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# SIGAR

Special Inspector General for Afghanistan Reconstruction

APR 30 2022

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

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

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

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

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

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

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

**Cover photo:**
**A farmer** examines a sack of certified wheat seed distributed by FAO in Daman District of Kandahar Province, Afghanistan. (FAO photo by Hashim Azizi)

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

SPECIAL INSPECTOR GENERAL FOR
AFGHANISTAN RECONSTRUCTION

To Congress, the Secretaries of State and Defense, and the American people, I am pleased to submit SIGAR's 55th quarterly report on the status of reconstruction in Afghanistan.

The United States has withdrawn from Afghanistan, but U.S. assistance to that country continues, with the United States providing some $986 million in humanitarian aid in fiscal years 2021–2022. The most recent U.S. commitment came in March, when the United States pledged $204 million in life-saving assistance at the United Nations High-Level Pledging Event on Supporting the Humanitarian Response in Afghanistan. SIGAR will continue to provide oversight and reporting for all U.S. funds appropriated for this assistance.

The State Department told SIGAR this quarter that the Taliban's unexpected decision in March to extend its ban on Afghan girls' attending secondary schools marked a potential turning point in the U.S. engagement with the group. The Taliban had planned to reopen secondary schools to girls, but reversed the decision on the very day set for the reopening. The Taliban extended their prohibition at a time when they have been accused of human rights violations against members of the former Afghan government and security services. Neither development bodes well for the Taliban's relations with the international community, whose assistance is vital as Afghanistan's economic crisis deepens.

This quarter SIGAR issued an evaluation requested by the House Committee on Oversight and Reform to review the status of U.S. funding for reconstruction in Afghanistan. SIGAR found USAID and State had accounted for most of their obligated funds in FY 2021.

SIGAR plans to issue an interim report in May addressing the factors that led to the collapse of the Afghan National Defense and Security Forces (ANDSF) in August 2021. The report will draw upon one of five evaluations requested by Congress after the fall of the Afghan government last year. SIGAR intends to issue final reports on all five evaluations by autumn 2022. SIGAR also plans to issue an interim report soon on allegations of the theft of Afghan funds at the time of the government's fall.

SIGAR has embarked on three major criminal investigative initiatives, collectively referred to as the "Follow the Money" Capital Flight Project. The project will focus on the flight of assets and capital by Afghans, including senior government officials and the politically connected, upon the collapse of the government. The project complements the Administration's Strategy on Countering Corruption, which "places particular emphasis on better understanding and responding to the threat's transnational dimensions, including by taking additional steps to reduce the ability of corrupt actors to use the U.S. and international financial systems to hide assets and launder the proceeds of corrupt acts."

This quarter, SIGAR issued 11 products, including two performance audit reports, two evaluations, and one inspection. The first report is an unclassified

version of an October 2020 report that recommended U.S. intelligence advisors coordinate with their Afghan counterparts to more thoroughly vet potential recruits to the Afghan air forces. The second report found that DOD did not retain required records and did not adequately measure the effectiveness of its effort to recruit and train women to the ANDSF.

In addition to the evaluation of the status of U.S. funding for reconstruction in Afghanistan, the second evaluation assessed the steps USAID and the World Bank took to implement SIGAR's 2018 recommendations for managing the Afghanistan Reconstruction Trust Fund. It found improvements in monitoring and oversight.

SIGAR completed five financial audits of U.S.-funded projects to rebuild Afghanistan that identified $589,730 in questioned costs as a result of internal-control deficiencies and noncompliance issues. These financial audits cover a range of topics, including USAID's program to increase the competitiveness of Afghan export-oriented businesses, its emergency response to drought in conflict-affected areas, and its support services for crisis- and disaster-affected communities. Although the contracts audited are now closed, the agencies can still recover funds.

During the reporting period, SIGAR's criminal investigations resulted in two criminal informations (a prosecutor's allegation of a crime, as distinct from a grand-jury indictment), one criminal complaint, and two guilty pleas. SIGAR initiated one new case and closed 23, bringing the total number of ongoing investigations to 43.

SIGAR work to date has identified approximately $3.88 billion in savings for the U.S. taxpayer. As the situation on the ground evolves, SIGAR continues its work to prevent U.S. funds intended for the people of Afghanistan from falling prey to waste, fraud, or abuse.

Sincerely,

John F. Sopko


اداره سر مفتش ویژه برای بازسازی افغانستان
E PLURIBUS UNUM
د افغانستان د بیا رغاونې لپاره د ځانګړي سټر مفتش اداره

# EXECUTIVE SUMMARY

**This report summarizes SIGAR's oversight work and updates developments in reconstruction efforts in Afghanistan from January 1–March 31, 2022.***

**During this reporting period, SIGAR issued 11 audits, evaluations, and other products assessing U.S. reconstruction efforts in Afghanistan. In this period, SIGAR criminal investigations resulted in two criminal informations (a prosecutor's allegation of a crime, as distinct from a grand-jury indictment), one criminal complaint, and two guilty pleas.**

## SIGAR OVERVIEW

### AUDITS AND INSPECTIONS

This quarter, SIGAR issued two performance audit reports, two evaluations, one inspection, and five financial audit reports.

- The first **performance audit report** is an unclassified version of an October 2020 report that recommended U.S. intelligence advisors coordinate with their Afghan counterparts to more thoroughly vet potential recruits to the Afghan air forces.
- The second found that DOD did not retain required records and did not adequately measure the effectiveness of its effort to recruit and train women for the Afghan National Defense and Security Forces (ANDSF).
- The first **evaluation** analyzed the current status of U.S. funding for reconstruction in Afghanistan. SIGAR found USAID and State had accounted for most of their obligated funds in FY 2021.
- The second assessed the steps USAID and the World Bank took to implement SIGAR's 2018 recommendations for managing the Afghanistan Reconstruction Trust Fund. It found improvements were made in monitoring and oversight.

**KEY EVENTS, JANUARY–APRIL 2022**

The five **financial audit reports** identified $589,730 in questioned costs as a result of internal control deficiencies and noncompliance issues.

## INVESTIGATIONS

During the reporting period, SIGAR investigations resulted in two criminal informations (a prosecutor's allegation of a crime, as distinct from a grand-jury indictment), one criminal complaint, and two guilty pleas. SIGAR initiated one new case and closed 23, bringing the total number of ongoing investigations to 43.

**Investigations** highlights include the charging of Jeromy Pittmann, a commander in the U.S. Naval Reserve, with bribery and conspiracy to commit visa fraud. If convicted on both counts, Pittmann faces up to 20 years in prison. In addition, two U.S. defense contractors working for Red Star/Mina Petroleum pleaded guilty to tax evasion for failing to report all compensation earned by the firm to the IRS; each faces a maximum penalty of five years in prison.

