, State Department spokesperson Ned Price stated that the Taliban’s counterterrorism commitments under the Doha Agreement “clearly were not honored in the instance of Ayman al-Zawahiri, the now late al-Qaeda leader living in Kabul.”²³

On October 11, the State Department announced visa restrictions for current or former Taliban members, members of non-state security groups, and other individuals believed to be responsible for, or complicit in, the repression of and violence against Afghan women and girls.²⁴

TALIBAN SECURITY FORCES

Taliban Security Personnel and Recruitment

According to the UN, the Taliban is making efforts to professionalize its security forces, and the Taliban Ministry of Defense announced that recruitment for the 130,000 personnel of the new national army was complete. These personnel are organized into eight regional corps, plus a central corps in Kabul.²⁵ This strength approaches the 182,071 reported strength of the former Afghan National Army in spring 2021.²⁶ Taliban defense spokesman Enayatullah Kharazami said in late August that the Taliban can increase its army to 200,000 personnel, if necessary.²⁷ The UN reported that in mid-June the Taliban Ministry of Interior said some 35,000 personnel had been trained and that the ministry began distributing police uniforms, starting in Kabul and Kandahar.²⁸ It is unclear at what level these 35,000 recruits or other personnel have been trained or if they are prepared to conduct military operations.

Former Kyrgyzstan President Appointed New UNAMA Head

On September 2, 2022, former President of Kyrgyzstan Roza Otunbayeva, who served in that role from 2010–2011, was appointed by UN Secretary-General António Guterres as his new Special Representative for Afghanistan and head of the UN Assistance Mission in Afghanistan, replacing Canadian diplomat Deborah Lyons. As UNAMA head, she will oversee the UN’s humanitarian operations in Afghanistan and engagement with the Taliban.

Source: Associated Press, “UN chief: former Kyrgyzstan president to head Afghan mission,” 9/3/2022; United Nations, “Ms. Roza Otunbayeva of Kyrgyzstan - Special Representative for Afghanistan and Head of the United Nations Assistance Mission in Afghanistan,” 9/2/2022.



Taliban representatives attend the Uzbek-hosted Tashkent Conference on Afghanistan in late July. (Uzbek Ministry of Investments and Foreign Trade photo)

The majority of security personnel from the former Afghan National Defense and Security Forces (ANDSF) have been dismissed or fled. According to the UN, some technical and specialized military personnel remain from the former Afghan army, but nearly all women have been dismissed, except for those needed for specialized service at detention facilities or for female body searches.²⁹ According to Taliban Defense Ministry Spokesman, Inayatullah Khwarazami, female employees of the former Afghan Ministry of Defense are still working and being paid, but are working in areas such as ministry health care.³⁰

ONGOING SECURITY EFFORTS IN AFGHANISTAN

Taliban Security Operations

The UN is aware of “at least 22 [armed] groups claiming to operate in at least 26 provinces, none having taken control of significant territory.” The most prominent of these groups are the National Resistance Front (NRF) and National Liberation Front (NLF).³¹

According to Afghan news sources, the Taliban sent additional forces into the northern Panjshir valley in late August, prompting the displacement of some villages’ populations in anticipation of a military operation.³² Armed opposition to the Taliban appears to be escalating with attacks on Taliban outposts in Panjshir. Underscoring the seriousness of the operation, on August 21, Mullah Abdul Zakir was appointed the Taliban’s overall commander for Panjshir Province and Andarab District, Baghlan Province. Zakir is one of the Taliban’s top military commanders and a former Guantanamo Bay detainee.³³

Collapse of the Afghan National Defense and Security Forces

An Assessment of Factors That Led to Its Demise

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

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

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

In June, Taliban forces in the north also moved against rebels in coal-rich Balkhab District, Sar-e Pul Province.³⁴ The rebels appeared to be under the command of Malawi Mehdi, an ethnic Hazara who left the Afghan government after he was accused of stealing coal mining revenues. Mehdi then joined the Taliban in 2019 as the shadow governor of Balkhab District. In April 2022 the Taliban also accused Mehdi of stealing coal mining revenues and when he refused to demobilize his forces, the Taliban launched a major military operation against him.³⁵ The conflict expanded quickly and at least 27,000 civilians fled into neighboring provinces as Taliban forces flooded the area.³⁶ According to the UN, Mehdi escaped, only to be subsequently killed by the Taliban on the border of western Herat Province and Iran on August 17.³⁷

Political Violence Decreases While Protests Increase

According to the Armed Conflict Location and Event Data Project (ACLED), **political violence** and protest incidents in Afghanistan (July–September 2022) decreased by 22% compared to total incidents last quarter (April–June 2022).³⁸ The NRF was involved in 19% of political violence incidents this quarter, followed by the Islamic State-Khorasan (7%) and another anti-Taliban group, the Afghanistan Freedom Front (2%). Protest incidents accounted for over 5% of all incidents this quarter, up from 2% last quarter.³⁹ Kabul saw the most incidents since January (12%) followed by northern Panjshir (12%) and Baghlan (9%) Provinces.⁴⁰

The UN said that crime-related security incidents remain nearly as high as last year, due to deteriorating economic and humanitarian conditions. Herat, Nangarhar, Kabul, and Kandahar Provinces are most affected by criminal activity.⁴¹

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

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



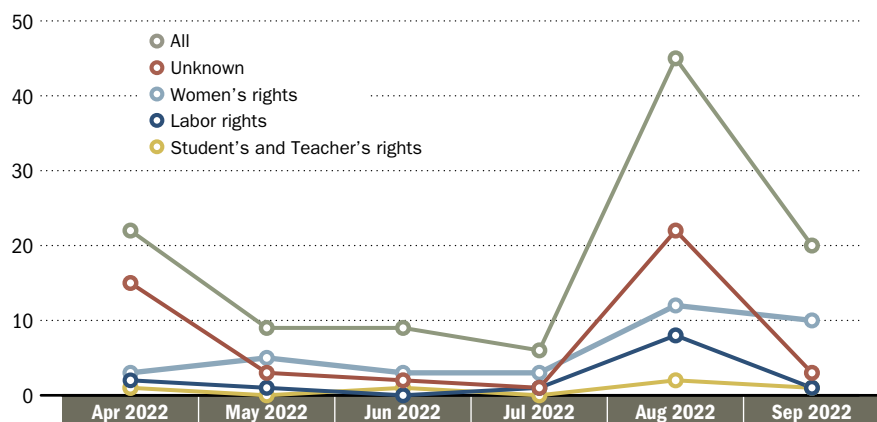
Female students in Herat protest for Afghan girls' right to education. (AFP photo by Mohsen Karimi)

Although the Taliban continued their efforts to outlaw some civic freedoms, protests increased slightly this quarter, as seen in Figure S.1. Since January, women's protests have accounted for 36% of all protests, followed by labor (18%), and students and teachers (6%).⁴²

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 publish publicly available data on all reported political violence and protest events around the world.⁴³ ACLED notes that Afghanistan has always been a unique data challenge due to its largely rural character

FIGURE S.1

PROTEST INCIDENTS BY TYPE, APRIL–SEPTEMBER 2022



Source: ACLED, "Armed Conflict Location & Event Data Project (ACLED); www.acleddata.com," accessed 10/7/2022; SIGAR analysis of ACLED data, 10/2022.

and reporting biases that stem from intimidation by militant and state forces, a situation that has not changed under the Taliban.⁴⁴

COUNTERNARCOTICS

The Taliban and Opium Poppy Cultivation

Recently, farmers in southern provinces have reported that the Taliban are not interfering with the fall opium-poppy planting. Earlier in June the Taliban appeared to be actively enforcing a ban when State reported that the Taliban had begun destroying poppy fields to enforce the Taliban's April 3 ban on narcotics.⁴⁵ According to the UN, the Taliban Ministry of Interior permitted a two-month grace period to enable farmers to complete the spring harvest and sell their opium gum, although heroin and synthetic drugs remain prohibited.⁴⁶

Status of the State Department's Counternarcotics Programs

The State Department's current policy prohibits direct assistance to the Taliban.⁴⁷ While some programs remain active—administered through implementing partners such as NGOs—other programs have been terminated or paused following the Taliban takeover in August 2021.⁴⁸

According to the State Department's Bureau of International Narcotics and Law Enforcement Affairs (INL), the "Taliban has not impacted the ability for alternative development partners to implement projects," citing ongoing activities by the United Nations Development Programme (UNDP), United Nations Office on Drugs and Crime (UNODC), and drug demand reduction programs through the Colombo Plan. INL continues to fund oversight efforts such as the Afghanistan Opium Survey and its Afghan Opiate Trade Project (AOTP) through UNODC.

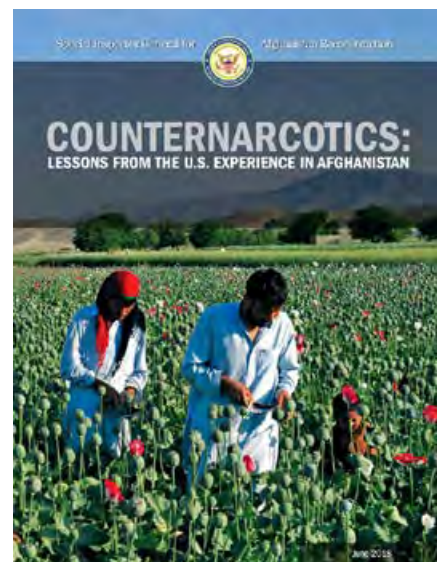
INL has disbursed \$24.2 million since 2006 for Afghanistan Opium Surveys.⁴⁹ The AOTP publishes occasional reports on trends in the global Afghan opiate trade to support international counternarcotics efforts. INL has obligated and disbursed \$10.3 million for AOTP since 2011.⁵⁰ INL continues to fund counternarcotics outreach through its interagency partner, the U.S. Agency for Global Media (USAGM).⁵¹

TALIBAN SUBNATIONAL COORDINATION EXPANDING

The UN said that Taliban leaders continue to restructure state institutions and replace former government personnel with Taliban affiliates, often to help address internal tensions.⁵² In March, the Taliban terminated elected provincial councils which had been a feature of the former Afghan government. In their place the Taliban are using *ulema* shuras to reestablish subnational governance; shuras are traditionally defined as bodies of

Lessons Learned Report on Counternarcotics

SIGAR's 2018 Lessons Learned report, *Counternarcotics: Lessons from the U.S. Experience in Afghanistan*, examined U.S. counternarcotics efforts from 2002 through 2017. 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.



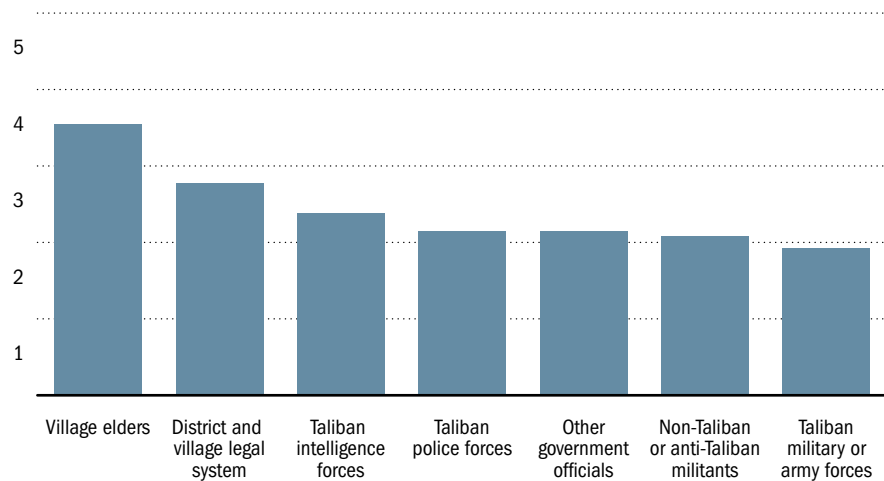
Counternarcotics Lessons Learned Program report cover.

learned men who hold government appointments in a Muslim state. These shuras are intended to implement Sharia law and oversee the activities of provincial administrations, under the guidance of the Taliban Ministry of Hajj and Religious Affairs.⁵³ The UN reported that as of July 2022, 14 of these provincial shuras were active out of a total of 34 provinces (including in Badghis, Farah, Ghazni, Ghor, Herat, Kandahar, Khost, Nimroz, Paktiya, Paktika, Panjshir, Samangan, Uruzgan, and Zabul Provinces). Women are excluded from these shuras.⁵⁴

SIGAR collected a small sample of 13 NGOs in 13 provinces on their feelings of “trust” towards local institutions, measured on a scale of 1–5. One or two Afghan employees provided a response per NGO. As seen in Figure S.2, most interviewees placed their trust in village elders and local legal systems.⁵⁵

FIGURE S.2

AVERAGE RATED TRUST IN LOCAL INSTITUTIONS, 1–5



Note: Interviewees were asked to rank the level of trust that they had for each of the respective institutions on a scale from 1 to 5, with 5 being the greatest amount of trust.

Source: “Survey Questionnaire for NGO Operation, Security, and Government Services,” 8/2022; SIGAR analysis of SIGAR-commissioned data, 10/2022.

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

Governance Support

The State Department and USAID refused to answer nearly all of SIGAR’s quarterly data requests regarding agency-supported programs in Afghanistan this quarter. State and USAID claimed without basis that U.S. programming in Afghanistan is unrelated to reconstruction activities.⁵⁶

Nonetheless, most of the State and USAID programs reported in this quarterly report are continuations of activities performed prior to August 2021. State and USAID have not articulated how these programs have changed in practice.

The United States has provided more than \$36.26 billion to support governance and economic development in Afghanistan. All agency funds reporting is as of September 30, 2022, except for U.S. Agency for International Development (USAID) reporting, which is as of June 30, 2022. Most of this funding, more than \$21.43 billion, was appropriated to the Economic Support Fund (ESF), which is managed and reported by USAID.⁵⁷

During August and September 2021, the U.S. government reviewed all non-humanitarian assistance programs in Afghanistan. After the review, State and USAID paused the majority of development-assistance programs to assess the situation, including the safety and ability of implementing partners to operate. Since then, more than a dozen State and USAID programs in Afghanistan have restarted with a focus on addressing critical needs of the Afghan people in several key sectors—health, education, agriculture, food security, and livelihoods—as well as supporting civil society, with a focus on women, girls, and human rights protection more broadly.⁵⁸

Security Support to Former ANDSF

The ANDSF dissolved and U.S. funding obligations for them ceased, but disbursements to contractors will continue, as necessary, until all Afghan Security Forces Fund (ASFF) obligations are liquidated, DOD told SIGAR.⁵⁹

According to DOD, resolving ASFF-funded contracts is an ongoing, contract-by-contract matter between contractors and the contracting offices in the military departments (Army, Air Force, and Navy). Whether the contracts were awarded using ASFF funds, for which the Combined Security Transition Command-Afghanistan received obligation authority from the DOD Comptroller, or using ASFF funds for which the Defense Security Cooperation Agency received obligation authority and then passed it through to the military departments to implement using pseudo-**Foreign Military Sales** (FMS) cases, all contracts being closed out were awarded by a contracting entity within one of the military departments.⁶⁰

Contract vendors must submit claims to begin the close-out process. Vendors typically have a five-year window before expired funds are cancelled by DOD, and DOD cannot force vendors to accelerate their submission of invoices for payment. For these reasons, DOD cannot at this time provide complete information on contract closing dates, the amount of funds available to be recouped, or the approximate costs of terminating each contract.⁶¹

Congress has appropriated nearly \$88.8 billion to help the Islamic Republic of Afghanistan provide security in Afghanistan, as of September 30, 2022. This accounts for nearly 61% of all U.S. reconstruction funding

SIGAR Assessed Risks to Afghan Civil Society

As part of its Congressionally directed assessments of the causes and repercussion of the Taliban takeover, SIGAR issued *Afghan Civil Society: The Taliban's Takeover Risks Undoing 20 Years of Reconstruction Accomplishments* in October 2022. SIGAR identified the risks to the Afghan people and civil society organizations, including Afghan women and girls, journalists, educational institutions, healthcare operations, and NGOs; and assessed the extent to which the U.S. government is mitigating these risks as well as the impact the risks may have on future U.S. assistance. For more information, see Section 2.

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

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

SECURITY AND GOVERNANCE

TABLE S.1

SUMMARY STATUS OF ASFF OBLIGATED CONTRACTS				
	Cumulative Obligations	Cumulative Expenditures	Unliquidated Obligation (ULO) ^a	ULO as of:
Defense Security Cooperation Management Office-Afghanistan Obligations				
Contracts	\$333,534,263.83	\$203,428,180.76	\$130,106,083.07	9/20/2022
Department of the Air Force Obligated Contracts				
A-29	\$1,032,363.00	\$990,808.00	\$41,555.00	8/24/2022
C-130	153,230,000.00	103,440,000.00	49,788,000.00	8/31/2022
PC-12	44,260,000.00	16,416,000.00	32,252,000.00	8/29/2022
C-208	120,903,024.00	115,620,239.00	5,273,857.00	8/31/2022
Munitions	29,213,000.00	6,727,000.00	22,840,000.00	8/24/2022
Department of the Army Obligated Contracts				
ASFF	\$1,057,391,726.88	\$958,268,382.17	\$100,730,013.61	8/30/2022
UH-60	435,100,689.00	409,546,082.00	25,554,803.00	8/30/2022
ASFF ammunition	61,180,123.69	27,740,602.90	33,439,520.79	8/30/2022
PEO STRI (simulation, training, and instrumentation)	547,311,133.00	438,441,122.00	108,970,011.00	8/30/2022
Department of the Navy Obligated Contracts				
Contracts	\$50,312,826.30	\$17,859,322.17	\$32,453,504.13	8/31/2022
Total	\$2,833,469,149.70	\$2,298,477,739.00	\$541,449,347.60	

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

Source: DOD, response to SIGAR data call, 9/25/2022; DOD, "DOD Dictionary of Military and Associated Terms," 11/2021, p. 295.

for Afghanistan since fiscal year (FY) 2002. As seen in Table S.1, ASFF funds that were obligated by Combined Security Transition Command-Afghanistan or its successor, the Defense Security Management Office-Afghanistan (which was disbanded on June 1, 2022) for use on new contracts awarded locally by Army Contract Command-Afghanistan or as military interdepartmental purchase requests (MIPRs) to leverage already-awarded contracts, have total remaining unliquidated ASFF obligations of \$130.1 million. Contracts, used to support pseudo-FMS cases managed by the Departments of the Army, Air Force, and Navy have total unliquidated ASFF obligations of remaining value of \$411.3 million.⁶²

USAID'S DEMOCRACY, GENDER, AND RIGHTS PROGRAMS CONTINUE TO FACE CHALLENGES

This quarter, USAID refused to provide SIGAR with financial data for its ongoing democracy, gender, and rights programs in Afghanistan. As seen in Table S.2 on the following page, USAID continues to manage democracy, gender, and rights programs in Afghanistan. The following updates are based on third-party program implementer reports, which often lag one quarter, and from public reporting.