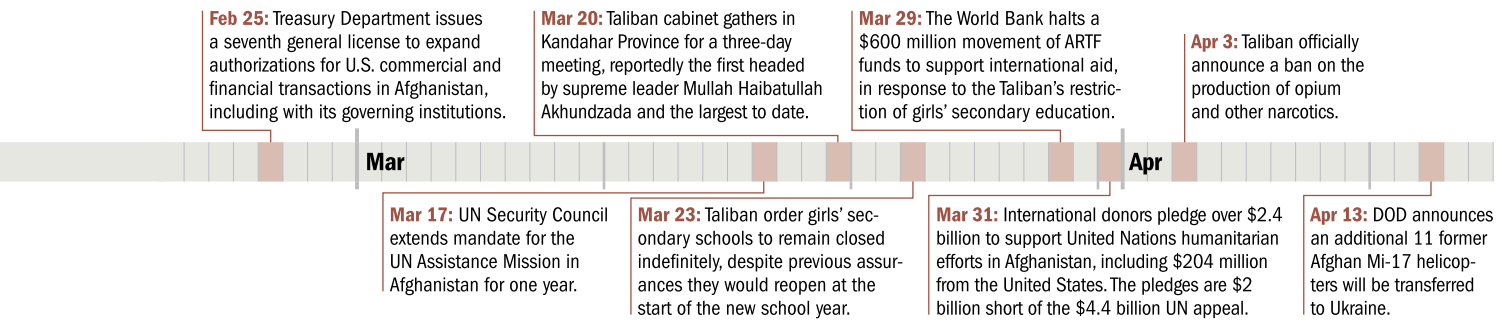
## LESSONS LEARNED

During the reporting period, Lessons Learned developed its 12th report, *Police in Conflict*. Scheduled for issuance next quarter, the report will provide an in-depth examination of the 20-year U.S. and international mission to reconstruct the Afghan police.

## RESEARCH AND ANALYSIS

SIGAR's Research and Analysis Directorate issued its 55th *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 March 31, 2022, up to the publication date of this report.




**SIGAR has conducted or commissioned** audit, inspection, special project, and/or investigation work in 30 of Afghanistan's 34 provinces as of March 31, 2022. (SIGAR image)

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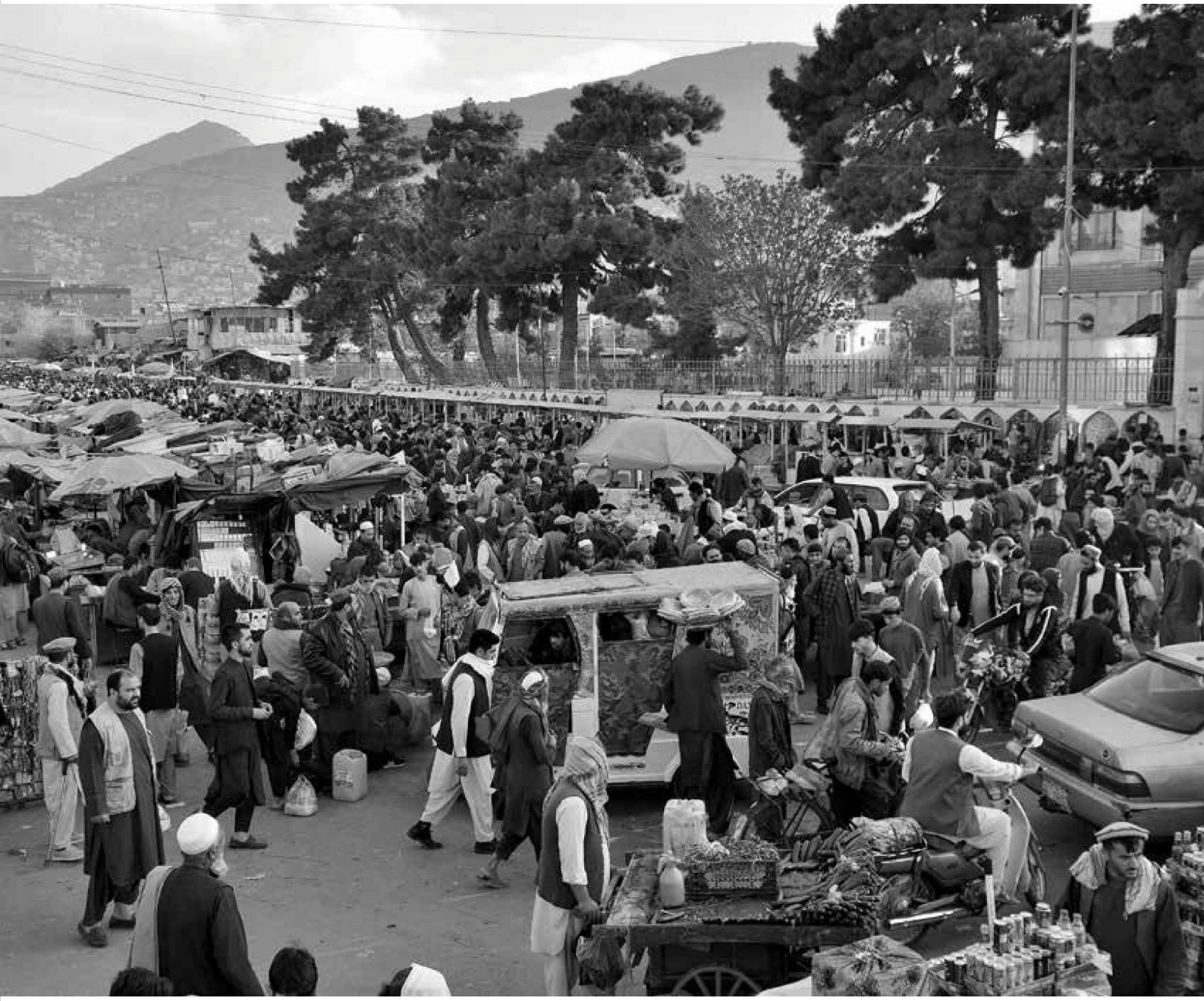
## APPENDICES

"The unvarnished truth is that we can send all the money in the world into Afghanistan, but it will be a tragedy if that money winds up in the hands of the Taliban regime or other bad actors rather than the Afghans who need it most."

— *Inspector General John F. Sopko*

Source: Inspector General John F. Sopko, "Lessons from the Afghanistan Experience: Protecting Future U.S. Assistance for the Afghan People," speech to the Atlantic Council, January 27, 2022.

# 1 SIGAR OVERSIGHT



# OVERSIGHT CONTENTS



**Photo on previous page**
Shoppers throng a marketplace in Kabul in April 2022. (AFP photo by Sahel Arman)

# SIGAR OVERSIGHT ACTIVITIES

This quarter, SIGAR issued 11 products. SIGAR work to date has identified approximately $3.88 billion in savings for the U.S. taxpayer.

SIGAR issued two performance audit reports, two evaluations, and one inspection this quarter. The first report is an unclassified version of an October 2020 report that recommended U.S. intelligence advisors coordinate with their Afghan counterparts to more thoroughly vet potential recruits to the Afghan air forces. The second report found that DOD did not retain required records and did not adequately measure the effectiveness of its effort to recruit and train women for the Afghan National Defense and Security Forces (ANDSF).

The first evaluation was requested by the House Committee on Oversight and Reform to review the status of U.S. funding for reconstruction in Afghanistan. SIGAR found USAID and State had accounted for most of their obligated funds in FY 2021. The second evaluation assessed the steps USAID and the World Bank took to implement SIGAR's 2018 recommendations for managing the Afghanistan Reconstruction Trust Fund and found improvements were made in monitoring and oversight.

The inspection report issued this quarter reviewed construction on Afghanistan's Naiabad and Camp Shaheen Electrical Substations by Venco Imtiaz Construction Company. SIGAR found that the project was completed as required, but there were deficiencies due to noncompliant ground cables, uninsulated water pipes, and an ineffective water chlorination system. Each posed health risks to substation employees.

SIGAR completed five financial audits of U.S.-funded projects to rebuild Afghanistan that identified $589,730 in questioned costs as a result of internal-control deficiencies and noncompliance issues. These financial audits cover a range of topics, including USAID's program to increase the competitiveness of Afghan export-oriented businesses, its emergency response to drought in conflict-affected areas, and its support services for crisis- and disaster-affected communities.

During the reporting period, SIGAR's criminal investigations resulted in two criminal informations (a prosecutor's allegation of a crime, as distinct from a grand-jury indictment), one criminal complaint, and two guilty pleas. SIGAR initiated one new case and closed 23, bringing the total number of ongoing investigations to 43.

## PERFORMANCE AUDIT AND EVALUATION REPORTS ISSUED

- SIGAR 22-20-IP: Status of U.S. Funding and Activities for Afghanistan Reconstruction: On-Budget Assistance Has Ended, Off-Budget Assistance Continues, and Opportunities May Exist for U.S. Agencies to Recover Some Unliquidated Funds
- SIGAR 22-15-IP: Afghanistan Reconstruction Trust Fund: The World Bank Improved Its Monitoring, Performance Measurement, and Oversight, But Other Management Issues Persisted
- SIGAR 22-12-AR: Women in the ANDSF: DOD Efforts to Recruit, Retain, and Train Women in the Former Afghan National Defense Security Forces
- SIGAR 21-03-AR: Afghan Air Forces: The U.S. Has Reduced Its Advising for Vetting AAF and SMW Recruits and the Afghan Ministry of Defense Does Not Have the Resources Needed to Vet All Recruits or Personnel

*Continued on the next page*

FINANCIAL AUDIT REPORTS ISSUED

- Financial Audit SIGAR 22-19-FA: Audit of Costs Incurred by Management Systems International
- Financial Audit SIGAR 22-18-FA: Audit of Costs Incurred by [Redacted]
- Financial Audit SIGAR 22-17-FA: Audit of Costs Incurred by [Redacted]
- Financial Audit SIGAR 22-16-FA: Audit of Costs Incurred by [Redacted]
- Financial Audit SIGAR 22-13-FA: Audit of Costs Incurred by by DAI Global LLC

QUARTERLY REPORT ISSUED

- 2022-QR-2: Quarterly Report to the United States Congress

SIGAR also continued conducting interviews and analysis in support of five Congressionally requested assessments, reviewing the factors that led to the collapse of the Afghan government and the ANDSF, the current status of U.S. funds and on-budget U.S. assistance, and the emerging risks to the Afghan people. This quarter, SIGAR issued one report on the current status of funds from DOD, USAID, and State. A second report utilizing additional data from the U.S. Agency for Global Media (USAGM), Drug Enforcement Administration (DEA), and the U.S. International Development Finance Corporation (DFC) is forthcoming.

## AUDITS

SIGAR conducts performance and financial audits of programs and projects connected to the reconstruction effort in Afghanistan. This quarter, SIGAR has 13 ongoing performance audits and evaluations, and 60 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 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.

This is an unclassified version of a report issued to DOD in October 2020. The only material changes from the previously issued report are (1) the removal of all classified information, and (2) minor revisions for readability to adjust for the removal of classified material. The language of the report does not reflect the collapse of the internationally recognized government of Afghanistan in August 2021.

#### Performance Audit 21-03-AR: Afghan Air Forces

**The U.S. Had Reduced its Advising for Vetting AAF and SMW Recruits and the Afghan Ministry of Defense Does Not Have the Resources Needed to Vet All Recruits or Personnel**

According to DOD's December 2019 *Enhancing Security and Stability in Afghanistan* report, corruption undermined ANDSF readiness and combat power. NATO Resolute Support focused advising efforts on trusted partners who demonstrated desire, will, and a bias toward taking action against corruption; Combined Security Transition Command-Afghanistan (CSTC-A) identified countering corruption as one of the "Top 10 Challenges and Opportunities" in Afghanistan.

U.S. and Coalition forces identified the Afghan air forces, comprising the Afghan Air Force (AAF) and the Special Mission Wing (SMW), as critical capabilities. Preventing and rooting out corruption in critical ANDSF units was viewed as important for protecting the multi-billion dollar U.S. investment from waste, fraud, and abuse. This report examined the extent to

which the Afghan Ministry of Defense (MOD) vetted AAF and SMW recruits for corruption and identified areas for improvement.

SIGAR found that U.S. intelligence advisors reduced vetting oversight due to internal Afghan government management of the vetting process, including Preliminary Credibility Assessment Screening System (PCASS) screenings and Cellular Exploitation (CELLEX) of cell phone data. As a result, the advisors' knowledge of the vetting and screening process in Afghanistan was limited. However, advisors did note that anticorruption aims were limited by time constraints. An Afghan intelligence official also highlighted the shortage of "professional personnel" to conduct more complete screening operations.

SIGAR made two recommendations to the commander of CSTC-A to help the Afghan Ministry of Defense improve its vetting for corruption: (1) direct U.S. advisors to coordinate with the Afghan National Army General Staff for Intelligence (GSG2) to develop additional anticorruption-specific questions for the PCASS program, and (2) direct U.S. advisors to advise and assist the MOD in identifying resource requirements that would allow GSG2 to impose PCASS and CELLEX screening on all recruits to the Afghan air forces and high-risk individuals.

SIGAR received comments from the Deputy Assistant Secretary of Defense for Afghanistan, Pakistan, and Central Asia, CSTC-A, and Train Advise Assist Command-Air (TAAC-Air). The Deputy Assistant Secretary concurred with one of the recommendations; CTSC-A concurred with one recommendation, and partially concurred with the second; and TAAC-Air concurred with both recommendations and identified actions it would take to implement them.

### Performance Audit 22-12-AR: Women in the ANDSF

**DOD Efforts to Recruit, Retain, and Train Women in the Former Afghan National Defense Security Forces: DOD Could Not Show Why It Selected Specific Projects and Did Not Measure Their Effectiveness**

Between Fiscal Year (FY) 2014 and FY 2020, Congress required DOD to support women in the ANDSF by placing conditions on DOD's use of the Afghanistan Security Forces Fund (ASFF) and requiring $10 million be spent annually towards that goal. To support women in the ANDSF, specifically in the Afghan National Army (ANA) and Afghan National Police (ANP), a significant portion of these funds was dedicated towards recruitment, retention, and training efforts. Between FY 2014 and FY 2020, the ASFF Justification Books stated that DOD spent $34.1 million for 18 incentives and $22.4 million for six training courses.

The objectives of this audit were to assess the extent to which DOD (1) adhered to requirements to document its processes, procedures, and justifications for selecting the incentives and training courses it funded to promote the recruitment and retention of women in the ANDSF, and (2)

#### PERFORMANCE AUDIT AND EVALUATION REPORTS ISSUED

- SIGAR 21-03-AR: Afghan Air Forces: The U.S. Has Reduced Its Advising for Vetting AAF and SMW Recruits and the Afghan Ministry of Defense Does Not Have the Resources Needed to Vet All Recruits or Personnel
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- SIGAR 22-15-IP: Afghanistan Reconstruction Trust Fund: The World Bank Improved Its Monitoring, Performance Measurement, and Oversight, But Other Management Issues Persisted

measured the results of its efforts and their success in meeting the intended goals to promote the recruitment, training, and retention of women in the ANDSF.

The report found that DOD did not retain required records about project selection and implementation pertaining to both financial and nonfinancial incentives and training courses. DOD also did not measure the effectiveness of its efforts to recruit, retain, and train women in the ANDSF. U.S. laws and DOD instructions require that DOD retain documents that state how and why decisions are made for project selection and funding levels. Despite these requirements, DOD never provided SIGAR any documentation that showed how incentives or training courses were selected to receive funding.

Further, DOD created no measurable targets or goals for how women in the ANDSF would receive gender-specific incentives, nor for why it chose the percentage of women to be recruited or retained in the ANDSF through the use of these incentives. DOD also did not measure the effectiveness of any specific incentives or training courses, including whether any of them contributed to the recruitment, training, and retention of women in the ANDSF.

DOD stated that due to its operating in a contingency environment, its ability to retain records was hindered. U.S. law and DOD instructions, however, provide no contingency-operation exception for records maintenance and retention. The August 2021 collapse of the Afghan government does not absolve DOD of its requirements to conduct record-retention and program-oversight efforts.