SECURITY AND GOVERNANCE

TABLE S.2

USAID REMAINING DEMOCRACY AND GOVERNANCE AND GENDER PROGRAMS, AS OF THE MOST RECENT DATA PROVIDED ON JULY 9, 2022				
Project Title	Start Date	End Date	Total Estimated Cost	Cumulative Disbursements, as of 7/6/2022
Women's Scholarship Endowment	9/27/2018	9/26/2023	\$50,000,000	\$50,000,000
Conflict Mitigation Assistance for Civilians (COMAC)	3/12/2018	3/11/2023	49,999,873	35,936,156
Supporting Transformation for Afghanistan's Recovery (STAR)	2/18/2021	2/17/2023	19,997,965	4,520,504
Strengthening Peace Building, Conflict Resolution, and Governance in Afghanistan	7/1/2015	3/31/2023	16,047,117	14,791,244
Survey of the Afghan People	10/11/2012	10/10/2022	7,694,206	6,225,021
Total			\$143,739,161	\$111,472,924

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

Following the issuance of Treasury's Office of Foreign Assets Control (OFAC) licenses in November 2021 authorizing the delivery of assistance to Afghanistan, State and USAID restarted several programs in Afghanistan focusing on providing products and services to the Afghan people in several key sectors. However, they have continued to face various challenges associated with Taliban governing practices.⁶³

Conflict Mitigation Assistance for Civilians (COMAC)

COMAC is a five-year, \$40 million, nationwide program that began in 2018. It was established to provide assistance to Afghan civilians and their dependent family members who experienced loss of life, injury, or lack of economic livelihood due to military operations, insurgent attacks, unexploded ordnance such as landmines, improvised explosive devices, or cross-border shelling. COMAC's support activities include tailored assistance (TA), including physical rehabilitation, counseling, economic reintegration, medical referrals, and immediate assistance (IA) in the form of in-kind goods, such as essential food and household sanitary items for up to 60 days.⁶⁴

According to COMAC's most recent quarterly report (covering April 1 to June 30, 2022), the project provided 1,263 TA packages and 2,565 IA packages during the third quarter of FY 2022, with 1,865 IA packages (73%) distributed to backlogged cases for incidents that occurred in previous quarters, including from before the Taliban takeover in August 2021. The accumulation of backlogged cases was caused primarily by insecurity and a suspension of project activities from August to November 2021 following the collapse of the Afghan government, and challenges in procurement due to inflation and depreciation of the afghani. During the most recent reporting period, COMAC delivered most IA packages in the north region (699), with the west region having the least delivered (274). In addition, COMAC conducted 12 training courses and 20 coaching sessions for their staff to increase their capacity and held three stakeholder coordination meetings with national and international NGOs operating in the east, west, and north regions of the country.⁶⁵



COMAC staff meet with female teachers and students on how to access resources to help families recover from conflict. (U.S. Embassy Kabul photo)

COMAC staff also reported that they were able to access areas that were previously inaccessible due to insecurity, such as Arghandab District in Zabul Province and Kajaki District in Helmand. USAID also instructed its implementing partners to stop traveling to Panjshir Province due to violence stemming from the presence of anti-Taliban groups.⁶⁶

COMAC staff also have continued to report several ongoing challenges to operating under Taliban rule. They noted that Taliban authorities were reluctant to allow the return of female staff to its Kabul office, though female staff working for COMAC's regional offices have been able to work. Taliban authorities also seized COMAC equipment after asking COMAC staff to leave its embedded office at the Ministry of Martyrs and Disabled Affairs (MoMDA) compound, in addition to the MoMDA barring the program from distributing assistance packages from its compound.⁶⁷

Supporting Transformation for Afghanistan's Recovery (STAR)

USAID's STAR program is a two-year, \$20 million program launched in February 2021. It provides assistance for livelihoods such as cash for work programs, and water, sanitation, and hygiene (WASH) support to help households become more resilient to external shocks and to help foster a sustained increase in agricultural productivity and income. It is implemented in 28 districts across nine provinces, focusing on some of the most marginalized and vulnerable parts of Afghanistan.⁶⁸ According to the most recent quarterly report (covering April 1 to June 30, 2022), a total of 10,631 beneficiaries were directly served by livelihood activities in 227 communities during the reporting period.⁶⁹

According to the implementing partner's most recent quarterly report, STAR project staff have been able to engage in field activities except for WASH programs in Nangarhar and Kunar Provinces as Taliban representatives there failed to approve program activities to continue. USAID has directed implementing partners to not enter into memoranda of understanding (MOUs) with the Taliban as the United States does not currently recognize a government of Afghanistan, and USAID officials would not be able to witness the document signing, as required by USAID grant agreements. STAR project staff reported that the "inability to sign MOUs with de-facto authorities remains the biggest obstacle for STAR implementation and threatens to cause further delays without a compromise by USAID or the de-facto authorities."⁷⁰

STAR implementing partners have also pointed to several other challenges and delays associated with Taliban governance, such as inactive community development councils and centralized authority with a presiding mullah, who is often not present in villages during training events, resulting in delays in signing project support documents and in project activities. Moreover, personnel changes at the district level result in further delays as previously resolved issues, such as community and beneficiary selections, have to be re-discussed and resolved with new Taliban officials, causing implementing partners to continuously contend with new local authority structures.⁷¹

Project staff have also observed challenges faced specifically by female beneficiaries, given new Taliban rules restricting the movement of women, including requirements that they be accompanied by a male relative, which has limited their ability to participate in and benefit from STAR programming.⁷²

Additionally, STAR staff noted an increasing lag in USAID vetting of approved vendors, a process that has expanded from around three weeks to up to 10 weeks, causing delays with WASH and livelihood construction projects and procurement of agriculture inputs that are needed for seasonal farmer and livestock production.⁷³

According to implementing partner weekly status reports, during the fourth quarter of FY 2022, Taliban authorities have continued to pressure STAR staff to sign MOUs, requested various project documents including lists of beneficiaries, forced their way into project offices for "monitoring" activities such as ensuring the separation of male and female staff and enforcing the wearing of hijab, and advised project staff that all female employees must be accompanied by a male relative, known as a *mahram*.⁷⁴

Women's Scholarship Endowment (WSE)

USAID's WSE, a five-year, \$50 million program started in 2018, continued activities in support of Afghan women pursuing higher education in science, technology, engineering, or mathematics (STEM) fields. According to WSE's most recent implementing partner quarterly report (covering April 1 to June 30, 2022), the program continued to manage two students in Cohort 1,



Female students commute to their university classes in central Afghanistan.
(UNICEF Afghanistan photo)

40 students in Cohort 2, and 89 students in Cohort 3, who are attending 15 private and seven public universities in Afghanistan. During the spring 2022 semester, 13 beneficiaries paused their studies due to family and health issues. In three cases, the students' university no longer offered classes for females. The program has received 669 complete applications for its Cohort 4 scholarship awards. WSE anticipates awarding 80–100 scholarships to begin study in Fall 2022.⁷⁵

Officials from two private universities in Afghanistan raised concerns with WSE program staff over the loss of students due to financial instability, constant fluctuation of Taliban policies, and limited outside support. Several universities noted that women are dropping out at a far higher rate than men. As a result, their universities have shifted to “survival” mode and are trying to determine what to prioritize to ensure their institutions endure through the current hardships, including leveraging the necessary resources to allow women to continue their education. They noted that without additional support, they are not sure how long their institutions will continue to operate.⁷⁶

WSE program staff noted that for a majority of the female students, their motivation is “very low,” and they feel “a sense of hopelessness about their future” given Taliban restrictions on women’s rights. A number of young women reported feeling “less able or willing to prioritize university studies in the face of Taliban bans on most paid employment for women” and are concerned about the potential closure of universities due to the financial crisis, according to the most recent implementing partner quarterly report.⁷⁷

For more information on the status of girls’ education in Afghanistan, see page 120.

USAID Announces New Funding for Gender Equality and Women's Empowerment in Afghanistan

On August 12, USAID announced \$30 million in development assistance to support gender equality and women's empowerment in Afghanistan. These new funds, programmed through UN Women, will support the "Enabling Essential Services for Afghan Women and Girls" activity, aiming to increase Afghan women and girls' access to protection services; provide resources and support directly to women-led civil society organizations working to advance women's rights in Afghanistan; and increase women's economic empowerment through skills and business development training and entrepreneurship support.⁷⁸

State Department Launches New Public-Private Partnership to Support Afghan Women

On September 20, Secretary of State Antony J. Blinken announced the formation of the Alliance for Afghan Women's Economic Resilience (AWER), a public-private partnership between the State Department and Boston University that is intended to foster business, philanthropic, and civil society efforts to advance entrepreneurship, employment, and educational opportunities to promote the economic status and economic contributions of Afghan women in Afghanistan and third countries. The State Department is providing \$1.5 million to support this effort, including funds from the Gender Equity and Equality Action Fund.⁷⁹

Secretary Blinken stressed that humanitarian assistance to Afghanistan is "necessary, but it's not enough," with the United States expanding its efforts to help create "basic economic stability" to ensure that Afghans "do not suffer even more in the very difficult circumstances that they're living."⁸⁰

AWER's first initiative will be the Million Women Mentors Initiative for Afghan Women and Girls with the purpose of accelerating private sector and civil society commitments to mentor one million women and girls over the next five years to foster new economic opportunities.⁸¹

Removing Unexploded Ordnance

According to the United Nations Security Council, the "Afghan population continues to experience significant levels of harm as a result of improvised explosive device attacks and explosive remnants of war, the latter disproportionately affecting children." The UN concluded that mine clearance and awareness must therefore be a priority to ensure civilian safety.⁸²

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 canceled on

SIGAR AUDIT

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

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

September 9, 2021, remaining 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 State-funded programs authorized to continue operations in Afghanistan.⁸⁵

PM/WRA currently supports six Afghan nongovernmental organizations, one public international organization (United Nations Mine Action Service), and four international NGOs to help clear areas in Afghanistan contaminated by ERW and conventional weapons (e.g., unexploded mortar rounds).⁸⁶ From June 16 through September 8, 2022, these organizations helped clear 6 million square meters of minefields by removing 667 antitank and antipersonnel mines and 285 items of unexploded ordnance.⁸⁷

Since FY 2002, State has allocated \$460 million in weapons-destruction and mine-action assistance to Afghanistan (an additional \$11.6 million was obligated between 1997 and 2001 before the start of the U.S. reconstruction effort). The current situation in Afghanistan has delayed the usual funding approval process. As of September 8, 2022, PM/WRA had released \$20 million of FY 2021 funds for Afghanistan.⁸⁸

REFUGEES AND INTERNAL DISPLACEMENT

On September 23, 2022, the U.S. government announced nearly \$327 million in additional assistance to Afghanistan, including nearly \$119 million through State's Bureau of Population, Refugees, and Migration (PRM). According to State, this assistance will support the scaled-up humanitarian response in Afghanistan and neighboring countries through independent, international humanitarian organizations, such as the United Nations Population Fund (UNFPA), and the International Organization for Migration (IOM), among others. State said this assistance would provide "emergency cash, shelter, healthcare, and reintegration assistance to internally displaced persons and returnees; as well as protection, life-saving reproductive and maternal health, and gender-based violence prevention and response services." Funding will also support multisectoral assistance to Afghan refugees in neighboring countries to include COVID-19 screening and vaccine services as well as health nutrition services.⁸⁹

This quarter, State PRM and USAID also continued to implement the assistance provided in FY 2022 to support Afghan refugees and IDPs. This funding includes:⁹⁰

- More than \$80 million from State PRM to the UN High Commissioner for Refugees (UNHCR) in Afghanistan, as well as \$32 million to support UNHCR operations in Pakistan and \$3.9 million to other regional countries.
- Roughly \$2.3 million from USAID and \$52 million from State PRM to the UNFPA to support health and protection programs in Afghanistan and Pakistan.

- Roughly \$63 million from USAID and nearly \$11 million from State PRM to the IOM to support health, shelter and settlement, and water, sanitation, and hygiene (WASH) programs.

Afghan Refugees

As of June 30, 2022, UNHCR reported roughly 2.1 million registered Afghan refugees living in Afghanistan's neighboring countries, the majority of them located in Iran and Pakistan.⁹¹ Additionally, between January 1, 2021, and August 31, 2022, UNHCR reported 186,680 newly arrived Afghans in neighboring countries in need of international protection.⁹²

In addition to these registered refugees, there are reportedly millions of undocumented displaced Afghans, including 2.1 million in Iran alone.⁹³ Iran's ambassador to Afghanistan claimed in September that around 3,000 Afghans were illegally crossing into Iran per day.⁹⁴ Between August and September, Iran deported over 50,000 Afghans, and Amnesty International reported that Iranian security forces opened fire on Afghans trying to cross the border.⁹⁵

While Afghans continued to migrate abroad, many other Afghans decided to return to Afghanistan this past year. UNHCR recorded about 597,000 returnees from Iran and 60,000 from Pakistan. Of the returnees from Iran, 43% were adult males, 14% were adult females, and 43% were children under 18. Of the returnees from Pakistan, 20% were adult males, 26% were adult females, and 54% were children under 18.⁹⁶

In a survey of Afghan returnees from Turkey and the European Union conducted by the IOM Displacement Tracking Matrix (DTM), respondents noted that their economic prospects remained poor following their return to Afghanistan. Some 88% of respondents said their economic situation had worsened in the last six months. Further, 59% reported that they felt they were able to stay and live in Afghanistan, 37% responded they were looking to re-emigrate in the next six months. Of those looking to re-emigrate, 73% cited a lack of employment as their primary reason for return, while 16% noted a lack of security.⁹⁷

Internal Displacement

The UN Office for the Coordination of Humanitarian Affairs reported more than 30,000 newly displaced people in Afghanistan in 2022. Some 21% of these internally displaced people (IDPs) were adult males, 21% were adult females, and 58% were children under 18.⁹⁸ However, UNHCR reported high returns of IDPs as the security situation has improved in many parts of Afghanistan. Since mid-2021, more than a million IDPs have returned home. UNHCR is planning to reach 620,000 returnees this year with assistance and reintegration support. A recent UNHCR survey found that 40% of IDPs want to return as soon as possible.⁹⁹



UNHCR solar kits being distributed to recently returned refugees and IDPs in Kandahar Province. (UNHCR Afghanistan photo)

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ECONOMIC AND SOCIAL DEVELOPMENT CONTENTS

Key Issues & Events	97
Humanitarian Crisis Update	99
International Assistance to Afghanistan	104
Afghanistan's Economic Outlook	108
The Afghan Fund: Quarterly Highlight	112
Education	120
Public Health	124
Economic and Social Development Endnotes	128

ECONOMIC AND SOCIAL DEVELOPMENT

KEY ISSUES & EVENTS

The Taliban announced a provisional deal with Russia to import one million tons of gasoline, one million tons of diesel, 500,000 tons of liquefied petroleum gas, and two million tons of wheat to Afghanistan annually.

The U.S. Treasury and State Departments announced the establishment of an “Afghan Fund” to provide \$3.5 billion in Afghan central bank assets to benefit the people of Afghanistan, with support from the Swiss government and independent Afghan economic experts.

USAID announced \$150 million in additional assistance for United Nations programs in Afghanistan, including \$80 million to improve food security and nutrition, \$40 million for education, and \$30 million to support gender equality and women’s empowerment.

Severe flooding in August killed at least 256 people and destroyed 5,600 homes throughout Afghanistan, according to the Taliban.

The Taliban blocked women from taking college entrance exams for a wide range of subjects, including engineering, economics, veterinary medicine, agriculture, geology, and journalism.

U.S. Support for Economic and Social Development

The United States has provided more than \$36.26 billion to support governance and economic development in Afghanistan. All agency funds reporting is as of September 30, 2022, except for U.S. Agency for International Development (USAID) reporting, which is as of June 30, 2022. See page 22 for more details about USAID’s non-response to SIGAR requests for funding data. More than \$21.43 billion of the total amount of U.S. support provided to Afghanistan was appropriated to the Economic Support Fund (ESF), which is managed and reported by USAID.¹

In August and September 2021, following the Taliban takeover, the U.S. government reviewed all non-humanitarian assistance programs in Afghanistan. During this time, in accordance with the interagency review, the State Department (State) and USAID paused most development-assistance programs to assess the situation in Afghanistan, including their implementing partners’ safety and ability to operate there. Since then, more than a dozen

State and USAID programs in Afghanistan have restarted to help address critical needs of the Afghan people in several key sectors—health, education, agriculture, food security, and livelihoods—as well as support civil society, particularly women, girls, and human rights. State said these efforts are being implemented through nongovernmental organizations (NGOs), international

USAID and State refuse to answer SIGAR's data requests regarding ongoing programs to support governance and economic development in Afghanistan

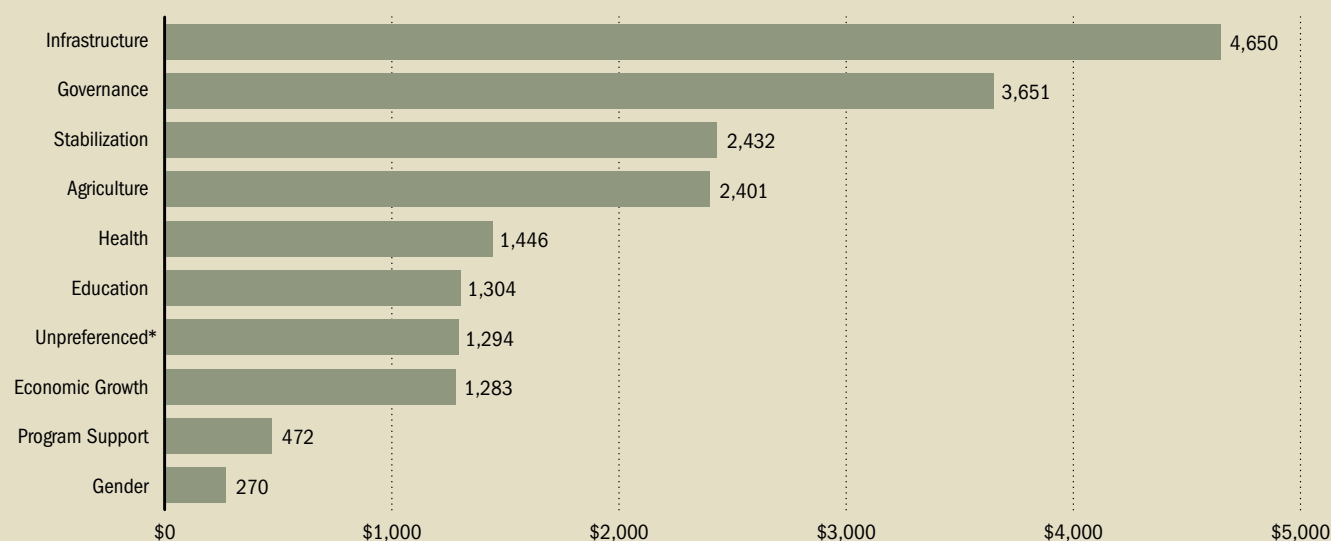
The United States remains Afghanistan's single largest donor, providing more than \$1.1 billion in assistance since August 2021. However, SIGAR, for the first time in its history, is unable this quarter to provide to Congress and the American people with a full accounting of U.S. government programming due to the non-cooperation of U.S. agencies. The United States Agency for International Development (USAID), which administers the vast majority of current U.S. support to Afghanistan, refused to cooperate with SIGAR in any capacity, while the State Department was selective in the information it provided pursuant to SIGAR's audit and quarterly data requests, sharing funding data but not details of agency-supported

programs in Afghanistan. Additionally, the Treasury Department did not provide responses to a request for information regarding the transfer of Afghan central bank reserves to a fund for the benefit of the Afghan people. This in direct violation of Section 1229(h)(5)(A) of the NDAA for FY 2008 (requiring the agencies to provide information and assistance upon request) and Section 6(c)(1) of the Inspector General Act of 1978, as amended. See page 22 for more details on USAID, State, and Treasury's refusal to cooperate with SIGAR requests for information.