SIGAR made no recommendations because the United States ceased support for the ANDSF following the collapse of the ANDSF and the Afghan government to the Taliban in August 2021.

## Evaluation Reports Issued

This quarter, SIGAR issued two evaluation reports. The first reviewed the status of U.S. funding for reconstruction programs in Afghanistan. The second assessed the steps USAID and the World Bank took to implement SIGAR's April 2018 recommendations to oversee the Afghanistan Reconstruction Trust Fund, and address any newly identified challenges to managing and overseeing the Fund.

## Evaluation 22-20-IP: Status of U.S. Funding and Activities for Afghanistan Reconstruction

### On-Budget Assistance Has Ended, Off-Budget Assistance Continues, and Opportunities May Exist for U.S. Agencies to Recover Some Unliquidated Funds

The House Committee on Oversight and Reform requested SIGAR to review the circumstances surrounding the Afghan government's collapse and the risks to U.S.-led reconstruction assistance in Afghanistan. The Committee inquired about the status of U.S. funding for reconstruction programs in Afghanistan, including on-budget assistance and any contracts that remain active and pending. SIGAR initiated an evaluation to assess the status of U.S. agency funding for reconstruction activities and U.S.-funded programs in Afghanistan, and to determine, as of October 1, 2021, the status of U.S.-funded on-budget and off-budget activities, and of activities multilateral institutions implemented with U.S. funding or operational support.

Six U.S. agencies—State, DOD, USAID, DEA, U.S. Agency for Global Media (USAGM), and U.S. International Development Finance Corporation (DFC)—funded reconstruction activities in Afghanistan in FY 2021. Of these, only State, USAID, USAGM, and DFC had ongoing reconstruction activities as of October 1, 2021. USAID and State accounted for most of the obligations with approximately $375 million and $252 million, respectively. As of October 1, 2021, U.S. reconstruction funding in Afghanistan totaled about $6.57 billion in obligations, $5.82 billion in disbursements, and about $546 million in unliquidated funds for activities implemented in FY 2021.

U.S. agencies stopped providing on-budget assistance to the Afghan government on August 15, 2021, after the Afghan government collapsed and the Taliban returned to power. During FY 2021, U.S. on-budget assistance consisted of two USAID-funded activities and DOD's support to the ANDSF. USAID's two on-budget activities involved providing textbooks to the Afghan Ministry of Education and expanding electrical transmission under the Power Transmission Expansion and Connectivity (PTEC) project. These activities had $2 million and $11 million remaining in unliquidated funds, respectively.

During FY 2021, DOD disbursed about $674 million to support the ANDSF, making its last disbursement of $47 million in June 2021 before the ANDSF dissolved. As of October 1, 2021, DOD had terminated all of its work in Afghanistan.

Although on-budget assistance ceased on August 15, 2021, U.S. agencies continued reconstruction assistance through 100 off-budget activities and activities implemented by multilateral institutions. These ongoing efforts covered a range of activities including emergency food assistance, health initiatives, and demining efforts. As of October 1, 2021, these 100 activities had $64 million in unliquidated funds. State acknowledged that this programming may benefit the Taliban. For example, implementers may be required to use U.S. government funds to pay fees and taxes to the Taliban

or others. However, State and USAID noted that efforts would be made to mitigate this risk to the extent possible.

In addition to the billions of dollars that U.S. agencies obligated and disbursed for reconstruction activities in Afghanistan, on October 1, 2021, $546 million remained in unliquidated funds for the activities SIGAR reviewed. U.S. agencies will need to disburse some of these unliquidated funds to pay for items such as contracts terminated at the U.S. government's convenience, but the agencies may otherwise recover some of the funds.

### Evaluation 22-15-IP: Afghanistan Reconstruction Trust Fund

#### The World Bank Improved Its Monitoring, Performance Measurement, and Oversight, But Other Management Issues Persist

Senate Report 116-126, accompanying the Department of State, Foreign Operations, and Related Programs Appropriations Bill, 2020, directed SIGAR to conduct an assessment of "the internal controls of multilateral trust funds for Afghanistan reconstruction that receive U.S. contributions, to include any third-party evaluations of the internal controls of the Afghan government ministries receiving assistance from multilateral trust funds, and SIGAR is directed to report to the Committee if access to records is restricted for programs funded with U.S. contributions."

In response, this evaluation assessed the steps USAID and the World Bank (the Bank) took since SIGAR's April 2018 Afghanistan Reconstruction Trust Fund report to: (1) implement SIGAR's April 2018 recommendations, and (2) address any newly identified challenges to managing and overseeing the ARTF.

The evaluation found that the Bank made multiple improvements to its monitoring, performance measurement, and oversight of the ARTF by addressing SIGAR's 2018 report recommendations. For example, based on SIGAR's recommendation that the Bank include periodic performance reviews of the third-party monitors, the Bank completed an independent review of all ARTF monitoring contracts from 2015 to 2019. Additionally, with the ARTF Steering Committee's endorsement, the Bank updated the ARTF Financing Structure in October 2018 by adding two ARTF activities: The Anticorruption and Results Monitoring Action Plan (ACReMAP) and Advisory Services Implementation Support and Technical Assistance (ASIST). ACReMAP funded efforts to improve results monitoring and provide fiduciary oversight support. ASIST provided enhanced advisory services, implementation support, and technical assistance to Afghan national priority sectors.

Despite these improvements, the Bank did not fully address SIGAR's 2018 recommendations. First, the Bank did not demonstrate that it expanded the physical verification efforts of its third-party monitors. Bank officials told SIGAR that the delay in producing and publishing third-party monitoring reports resulted partially from COVID-19-pandemic-related

factors that restricted third-party monitors from performing their work, and from delays in initiating the January 2020 third-party monitoring agent contract.

Second, the Bank did not give donors complete access to documents or provide required reports in a timely manner. For example, SIGAR found broken links on the ARTF public website and links leading to the wrong documents. In addition, SIGAR found significant delays in the Bank's release and public posting of required reports, such as a delay in 2020 Recurrent Cost Window reporting that amounted to a five- to 11-month delay in releasing quarterly reports. The Bank did not specifically explain why some reports were still missing or inaccurately linked on the ARTF public website.

Third, SIGAR found the completion of independent reviews to be infrequent and not useful for donors in decision making. Fourth, the Bank continued not to adhere to its own performance measurement guidance. Fifth, the Bank did not make changes to allow donors to modify ARTF contributions.

In February 2022, in response to SIGAR's draft report, the Bank stated that it corrected the issues identified and shared by SIGAR in July 2021 regarding missing and incorrect links to the ARTF public website. Upon further review, SIGAR found that two of the nine issues pointed out to USAID and the Bank remained unresolved. SIGAR maintains that the Bank could take actions to fully address previous recommendations to help ensure any future ARTF funding—or funding provided through a similar modality—would be used more efficiently and effectively.

SIGAR made no recommendations in the report due to the uncertain future of USAID assistance to the ARTF, and because previous recommendations, if addressed, would mitigate the issues identified.

## 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 financial audits and ensures that the audit work is performed in accordance with U.S. government auditing standards. Financial audits are coordinated with the federal inspector-general community to maximize financial-audit coverage and avoid duplicative efforts.

This quarter, SIGAR completed five financial audits of U.S.-funded projects to rebuild Afghanistan. An additional 60 ongoing financial audits are reviewing over $715 million in auditable costs, as shown in Table 1. A list of completed and ongoing financial audits can be found in Appendix C of this quarterly report.

### FINANCIAL AUDIT REPORTS ISSUED

- Financial Audit SIGAR 22-18-FA: Audit of Costs Incurred by [Redacted]
- Financial Audit SIGAR 22-17-FA: Audit of Costs Incurred by [Redacted]
- Financial Audit SIGAR 22-16-FA: Audit of Costs Incurred by [Redacted]
- Financial Audit SIGAR 22-19-FA: Audit of Costs Incurred by Management Systems International
- Financial Audit SIGAR 22-13-FA: Audit of Costs Incurred by DAI Global LLC

TABLE 1

| SIGAR'S FINANCIAL AUDIT COVERAGE ($ BILLIONS) | |
|---|---|
| 203 completed audits | $9.05 |
| 60 ongoing audits | 0.72 |
| **Total** | **$9.77** |

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).

SIGAR issues each financial audit report to the funding agency that made the award(s). The funding agency is responsible for making the final determination on questioned amounts identified in the report's audit findings. Since the program's inception, SIGAR's financial audits have identified nearly $521 million in questioned costs and $366,718 in unpaid interest on advanced federal funds or other revenue amounts owed to the government.

As of March 31, 2022, funding agencies had disallowed nearly $29 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 650 compliance findings and 716 internal-control findings to the auditees and funding agencies.

## Financial Audit Reports Issued

The five financial audits completed this quarter identified $589,730 in questioned costs as a result of internal-control deficiencies and noncompliance issues. 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.

### Financial Audit SIGAR 22-18-FA: USAID's Integrated Emergency [redacted] Program in Conflict-Affected Areas of Eastern Afghanistan

**Audit of Costs Incurred by [redacted]**

On September 13, 2019, USAID awarded a $3,500,000 grant agreement to [redacted] to support an integrated emergency [redacted] program in conflict-affected areas of eastern Afghanistan. The program intended to improve [redacted]. There were no modifications to the agreement to increase the total funding or extend the period of performance.

SIGAR's financial audit, performed by Conrad LLP, reviewed $3,500,000 in costs charged to the agreement from October 1, 2019, through September 30, 2020. Conrad identified two significant deficiencies, one material weakness in [redacted] internal controls, and three instances of noncompliance with the terms of the agreement. Due to these issues, Conrad identified a total of $261,140 in questioned costs.

### Financial Audit SIGAR 22-17-FA: USAID's Community-Based Support Services for Crisis and Disaster-Affected Communities in Afghanistan

#### Audit of Costs Incurred by [redacted]

On September 23, 2019, USAID's Office of U.S. Foreign Disaster Assistance awarded a $3,500,000 grant to [redacted] to provide community-based support for crisis and disaster-affected communities in Afghanistan. The program's objective [redacted]. The grant had an initial period of performance from September 1, 2019, through August 31, 2020. One modification to the agreement extended the period of performance end date to October 31, 2020.

SIGAR's financial audit, performed by Conrad LLP, reviewed $3,493,277 in costs charged to the agreement from September 1, 2019, through October 31, 2020. Conrad identified one material weakness, one significant deficiency, one deficiency in [redacted] internal controls, and three instances of noncompliance with the terms of the grant. Due to these issues, Conrad identified a total of $182,459 in questioned costs.

### Financial Audit SIGAR 22-16-FA: USAID's Integrated Emergency Response for Drought and Conflict-Affected Communities in Afghanistan

#### Audit of Costs Incurred by [redacted]

Effective August 16, 2019, USAID's Democracy, Conflict, and Humanitarian Assistance Bureau, and Office of U.S. Foreign Disaster Assistance awarded a $5,000,000 grant to [redacted] to support an Integrated Emergency Response for Drought and Conflict-Affected Communities in Afghanistan. The grant included a pre-award period from July 1, 2019, through August 16, 2019, with allowable pre-award costs approved under the grant agreement.

The program's mission was to teach families to grow their own vegetables, and to provide cash transfers and cash for work to increase food security for drought-affected households. The program also sought to encourage the use of nutrition services to reduce the incidence of preventable diseases. The grant had an initial period of performance from July 1, 2019, through December 31, 2020. Three modifications to the agreement increased the funding amount to $9,300,000 and extended the period of performance end date to January 31, 2022.

SIGAR's financial audit, performed by Conrad LLP, reviewed $6,280,124 in costs charged to the agreement from July 1, 2019, through December 31, 2020. Conrad identified three significant deficiencies in [redacted] internal controls and three instances of noncompliance with the terms of the grant. Because of these issues, Conrad identified a total of $119,419 in questioned costs.

### Financial Audit SIGAR 22-19-FA: USAID's Afghanistan's Measure for Accountability and Transparency Project

#### Audit of Costs Incurred by Management Systems International

On August 23, 2017, USAID awarded a $31,986,588 cost-plus-fixed-fee contract to management Systems International to support Afghanistan's Measure for Accountability and Transparency project. The contract was intended to support efforts to reduce and prevent corruption in government public services by working with the Afghan government agencies to develop corruption risk-mitigation plans. The contract's initial period of performance was from August 23, 2017, through August 22, 2022. There were several modifications to the contract, but the period of performance and the total approved budget remain unchanged.

SIGAR's financial audit, performed by Conrad LLP, reviewed $7,829,275 in costs charged to the contract from October 1, 2018, through August 22, 2020. Conrad identified four significant deficiencies in Management Systems International's internal controls, and four instances of noncompliance with the terms of the contract. Because of these issues, Conrad identified a total of $22,945 in questioned costs.

### Financial Audit SIGAR 22-13-FA: USAID's Afghanistan Competitiveness of Export-Oriented Business Activity

#### Audit of Costs Incurred by DAI Global LLC

On January 27, 2020, USAID awarded a $106 million, five-year contract to DAI Global LLC to implement the Afghanistan Competitiveness of Export-Oriented Business Activity (ACEBA). The activity's objectives are to enhance the competitiveness and capacity of Afghan export-oriented businesses, such as marble, granite, gemstones, and carpets, to promote sustainable economic growth. Modifications to the contract did not change the amount of the award or the period of performance. As of the report date, the program remains active, as USAID has not issued a stop-work order for ACEBA as a result of the Taliban's return to power in August 2021.

SIGAR's financial audit, performed by Conrad LLP, reviewed $7,798,800 in costs charged to the contract from January 27, 2020, through January 31, 2021. The auditors identified two deficiencies in DAI Global LLC's internal controls, one of which was significant, and two instances of noncompliance with the terms of the contract. Because of these issues, Conrad identified a total of $3,767 in questioned costs.

# INSPECTIONS

## Inspection Report Issued

SIGAR issued one inspection report this quarter, reviewing Afghanistan's Naiabad and Camp Shaheen Electrical Substations.

### Inspection Report 22-14-IP: Afghanistan's Naiabad and Camp Shaheen Electrical Substations

**Project Was Generally Completed According to Contract Requirements, But Construction and Maintenance Problems Contributed to Safety and Operational Issues**

On July 21, 2016, the U.S. Army Corps of Engineers (USACE) awarded Venco Imtiaz Construction Company (VICC) of the United Arab Emirates a $27.7 million firm-fixed-price contract to connect two ANDSF bases in Balkh Province to Afghanistan's national power grid. The contract required VICC to expand the high-voltage power system at Naiabad substation, and design and build the new Camp Shaheen substation in Dashti Shadian. USACE conducted a final inspection of all newly built facilities from January 7 through January 16, 2020, after the Camp Shaheen substation connection—built from high-voltage power system at Naiabad—was energized on January 3, 2020. On January 17, 2020, VICC, through USACE and the Combined Security Transition Command-Afghanistan, transferred the project to Da Afghanistan Breshna Sherkat, Afghanistan's power utility. The one-year construction warranty period expired on January 21, 2021.