This section reports on USAID programs and funding levels according to the most recent USAID data provided to SIGAR in July 2022 and publicly available information. Most USAID programs referenced in this section are also continuations of activities performed prior to August 2021. USAID cumulative assistance by sector is shown in Figure E.1.

FIGURE E.1

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



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

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

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



An Afghan boy sits by his home in Jalalabad that was destroyed by a flash flood. (UNICEF Afghanistan photo)

organizations, and other third parties, minimizing benefits to the Taliban to the extent possible.²

HUMANITARIAN CRISIS UPDATE

The humanitarian situation in Afghanistan remained dire this quarter, with over half of the population (an estimated 24.4 million Afghans) in need of assistance. Since August 2021, the combined effects of a prolonged drought, soaring food prices, a paralyzed banking system, lack of liquidity, lack of job opportunities and household incomes, and the consequences of decades of war, continue to impact the ability of Afghan families to provide for and meet their basic needs. International donors have not fully met UN-requested aid funding appeals, and spillover effects from the war in Ukraine—including a surge in food and fuel prices—have created further challenges to delivering aid into the country.³

For 10 consecutive months, more than 90% of the population has experienced insufficient food consumption, according to a June World Food Programme (WFP) report. Household incomes continued to shrink while household food expenditure shares increased amid rising inflation and a global surge in food prices. Per WFP's most recent reporting, household food expenditure shares reached 91% in July, compared to 80% in January.⁴

Nearly half the Afghan population continues to employ crisis coping strategies, such as rationing out food or skipping meals, to meet their basic needs. Households headed by women remain especially vulnerable, with an estimated 96% facing insufficient food consumption amid Taliban restrictions on the movements of women and girls. Women are twice as likely as men to sacrifice their own meals so their families can eat, WFP reported.⁵

TABLE E.1

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

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

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

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

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

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

Source: Integrated Food Security Phase Classification, “Famine Facts,” accessed 3/31/2022; FAO, “Hunger and food insecurity,” accessed 6/28/2022, <https://www.fao.org/hunger/en/>; Office of Disease Prevention and Health Promotion, “Food Insecurity,” accessed 6/28/2022, <https://www.healthypeople.gov/2020/topics-objectives/topic/social-determinants-health/interventions-resources/food-insecurity>; Lenters L., Wazny K., Bhutta Z.A. “Management of Severe and Moderate Acute Malnutrition in Children,” in Black RE, Laxminarayan R, Temmerman M, et al., editors. Reproductive, Maternal, Newborn, and Child Health: Disease Control Priorities, Third Edition, vol.2. Washington DC, 2016: The International Bank for Reconstruction and Development / The World Bank; 2016 Apr 5, chapter 11.

In total, an estimated 18.9 million Afghans face potentially life-threatening levels of hunger—including nearly six million facing near-famine conditions—from June to November 2022. Citing the most recent Integrated Food Security Phase Classification (IPC) study, WFP reported in September that 4.7 million children and pregnant and lactating women are at risk of acute malnutrition in 2022, and 3.9 million children are acutely malnourished. According to these reports, nearly half of the population suffers from high levels of acute food insecurity—food insecurity at the Crisis, Emergency, or Catastrophe (famine) levels—requiring urgent action to save their lives, reduce food gaps, and protect livelihoods. All 34 provinces in Afghanistan are facing crisis or emergency levels of acute food insecurity. Table E.1 provides more details on how the IPC classifies levels of food insecurity.⁶

The United Nations has led the effort to deliver humanitarian assistance including food, shelter, cash, and household supplies to nearly 23 million people over the past year, saying these efforts helped to avoid a famine last winter.⁷ With aid from the United States and other donors,⁸ UN agencies remained at the forefront of providing humanitarian food assistance to Afghanistan this quarter. WFP reported plans to distribute food, nutrition, and resilience support to 12.4 million Afghans in September. UNICEF and its implementing partners reported providing lifesaving nutrition treatment to 68,609 children in August alone. With winter’s freezing temperatures only a few months away, the UN also warned that humanitarian needs will continue to grow.⁹



UNICEF-provided aid, including hygiene kits, blankets, and tents, being unloaded in Ghazni Province. (UNICEF Afghanistan photo)

“Today, the tragic reality is that the scale of needs in Afghanistan far outstrips the response capacity of humanitarian actors to meet them,” said Dr. Ramiz Alakbarov, UN Deputy Special Representative in Afghanistan and Humanitarian Coordinator for Afghanistan. To achieve sustainable outcomes, he described the need for programming beyond humanitarian relief:

It will simply not be possible to move the population from a mode of surviving to thriving unless a functioning economy and banking system is restored; longer-term, more sustainable interventions are resumed; line ministries are technically capacitated; girls are officially able to return to school; and women and girls can participate meaningfully and safely in all aspects of social, political, and economic life, including humanitarian work.¹⁰

Martin Griffiths, the UN’s Under-Secretary-General for Humanitarian Affairs and Emergency Relief Coordinator, stressed that preserving basic service delivery alongside humanitarian assistance “remains the only way to prevent a catastrophe even greater than what we have seen these many months.” He argued that “some development support needs to be restarted” since the de facto authorities lack the capacity to address deepening poverty. At the same time, Griffiths acknowledged that aid workers are confronting an “exceptionally challenging” operating environment, describing engagement with the Taliban as “labor intensive.”¹¹

In August, the UN Office for the Coordination of Humanitarian Affairs (UNOCHA) reported worsening access challenges for aid workers, including interference in humanitarian activities and violence against humanitarian personnel, assets, and facilities. The majority of these incidents (87%) involved “interference in the implementation of humanitarian

“The situation can be best described as a pure catastrophe.... You’ve seen people selling organs, you’ve seen people selling children.”

*UN Deputy Special Representative
Dr. Ramiz Alakbarov*

Source: UN News, “Humanitarian funding still needed for ‘pure catastrophe’ situation in Afghanistan,” 8/15/2022.

activities” (58 reports), followed by “violence against humanitarian personnel, assets and facilities” (31 reports) and the challenges of the “physical environment” (23 reports) across the country. UNOCHA attributed 70% of incidents of interference and violence to the Taliban and its armed forces. UNICEF also reported that worsening bureaucratic impediments in August were affecting the delivery of humanitarian assistance.¹²

Aid Organizations Warn of Funding Shortfalls as Winter Approaches

This quarter, UN and NGO officials sought new funding for their operations in Afghanistan, warning of major shortfalls in the coming winter months. On August 29, Martin Griffiths told the UN Security Council that the \$4.4 billion Humanitarian Response Plan for Afghanistan “has a gap of \$3.14 billion, with over \$600 million urgently required to support priority winter preparation, such as upgrades and repairs to shelter, warm clothes, blankets and so forth. But we are up against time. These particular contributions are needed within the next three months.”¹³

On September 15, the WFP reported needing \$1.14 billion in additional funding to sustain its operations over the next six months (October 2022–March 2023),¹⁴ in addition to \$172 million to preposition food in rugged and remote areas before winter sets in.¹⁵ For the first time since IPC analysis work began in 2011, 20,000 people in a remote district in Ghor Province faced famine conditions due to impassible roads preventing the delivery of lifesaving food aid in Afghanistan earlier this year.¹⁶

UNICEF’s \$2 billion Afghanistan Humanitarian Action for Children appeal for 2022, the largest single-country appeal in the history of the organization, is currently around 40% funded. UNICEF also developed and disseminated a winter strategy, seeking \$75 million for key winter activities and funding needs ahead of the onset of the harsh winter season.¹⁷

Other UN agencies reported similar shortfalls this quarter. The UN International Organization for Migration’s revised Comprehensive Action Plan (CAP) for Afghanistan and Neighbouring Countries, targeting support to 3.6 million people, was only 34% funded in August.¹⁸ The UN High Commissioner for Refugees reported needing an additional \$229.7 million to carry out its work in Afghanistan and for Afghan refugees in neighboring countries.¹⁹ In August, UNOCHA also requested additional funding for its continuing response efforts to the June 2022 earthquake, stating that it had only received \$44 million of the \$110 million needed.²⁰

“Winter is coming, and we are worried that lives could be lost if we do not act early enough to alleviate conditions for people whose coping capacities are weakened by multiple shocks,” said Mawlawi Mutiul Haq Khales, acting president of the Afghan Red Crescent, the Afghan affiliate of the International Federation of Red Cross and Red Crescent Societies. The Afghan Red Crescent identified high-altitude areas where temperatures

are very likely to drop below freezing as their greatest concern, and emphasized the need to procure winter clothing, winter boots, thermal blankets, heating stoves, and other essentials in preparation.²¹

“The situation can be best described as a pure catastrophe,” said UN Deputy Special Representative Dr. Ramiz Alakbarov, in reference to the humanitarian environment over the past year. When asked by reporters what would happen if additional funding did not materialize, he warned of dire consequences as winter approaches. “You’ve seen people selling organs, you’ve seen people selling children. This has been widely covered in the media, and this is what we will be seeing again if support is not provided.”²²

Severe Flooding Destroys Thousands of Homes Across Afghanistan

Exacerbating the humanitarian crisis, severe flash flooding struck central, southern, and eastern Afghanistan in late August, impacting a UN-estimated 15,875 people, with 256 people killed and over 5,600 houses destroyed or damaged. The UN also said floods damaged 34,000 hectares of agricultural land and killed 7,500 livestock, impacting the livelihoods of thousands of farmers in the middle of the summer harvest season.²³

UNOCHA Deputy Head Katherine Carey told reporters that with 75% of Afghanistan’s rural population dependent on agriculture, the loss of farmland, crops, and livestock will have a lasting economic impact on livelihoods. Damage to critical civilian infrastructure, including roads and bridges, may also cut off communities from food aid distribution efforts and restrict access to markets. Carey also noted that Afghanistan is one of the world’s most vulnerable countries to the impacts of climate change and needs longer-term development support.²⁴

The Taliban have requested international assistance to help with disaster relief efforts, stating that they cannot manage the floods alone. Mawlawi Sharafuddin Muslim, the Taliban’s deputy minister of disaster management, also warned that flood-affected areas face greater risk of a humanitarian catastrophe in the coming months. “Winter is arriving soon and these affected families that include women and children do not have shelter to live under. All their agricultural farms and orchards have either been completely destroyed or their harvest has been damaged,” Muslim said.²⁵ Taliban officials estimate that natural disasters this summer, including flooding and earthquakes, have killed at least 1,570 people, injured almost 6,000, and caused \$2 billion in damages to infrastructure and property.²⁶

According to UNOCHA, the UN’s 2022 Humanitarian Response Plan (HRP) for Afghanistan had already accounted for a proportion of the population to be affected by sudden-onset emergencies throughout the year. As of August 31, the provision of emergency assistance for flash flooding remains part of ongoing response activities prepared for under the 2022



Construction crews work to clear the Parwan-Bamyan road after August flooding. (Taliban regime photo)



WFP food aid delivered to Afghans in need in Faryab, Jowzjan, Badghis, and Ghor Provinces (from top to bottom). (WFP Afghanistan photos)

HRP. UN partners were already delivering humanitarian assistance in flood-affected areas and have been able to use existing supply stocks and services to reach impacted communities.²⁷

UNOCHA reports that while supplies for short-term emergency assistance are mostly available, gaps remain in complementary development support. Such support to rebuild destroyed houses and service infrastructure; restore livelihoods through livestock and grain replenishment; and put in place preventive investments (for example, the building of dams or establishment of early warning systems) would help mitigate prolonged suffering and avert further risks of double exposure to natural disasters and climate-related shocks.²⁸

Communities in eastern Afghanistan are also still recovering from the devastating June 22 earthquake that killed over 1,000 people, injured 3,000, and destroyed 10,000 homes.²⁹ By August 26, humanitarian response efforts reached over 376,000 impacted people with at least one form of assistance, including 124,000 with food and agricultural support, 93,000 with emergency shelter and non-food items, 66,000 with protection, and 90,000 with cash assistance. UNOCHA estimated that 100,000 people needed additional humanitarian assistance, including aid that goes beyond immediate disaster relief, such as repairing earthquake sensitive shelters.³⁰

INTERNATIONAL ASSISTANCE TO AFGHANISTAN

USAID Announces New Assistance This Quarter

The United States remains Afghanistan's single largest donor, having provided \$1.1 billion in assistance since August 2021, comprising nearly \$812 million from USAID and nearly \$320 million from the State Department. This includes more than \$326.7 million in additional funding announced on September 23, comprising nearly \$208 million from USAID's Bureau for Humanitarian Assistance and nearly \$118.8 million from the State Department's Bureau of Population, Refugees, and Migration.³¹

On August 12, USAID announced \$150 million for UN programs, including \$80 million to improve food security and nutrition, \$40 million to aid the education of Afghan children, and \$30 million to support gender equality and women's empowerment.³² It is unclear if USAID reported this as part of, or in addition to, the \$1.1 billion.

USAID's \$80 million commitment for food security and nutrition programs will support United Nations Food and Agriculture Organization (FAO) efforts to assist Afghans experiencing severe food insecurity, including women, women-headed households, and smallholder farmers and herders. These UN activities aim to help Afghan farmers increase the production of nutritious food using environmentally sustainable practices

as well as increase the availability of quality seeds and other agricultural inputs. They also seek to improve smallholder farmers' resilience to climate and economic shocks through crop diversification and by promoting agricultural best practices. This funding is also meant to benefit small-scale Afghan agribusinesses, helping to ensure sustainable food production systems and improve the food security and nutrition of vulnerable Afghan families.³³

USAID's \$30 million commitment to support gender equality and women's empowerment in Afghanistan will be programmed through the United Nations Entity for Gender Equality and the Empowerment of Women (UN Women). The "Enabling Essential Services for Afghan Women and Girls" activity aims to increase Afghan women and girls' access to social protection services; provide resources and support for women-led civil society organizations working to advance women's rights in Afghanistan; and increase women's economic empowerment through skills and business development training and entrepreneurship support. Funding will provide Afghan women and girl survivors of violence access to free and safe accommodation, legal aid and healthcare, psycho-social support, counseling, and vocational training; respond to their urgent and immediate livelihoods needs; and help build income security through private sector partnerships that will create job opportunities and help Afghan women launch or rebuild their micro-, small- or medium-sized businesses.³⁴

USAID's \$40 million agreement with the United Nations Children's Fund (UNICEF) aims to increase international support for Afghan children, particularly adolescent girls, to realize their right to education. According to USAID's press statement, this funding ensures that UNICEF will have the resources to provide hundreds of thousands of vulnerable Afghans with desperately needed cash assistance to keep their children in school; children who would otherwise not attend or drop-out of school due to ongoing humanitarian, economic, and political crises. This assistance is said to build on USAID's partnerships with the Afghan people and UNICEF, ensuring students have the resources to learn foundational skills, such as reading, writing, and math.³⁵

World Bank Expands Support to Five ARTF-Funded Projects

As of September 9, the World Bank and donors approved two new **Afghanistan Reconstruction Trust Fund (ARTF)**-funded projects: Emergency Education Response in Afghanistan and nongovernmental organizations/civil society organizations (NGO/CSO) Capacity Support. This brings the total to five ongoing ARTF projects, worth \$893 million, providing urgent and essential food, livelihood, health, and education services to the people of Afghanistan. All five projects will be implemented off-budget—out of the Taliban regime's control—through United Nations agencies and NGOs and coordinated with other multilateral and bilateral funding pledges for Afghanistan. Each has features specifically designed to benefit women and girls.³⁶

Afghanistan Reconstruction Trust Fund

(ARTF): A World Bank-administered multidonor trust fund that coordinated international assistance to support the former Afghan government's operating and development costs, financing up to 30% of its civilian budget. From 2002 to July 22, 2022, the World Bank reported that 34 donors had paid in nearly \$13.12 billion, with the three largest donors over this period being the United States, the United Kingdom, and the European Union. This quarter, ARTF reported to SIGAR that USAID contributed \$53.71 million to the ARTF in September 2022, representing the first and only U.S. contribution to the Fund since August 2021. The contribution is proposed to be used toward basic service delivery, livelihood, and private sector support projects.

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

Afghanistan Emergency Food Security Project

This \$195 million program will help in the production of food crops for smallholder Afghan farmers and prevent the further deterioration of food security. The UN FAO-implemented project aims to:³⁷

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

Afghanistan Community Resilience and Livelihoods Project

This \$265 million program will help provide short-term livelihood opportunities and deliver urgent essential services in rural and urban areas, in coordination with UNDP's ABADEI program. The UN Office for Project Services-implemented project aims to:³⁸

- provide livelihood and income opportunities for one million households in 6,450 rural communities across Afghanistan and in the cities of Bamyan, Herat, Jalalabad, Kabul, Kandahar, Khost, Kunduz, and Mazar-e Sharif;
- improve basic utilities and services, such as clean water, sanitation, and road rehabilitation, for an additional 9.3 million Afghans in these same areas;
- deliver special assistance to women and vulnerable groups, including persons with disabilities and internally displaced people;
- utilize a bottom-up approach through the Community Development Councils that have provided services to communities for over 18 years; and
- engage local private sector contractors to help preserve the local civil works implementation capacity that has been gradually developed over the past two decades.

Afghanistan Health Emergency Response Project

This \$333 million program will increase the utilization and quality of essential health services in Afghanistan. The UNICEF-implemented project aims to:³⁹

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

Emergency Education Response in Afghanistan Project

This \$100 million program will increase girls' and boys' access to education and improve learning conditions throughout Afghanistan. The UNICEF-implemented project aims to:⁴⁰

- support teachers and school-based staff in public primary and secondary schools based on integration of districts to (1) maintain continuous access to basic education for all children in public primary and secondary schools; (2) provide renewed access to girls in secondary schools; (3) decrease overall teacher absenteeism; and (4) lead to the reopening of closed schools;
- support community-based education to maintain access to basic education for all children, with a special focus on girls and out-of-school children;
- implement gender-focused rehabilitation of school infrastructure to provide safe and inclusive learning spaces for all children in approximately 193 project-supported schools; and
- strengthen monitoring and accountability to ensure continued access to general education services for target children.