SIGAR found that VICC generally completed required work at the substations and electrical facilities according to the contract requirements. However, during site visits from September 13 to 17, 2020, SIGAR inspectors found two construction deficiencies at the Camp Shaheen substation involving: (1) noncompliant ground cables and wires, and (2) uninsulated water pipes that carried water from a storage tank into and through the well house. SIGAR also found that the chlorination system was not working to disinfect the well water at the Camp Shaheen substation, which posed health concerns for substation employees due to biological or bacterial contaminants in the water. Inadequate maintenance also resulted in a malfunctioning relay panel in the voltage switchgear room and the Security Control and Data Acquisition systems designed to communicate real-time power distribution information between the substations.

Construction deficiencies and maintenance issues could disrupt the electricity flowing between and beyond the Naiabad and Camp Shaheen substations. USACE was required to conduct pre-final and final inspections to ensure that VICC adhered to construction requirements. USACE identified one of the two construction deficiencies—the noncompliant medium-voltage ground cables and wires—during the inspections. However, VICC did not correct the deficiency prior to SIGAR's visit in September 2020.

Despite these findings, this report made no recommendations due to the Afghan government's collapse and the Taliban's takeover of Afghanistan in August 2021.

### 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 38 recommendations contained in 17 performance-audit, inspection, and financial-audit reports.

From 2009 through March 2022, SIGAR issued 436 audits, alert letters, and inspection reports, and made 1,225 recommendations to recover funds, improve agency oversight, and increase program effectiveness.

SIGAR has closed 1,130 of these recommendations, about 92%. Closing a recommendation generally indicates SIGAR's assessment that the audited agency 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 239 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 89 open recommendations. Of these recommendations, 15 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 agencies on ways to improve current and future reconstruction efforts. The program has issued 11 lessons-learned reports to date. Its 12th report, *Police in Conflict*, scheduled for issuance next quarter, will provide an in-depth examination of the 20-year U.S. and international mission to reconstruct the Afghan police.

The report will discuss the history of policing in Afghanistan; the importance of police in post-conflict and stabilization missions; the programs and activities of the Departments of Defense, State, and Treasury, and the challenges each agency faced in Afghanistan; the role of police in counterinsurgency operations; the risks associated with not developing a capability and allowing an abusive and predatory police force to exist in a fragile nation; and best practices from those police missions that were successful in creating smaller yet more specialized police units.

# CONGRESSIONALLY REQUESTED ASSESSMENTS

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

**1** **Collapse of the Afghan Government**

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

**2** **Collapse of the Afghan National Defense and Security Forces**

SIGAR is assessing the ANDSF's performance from February 2020 to August 2021, as well as the factors that contributed to the ANDSF's rapid dissolution. SIGAR is also documenting the underlying causes that contributed to the underdevelopment of important ANDSF capabilities over the 20-year security assistance mission, and providing an accounting—where possible—of the status of U.S.-supplied equipment and U.S.-trained ANDSF personnel. SIGAR has already conducted 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.

**3** **Current Status of U.S. Funds**

SIGAR continues to conduct fieldwork to determine the status of U.S. funding appropriated for the reconstruction of Afghanistan through all modalities, including on-budget, off-budget, multilateral trust funds, and U.S. government agencies. This quarter, SIGAR issued a report on the current status of U.S. funds with data from USAID, State, and DOD. SIGAR continues to review data received from USAID, State, DOD, USAGM, DEA, and DFC on the status of U.S. funding appropriated for the reconstruction of Afghanistan for an additional forthcoming assessment.

**4** **Taliban Access to On-Budget Assistance and U.S.-Funded Equipment**

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.

**5** **Risks to the Afghan People**

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

The failure to create a respected and effective police can have devastating consequences for the stability of the recipient nation and for global security. Yet developing police capabilities in the midst of conflict remains the weakest link in the U.S. security sector assistance portfolio. The U.S. government lacks coordination among agencies that deal with foreign police assistance, a coherent theory of change for police reform, and a clear doctrine on the role of police in counterinsurgency and counterterrorism operations.

## INVESTIGATIONS

During the reporting period, SIGAR's criminal investigations resulted in two criminal informations (prosecutorial charges of crime as distinct from grand jury indictments), one criminal complaint, and two guilty pleas. SIGAR initiated one new case and closed 23, bringing the total number of ongoing investigations to 43.

To date, SIGAR investigations have resulted in a cumulative total of 163 criminal convictions. Criminal fines, restitutions, forfeitures, civil settlements, and U.S. government cost savings and recoveries total over $1.6 billion.

### U.S. Navy Reserve Officer Charged with Bribery and Conspiracy to Commit Visa Fraud

On January 11, 2022, in the U.S. District Court of New Hampshire, a criminal complaint was filed against Jeromy Pittmann, a commander in the U.S. Navy Reserve from Pensacola, Florida. On March 11, 2022, Pittmann self-reported with his attorney before a federal magistrate in the U.S. District of New Hampshire. Pittmann was charged with bribery and conspiracy to commit visa fraud in a scheme involving special visas for Afghan nationals.

According to court documents, Pittmann, currently residing in Naples, Italy, was paid to draft, submit, or falsely verify counterfeit letters of recommendation for citizens of Afghanistan who applied to the U.S. Department of State for Special Immigrant Visas (SIVs). There is a limited supply of SIVs each year for Afghan nationals employed as translators for U.S. military personnel. Pittmann is alleged to have signed over 20 false letters in which he represented among other things, that he had supervised the applicants while they worked as translators in support of the U.S. Army and NATO; that the applicants' lives were in jeopardy because the Taliban considered them to be traitors; and that he did not think the applicants posed a threat to the national security of the United States. In exchange, Pittmann is alleged to have received thousands of dollars in bribes paid by an Afghan co-conspirator.

If convicted of both counts, Pittmann faces up to 20 years in prison. SIGAR, the Naval Criminal Investigative Service (NCIS), and the Defense Criminal Investigative Service (DCIS) are investigating the case.

### Two U.S. Defense Contractor Executives Plead Guilty to Tax Evasion

On February 16, 2022, in the U.S. District Court for the District of Columbia, Charles D. Squires pleaded guilty to tax evasion based upon a criminal information filed on January 18, 2022.

Squires was the director of operations for Red Star/Mina Petroleum, a fuel supply contractor located in Kyrgyzstan, Afghanistan, and Dubai. The company provided fuel services to the U.S. Department of Defense. Squires eventually served as its chief executive officer for part of the year in 2015. From 2010 through 2019, Squires did not report to the Internal Revenue Service (IRS) more than $1.8 million in compensation he received from the company, causing a tax loss to the U.S. government of approximately $666,080.

Squires faces a maximum penalty of five years in prison and a period of supervised release, restitution, 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.

On March 23, 2022, in the U.S. District Court for the District of Columbia, another executive with Red Star/Mina Petroleum, James M. Robar, pleaded guilty to tax evasion based upon a criminal information filed on March 7, 2022.

Beginning in February 2012, Robar served as Red Star/Mina's country manager and later as chief executive officer. From 2012 until 2019, Robar evaded taxes by having his employer hold his bonus payments in an offshore corporate bank account rather than transferring those funds to his domestic bank account. Robar did not file timely tax returns with the IRS.

Robar received $3.3 million in bonus payments from his employer, and in 2020 purchased two properties in his spouse's name knowing at the time that he owed significant taxes to the U.S. government.

In total, Robar failed to report approximately $5.5 million in compensation he earned from 2012 through 2019, causing a tax loss to the U.S. government of more than $1.5 million. Robar faces a maximum penalty of five years in prison and a period of supervised release, restitution, 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.