NGO/CSO Capacity Support Project

This \$20 million UNDP-implemented program recognizes the important cross-cutting role that non-governmental and civil society organizations (NGOs and CSOs) undertake to deliver basic services across Afghanistan, and works to enhance the capacities of select registered organizations to improve their performance and effectiveness.⁴¹



Afghan laborers provided with temporary jobs work for food. (Taliban regime photo)

AFGHANISTAN'S ECONOMIC OUTLOOK

Economic Forecast Remains Bleak

Despite extensive international humanitarian support since the Afghan government collapsed in August 2021, economic conditions in Afghanistan remain dismal this quarter. According to the UN, the Afghan economy stabilized after the initial months of free fall that followed the Taliban takeover, but it has since been functioning at a much lower equilibrium. The economy contracted by an estimated 20% since August 2021, while potentially having lost as many as 700,000 jobs. Some 25 million Afghans are now impoverished, with the overall population poorer and more vulnerable to privation, hunger, and disease. A U.S. Institute for Peace analyst warned, there is “no prospect for the economy to resume high growth let alone recover to pre-2021 levels in the foreseeable future.”⁴²

The World Bank reported that labor demand remained relatively stagnant this quarter with some regional variations, and that employment opportunities remain mostly seasonal and agriculture-related. Work availability for skilled workers (such as carpenters, electricians, masons, painters, plumbers, and tile workers) increased marginally in July. For unskilled workers, it declined slightly from its peak in May 2022 due the end of the harvest season in most of the country. While labor demand declined in some provinces—including Badakhshan, Balkh, Farah, Herat, and Khost—it increased in some central-northern provinces. Nominal wages are slowly recovering, but remain lower than pre-August 2021 levels. Real wages, however, are declining due to high inflation, thereby decreasing the affordability of basic household consumer goods.⁴³

Rising global food and energy prices, and the impact of the ongoing drought on agricultural production, continue to drive inflation. According to the World Bank, year-on-year (Y-O-Y) price increases include: a 55% cost increase for diesel; a 33% increase for high-quality rice; a 31% increase for sugar; a 42% increase for wheat; a 16% increase for pulses; and a 28% increase in the cost of bread. Overall inflation for basic household goods, including food and fuel items, rose by 31.5% Y-O-Y in August, a drop from 43% Y-O-Y in July 2022. Recent price statistics published by Afghanistan's National Statistics and Information Authority (NSIA) for July 2022 show headline consumer price index inflation at 18.3%, mainly driven by 25% Y-O-Y inflation in the food segment. Non-food segment Y-O-Y inflation for June 2022 was recorded at 11.6%. While prices are constraining household consumption rates, survey data show a general availability of basic food and non-food items in the markets.⁴⁴

The value of Afghanistan's currency, the afghani (AFN), remained relatively stable this quarter. Data issued by Afghanistan's central bank, Da Afghanistan Bank (DAB), show that, between the end of June and mid-September, the AFN depreciated 0.6% against the U.S. dollar (USD) and 1.9% against the Chinese yuan, but appreciated by 6.1% against the euro, 11.6% against the Pakistani rupee, and 0.2% against the Indian rupee.⁴⁵

However, in the absence of central bank **liquidity** management, informal money service providers continue to report some foreign exchange shortages in the open market, according to the World Bank. The last USD auction by DAB was held on March 23, 2022. Still, they report that the availability of USD and Pakistani rupees improved slightly in August 2022. The Taliban continue to exert more robust controls in the foreign exchange market, including regulating money service providers and prohibiting foreign currency-denominated domestic transactions.⁴⁶

According to media reports, a lack of new banknotes entering circulation is also contributing to the physical quality of individual bills worsening beyond use, with afghani banknotes literally falling apart and being rejected in transactions. In previous years, DAB would withdraw 3–4 billion afghanis' worth (about \$33–45 million) of decrepit banknotes and substitute them with new ones printed abroad. Afghanistan lacks the domestic capacity to print currency and has struggled to restore international arrangements for such services since the Taliban seized power.⁴⁷

Households and firms throughout Afghanistan continue to face significant liquidity constraints. Individuals and businesses reported limited access to both USD and AFN, with most cash withdrawals below statutory limits.⁴⁸

The Taliban also enforced a nationwide ban on cryptocurrencies this quarter, arresting 13 crypto token dealers and shutting down at least 20 crypto-related businesses in Herat alone. Alongside **hawalas**, crypto exchanges had become a popular means for some Afghans to move money in and out of the country.⁴⁹

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

Source: Investopedia, "Liquidity," 8/29/2021.

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

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



Tomato harvest collected in Baghlan Province. (Taliban regime photo)

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

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

Liquidity crisis at core of humanitarian crisis

The severe **liquidity crisis** remains the crux of Afghanistan's humanitarian crisis. While the revocation of DAB's credentials to interact with the international banking system in the wake of the Taliban takeover halted basic banking transactions,⁵⁰ wide-ranging sanctions and lost confidence in Afghanistan's domestic banking sector limited the country's cash flow to the point of crisis. Afghan businesses that previously paid for imports through bank transfers have since been forced to rely on more expensive and less reliable hawala networks, driving up the cost of importing goods. With rising prices, falling incomes, and diminished access to cash, most Afghan families are struggling to purchase food and household goods, despite their availability on the open market.⁵¹ Most of the sanctions' restrictions constraining international aid were lifted earlier this year when the U.S. Treasury Department's Office of Foreign Assets Control (OFAC) issued several licenses, yet international transactions have not fully been restored, in part due to continued risk aversion by banks.⁵²

In his August briefing to the UN Security Council, Under-Secretary-General for Humanitarian Affairs Martin Griffiths, said that "international financial transactions are extremely hard due to de-risking and overcompliance of global banks [toward international sanctions] ... the liquidity and banking crisis continues to impact the delivery of assistance and on the daily lives of Afghans."⁵³

The International Committee of the Red Cross likewise reported in August that the banking and liquidity crises are having a "direct and huge" impact on the health system, with thousands of health facilities continuing

to struggle with limited funding and resources.⁵⁴ The breakdown in international bank transfers has made it difficult for NGOs to send funds to victims of recent natural disasters and constrained the ability of pharmacies to pay for medicine imports. One Kabul pharmacy reported rationing the sale of some drugs due to supply shortages, and that some drugs for treating cancer and diabetes can no longer be found in Afghanistan.⁵⁵

Since February, the UN has been attempting to establish a **humanitarian exchange facility** that could temporarily and partially alleviate liquidity constraints. Such proposals have so far failed, reportedly due to Taliban intransigence.⁵⁶

Throughout this time, UN agencies have been indirectly injecting much-needed liquidity into the economy through emergency cash assistance for a range of specific needs—from food, shelter, water and sanitation, and health, to cash for work and livelihoods support. Similarly, UN cash shipments totaling \$1 billion have also helped meet their partners' humanitarian fund transfer needs amid ongoing challenges with the formal banking and financial sectors. UNOCHA describes this effort as an invaluable lifeline for humanitarian actors, ensuring that time-critical programs can continue uninterrupted, while also yielding some positive macro-economic effects such as currency stabilization.⁵⁷

However, to truly address the liquidity crisis, economists and aid groups argue that Afghanistan needs a functioning central bank. The Norwegian Refugee Council has called for the United States and international community to take steps to secure mechanisms for providing technical assistance to Da Afghanistan Bank (DAB). They argue that building DAB's capacity and independence is a necessary step toward restoring the commercial banking sector and reconnecting Afghanistan to the global economy, maintaining macroeconomic stability, and restoring confidence in Afghanistan's banking system.⁵⁸ Many economists and aid groups have also called for the United States to restore access to billions of dollars in frozen Afghan central bank reserves held overseas, arguing that the central bank cannot carry out its normal, essential functions without them.⁵⁹

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

Source: Reuters, "EXCLUSIVE U.N. aims to launch new Afghanistan cash route in February: U.N. note," 2/11/2022.

THE AFGHAN FUND: NEW MECHANISM ESTABLISHED TO DELIVER \$3.5 BILLION IN DA AFGHANISTAN BANK ASSETS FOR THE BENEFIT OF THE AFGHAN PEOPLE

“When it comes to the fungibility of money, this fund is for Afghanistan’s macroeconomic

stability. Afghanistan’s macroeconomic stability is in the interests of the people of Afghanistan.

It’s in the interests of the broader region. It’s in the interests of the international community. What is important is that the Taliban does not have access to these funds. The Taliban will not be able to pull the levers of these funds, to direct these funds to specific entities.”

*Ned Price, State Department
Press Secretary*

Source: State, “Department Press Briefing – September 14, 2022,” 9/14/2022.

On September 14, the U.S. Departments of Treasury and State jointly announced the establishment of the Fund for the Afghan People—also known as “The Afghan Fund”—to provide \$3.5 billion in frozen Afghan central bank assets for the benefit of the Afghan people. The Afghan Fund aims to protect, preserve, and make targeted disbursements of this \$3.5 billion to help provide greater stability to the Afghan economy and ultimately work to alleviate the worst effects of the humanitarian crisis.⁶⁰ According to State, the Fund is “explicitly not intended to make humanitarian disbursements.”⁶¹

The \$3.5 billion is part of \$7 billion in assets that Da Afghanistan Bank (DAB), the Afghan central bank, had deposited in the United States prior to the Taliban takeover of Afghanistan in August 2021. On February 11, 2022, President Joseph R. Biden acted to block the DAB assets in response to a writ of execution issued on September 13, 2021, by victims of the 9/11 attacks who had earlier won a judgment against the Taliban for more than \$7 billion. The writ of execution was issued in an attempt to seize the assets, most of which were on deposit with the Federal Reserve Bank of New York. The effect of Executive Order (E.O.) 14064 was to preserve the DAB assets until several complex legal issues could be resolved in court. In a Statement of Interest filed in court on the same day the President signed E.O. 14064, the United States stated that it intended to use \$3.5 billion of the \$7 billion to address the economic and humanitarian crisis in Afghanistan and would leave it to the court to decide whether the other \$3.5 billion could be used to compensate 9/11 victims. However, the ultimate disposition of these assets remains subject to court decision.⁶²

Another approximately \$2 billion in Afghan central bank assets held in Europe and the United Arab Emirates may also end up in the Fund.⁶³

“The Taliban’s repression and economic mismanagement have exacerbated longstanding economic challenges for Afghanistan, including through actions that have diminished the capacity of key Afghan economic institutions and made the return of these funds to Afghanistan untenable,” said Wally Adeyemo, Deputy Secretary of the Treasury. He added, “through this Fund, the United States will work closely with our international partners to facilitate use of these assets to improve the lives of ordinary people in Afghanistan.”⁶⁴

The Afghan Fund will maintain its account with the Bank for International Settlements (BIS) in Switzerland and be governed by a Board of Trustees. According to the press announcement and registration

documents with the government of the Canton of Geneva, Switzerland, the Board currently consists of the U.S. ambassador to Switzerland, a Swiss government representative, and two Afghan economic experts with relevant macroeconomic and monetary policy experience.⁶⁵

The Taliban are not involved in the Afghan Fund or the management of its assets and are protesting the decision, claiming the transfer of DAB assets is illegal and a violation of international norms. Taliban spokesperson Abdul Qahar Balkhi tweeted on September 15 that the Taliban would impose penalties on entities facilitating the disbursement of such funds in Afghanistan: “If the reserves are disbursed without taking into consideration legitimate demands of the Afghans, [the Taliban] will be forced to impose fines against, and ban activities of, all individuals, institutions and companies that facilitate this illegal venture & seek to misuse DAB reserves for humanitarian & other purposes.”⁶⁶

The Taliban want the frozen central bank reserves to be returned to recapitalize DAB. During bilateral talks with the United States, the Taliban claimed to have proven “the independence and professionalism of the Central Bank, and openness to third party monitoring of [anti-money laundering and countering-the-financing-of-terrorism] AML/CFT regime... both in words and deeds.” However, according to the State Department, “the Taliban has not provided any solace or reassurance that funds would not be diverted for nefarious or otherwise malign purposes.”⁶⁷

Fund for the Afghan People Board of Trustees

The Fund for the Afghan People's initial Board of Trustees consists of four individuals appointed for a term of two years:

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

Dr. Shah Mohammad Mehrabi, a U.S.-based Afghan economic expert, is a board member on the Supreme Council of DAB and a professor of economics at Montgomery College, Maryland. Dr. Mehrabi has been serving on DAB's governing board since 2003 and has previously served as an economic advisor to multiple Afghan ministers of finance.

Ambassador Scott Charles Miller, the U.S. representative to the Afghan Fund, was sworn in as the U.S. Ambassador to the Swiss Confederation and to the Principality of Liechtenstein, on December 21, 2021. Ambassador Miller is a former account vice president for the Swiss-based firm UBS Wealth Management, a philanthropist, and an LGBTQ rights activist.

Ambassador Alexandra Elena Baumann, the Swiss representative to the Afghan Fund, is a foreign ministry official who has served as the head of the Prosperity and Sustainability Division at the State Secretariat since September 2022. For the previous 3.5 years, she was a diplomatic advisor in the Swiss Federal Department of Finance.

Source: Site officiel de la République et canton de Genève, “Fund for the Afghan People – Fondation”, 9/5/2022; Fund for the Afghan People, Statutes of September 2, 2022, Art. 12, English translation, 9/2/2022; SWI (Swiss Broadcasting Corporation), “U.S. to move \$3.5 billion in Afghan central bank assets to Swiss based trust,” 9/14/2022; U.S. Embassy in Switzerland and Liechtenstein website, “Ambassador Scott C. Miller,” accessed 10/13/2022; Polar Journal, “New ambassador represents Swiss Arctic policy,” 9/1/2022; Montgomery College Maryland website, “Faculty and Staff – Business and Economics Department – Rockville Campus,” accessed 10/13/2022; Afghan Ministry of Agriculture, Irrigation and Livestock website, “Minister's Biography - Brief Biography of Dr. Anwar-ul Haq Ahady,” accessed 10/13/2022; SIGAR, interview with Dr. Shah Mehrabi, 10/4/2022.



Cash delivered to a commercial bank in Kabul for humanitarian assistance in October. (Da Afghanistan Bank photo)

There are concerns about potential Taliban misuse of the funds given that the Taliban rejected the constitution of the former Afghan government under which the banking law—and DAB’s statutory independence—was established. The Taliban have also appointed loyalists to senior roles at DAB, including a deputy governor sanctioned by the United Nations for his role as a Taliban militant leader.⁶⁸

According to the joint Treasury-State press announcement, safeguards are in place to prevent the Afghan Fund from being used for illicit activity by the Taliban or other malign actors.⁶⁹

In the short term, the Afghan Fund’s Board of Trustees will be able to authorize targeted disbursements to promote monetary and macroeconomic stability and benefit the Afghan people. This could include paying for critical imports like electricity, paying Afghanistan’s arrears at international financial institutions to preserve their eligibility for financial support, and paying for essential central banking services like SWIFT.⁷⁰

Long term, the goal is for those funds not used for these limited purposes to be preserved for eventual return to DAB. Treasury and State have said that the United States will not support the return of these funds until DAB (1) demonstrates its independence from political influence and interference; (2) demonstrates it has instituted adequate AML/CFT controls; and (3) completes a third-party needs assessment and onboards a reputable third-party monitor.⁷¹

Prior to the announcement of the Afghan Fund, Paul Fishstein of NYU’s Center on International Cooperation, argued that an external trust fund that establishes a parallel central bank functionality may be the only option for providing needed economic management until the Taliban show themselves to be both willing and capable of ensuring that DAB uses the reserves as

intended. He added that “there is general moral agreement that the frozen reserves belong to the Afghan people and therefore should be used for their benefit. There is no agreement, however, that the Taliban represent the Afghan people and can be trusted to act in the greater national interest.”⁷²

According to Fishstein, rebuilding the capacity and independence of DAB, along with international oversight and third-party monitoring, are essential for both the functioning of the bank and creating international confidence in the long term. This would, he said, require DAB to rehire technical staff and replace Taliban loyalists currently in senior positions with qualified, non-political officials.⁷³

Shah Mehrabi, an Afghan economist on the Fund’s Board of Trustees, described the new mechanism as a very important first step to aiding Afghanistan’s economic recovery. He said, “Afghans will always continue to say the \$7 billion needs to be given back to the Bank of Afghanistan, and that should happen when [it] is able to address some of the concerns.”⁷⁴

Mehrabi emphasized that these assets will be critical to combating inflation and called for \$150 million in assets to be delivered to the Afghan currency markets monthly. “The use of this fund should be done for the sole purpose of price stability to defend the value of afghani... This process can be independently monitored and audited with an option to terminate in the event of misuse. Through this process, purchasing afghani will increase,” he said.⁷⁵

Similarly, William Byrd of the U.S. Institute of Peace wrote earlier this year that even if only half of DAB’s total reserves were devoted to support its basic activities as a central bank, it would “provide an opportunity to make a start toward stabilizing the economy and private sector.”⁷⁶

On August 26 a federal magistrate judge issued a 43-page report recommending rejecting efforts by plaintiffs seeking turnover of the Afghan central bank funds remaining at the Federal Reserve Bank of New York. The legal analysis states that (1) the court lacks jurisdiction over the Afghan central bank; (2) such a ruling would effectively recognize the Taliban as the legitimate government of Afghanistan, something the courts lack the authority to do on their own; and (3) the bank does not count as an “agency or instrumentality” of the Taliban since it had been taken over by force.⁷⁷

The federal district court judge supervising the case has not yet issued a final ruling.⁷⁸



A truckload of straw, commonly used for heating, animal feed, and thatching roofs, in Taloqan City, Takhar Province. (UNAMA photo by Shamsuddin Hamed)

Taliban Budget and Revenue

The Taliban's national budget for Afghan fiscal year 1401 (2022–2023) totaled 231.4 billion AFN (\$2.65 billion), including 203.4 billion AFN (\$2.33 billion) designated for operations and 27.9 billion AFN (\$302 million) for development. By contrast, the Afghan government's national budget for Afghan fiscal year 1399 (2020–2021), funded significantly by foreign donors, was 473.1 billion AFN (around \$6.1 billion at the exchange rate then) and included 288.1 billion AFN (\$3.7 billion) for operations and 185 billion AFN (\$2.4 billion) for development. The UN Development Programme (UNDP) reports that the Taliban budget in its present size has limited capacity to direct and stimulate growth in the country.⁷⁹

According to the World Bank, the Taliban collected an estimated 104 billion AFN (around \$1.2 billion) in total revenue between December 22, 2021, and end-August 2022, marginally surpassing the Afghan government's collections over the same period in 2020 and 2021.⁸⁰ Taxes at the borders comprised 57% of the total revenue collected up to August 2022, with revenue from inland sources accounting for the remaining 43%. Non-tax sources accounted for 54% of total inland revenues, mainly from ministries collecting administration fees and royalties. By comparison, these sources made up only 30% of government inland revenues in 2021. The World Bank said the increase in ministries' revenue is likely driven by a rise in coal mining royalties and fees.⁸¹

Between June and July 2022, the Taliban tripled prices on coal exports to raise revenue from its mining sector amid booming coal exports to neighboring Pakistan. On June 28, coal prices increased from \$90 per ton

to \$200 per ton; and, on July 16, they were increased further to \$280 per ton. Customs duties also grew by 10%, totaling 30% on each ton, although Afghan coal is still comparatively cheap at about 40% of the international market value.⁸²

International Trade

Afghanistan registered a merchandise trade surplus of \$79 million with neighboring Pakistan, one of Afghanistan's largest trading partners, from July 2021 to June 2022, according to the most recent trade data collected by the World Bank. During this time frame, total exports to Pakistan from Afghanistan were worth \$796.4 million, compared to \$717 million in Pakistani exports to Afghanistan. Afghan exports are driven by mineral fuel, oils, and products, including the recent surge in coal exports. Other Afghan export items are textile and food items such as fruits and vegetables. Afghanistan's main imports from Pakistan are food products, followed by pharmaceutical products and wood.⁸³

Afghanistan is exporting about 10,000 tons of coal a day to Pakistan, according to a spokesperson for the Taliban's Ministry of Mines and Petroleum. Coal is transported by hundreds of trucks daily across three dedicated border crossings into Pakistan, and both sides are reportedly planning to add more space for additional trucks and open customs facilities for additional operational hours per day, instead of the current 12 hours.⁸⁴

On September 27, the Taliban announced they had signed a provisional deal with Russia to import one million tons of gasoline, one million tons of diesel, 500,000 tons of **liquefied petroleum gas**, and two million tons wheat to Afghanistan annually. A Taliban official states that the arrangement will run for an unspecified trial period, after which both sides are expected to sign a longer-term deal if they are content with the arrangement. This is the Taliban's first known major international economic deal since they seized power. A Taliban official said they seek to diversify the country's trading partners and that Russia had offered them a discount to average global commodity prices.⁸⁵

Earlier this quarter, a Taliban delegation traveled to Russia to discuss a barter arrangement trading Russian crude oil products for Afghan produce. Nuriddin Azizi, the Taliban's minister of industry and trade, told Russian state media in August that "since Russia is a friendly country to us, we have come to reach an agreement on the import of Russian oil and oil products."⁸⁶

Despite its significant coal export industry, Afghanistan depends mainly on electricity imported from four of its neighboring countries (Iran, Uzbekistan, Turkmenistan, and Tajikistan) which accounts for 70% of its energy supply.⁸⁷

Liquefied petroleum gas: A group of hydrocarbon gases, primarily propane, normal butane, and isobutane, derived from crude oil refining or natural gas processing. They can be liquefied through pressurization (without requiring cryogenic refrigeration) for convenient transport or storage.