## OTHER SIGAR OVERSIGHT ACTIVITIES

### Inspector General Sopko Speaks at the Atlantic Council on Lessons from the Afghanistan Experience and SIGAR's 10 Best Practices for Protecting Future U.S. Assistance to Afghanistan

On January 27, 2022, Inspector General John Sopko was the keynote speaker at the virtual event "Lessons from the Afghanistan Experience: Protecting Future U.S. Assistance for the Afghan People" hosted by the Atlantic Council in Washington, DC. IG Sopko's remarks focused on the 10 best practices SIGAR has identified for protecting assistance to the Afghan people as they face a severe humanitarian crisis. IG Sopko emphasized the importance of prioritizing oversight, particularly as the number of personnel from donor governments has been significantly reduced following the Taliban's return to power in August 2021. Following his remarks, IG Sopko participated in a question and answer session moderated by Atlantic Council South Asia Center distinguished fellow Shuja Nawaz.

### Inspector General Sopko Gives Keynote Address at the University of Ottawa's Webinar Hosted by the Center for International Policy Studies, Asian Studies Network, and Fragile States Research Network

On April 7, 2022, Inspector General Sopko was the keynote speaker at a webinar hosted by the University of Ottawa's Center for International Policy Studies, Asian Studies Network, and Fragile States Research Network. His remarks focused on the current humanitarian and economic situation in Afghanistan, as well as best practices for protecting future assistance to Afghanistan. He discussed the various multilateral and bilateral efforts to aid the Afghan people in the face of multiple crises, and the imperative of protecting foreign assistance funds from waste, fraud, and abuse—as well as ensuring they do not fall into the hands of terrorist organizations and sanctioned individuals. He highlighted key findings from SIGAR's past work that bilateral and multilateral donors can use to improve their oversight efforts, noting that conducting effective oversight in Afghanistan has grown more difficult since the Afghan government's collapse in August 2021. Following his remarks, IG Sopko participated in a moderated discussion with Daryl Copeland, a former Canadian diplomat, author, and professor of international relations.


**Inspector General Sopko** joins distinguished fellow Shuja Nawaz at the Atlantic Council to discuss lessons learned and share ideas put forward by Americans involved in the Afghanistan conflict to learn from past mistakes, January 27, 2022. (SIGAR image)

## SIGAR BUDGET

For fiscal year 2022, SIGAR is funded under H.R. 2471, the Consolidated Appropriations Act, 2022, signed into law on March 15, 2022. The Act provides $40 million to support SIGAR's oversight activities and products by funding SIGAR's Audits and Inspections, Investigations, Management and Support, Research and Analysis Directorates, and the Lessons Learned Program.

## SIGAR STAFF

With 157 employees on board at the end of the quarter, SIGAR's staff count is unchanged from the last quarterly report to Congress. No SIGAR employees worked in Afghanistan during this reporting period.

"Working across the whole of government with our interagency partners, as well as international partners and allies, to mitigate the growing humanitarian and economic crises will also be a critical component of effectively countering the growth of [violent extremist organizations] in Afghanistan."

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

Source: General Kenneth F. McKenzie Jr., Testimony Before the Senate Armed Services Committee, March 15, 2022.

# 2 RECONSTRUCTION UPDATE

# RECONSTRUCTION UPDATE CONTENTS



**Photo on previous page**
Internally displaced children in Loya Wala, Afghanistan. (UNHCR/Oxygen Film Studio (AFG) photo)

# RECONSTRUCTION IN BRIEF

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

## INTERNATIONAL ASSISTANCE TO AFGHANISTAN EXPANDS

- On January 26, 2022, the United Nations announced its Transitional Engagement Framework for Afghanistan, calling for $8 billion-plus in assistance for humanitarian, social, and development objectives.
- On March 31, the international community pledged over $2.4 billion (with a U.S. commitment of $204 million) to support humanitarian efforts in Afghanistan.
- On February 25, the Treasury Department issued a seventh general license to expand authorizations for U.S. commercial and financial transactions in Afghanistan, including with its governing institutions.

## EXECUTIVE ORDER FREEZES AFGHAN CENTRAL BANK ASSETS

- On February 11, President Biden signed Executive Order 14064, blocking and consolidating into one account $7 billion in Afghan central bank assets currently held by financial institutions in the United States.

## TALIBAN ORDER GIRLS' SECONDARY SCHOOLS TO REMAIN CLOSED

- On March 23, the Taliban ordered girls' secondary schools to remain closed indefinitely, reversing a promise that they would reopen.

## SECURITY INCIDENTS DECLINE SINCE LAST YEAR

- Average incidents of political violence and protests under the Taliban declined by 80% year-on-year compared to those under the former Afghan government.
- Violence involving Islamic State-Khorasan continued to fall between October 2021 and March 2022.

## U.S. CONTINUES TO PRESS THE TALIBAN ON KEY INTERESTS

- The United States continues to demand the release of U.S. hostage Mark Frerichs.
- The United States continues to press for Taliban adherence to human rights standards, including for females, religious and ethnic minorities, and former public officials.
- U.S. concerns include holding the Taliban to their counterterrorism commitments.

## U.S. RECONSTRUCTION FUNDING

- Cumulative appropriations for reconstruction and related activities in Afghanistan since 2002 rose to $146.40 billion in the quarter ending March 31, 2022.
- Of the $112.36 billion (77% of total) appropriated to the six largest active reconstruction funds, about $2.03 billion remained for possible disbursement.
- The UN's Office for the Coordination of Humanitarian Affairs reported donor contributions of $2.20 billion for Afghan humanitarian assistance in 2021. The United States was the largest donor.
- DOD's latest *Cost of War Report* said its cumulative obligations for Afghanistan, including warfighting and DOD reconstruction programming, had reached $849.7 billion. Cumulative Afghanistan reconstruction and related obligations reported by State, USAID, and other civilian agencies reached $50.1 billion.
- 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

# STATUS OF FUNDS

In accord with SIGAR's legislative mandate, this section details the status of U.S. funds appropriated, obligated, and disbursed for reconstruction activities in Afghanistan. As of March 31, 2022, the United States government had appropriated or otherwise made available approximately $146.40 billion in funds for reconstruction and related activities in Afghanistan since FY 2002. Total Afghanistan reconstruction funding has been allocated as follows:

- $89.51 billion for security (including $4.60 billion for counternarcotics initiatives)
- $36.07 billion for governance and development (including $4.27 billion for additional counternarcotics initiatives)
- $4.91 billion for humanitarian aid
- $15.91 billion for agency operations

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

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

FIGURE F.1

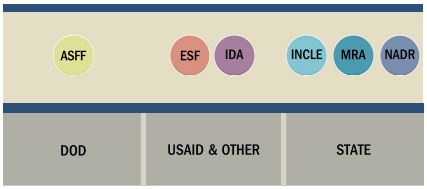
**U.S. APPROPRIATIONS SUPPORTING AFGHANISTAN RECONSTRUCTION EFFORTS** ($ BILLIONS)

| SIX LARGEST ACTIVE RECONSTRUCTION ACCOUNTS – $112.36 BILLION | | |
|---|---|---|
| DEPARTMENT OF DEFENSE | USAID & OTHER AGENCIES | DEPARTMENT OF STATE |
| ASFF $81.44 | ESF $21.16; IDA $1.75 | INCLE $5.33; MRA $1.74; NADR $0.93 |
| OTHER RECONSTRUCTION ACCOUNTS – $18.13 BILLION | | |
| $12.43 | $3.91 | $1.79 |
| AGENCY OPERATIONS – $15.91 BILLION | | |
| N/A* | $2.38 | $13.53 |
| TOTAL AFGHANISTAN RECONSTRUCTION – $146.40 BILLION | | |
| **$93.88** | **$29.20** | **$23.31** |

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

Note: Numbers have been rounded.