Source: U.S. Energy Information Administration, "Glossary – Liquefied Petroleum Gas," accessed 10/4/2022.



Kabul International Airport. (Taliban regime photo)

Civil Aviation

Taliban Sign Deal with UAE Aviation Company to Manage Airspace Control at Afghan Airports

On September 8, the Taliban announced they would sign a 10-year contract with Abu Dhabi-based GAAC Holding to manage airspace control at Afghanistan's international airports. This is the third and final major contract for running Afghanistan's airports, the Taliban having previously awarded GAAC ground-handling and security services contracts in May.⁸⁸

Ibrahim Moarafi, GAAC's General Manager and Regional Director, told reporters in Kabul that this move would encourage major international airlines to return to Afghanistan, claiming that it "is a significant development as it will bring economic benefits in terms of job creation."⁸⁹

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

Economic Growth Portfolio

USAID refused to provide SIGAR with financial or programmatic data this quarter for its ongoing economic growth programs in Afghanistan. As of the latest data USAID provided in July 2022, USAID continued to implement five economic growth programs worth a total of \$156,681,787, as seen in Table E.3 on the following page.⁹⁰

USAID also did not provide SIGAR with information regarding its recently announced \$30 million contribution towards gender equality and women's empowerment in Afghanistan, which includes economic opportunity support for Afghan women. In its press release regarding the new agreement with UN Women, USAID said part of this funding would "help respond to the urgent and immediate livelihoods needs of Afghan women

ECONOMIC AND SOCIAL DEVELOPMENT

TABLE E.3

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

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

and help them build income security through private sector partnerships that will create job opportunities and help Afghan women launch or rebuild their micro, small or medium businesses.”⁹¹

Agriculture

USAID refused to provide SIGAR with financial or programmatic data for its ongoing agriculture programs in Afghanistan. As of the latest data USAID provided in July 2022, USAID continued to implement five agriculture programs worth a total of \$172,698,834, as seen in Table E.4.⁹²

USAID also did not provide SIGAR with information regarding its recently announced \$80 million contribution towards agriculture production in Afghanistan. In its press release regarding this new agreement with the UN Food and Agriculture Organization (FAO), USAID said this funding builds upon “more than \$775 million in humanitarian assistance that the United States has provided to support the people of Afghanistan since [August 2021]. Despite the Taliban takeover, USAID’s agricultural programs have continued to benefit thousands of Afghan farmers, including women, in 227 communities in Sar-e Pul, Jowzjan, Khost, and Nangarhar Provinces.”⁹³

TABLE E.4

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

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

EDUCATION

USAID refused to provide SIGAR with financial or programmatic data for its ongoing education programs in Afghanistan this quarter. As of the latest data USAID provided in July 2022, USAID continued to implement three education programs worth a total of \$97,776,091, as seen in Table E.5.⁹⁴

USAID also did not provide SIGAR with information regarding its recently announced \$40 million contribution towards girls' education in Afghanistan. In its press release regarding this new agreement with UNICEF, USAID described its robust support to the education sector, including relevant training for female teachers, delivering textbooks, and providing direct support to families with school-aged and adolescent girls. USAID said this award aims to create the conditions needed to retain a skilled female teacher workforce and keep girls learning across the primary and secondary levels.⁹⁵

TABLE E.5

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

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

The Taliban's Continuing—and Costly—Ban on Girls' Secondary Education

The Taliban have not permitted girls to attend school between the sixth and twelfth grades since they took power in August 2021. On September 18, 2022, the first anniversary of the reopening of boys' high schools, the United Nations again called on the Taliban to allow girls to return to high schools, noting that the denial of education violates the most fundamental rights of women and girls, and increases the risk of marginalization, violence, exploitation, and abuse.⁹⁶

"This is a tragic, shameful, and entirely avoidable anniversary," said Markus Potzel, UN Deputy Special Representative for Afghanistan. "The ongoing exclusion of girls from high school has no credible justification and has no parallel anywhere in the world. It is profoundly damaging to a generation of girls and to the future of Afghanistan itself."⁹⁷

On September 20, Taliban supreme leader Haibatullah Akhundzada appointed Habibullah Agha, a member of his inner circle, as the new



Primary school-aged girls in grades 1–3 attend classes in Herat. (UNICEF photo by Sayed Bidel)

minister of education. Agha was previously the head of Kandahar Provincial Council, as well as a judge during the Taliban's 1996–2001 regime. While Agha has not made any announcements on the future of girls' education, his appointment has raised concerns. "The appointment of Habibullah Agha... indicates the Taliban are elevating loyalists who reject the reopening of girls' schools," said Nishank Motwani, an Afghan specialist and fellow at Harvard University's Kennedy School.⁹⁸

On September 27, a senior Taliban official made a rare statement on behalf of restoring girls' access to education. Taliban deputy minister of foreign affairs Sher Mohammad Abbas Stanikzai said at a Taliban gathering in Kabul that "it is very important that education must be provided to all, without any discrimination... Women must get an education, there is no Islamic prohibition for girls' education." Stanikzai added, "Let's not provide opportunities for others to create a gap between the government and people... if there are technical issues, that needs to be resolved, and schools for girls must be opened."⁹⁹

While the Taliban claim they are working on a plan to reopen girls' secondary schools for girls, they have given no timeframe. Previously, the Taliban education ministry had announced that girls could return to secondary and upper secondary schools on March 23, the start of the current school year. However, that promise was broken on the morning of March 23, when the ministry renewed the ban. The sudden policy reversal reportedly even took some Taliban members by surprise.¹⁰⁰

Despite the official Taliban ban, UNICEF reported this quarter that "secondary schools remained open for girls in 11 provinces, with secondary schools fully open in five provinces and partially open in six provinces."¹⁰¹ A small number of schools reviewed during a SIGAR-

sponsored survey this summer also reported girls being allowed to attend higher secondary education.¹⁰²

Still, UNICEF estimates that over three million girls who previously attended secondary school have been denied their right to education in the year since the Taliban took power. Close to half, they said, are unlikely to return should schools reopen. In 2019, girls made up 38% of the estimated 9.2 million Afghan students. Even before the political transition, 4.2 million children were out of school, 60% of them girls.¹⁰³

Restrictions on girls' education have economic costs, too, and are likely to deepen Afghanistan's economic crisis and lead to greater insecurity, poverty, and isolation, according to the UN.¹⁰⁴ An educated labor force contributes more to the national economy with higher levels of productivity, while earning higher wages. Though potential costs from lost education are high for both boys and girls in terms of lost earnings, a failure to educate girls has further costs in part because of the relationships between educational attainment, child marriage, and early childbearing.¹⁰⁵

Without female education and economic participation, Afghanistan's real gross domestic product (GDP) will remain only a fraction of its true potential. UNICEF estimates that the Taliban ban on girls' secondary education may end up costing the Afghan economy up to \$5.4 billion in lifetime earnings potential. In an August 2022 report, UNICEF noted:

This loss can be minimized to only \$500 million [2.5% of Afghanistan's 2020 GDP] should the authorities decide not to prolong the return of secondary education and economic participation of girls and women. This should however be accompanied by concerted efforts to return all girls to school. The costs of this interruption alone could be as high as \$3.7 billion if 65% of the girls previously enrolled fail to return and complete secondary school.¹⁰⁶

These estimates do not account for the losses from policy knock-on effects from reduced enthusiasm for primary education, nor the loss of access to university education, nor the negative impacts from a lack of education toward health and family planning.¹⁰⁷

According to a survey study released by Save the Children this quarter, students in primary and secondary schools also noted a declining quality of teaching, "citing a lack of motivation from teachers, a lack of qualifications for certain subjects, and the fact that to fill gaps, older students are teaching younger children."¹⁰⁸

While access and quality were major issues related to children's education before August 2021, Save the Children reported that in the past schools were open, school materials were available, and both boys and girls were happy they could attend classes. Some children told the NGO that while COVID-19 had prevented them from going to school the previous year, they had kept studying and, in some cases, continued to follow classes online.¹⁰⁹



A 16-year old girl unable to start 11th grade in Kabul, Afghanistan. (UNICEF photo by Mohammad Haya Burhan)

Many teachers also continue to report missing or delayed salary payments, as corroborated by a SIGAR-sponsored survey of 122 schools across 10 Afghan provinces.¹¹⁰

Taliban Tighten Restrictions on Women's Access to Higher Education

At the higher education level, public and private universities remain open. Female students and faculty continue to face restrictions, including separate participation days and strict uniform guidelines. Women attending university also experience significant harassment, according to USAID.¹¹¹ Women are also reportedly dropping out of university at a far higher rate than men.¹¹²

A lack of female teachers and facilities also complicates women's access to higher education, since the Taliban mandate that female students be taught only by female teachers.¹¹³

According to media reports in October, the Taliban have also blocked women from taking college entrance exams for a wide range of subjects, including engineering, economics, veterinary medicine, agriculture, geology, and journalism. According to one student interviewed, the Taliban deemed those topics "too difficult for women to handle."¹¹⁴

In a statement to BBC News, a Taliban official tried to downplay these restrictions, claiming that they "need to provide separate classes for women. In some areas the number of female candidates are low. So we are not allowing women to apply for certain courses."¹¹⁵

Additionally, even though female students are allowed to attend some higher education institutions, their inability to attend secondary schools will effectively bar them from advancing to the university level.¹¹⁶

The number of female students applying to university has already fallen compared to previous years. For example, in Laghman Province only 182 girls took college entrance exams this year, compared to 1,200 last year.¹¹⁷

PUBLIC HEALTH

USAID refused to provide SIGAR with financial or programmatic data for its ongoing public health initiatives in Afghanistan this quarter. As of the latest data USAID provided in July 2022, USAID continued to implement 11 public health programs worth a total of \$307,600,139, as seen in Table E.6.¹¹⁸

TABLE E.6

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

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

Access to Health Care Services Remains Strained

Access to health care remains a major concern for communities across Afghanistan, according to the World Health Organization (WHO) and public health NGOs. Thousands of health facilities continue to struggle with limited funding and resources, while health care needs grow in the midst of a “cocktail of disasters and crises,” including persistent hunger and economic crises, a series of natural disasters, and multiple outbreaks of COVID-19, measles, and acute watery diarrhea. Public facilities face shortages in staff, training, medicine, and equipment, and the few private clinics that are able to run are unaffordable for many, causing poorer patients to delay seeking health care.¹¹⁹



Student midwives in UNHCR's two-year training program in Daykundi Province. (UNHCR Afghanistan photo)

International donor funding has been pivotal in preventing a collapse of the health sector by ensuring essential staff continue to be paid. UNOCHA reported that the Afghanistan Humanitarian Fund and Central Emergency Reserve Fund helped ensure that some 7.7 million people received sustained health services in 2022, including three million women and girls who received primary, reproductive, and maternal health support, contributing to reduced excess maternal, neonatal, and child deaths.¹²⁰

Many health facilities reported their staff received salaries on time during the last 10 months according to data collected in a SIGAR-sponsored survey of 120 health facilities across 10 Afghan provinces.¹²¹

While humanitarian actors have kept Afghanistan's fragile health care system afloat, UN and NGO reports note that this cannot be not a long-term solution. "Humanitarian organizations and funding mechanisms will never be a substitute for a well-functioning public health system. Afghans urgently need a health care system that meets their needs," wrote Médecins Sans Frontières.¹²²

WHO estimated 18.1 million Afghans needed health services in August 2022, including 3.2 million children under five years old and 348,621 pregnant women. Afghanistan continues to have some of the highest maternal and infant mortality rates in the world, with a projected maternal mortality rate of 638 deaths per 100,000 births and an infant mortality rate estimated to be 46.5 per 1,000 live births, this quarter. WHO reported that pregnant women are in dire need of pre- and post-natal care, as well as access to



Women health workers train on basic emergency care. (UNHCR Afghanistan photo)

skilled birth attendants. An estimated 20% of deliveries and 20% of newborns will require life-saving emergency interventions.¹²³

Since August 2021, women in Afghanistan have been disproportionately impacted by barriers to basic health care services, facing restricted decision-making and mobility, as well as gender norms that prohibit them from interacting with anyone outside of their family. Many women suffer in silence from various diseases while being prevented from seeking necessary medical support, according to the UN.¹²⁴

Children in Afghanistan also face significant health risks from the combined effects of severe hunger and a lack of safe drinking water. According to Médecins Sans Frontières, “children are more vulnerable to severe illness from malnutrition if they are also fighting other diseases such as measles, malaria, pneumonia, and gastrointestinal infections. They are also more susceptible to these diseases if they are malnourished, as their immune systems are weakened. It’s a vicious cycle. Acute watery diarrhea, which peaks in summer, is particularly dangerous for malnourished children and is one of the leading causes of death in children in Afghanistan.”¹²⁵

The departure of development agencies from Afghanistan after the Taliban takeover in August 2021 led to the suspension or termination of many major infrastructure projects, including those meant to bolster the country’s overstretched water supply infrastructure. According to the International Committee of the Red Cross, the lack of safe drinking water for millions of people increases their risk of contracting waterborne diseases such as acute watery diarrhea, thus further straining the health sector.¹²⁶ In August, UNICEF reported a 25% increase in admitted severe

acute malnutrition cases, particularly in Helmand and Kandahar due to the ongoing effects of drought and acute watery diarrhea.¹²⁷

Last quarter, USAID reported supporting one project to address Afghanistan's water supply challenges: UNICEF's \$35 million Rural Water Supply, Sanitation and Hygiene (Ru-WASH) program, funded through a five-year grant agreement awarded on June 24, 2020.¹²⁸ Ru-WASH projects aim to address acute water and sanitation needs in underserved rural areas in Afghanistan, and promote efforts to improve basic drinking-water supply sources and expand access to sanitation facilities for children at schools. These activities were being conducted in Khost, Maydan Wardak, Paktika, Panjshir, Paktiya, Kabul, Laghman, Nangarhar, Nuristan, Sar-e Pul, Samangan, and Jowzjan Provinces.¹²⁹ USAID refused to provide SIGAR with an update on their ongoing infrastructure projects, including Ru-WASH, for this quarterly report.

Vaccination Programs

The international community continues to support surveillance efforts and vaccination campaigns for COVID-19, measles, and polio in Afghanistan.

WHO and UNICEF supported a national COVID-19 vaccination campaign conducted from July 16 to August 14, 2022, reaching 4.4 million individuals in 34 provinces. Some 194,241 COVID-19 cases have been reported in Afghanistan since the start of the pandemic in February 2020, alongside a total of 7,782 deaths.¹³⁰ Public-health officials and experts have long cautioned that the number of confirmed cases vastly undercounts the true spread and impact of the disease because of Afghanistan's low testing capacity and the limited reach of its public-health system.¹³¹

UNICEF reported vaccinating over 170,000 children under-five against measles through routine immunization programs in August, with planned measles campaigns for 85 new high-risk districts in 25 provinces in September. Between January and the end of May 2022, there were 65,470 suspected cases of measles and 367 related deaths reported in Afghanistan.¹³²

In July, the WHO conducted their largest review to date of Afghanistan's polio surveillance system. Reviewers visited 152 health facilities in 76 districts across 25 provinces, interviewing 899 people from a community surveillance network that makes up over 46,000 people, including pharmacists, community health workers, faith healers, nurses, imams, and bone fixers. The review determined that Afghanistan's polio surveillance system is functioning well and that the likelihood of undetected poliovirus transmission is low.¹³³

Afghanistan remains one of the last countries where polio is endemic, though the number of cases has dropped in recent years. So far in 2022, only two children have been paralyzed by wild poliovirus, compared to four in 2021, and 56 in 2020.¹³⁴



A 3-year-old Afghan boy receiving his polio vaccine on the first day of the September vaccination campaign in Mazar-e Sharif. (UNICEF Afghanistan photo)

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“Without a serious national political dialogue about the future of the country with Afghans who have genuine support within their communities, I really do fear – and I think this is a consensus – that what we see now is a pause in 44 years of conflict and that we could see a return to civil war in time.”

*—U.S. Special Representative
for Afghanistan Thomas West*

4 OTHER AGENCY OVERSIGHT



OTHER AGENCY OVERSIGHT CONTENTS

Completed Oversight Activities	136
Ongoing Oversight Activities	138

Photo on previous page
Taliban foreign minister Amir Khan Muttaqi speaks to reporters at a conference on Afghanistan in Tashkent, Uzbekistan on July 26, 2022.
(Taliban regime photo)

OTHER AGENCY OVERSIGHT

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

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

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

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

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

OTHER AGENCY OVERSIGHT

COMPLETED OVERSIGHT ACTIVITIES

Table 4.1 lists the five 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 SEPTEMBER 30, 2022			
Agency	Report Number	Date Issued	Report Title
DOD OIG	DODIG-2022-117	8/15/2022	Evaluation of the August 29, 2021, Strike in Kabul, Afghanistan
DOD OIG	DODIG-2022-114	8/5/2022	Special Report: Lessons Learned from the Audit of DOD Support for the Relocation of Afghan Nationals
State OIG	AUD-MER-22-38	9/30/2022	Information Report: Afghan Special Immigrant Visa Program Metrics
USAID OIG	5-306-22-015-N	9/28/2022	Financial Audit of Costs Incurred in Afghanistan of the USAID Resources Managed by Texas A&M AgriLife Research ("AgriLife Research") Cooperative Agreement No. 72030618CA00009 – Women's Scholarship Endowment ("WSE") Independent Auditor's Report on the Fund Accountability Statement For the period September 27, 2018, through December 31, 2020
USAID OIG	5-306-22-014-N	9/28/2022	Closeout Audit of Costs Incurred by The Asia Foundation under the Financial and Business Management Activity in Afghanistan, Contract AID-306-C-17-00014, April 1, 2020, to March 31, 2021

Source: DOD OIG, response to SIGAR data call, 9/26/2022; State OIG, response to SIGAR data call, 9/26/2022; GAO, response to SIGAR data call, 9/26/2022; USAID OIG, response to SIGAR data call, 9/19/2022.

U.S. Department of Defense Office of Inspector General

During this quarter, DOD OIG issued two Afghanistan-related reports.

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

The DOD OIG evaluated whether the August 29, 2021, strike in Kabul, Afghanistan, was conducted in accordance with DOD policies and procedures. Specifically, the evaluation reviewed the pre-strike targeting process, damage assessment and civilian casualty review reporting process, and post-strike reporting of information. The report is classified.

Special Report: Lessons Learned from the Audit of DOD Support for the Relocation of Afghan Nationals

The DOD OIG issued this special report as a result of its audit to determine whether the DOD has adequately planned and provided support for the relocation of Afghan nationals.

The DOD OIG determined that the DOD successfully provided housing and sustainment, medical care, and security for more than 34,900 Afghans traveling through two installations in Germany and for more than 73,500 Afghan evacuees at eight U.S. installations. This special report identified eight lessons learned from 11 management advisories the DOD OIG issued related to Operation Allies Refuge and Operation Allies Welcome. The lessons learned include establishing agreements between Federal agencies to define roles and responsibilities, establishing standard accountability procedures, identifying funding limitations, and reprogramming funds when possible to resource mission essential requirements. The DOD OIG did not make recommendations in this report.

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

State OIG issued one Afghanistan-related report this quarter.

Afghan Special Immigrant Visa Program Metrics

In 2009, Congress established a visa program to resettle Afghans who had worked on behalf of the United States in Afghanistan and as a result, experienced an ongoing and serious threat. The Afghan Allies Protection Act of 2009 authorized special immigrant visas (SIV) for Afghans who were employed by, or on behalf of, the U.S. government in Afghanistan, provided faithful and valuable service to the U.S. government, and experienced or are experiencing an ongoing serious threat as a consequence of their employment by the U.S. government. In the wake of the August 2021 evacuation and suspension of operations at U.S. Embassy Kabul, Afghanistan, multiple congressional committees requested that State OIG review a range of topics regarding the Afghan SIV program. State OIG is issuing a series of reports in response to the requests.

This information report responded to specific congressional questions involving the Afghan SIV process and related data: (1) a description of the Afghan SIV process and the number of days allotted to complete each step; (2) the number of SIV applications received, approved, and denied annually since enactment of the Afghan Allies Protection Act of 2009, through calendar year 2021; (3) the number of SIV applications approved from April 2021 through August 2021; (4) the number and status of SIV applicants in each phase of the SIV process as of May 31, 2022; and (5) the average time taken to process an SIV application from submission to issuance or denial.

In the report, State OIG provided information and data regarding each of the congressional questions. However, regarding the average time taken to process an SIV application from submission to issuance or denial, State OIG could not independently calculate the overall average SIV processing time because a key data element necessary to calculate a processing time for the Chief of Mission approval phase was not sufficiently reliable and application processing systems—State systems and a Department of Homeland Security system—were not interoperable. Despite these limitations, State OIG was able to reliably calculate the average processing time for the other two phases in the SIV process—the I-360 petition and the visa application phase.

The report contained no recommendations.

Government Accountability Office

The GAO issued no Afghanistan-related reports this quarter.

OTHER AGENCY OVERSIGHT

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

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

ONGOING OVERSIGHT ACTIVITIES

As of September 30, 2022, the participating agencies reported 19 ongoing oversight activities related to reconstruction in Afghanistan. These activities are listed in Table 4.2 and described in the following sections by agency.

U.S. Department of Defense Office of Inspector General

DOD OIG has 10 ongoing projects this quarter related to reconstruction or security operations in Afghanistan.

Evaluation of DOD's Support to Other Agencies Requests For the Screening of Displaced Persons from Afghanistan

The objective of this evaluation is to determine the extent to which DOD supported other agencies' requests for screening Afghan evacuees by reviewing DOD databases.

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

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

Audit of the Operation Allies Welcome Contract Oversight at DOD

The objective of this audit is to determine whether DOD contracting personnel performed contract administration procedures for supplies and services supporting the relocation of Afghan evacuees at DOD installations in support of Operation Allies Welcome in accordance with Federal requirements and DOD regulations.

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

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

OTHER AGENCY OVERSIGHT

TABLE 4.2

ONGOING OVERSIGHT ACTIVITIES OF OTHER U.S. AGENCIES, AS OF SEPTEMBER 30, 2022			
Agency	Report Number	Date Initiated	Report Title
DOD OIG	D2022-DEV0PD-0173.000	9/19/2022	Evaluation of DOD's Support to Other Agencies Requests for the Screening of Displaced Persons from Afghanistan
DOD OIG	D2022-DEV0PD-0152.000	6/29/2022	Summary Evaluation of Security Cooperation Activities in Afghanistan, Iraq, and Africa
DOD OIG	D2022-D000RJ-0133.000	5/9/2022	Audit of the Operation Allies Welcome Contract Oversight at DOD Installations
DOD OIG	D2022-D000RJ-0133.002	5/9/2022	Audit of DOD Oversight of Air Force Contract Augmentation Program (AFCAP) Contract Actions Related to the Relocation of Afghan Evacuees
DOD OIG	D2022-D000RJ-0133.001	5/9/2022	Audit of DOD Oversight of Logistics Civil Augmentation Program (LOGCAP) Contract Actions Related to the Relocation of Afghan Evacuees
DOD OIG	D2022-D000AX-0138.000	5/5/2022	Audit of DOD Afghanistan Contingency Contracts Closeout
DOD OIG	D2022-DEV0PD-0110.000	3/7/2022	Evaluation of DOD Security and Life Support for Afghan Evacuees at Camp Bondsteel
DOD OIG	D2022-D000FI-0095.000	2/15/2022	Audit of DOD Reporting on Obligations and Expenditures in Support of Operation Allies Welcome
DOD OIG	D2022-D000FV-0091.000	1/28/2022	Audit of the DOD's Financial Management of the Afghanistan Security Forces Fund
DOD OIG	D2021-D000RK-0118.00	5/24/2021	Audit of Tracking, Recovery, and Reuse of DOD-Owned Shipping Containers
State OIG	22AUD065	5/19/2022	Audit of the Department of State's Efforts to Identify and Terminate Unneeded Contracts Related to Afghanistan
State OIG	22ISP045	3/14/2022	Inspection of the Afghanistan Affairs Unit
State OIG	22AUD016	12/30/2021	Review of Emergency Action Planning Guiding the Evacuation and Suspension of Operations at U.S. Embassy Kabul, Afghanistan
State OIG	22AUD012	12/2/2021	Review of the Department of State Afghan Special Immigrant Visa Program
State OIG	22ESP015	10/1/2021	Review of the U.S. Refugee Admissions Program and Changes to Accommodate the Admission and Resettlement of Afghan Evacuees
USAID OIG	552F1722	9/30/2022	Audit of the Schedule of Expenditures of USAID Award Managed by Chemonics International Inc. (CHEMONICS) Under Global Health Supply Chain Management (GHSCM) - Population and Reproductive Health (PRH) Program Contract No. AID-OAA-TO-15-00010 for the period January 1, 2019, to December 31, 2020
USAID OIG	552F1622	9/30/2022	Audit of the Schedule of Expenditures of USAID Award Managed by CHECCHI and Company Consulting Inc. (CHECCHI) Under Assistance for the Development Of Afghan Legal Access and Transparency (ADALAT) Program Contract No. AID-306-TO-16-00007 for the period July 1, 2020, to April 30, 2021
USAID OIG	552F1522	9/30/2022	Closeout Audit of Costs Incurred in Afghanistan of the USAID Resources Managed by KNCV Tuberculosis Foundation ("KNCV") Cooperative Agreement No. 306-AID-OAA-A-14-00029 - Challenge Tuberculosis For the period October 1, 2018, through March 31, 2020
USAID OIG	552F1322	9/9/2022	Audit of the Schedule of Expenditures of USAID Awards Managed by DAI Global LLC. (DAI) Under Strong Hubs for Afghan Hope and Resilience (SHAHR) Program Contract No. AID-306-C-14-00016 for the period December 1, 2019, to March 31, 2021 (CLOSEOUT) and Invest (Afghanistan Buy-In) Program Contract No. AID-OAA-C-17-00090 for the period December 1, 2018, to September 27, 2020 (FINANCIAL)

Source: DOD OIG, response to SIGAR data call, 9/26/2022; State OIG, response to SIGAR data call, 9/26/2022; GAO, response to SIGAR data call, 9/19/2022; USAID OIG, response to SIGAR data call, 9/19/2022.

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

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

OTHER AGENCY OVERSIGHT

Audit of DOD Afghanistan Contingency Contracts Closeout

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

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

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

Audit of DOD Reporting on Obligations and Expenditures in Support of Operation Allies Welcome

The objective of this audit is to determine if DOD funds expended in support of Operation Allies Welcome were reported in accordance with DOD policy and directives.

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

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

Audit of Tracking, Recovery, and Reuse of DOD-Owned Shipping Containers

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

State Office of Inspector General–Middle East Regional Operations

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

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

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

Inspection of the Afghanistan Affairs Unit

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

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

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

Review of the U.S. Refugee Admissions Program and Changes to Accommodate the Admission and Resettlement of Afghan Evacuees

This review will examine the Department of State's efforts to process, admit, and initially resettle Afghan evacuees in the United States following the Afghanistan withdrawal.

Government Accountability Office

GAO has no ongoing projects this quarter related to Afghanistan reconstruction.

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

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

APPENDICES CONTENTS

Appendix A	144
Appendix B	148
Appendix C	150
Appendix D	154
Appendix E	162

The Official Seal of SIGAR

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

APPENDICES



APPENDICES

APPENDIX A

CROSS-REFERENCE OF REPORT TO STATUTORY REQUIREMENTS

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

TABLE A.1

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

Continued on the next page

APPENDICES

TABLE A.1 (CONTINUED)

CROSS-REFERENCE TO SIGAR QUARTERLY REPORTING REQUIREMENTS UNDER PUB. L. NO. 110-181, § 1229			
Public Law Section	SIGAR Enabling Language	SIGAR Action	Report Section
Section 1229(f)(1)(F)	The monitoring and review of the effectiveness of United States coordination with the Governments of Afghanistan and other donor countries in the implementation of the Afghanistan Compact and the Afghanistan National Development Strategy	Monitoring and review as described	Audits
Section 1229(f)(1)(G)	The investigation of overpayments such as duplicate payments or duplicate billing and any potential unethical or illegal actions of Federal employees, contractors, or affiliated entities, and the referral of such reports, as necessary, to the Department of Justice to ensure further investigations, prosecutions, recovery of further funds, or other remedies	Conduct and reporting of investigations as described	Investigations
Section 1229(f)(2)	OTHER DUTIES RELATED TO OVERSIGHT – The Inspector General shall establish, maintain, and oversee such systems, procedures, and controls as the Inspector General considers appropriate to discharge the duties under paragraph (1)	Establish, maintain, and oversee systems, procedures, and controls	Full report
Section 1229(f)(3)	DUTIES AND RESPONSIBILITIES UNDER INSPECTOR GENERAL ACT OF 1978 – In addition, ... the Inspector General shall also have the duties and responsibilities of inspectors general under the Inspector General Act of 1978	Duties as specified in Inspector General Act	Full report
Section 1229(f)(4)	COORDINATION OF EFFORTS – The Inspector General shall coordinate with, and receive the cooperation of, each of the following: (A) the Inspector General of the Department of Defense, (B) the Inspector General of the Department of State, and (C) the Inspector General of the United States Agency for International Development	Coordination with the inspectors general of DOD, State, and USAID	Other Agency Oversight
Federal Support and Other Resources			
Section 1229(h)(5)(A)	ASSISTANCE FROM FEDERAL AGENCIES – Upon request of the Inspector General for information or assistance from any department, agency, or other entity of the Federal Government, the head of such entity shall, insofar as is practicable and not in contravention of any existing law, furnish such information or assistance to the Inspector General, or an authorized designee	Expect support as requested	Full report
Section 1229(h)(5)(B)	REPORTING OF REFUSED ASSISTANCE – Whenever information or assistance requested by the Inspector General is, in the judgment of the Inspector General, unreasonably refused or not provided, the Inspector General shall report the circumstances to the Secretary of State or the Secretary of Defense, as appropriate, and to the appropriate congressional committees without delay	Monitor cooperation SIGAR notification to the Congress, Department of State, and USAID on State's and USAID's refusal to provide information and assistance requested by SIGAR, dated June 22, 2022.	Section 2 Section 3 SIGAR notifications posted in full on www.sigar.mil .
Reports			
Section 1229(i)(1)	QUARTERLY REPORTS – Not later than 30 days after the end of each fiscal-year quarter, the Inspector General shall submit to the appropriate committees of Congress a report summarizing, for the period of that quarter and, to the extent possible, the period from the end of such quarter to the time of the submission of the report, the activities during such period of the Inspector General and the activities under programs and operations funded with amounts appropriated or otherwise made available for the reconstruction of Afghanistan. Each report shall include, for the period covered by such report, a detailed statement of all obligations, expenditures, and revenues associated with reconstruction and rehabilitation activities in Afghanistan, including the following –	Report – 30 days after the end of each calendar quarter Summarize activities of the Inspector General Detailed statement of all obligations, expenditures, and revenues	Full report Appendix B

Continued on the next page

APPENDICES

TABLE A.1 (CONTINUED)

CROSS-REFERENCE TO SIGAR QUARTERLY REPORTING REQUIREMENTS UNDER PUB. L. NO. 110-181, § 1229			
Public Law Section	SIGAR Enabling Language	SIGAR Action	Report Section
Section 1229(i)(1)(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
Section 1229(i)(3)	PUBLIC AVAILABILITY — The Inspector General shall publish on a publicly available Internet website each report under paragraph (1) of this subsection in English and other languages that the Inspector General determines are widely used and understood in Afghanistan	Publish report as directed at www.sigar.mil Dari and Pashto translation in process	Full report
Section 1229(i)(4)	FORM — Each report required under this subsection shall be submitted in unclassified form, but may include a classified annex if the Inspector General considers it necessary	Publish report as directed	Full report
Section 1229(j)(1)	Inspector General shall also submit each report required under subsection (i) to the Secretary of State and the Secretary of Defense	Submit quarterly report	Full report

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

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

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

To build or rebuild physical infrastructure of Afghanistan.

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

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

APPENDICES

TABLE A.2

CROSS-REFERENCE TO SEMIANNUAL REPORTING REQUIREMENTS UNDER SECTION 5 OF THE IG ACT OF 1978, AS AMENDED (5 U.S.C. APP. 3) ("IG ACT")			
IG Act Section	IG Act Language	SIGAR Action	Section
Section 5(a)(14)(A)	An Appendix containing the results of any peer review conducted by another Office of Inspector General during the reporting period; or	The Nuclear Regulatory Commission (NRC) OIG conducted a peer review of SIGAR for the reporting period October 1, 2018, to September 30, 2021, to determine the extent to which SIGAR's system of quality control was sufficient to adhere to generally accepted government auditing standards as issued and updated by the Government Accountability Office SIGAR received a peer review rating of pass	Posted in full at www.sigar.mil
Section 5(a)(14)(B)	If no peer review was conducted within that reporting period, a statement identifying the date of the last peer review conducted by another Office of Inspector General	SIGAR has posted in full the results of, and reports from, SIGAR's peer review by NRC OIG for the period ending 9/30/2021	Posted in full at www.sigar.mil
Section 5(a)(15)	A list of any outstanding recommendations from any peer review conducted by another Office of Inspector General that have not been fully implemented, including a statement describing the status of the implementation and why implementation is not complete	All peer review recommendations have been implemented	Recommendations and related materials posted in full at www.sigar.mil

TABLE A.3

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

APPENDICES

APPENDIX B

U.S. FUNDS FOR AFGHANISTAN RECONSTRUCTION

Table B.1 lists funds appropriated for Afghanistan reconstruction* by agency and fund per year, and Table B.2 lists funds appropriated for counternarcotics initiatives, as of September 30, 2022, except for USAID accounts which are updated through June 30, 2022.

TABLE B.2

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

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

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

Table B.2 Source: SIGAR analysis of counternarcotics funding, 10/18/2022; State, response to SIGAR data call, 10/11/2022; DOD, response to SIGAR data call, 10/7/2021; USAID, response to SIGAR data call, 7/9/2022; DEA, response to SIGAR data call, 1/10/2022.

Note: Numbers have been rounded. DOD reprogrammed \$1 billion from FY 2011 ASFF, \$1 billion from FY 2012 ASFF, \$178 million from FY 2013 ASFF, \$604 million from FY 2019 ASFF, \$146 million from FY 2020 ASFF, and \$1.31 billion from FY 2021 ASFF to fund other DOD requirements. DOD reprogrammed \$230 million into FY 2015 ASFF. ASFF data reflects the following rescissions: \$1 billion from FY 2012 in Pub. L. No. 113-6, \$764.38 million from FY 2014 in Pub. L. No. 113-235, \$400 million from FY 2015 in Pub. L. No. 114-113, \$150 million from FY 2016 in Pub. L. No. 115-31, \$100 million from FY 2017 in Pub. L. No. 115-141, \$396 million from FY 2019 in Pub. L. No. 116-93, \$1.10 billion in FY 2020 in Pub. L. No. 116-260, \$700 million in FY 2021 in Pub. L. No. 117-103, and \$100 million from FY 2021 in Pub. L. No. 117-180. DOD transferred \$101 million from FY 2011 AIF, \$179.5 million from FY 2013 AIF, and \$55 million from FY 2014 AIF to the ESF. State transferred \$179 million from FY 2016 ESF to the Green Climate Fund, rescinded \$73.07 million from FY 2020 ESF under Pub. L. No. 116-260, and de-allotted \$41.94 million of FY 2016 INCLE, \$79.47 million of FY 2017 INCLE, \$122.99 million of FY 2018 INCLE, \$58.30 million of FY 2019 INCLE, \$51.08 million of FY 2020 INCLE, and \$10.62 million of FY 2021 INCLE.

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

TABLE B.1

U.S. FUNDS FOR AFGHANISTAN RECONSTRUCTION (\$ MILLIONS)			
U.S. Funding Sources	Agency	Total	FY 2002-10
Security			
Afghanistan Security Forces Fund (ASFF)	DOD	\$80,744.25	27,833.24
Train and Equip (T&E)	DOD	440.00	440.00
Foreign Military Financing (FMF)	State	1,059.13	1,059.13
International Military Education and Training (IMET)	State	20.37	9.17
Voluntary Peacekeeping (PKO)	State	69.33	69.33
Afghanistan Freedom Support Act (AFSA)	DOD	550.00	550.00
Drug Interdiction and Counter-Drug Activities (DICDA)	DOD	3,284.94	1,510.50
NATO Resolute Support Mission (RSM)	DOD	342.65	0.00
Military Base and Equipment Transfers (FERP, FEPP, and EDA)	DOD	2,339.14	10.24
Total – Security		88,849.82	31,481.62
Governance & Development			
Commanders' Emergency Response Program (CERP)	DOD	3,711.00	2,639.00
Afghanistan Infrastructure Fund (AIF)	DOD	988.50	0.00
Task Force for Business and Stability Operations (TFBSO)	DOD	822.85	73.70
Economic Support Fund (ESF)	USAID	21,430.12	11,202.88
Development Assistance (DA)	USAID	900.93	898.53
Global Health Programs (GHP)	USAID	583.25	487.00
Commodity Credit Corp (CCC)	USAID	37.93	30.27
USAID-Other (Other)	USAID	60.44	35.17
Non-Proliferation, Antiterrorism, Demining & Related Programs (NADRP)	State	942.14	419.07
International Narcotics Control and Law Enforcement (INCLE)	State	5,151.79	2,870.14
Human Rights and Democracy Fund (HRDF)	State	13.49	4.18
Educational and Cultural Exchange Programs (ECE)	State	107.64	42.35
Contributions to International Organizations (CIO)	State	553.57	66.39
U.S. International Development Finance Corporation (DFC)	DFC	337.39	265.29
U.S. Agency for Global Media (USAGM)	USAGM	331.77	42.95
Drug Enforcement Administration (DEA)	DOJ	290.80	146.64
Total – Governance & Development		36,263.63	19,223.58
Humanitarian			
Pub. L. No. 480 Title II	USAID	1,095.38	722.52
International Disaster Assistance (IDA)	USAID	1,859.44	374.06
Transition Initiatives (TI)	USAID	40.20	35.79
Migration and Refugee Assistance (MRA)	State	1,974.04	646.52
USDA Programs (Title I, §416(b), FFP, FFE, ET, and PRITA)	USDA	287.46	287.46
Total – Humanitarian		5,256.51	2,066.35
Agency Operations			
Diplomatic Programs, including Worldwide Security Protection (DP)	State	12,011.15	2,340.64
Embassy Security, Construction, & Maintenance (ESCM) - Capital Costs	State	1,479.71	718.96
Embassy Security, Construction, & Maintenance (ESCM) - Operations	State	159.63	6.60
USAID Operating Expenses (OE)	USAID	1,790.77	525.25
Oversight (SIGAR, State OIG, and USAID OIG)	Multiple	743.53	76.40
Total – Agency Operations		16,184.79	3,667.86
Total Funding		\$146,554.75	56,439.40

* Table B.1 is not a full accounting of Afghanistan reconstruction. USAID refused to report to SIGAR information on its 10 accounts for the quarter ending September 30, 2022, so these accounts are now presented through June 30, 2022. DOD has not provided certain costs associated with its Train, Advise, and Assist mission, and DOD and DOD OIG have not provided their Agency Operations costs for Afghanistan. See pp. 22–23 for details.

APPENDICES

	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	938.28	100.00
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	1.56	1.18	1.42	1.50	1.05	0.86	0.80	0.80	0.43	0.80	0.80	0.00
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	379.83	472.99	255.81	238.96	0.00	138.76	135.61	118.01	10.18	24.30	0.00	0.00
	0.00	0.00	0.00	0.00	63.82	43.05	57.19	58.78	59.02	60.79	0.00	0.00
	33.41	43.49	85.03	172.05	584.02	3.89	0.53	0.00	34.78	73.13	1,298.58	0.00
	11,034.08	9,717.65	5,288.46	4,374.84	4,588.22	3,688.82	4,356.84	4,844.40	4,024.41	3,112.81	2,237.67	100.00
	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	900.00	633.27	767.17	500.00	350.00	126.93	234.95	0.00
	0.00	0.00	0.35	0.00	0.95	0.00	0.00	0.00	1.09	0.00	0.00	0.00
	73.20	0.00	0.25	0.01	0.06	0.45	0.02	0.01	0.00	5.00	17.25	0.00
	3.64	0.55	0.00	0.00	0.00	0.00	1.95	1.52	0.00	0.00	0.00	0.00
	6.26	9.22	3.93	1.52	0.82	2.91	0.29	0.00	0.00	0.34	0.00	0.00
	69.30	65.32	52.60	43.20	43.50	37.96	37.00	36.60	38.30	38.50	45.80	15.00
	400.00	358.75	593.81	225.00	250.00	168.06	105.03	37.01	29.50	36.92	71.58	6.00
	0.00	1.98	1.63	0.00	0.99	0.76	0.25	0.99	0.74	1.98	0.00	0.00
	6.45	8.17	2.46	7.28	3.95	2.65	2.39	2.33	7.87	7.44	7.60	6.70
	49.92	58.73	53.03	43.17	41.79	41.35	40.31	36.12	32.72	30.28	29.64	30.11
	40.25	5.57	0.00	10.60	0.00	0.00	3.60	11.60	0.00	0.00	0.48	0.00
	24.35	21.54	21.54	22.11	22.68	23.86	25.91	25.74	25.89	24.60	25.60	25.00
	18.70	18.70	17.00	18.70	9.05	3.31	11.03	11.11	13.01	12.92	10.63	0.00
	3,798.81	3,431.05	3,032.94	1,574.83	1,287.50	919.57	999.96	668.03	509.12	289.89	445.53	82.81
	112.55	59.20	46.15	65.97	53.73	26.65	4.38	4.22	0.00	0.00	0.00	0.00
	66.74	61.41	23.73	52.68	25.71	39.89	93.84	119.64	152.35	178.61	219.60	451.18
	1.18	0.73	0.42	1.37	0.60	0.05	0.00	0.00	0.00	0.00	0.04	0.00
	65.00	99.56	76.07	107.89	129.27	84.27	89.24	77.19	86.69	150.41	143.71	218.22
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	245.48	220.90	146.38	227.92	209.31	150.87	187.46	201.04	239.04	329.02	363.35	669.40
	730.08	1,126.56	1,500.79	752.07	822.19	743.58	843.20	858.27	824.94	677.76	619.22	171.87
	256.64	62.99	79.87	69.76	74.26	64.13	73.57	26.12	23.19	21.83	7.27	1.11
	1.63	4.21	3.84	8.33	11.68	21.67	15.28	22.66	24.13	20.41	19.18	0.00
	172.20	224.37	210.15	100.86	137.00	95.55	102.49	77.52	72.34	48.68	17.67	6.69
	37.12	53.15	56.63	59.39	67.37	64.25	58.08	58.01	58.15	57.55	56.92	40.53
	1,197.68	1,471.28	1,851.28	990.41	1,112.50	989.17	1,092.62	1,042.57	1,002.75	826.24	720.25	220.20
	16,276.04	14,840.88	10,319.05	7,168.01	7,197.52	5,748.42	6,636.88	6,756.05	5,775.33	4,557.96	3,766.80	1,072.41

APPENDIX C

SIGAR AUDITS

Performance Audit and Evaluation Reports Issued

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

SIGAR PERFORMANCE AUDIT AND EVALUATION REPORTS ISSUED		
Report Identifier	Report Title	Date Issued
SIGAR 23-02-IP	Afghan Civil Society: The Taliban's Takeover Risks Undoing 20 Years of Reconstruction Accomplishments	10/2022
SIGAR 23-01-AR	Department of State Anti-Terrorism Assistance Program in Afghanistan: Security Concerns Prevented State from Fully Monitoring and Evaluating the Program, And Up to \$32 Million in Assets May Be in the Taliban's Possession	10/2022
SIGAR 22-41-AR	Contracting in Afghanistan: USAID Generally Met Requirements for Noncompetitive Awards, But Did Not Complete or Did Not Maintain Some Required Documents	9/2022
SIGAR 22-35-IP	Theft of Funds from Afghanistan: An Assessment of Allegations Concerning President Ghani and Former Senior Afghan Officials	8/2022

New Performance Audits

SIGAR initiated one performance audit during this reporting period.

NEW SIGAR PERFORMANCE AUDITS		
Project Identifier	Project Title	Date Initiated
SIGAR 156A	Gender-Based Violence (GBV)	9/2022

Ongoing Performance Audits

SIGAR had five ongoing performance audits during this reporting period.

SIGAR PERFORMANCE AUDITS ONGOING		
Project Identifier	Project Title	Date Initiated
SIGAR 155A	ACEBA	7/2022
SIGAR 154A	Health Care	5/2022
SIGAR 153A	EFA II	2/2022
SIGAR 152A	Contractor Vetting	1/2022
SIGAR 151A	Extractives II	8/2021

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

New Evaluations

SIGAR initiated one evaluation during this reporting period.

SIGAR EVALUATIONS ONGOING

Project Identifier	Project Title	Date Initiated
SIGAR-E-18	Education Sector Status	8/2022

Ongoing Evaluations

SIGAR had four ongoing evaluations during this reporting period.

SIGAR EVALUATIONS ONGOING

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

Financial Audit Reports Issued

SIGAR issued six financial audit reports during this reporting period.

SIGAR FINANCIAL AUDIT REPORTS ISSUED

Report Identifier	Report Title	Date Issued
SIGAR 22-42-FA	Audit of Costs Incurred by Amentum Services Inc.	9/2022
SIGAR 22-40-FA	Audit of Costs Incurred by FHI 360	9/2022
SIGAR 22-39-FA	Audit of Costs Incurred by Raytheon Company	9/2022
SIGAR 22-38-FA	Audit of Costs Incurred by International Legal Foundation	9/2022
SIGAR 22-37-FA	Audit of Costs Incurred by Albany Associates International Ltd.	8/2022
SIGAR 22-36-FA	Audit of Costs Incurred by Virginia Polytechnic Institute and State University	8/2022

Ongoing Financial Audits

SIGAR had 47 financial audits in progress during this reporting period.

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

SIGAR FINANCIAL AUDITS ONGOING

Project Identifier	Project Title	Date Initiated
SIGAR-F-282	DAI	3/2022
SIGAR-F-281	The Asia Foundation	3/2022
SIGAR-F-280	DAI	3/2022

Continued on the following page

APPENDICES

SIGAR FINANCIAL AUDITS ONGOING (CONTINUED)		
Project Identifier	Project Title	Date Initiated
SIGAR-F-279	DAI	3/2022
SIGAR-F-278	Blumont Global Development Inc.	3/2022
SIGAR-F-277	Roots of Peace	3/2022
SIGAR-F-276	[Redacted]	3/2022
SIGAR-F-275	Michigan State University	3/2022
SIGAR-F-274	[Redacted]	3/2022
SIGAR-F-269	DAI	3/2022
SIGAR-F-268	[Redacted]	3/2022
SIGAR-F-267	[Redacted]	3/2022
SIGAR-F-266	CARE International	3/2022
SIGAR-F-265	[Redacted]	3/2022
SIGAR-F-264	MSI Inc.	3/2022
SIGAR-F-263	[Redacted]	3/2022
SIGAR-F-262	[Redacted]	3/2022
SIGAR-F-261	MSI Inc.	3/2022
SIGAR-F-260	[Redacted]	3/2022
SIGAR-F-259	Science and Engineering Services	3/2022
SIGAR-F-258	Amentum Services Inc.	4/2022
SIGAR-F-257	TigerSwan LLC	4/2022
SIGAR-F-256	Alutiiq	3/2022
SIGAR-F-255	[Redacted]	3/2022
SIGAR-F-254	[Redacted]	3/2022
SIGAR-F-253	[Redacted]	3/2022
SIGAR-F-251	Chemonics International Inc.	3/2022
SIGAR-F-250	FHI 360	3/2022
SIGAR-F-249	Turquoise Mountain Trust	3/2022
SIGAR-F-248	Development Alternatives Inc.	3/2022
SIGAR-F-247	CAII	3/2022
SIGAR-F-246	International Centre for Integrated Mountain Development	3/2022
SIGAR-F-245	Tetra Tech Inc.	11/2021
SIGAR-F-244	Checchi & Company Consulting	11/2021
SIGAR-F-243	Management Sciences for Health	11/2021
SIGAR-F-242	AECOM International Development	11/2021
SIGAR-F-240	Jhpiego Corp.	11/2021
SIGAR-F-239	Sierra Nevada Corp.	11/2021
SIGAR-F-238	IAP Worldwide Services	11/2021
SIGAR-F-237	University of Chicago, National Museum of Afghanistan Project	11/2021
SIGAR-F-236	Stanford University ALEP Project	11/2021
SIGAR-F-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-223	The Asia Foundation	4/2021
SIGAR-F-218	MCPA	11/2020

SIGAR LESSONS LEARNED PROGRAM

Ongoing Lessons Learned Projects

SIGAR has one ongoing lessons learned project this reporting period.

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

SIGAR RESEARCH AND ANALYSIS DIRECTORATE

Quarterly Report Issued

SIGAR issued one quarterly report during this reporting period.

SIGAR QUARTERLY REPORT ISSUED		
Report Identifier	Report Title	Date Issued
SIGAR 2022-QR-4	Quarterly Report to the United States Congress	10/2022

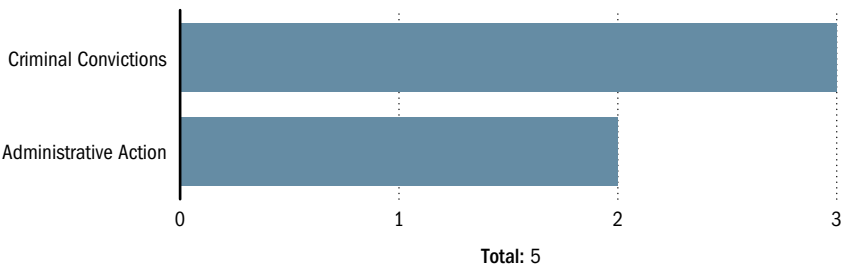
APPENDIX D

SIGAR INVESTIGATIONS AND HOTLINE

SIGAR Investigations

This quarter, SIGAR opened one new investigation and closed five, bringing total ongoing investigations to 35. Three investigations closed as a result of criminal convictions and two closed as a result of administrative action, as shown in Figure D.1.

FIGURE D.1
SIGAR’S CLOSED INVESTIGATIONS, JULY 1–SEPTEMBER 30, 2022



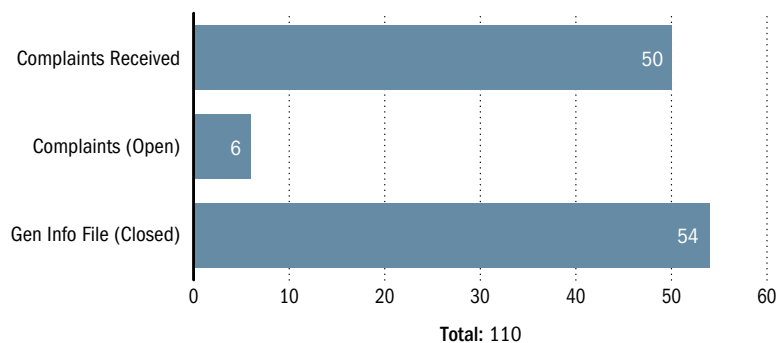
Source: SIGAR Investigations Directorate, 10/5/2022.

SIGAR Hotline

The SIGAR Hotline (by e-mail: sigar.hotline@mail.mil; web submission: www.sigar.mil/investigations/hotline/report-fraud.aspx; phone: 866-329-8893 in the United States) received 50 complaints this quarter. In addition to working on new complaints, the Investigations Directorate continued work on complaints received prior to July 1, 2022. The directorate processed 110 complaints this quarter; most are under review or were closed, as shown in Figure D.2.

FIGURE D.2

STATUS OF SIGAR HOTLINE COMPLAINTS: JULY 1–SEPTEMBER 30, 2022



Source: SIGAR Investigations Directorate, 10/3/2022.

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 September 30, 2022.

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

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

APPENDICES

TABLE D.1

SPECIAL-ENTITY DESIGNATIONS, SUSPENSIONS, AND DEBARMENTS AS OF SEPTEMBER 30, 2022

Special Entity Designations		
Arvin Kam Construction Company	Noh-E Safi Mining Company	Saadat, Wakil
Arvin Kam Group LLC, d.b.a. "Arvin Kam Group Security," d.b.a. "Arvin Kam Group Foundation," d.b.a. "Arvin Global Logistics Services Company"	Noor Rahman Company	Triangle Technologies
Ayub, Mohammad	Noor Rahman Construction Company	Wasim, Abdul Wakil
Fruzi, Haji Khalil	Nur Rahman Group, d.b.a. "NUCCL Construction Company," d.b.a. "RUCCL Rahman Umar Construction Company," d.b.a. "Rahman Trading and General Logistics Company LLC	Zaland, Yousef
Muhammad, Haji Amir	Rahman, Nur, a.k.a. "Noor Rahman, a.k.a. "Noor Rahman Safa"	Zurmat Construction Company
Haji Dhost Mohammad Zurmat Construction Company	Rhaman, Mohammad	Zurmat Foundation
Jan, Nurullah		Zurmat General Trading
Khan, Haji Mohammad Almas		Zurmat Group of Companies, d.b.a. "Zurmat LLC"
		Zurmat Material Testing Laboratory
Suspensions		
Al-Watan Construction Company	Autry, Cleo Brian	Farouki, Abul Huda*
Basirat Construction Firm	Chamberlain, William Todd	Farouki, Mazen*
Naqibullah, Nadeem	Cook, Jeffrey Arthur	Maarouf, Salah*
Rahman, Obaidur	Harper, Deric Tyron	ANHAM FZCO
Robinson, Franz Martin	Walls, Barry Lee, Jr.	ANHAM USA
Aaria Middle East	International Contracting and Development	Green, George E.
Aaria Middle East Company LLC	Sobh, Adeeb Nagib, a.k.a. "Ali Sobh"	Tran, Anthony Don
Aftach International	Stallion Construction and Engineering Group	Vergez, Norbert Eugene
Aftach International Pvt. Ltd.	Wazne Group Inc., d.b.a. "Wazne Wholesale"	Bunch, Donald P.
Albahar Logistics	Wazne, Ayman, a.k.a. "Ayman Ibrahim Wazne"	Kline, David A.
American Aaria Company LLC	Green, George E.	Farouki, Abul Huda*
American Aaria LLC	Tran, Anthony Don	Farouki, Mazen*
Sharpway Logistics	Vergez, Norbert Eugene	Maarouf, Salah*
United States California Logistics Company	Bunch, Donald P.	ANHAM FZCO
Brothers, Richard S.	Kline, David A.	ANHAM USA
Rivera-Medina, Franklin Delano		
Debarments		
Farooqi, Hashmatullah	Khalid, Mohammad	Mahmodi, Padres
Hamid Lais Construction Company	Khan, Daro	Mahmodi, Shikab
Hamid Lais Group	Mariano, April Anne Perez	Saber, Mohammed
Lodin, Rohullah Farooqi	McCabe, Elton Maurice	Watson, Brian Erik
Bennett & Fouch Associates LLC	Mihalcz, John	Abbasi, Shahpoor
Brandon, Gary	Qasimi, Mohammed Indress	Amiri, Waheedullah
K5 Global	Radhi, Mohammad Khalid	Atal, Waheed
Ahmad, Noor	Safi, Fazal Ahmed	Daud, Abdullillah
Noor Ahmad Yousufzai Construction Company	Shin Gul Shaheen, a.k.a. "Sheen Gul Shaheen"	Dehati, Abdul Majid
Ayeni, Sheryl Adenike	Espinoza-Loor, Pedro Alfredo	Fazli, Qais
Cannon, Justin	Campbell, Neil Patrick*	Hamdard, Mohammad Yousuf
Constantino, April Anne	Navarro, Wesley	Kunari, Haji Pir Mohammad
Constantino, Dee	Hazrati, Arash	Mushfiq, Muhammad Jaffar
Constantino, Ramil Palmes	Midfield International	Mutallib, Abdul
Crilly, Braam	Moore, Robert G.	Nasrat, Sami
Drotleff, Christopher	Noori, Noor Alam, a.k.a. "Noor Alam"	National General Construction Company
Fil-Tech Engineering and Construction Company	Northern Reconstruction Organization	Passerly, Ahmaad Saleem
Handa, Sdharth	Shamal Pamir Building and Road Construction Company	Rabi, Fazal
Jabak, Imad	Wade, Desi D.	Rahman, Atta
Jamally, Rohullah	Blue Planet Logistics Services	Rahman, Fazal

Continued on the following page

* Indicates that the individual or entity was subject to two final agency actions by an agency suspension and debarment official, resulting in a suspension followed by final debarment following the resolution of a criminal indictment or determination of non-responsibility by agency suspension and debarment official. Entries without an asterisk indicate that the individual was subject to a suspension or debarment, but not both.

APPENDICES

TABLE D.1 (CONTINUED)

SPECIAL ENTITY DESIGNATIONS, SUSPENSIONS, AND DEBARMENTS AS OF SEPTEMBER 30, 2022 (CONTINUED)

Debarments (continued)

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

Continued on the following page

APPENDICES

TABLE D.1 (CONTINUED)

SPECIAL ENTITY DESIGNATIONS, SUSPENSIONS, AND DEBARMENTS AS OF SEPTEMBER 30, 2022 (CONTINUED)

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

Continued on the following page

APPENDICES

TABLE D.1 (CONTINUED)

SPECIAL ENTITY DESIGNATIONS, SUSPENSIONS, AND DEBARMENTS AS OF SEPTEMBER 30, 2022 (CONTINUED)

Debarments (continued)		
Singh, Roop	Hafizullah, Sayed; a.k.a. "Sadat Sayed Hafizullah;" a.k.a. "Sayed Hafizullah Delsooz"	Dixon, Regionald
Stratton, William G	Sadat Zohori Construction and Road Building Company; d.b.a. "Sadat Zohori Cons Co."	Emmons, Larry
Umeer Star Construction Company	Abdullah, Son of Lal Gul	Epps, Willis*
Zahir, Mohammad Ayub	Ahmad, Aziz	Etiad Hamidi Group; d.b.a. "Etiad Hamidi Trading, Transportation, Logistics and Construction Company"
Peace Thru Business*	Ahmad, Zubir	Etiad Hamidi Logistics Company; d.b.a. "Etiad Hamidi Transportation, Logistic Company Corporation"
Pudenz, Adam Jeff Julias*	Aimal, Son of Masom	Hamidi, Abdul Basit; a.k.a. Basit Hamidi
Green, Robert Warren*	Ajmal, Son of Mohammad Anwar	Kakar, Rohani; a.k.a. "Daro Khan Rohani"
Mayberry, Teresa*	Fareed, Son of Shir	Mohammad, Abdullah Nazar
Addas, James*	Fayaz Afghan Logistics Services	Nasir, Mohammad
Advanced Ability for U-PVC*	Fayaz, Afghan, a.k.a. "Fayaz Alimi;" a.k.a. "Fayaz, Son of Mohammad"	Wali Eshaq Zada Logistics Company; d.b.a. "Wali Ashqa Zada Logistics Company;" d.b.a. "Nasert Nawazi Transportation Company"
Al Bait Al Amer*	Gul, Khuja	Ware, Marvin*
Al Iraq Al Waed*	Habibullah, Son of Ainnuddin	Belgin, Andrew
Al Quraishi Bureau*	Hamidullah, Son of Abdul Rashid	Afghan Bamdad Construction Company, d.b.a. "Afghan Bamdad Development Construction Company"
Al Zakoura Company*	Haq, Fazal	Areeb of East Company for Trade & Farzam Construction Company JV
Al-Amir Group LLC*	Jahangir, Son of Abdul Qadir	Areeb of East for Engineering and General Trading Company Limited, d.b.a. "Areeb of East LLC"
Al-Noor Contracting Company*	Kaka, Son of Ismail	Areeb-BDCC JV
Al-Noor Industrial Technologies Company*	Khalil, Son of Mohammad Ajan	Arebel Engineering and Logisitics - Farzam
California for Project Company*	Khan, Mirullah	Arebel Engineering and Logistics
Civilian Technologies Limited Company*	Khan, Mukamal	Areeb-Rixon Construction Company LLC, d.b.a. "Areeb-REC JV"
Industrial Techniques Engineering Electromechanically Company*	Khoshal, Son of Sayed Hasan	Carver, Elizabeth N.
Pena, Ramiro*	Malang, Son of Qand	Carver, Paul W.
Pulsars Company*	Masom, Son of Asad Gul	RAB JV
San Francisco for Housing Company	Mateen, Abdul	Ullah, Izat; a.k.a. "Ezatullah;" a.k.a. "Izatullah, son of Shamsudeen"
Sura Al Mustakbal*	Mohammad, Asghar	Saboor, Baryalai Abdul; a.k.a. "Barry Gafuri"
Top Techno Concrete Batch*	Mohammad, Baqi	Stratex Logistic and Support, d.b.a. "Stratex Logistics"
Albright, Timothy H. *	Mohammad, Khial	Jahanzeb, Mohammad Nasir
Insurance Group of Afghanistan	Mohammad, Sayed	Nasrat, Zaulhaq, a.k.a. "Zia Nasrat"
Ratib, Ahmad, a.k.a. "Nazari"	Mujahid, Son of Abdul Qadir	Blevins, Kenneth Preston*
Jamil, Omar K.	Nangiali, Son of Alem Jan	Banks, Michael*
Rawat, Ashita	Nawid, Son of Mashoq	Afghan Armor Vehicle Rental Company
Qadery, Abdul Khalil	Noorullah, Son of Noor Mohammad	Hamdard, Javid
Casellas, Luis Ramon*	Qayoum, Abdul	McAlpine, Nebraska
Saber, Mohammad a.k.a. "Saber;" a.k.a. "Sabir"	Roz, Gul	Meli Afghanistan Group
Zahir, Shafiullah Mohammad a.k.a. "Shafiullah;" a.k.a. "Shafie"	Shafiq, Mohammad	Badgett, Michael J. *
Achiever's International Ministries Inc., d.b.a. "Center for Achievement and Development LLC"	Shah, Ahmad	Miller, Mark E.
Bickersteth, Diana	Shah, Mohammad	Anderson, William Paul
Bonview Consulting Group Inc.	Shah, Rahim	Kazemi, Sayed Mustafa, a.k.a. "Said Mustafa Kazemi"
Fagbenro, Oyetayo Ayoola, a.k.a. "Tayo Ayoola Fagbenro"	Sharif, Mohammad	Al Mostahan Construction Company
Global Vision Consulting LLC	Waheedullah, Son of Sardar Mohammad	Nazary, Nasir Ahmad
HUDA Development Organization	Wahid, Abdul	Nazanin, a.k.a. "Ms. Nazanin"
Strategic Impact Consulting, d.b.a. "Strategic Impact Karkon Afghanistan Material Testing Laboratory"	Wais, Gul	Ahmadzai, Sajid
Davies, Simon	Wali, Khair	Sajid, Amin Gul
Gannon, Robert, W.	Wali, Sayed	Elham, Yaser, a.k.a. "Najibullah Saadullah"*
Gillam, Robert	Wali, Taj	Everest Faizy Logistics Services*
Mondial Defence Systems Ltd.	Yaseen, Mohammad	Faizy Elham Brothers Ltd. *
Mondial Defense Systems USA LLC	Yaseen, Son of Mohammad Aajan	
Mondial Logistics	Zakir, Mohammad	
Khan, Adam	Zamir, Son of Kabir	
Khan, Amir, a.k.a. "Amir Khan Sahel"	Rogers, Sean	
Sharq Afghan Logistics Company, d.b.a. "East Afghan Logistics Company"	Slade, Justin	
	Morgan, Sheldon J. *	

Continued on the following page

APPENDICES

TABLE D.1 (CONTINUED)

SPECIAL ENTITY DESIGNATIONS, SUSPENSIONS, AND DEBARMENTS AS OF SEPTEMBER 30, 2022 (CONTINUED)

Debarments (continued)

Faizi, Rohullah*
Hekmat Shadman General Trading LLC*
Hekmat Shadman Ltd., d.b.a. "Hikmat Shadman Ltd."*
Hikmat Shadman Construction and Supply Company*
Hikmat Himmat Logistics Services Company*
Hikmat Shadman Logistics Services Company, d.b.a. "Hikmat Shadman Commerce Construction and Supply Company," d.b.a. "Hikmat Shadman Commerce Construction Services"*
Saif Hikmat Construction Logistic Services and Supply Co.*
Shadman, Hikmatullah, a.k.a. "Hikmat Shadman," a.k.a. "Haji Hikmatullah Shadman," a.k.a. "Hikmatullah Saadulah"*
Omonobi-Newton, Henry
Hele, Paul
Highland Al Hujaz Co. Ltd.
Supreme Ideas - Highland Al Hujaz Ltd. Joint Venture, d.b.a. SI-HLH-JV
BYA International Inc. d.b.a. BYA Inc.
Harper, Deric Tyrone*
Walls, Barry Lee, Jr. *
Cook, Jeffrey Arthur*
McCray, Christopher
Jones, Antonio
Autry, Cleo Brian*
Chamberlain, William Todd*
JS International Inc.
Perry, Jack
Pugh, James
Hall, Alan
Paton, Lynda Anne
Farouki, Abul Huda*
Farouki, Mazen*
Maarouf, Salah*
Unitrans International Inc.
Financial Instrument and Investment Corp., d.b.a. "FIIC"
AIS-Unitrans (OBO) Facilities Inc., d.b.a. "American International Services"



APPENDICES

APPENDIX E

ABBREVIATIONS AND ACRONYMS

ACRONYM OR ABBREVIATION	DEFINITION
AAF	Afghan Air Force
ABADEI	Area Based Approach to Development Emergency Initiatives
ACC	Army Contracting Command
ACEBA	Afghanistan Competitiveness of Export-Oriented Business Activity
ACLED	Armed Conflict Location and Event Data Project
ACO	Allied Command Operations
ACTED	Agency for Technical Cooperation and Development
ADB	Asian Development Bank
ADHS	Afghanistan Demographic and Health Survey
ADS	Automotive Directives System (USAID)
AFCAP	Airforce Contract Augmentation Program
AFF	Afghanistan Freedom Front
AFN	afghani (currency)
AHP	Afghanistan Hands Program
AICR	Afghanistan Investment Climate Reform Program
AITF	Afghanistan Infrastructure Trust Fund
AMP	Agricultural Marketing Program
ANA	Afghan National Army
ANA-TF	ANA Trust Fund
ANDSF	Afghan National Defense and Security Forces
ANP	Afghan National Police
AOTP	Afghan Opiate Trade Project
APPS	Afghan Personnel and Pay System
ARCENT	U.S. Army Central Command
AROC	Afghanistan Resources Oversight Council
ARTF	Afghanistan Reconstruction Trust Fund
ASFF	Afghanistan Security Forces Fund
ASSF	Afghan Special Security Forces
ATA	Antiterrorism Assistance
AUWS	Afghan Urban Water and Sanitation Activity
AWER	Alliance for Afghan Women's Economic Resilience

Continued on the next page

APPENDICES

ACRONYM OR ABBREVIATION	DEFINITION
BAG	Budget Activity Group
BBC	British Broadcast Corporation
BHA	Bureau of Humanitarian Assistance (USAID)
BIS	Bank for International Settlements
CAP	Comprehensive Action Plan
Castro	Castro & Company
CENTCOM	U.S. Central Command
CERF	Central Emergency Response Fund (UN)
CFR	Code of Federal Regulation
CIO	Contribution to International Organizations
CIGIE	Council of the Inspectors General on Integrity and Efficiency
COMAC	Conflict Mitigation Assistance for Civilians
CPD	Central Prisons Directorate
CPJ	Committee to Protect Journalists
CRAF	Civil Reserve Air Fleet
CSTC-A	Combined Security Transition Command-Afghanistan
CTF	Counterterrorism Financing
CWD	Conventional Weapons Destruction
DAB	Da Afghanistan Bank
DABS	Da Afghanistan Breshna Sherkat
DBA	Defense Base Act
DCAA	Defense Contract Audit Agency
DCIS	Defense Criminal Investigative Service
DEA	Drug Enforcement Administration (U.S.)
DEWS	Disease Early Warning System
DFAS	Defense Finance and Accounting Service
DFC	Development Finance Corporation
DIA	Defense Intelligence Agency (U.S.)
DMAC	Directorate for Mine Action Coordination
DOD	Department of Defense (U.S.)
DOD-EC	DOD Expeditionary Civilian Program
DOD OIG	Department of Defense Office of Inspector General
DOJ	Department of Justice (U.S.)
DSCA	Defense Security Cooperation Agency
DSCMO-A	Defense Security Cooperation Management Office-Afghanistan
EDA	Excess Defense Articles

Continued on the next page

APPENDICES

ACRONYM OR ABBREVIATION	DEFINITION
E.O.	Executive Order
ERMA	Emergency Refugee and Migration Assistance Fund
ERW	Explosive remnants of war
ESF	Economic Support Fund
EU	European Union
EXBS	Export Control and Related Border Security
FAO	Food and Agriculture Organization (UN)
FAP	Financial and Activity Plan
FAR	Federal Acquisition Regulation
FEPP	Foreign Excess Personal Property
FERP	Foreign Excess Real Property
FMS	Foreign Military Sales
FY	Fiscal year
GAO	Government Accountability Office (U.S.)
GEC	Let Girls Learn Initiative and Girls' Education Challenge Programme
GHP	Global Health Programs
GHSCM-PSM	Global Health Supply Chain Management
G7	Group of 7 nations
HCA	Heads of Contracting Activities
HER	Health Emergency Response Project
HFA	Humanitarian Food Assistance
IA	Immediate assistance
IBRD	International Bank for Reconstruction and Development
ICRC	International Committee of the Red Cross
IDA	International Development Association
IDP	Internally displaced persons
IFC	International Finance Cooperation
IG	Inspector general
INCLE	International Narcotics Control and Law Enforcement (U.S.)
INL	Bureau of International Narcotics and Law Enforcement Affairs (U.S.)
IOM	International Organization for Migration (UN)
IPC	Integrated Food Security Phase Classification
IS-K	Islamic State-Khorasan
KBL	Kabul International Airport
LLC	Limited Liability Company
LLP	Lessons Learned Program

Continued on the next page

APPENDICES

ACRONYM OR ABBREVIATION	DEFINITION
LOA	Letter of Offer and Acceptance
LOGCAP	Logistics Civil Augmentation Program
LOTFA	Law and Order Trust Fund for Afghanistan
MIGA	Multilateral Investment Guarantee Agency
MIPR	Military interdepartmental purchase request
MOD	Ministry of Defense (Afghan)
MODA	Ministry of Defense Advisors program
MOE	Minister of Education (Afghan)
MOI	Ministry of Interior (Afghan)
MoMDA	Ministry of Martyrs and Disabled Affairs (Afghan)
MOMP	Ministry of Mines and Petroleum (Afghan)
MOPH	Ministry of Public Health (Afghan)
MOU	Memorandum of Understanding
MPD	MOI and Police Development
MRA	Migration and Refugee Assistance
NADR	Non-Proliferation, Antiterrorism, Demining, and Related Programs
NATF	NATO ANA Trust Fund
NATO	North Atlantic Treaty Organization
NDAA	National Defense Authorization Act
NEO	Noncombatant Evacuation Operation
NEPS	North East Power System
NGO	Nongovernmental organization
NLF	National Liberation Front
NRF	National Resistance Front
NSIA	National Statistics and Information Authority (Afghan)
NSPA	NATO Support and Procurement Agency
OCHA	Office for the Coordination of Humanitarian Affairs
OCO	Overseas Contingency Operations
OEG	Office of Economic Growth (USAID)
OFAC	Office of Foreign Assets Control (U.S. Treasury)
OHCHR	United Nations Human Rights Council
OHDACA	Overseas Humanitarian, Disaster, and Civic Aid
OIC	Organization of Islamic Cooperation
OIG	Office of Inspector General
OUSDP	Office of the Undersecretary of Defense for Policy
PEPSE	Promoting Excellence in Private Sector Engagement

Continued on the next page

APPENDICES

ACRONYM OR ABBREVIATION	DEFINITION
PM/WRA	Bureau of Political-Military Affairs' Office of Weapons Removal and Abatement (State)
PRM	Bureau of Population, Refugees and Migration (U.S. State)
RCW	Recurrent cost window
RSM	Resolute Support Mission
Ru-WASH	Rural Water Supply, Sanitation and Hygiene
SAG	Subactivity Group
SAM	federal System for Award Management
SEA II	Strengthening Education in Afghanistan
SEPS	South East Power System
SFAB	Security Force Assistance Brigade
SIGAR	Special Inspector General for Afghanistan Reconstruction
SIV	Special Immigrant Visa
SMW	Special Mission Wing (Afghan)
SOCOM	U.S. Special Operations Command
SOF	Special operations forces
State	U.S. Department of State
State OIG	Department of State Office of Inspector General
TA	Tailored assistance
TAA	Train, advise, and assist
TAAC	Train, Advise, and Assist Command
UN	United Nations
UNAMA	United Nations Assistance Mission in Afghanistan
UNDP	United Nations Development Programme
UNFAO	United Nations Food and Agriculture Organization
UNFPA	United Nations Population Fund
UNHCR	United Nations High Commissioner for Refugees
UNICEF	United Nations Children's Fund
UNMAS	United Nations Mine Action Service
UNODC	United Nations Office on Drugs and Crime
UN Women	United Nations Entity for Gender Equality and the Empowerment of Women
USACE	U.S. Army Corps of Engineers
USAID	U.S. Agency for International Development
USAID OIG	USAID Office of Inspector General
USAGM	U.S. Agency for Global Media
USD	U.S. dollar
USFOR-A	U.S. Forces-Afghanistan

Continued on the next page

APPENDICES

ACRONYM OR ABBREVIATION	DEFINITION
USIP	United States Institute of Peace
WHO	World Health Organization
WSE	Women's Scholarship Endowment
WFP	World Food Programme
Y-O-Y	Year-on-year



Shepherds in Kunduz Province take their sheep to pasture. (UNAMA Photo by Shamsuddin Hamed)

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