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




**The amount provided to the six largest active U.S. funds represents more than 76.7% (nearly $112.36 billion) of total reconstruction assistance to Afghanistan since FY 2002. Of this amount, nearly 93.2% (more than $104.69 billion) has been obligated, and nearly 91.2% (more than $102.42 billion) has been disbursed. An estimated $6.24 billion of the amount appropriated for these funds has expired and will therefore not be disbursed.**

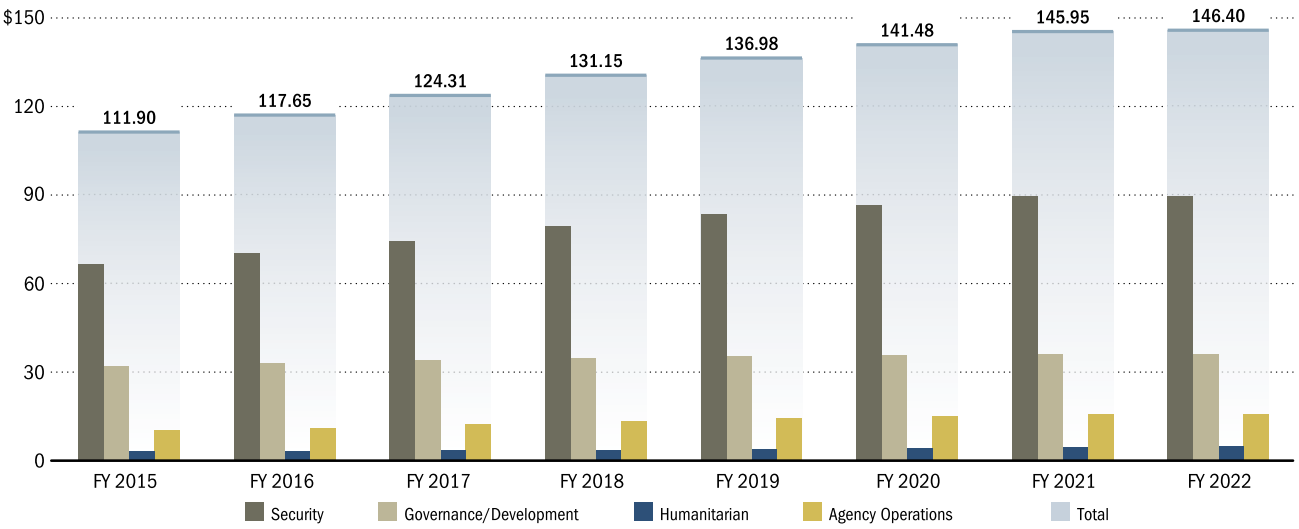
## U.S. RECONSTRUCTION FUNDING FOR AFGHANISTAN

As of March 31, 2022, cumulative appropriations for reconstruction and related activities in Afghanistan totaled approximately $146.40 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 $8.86 billion of these funds supported counternarcotics initiatives that crosscut the categories of security ($4.60 billion) and governance and development ($4.27 billion). For complete information regarding U.S. appropriations, see Appendix B.

Following the collapse of the Afghan government on August 15, 2021, the U.S. government took steps in September 2021 to reallocate funds previously made available for Afghanistan reconstruction that were no longer required. DOD reprogrammed Afghanistan Security Forces Fund (ASFF) FY 2021 balances of nearly $1.31 billion and FY 2020 balances of nearly $146.19 million to other purposes.[1] State reprogrammed nearly $93.03 million in International Narcotics Control and Law Enforcement (INCLE) FY 2020 and FY 2016 balances from Afghanistan to other countries, and elected to have more than $73.07 million in Economic Support Fund (ESF) FY 2020 funds rescinded as part of a department-wide mandatory rescission. Total appropriations for FY 2020 and FY 2021, net of these actions, were reduced to approximately $4.50 billion and $4.47 billion, respectively, as shown in Figure F.3.[2]

FIGURE F.2

**CUMULATIVE APPROPRIATIONS BY FUNDING CATEGORY AS OF MARCH 31, 2022** ($ BILLIONS)




Note: Numbers have been rounded.

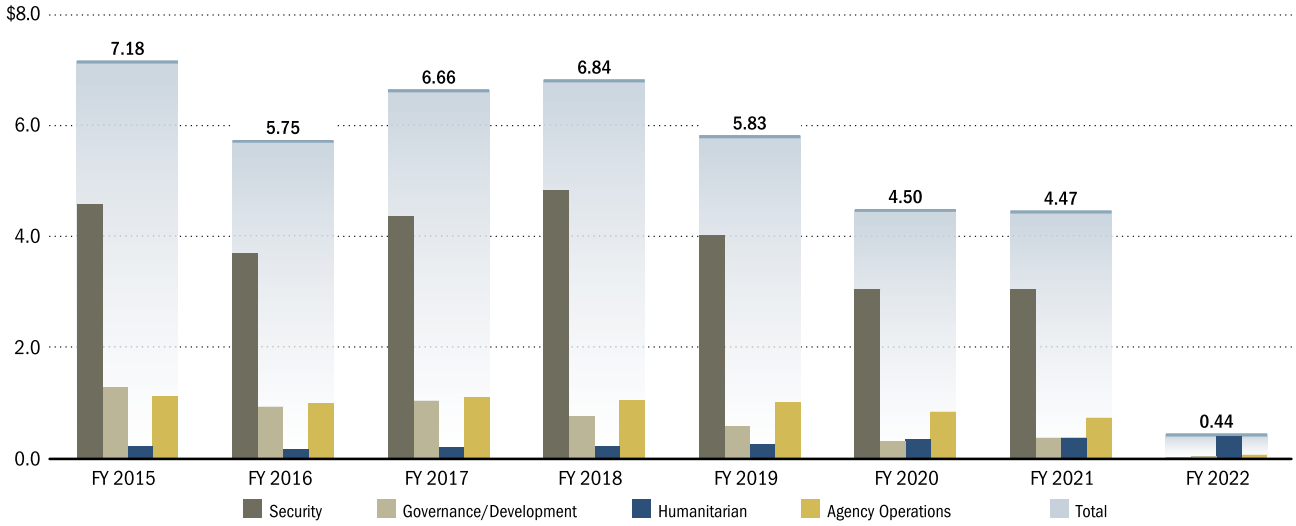
Source: Details of accounts, including sources of data, are provided in Appendix B to this report.

The U.S. government continued to take measures to reallocate funds previously made available for Afghanistan reconstruction in FY 2022. Most notably, President Joseph R. Biden signed the Consolidated Appropriations Act, 2022, on March 15, 2022, which 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.[3] A plan for the rescission of ASFF funds has been adopted by DOD, but none of the three accounts showed any implementation of the mandated rescissions by March 31, 2022.[4] Also this past quarter, State reprogrammed nearly $84.95 million in INCLE FY 2017, FY 2018, and FY 2021 funds from programs in Afghanistan to other countries.[5]

Additional funding for Afghanistan reconstruction, now focused primarily on humanitarian assistance and funding for basic services, will be determined when the Section 653(a) allocation of FY 2022 foreign assistance to Afghanistan and other countries is concluded later this year.[6] This process provides funds to ESF, INCLE, and other relevant accounts, including Global Health Programs (GHP) and Non-Proliferation, Antiterrorism, Demining, and Related Programs (NADR). Supplemental Afghanistan appropriation acts enacted in July, September, and December 2021, primarily for Operation Allies Refuge and Operation Allies Welcome—not considered Afghanistan reconstruction—also included significant funding for the Migration and Refugee Assistance (MRA) and International Disaster

FIGURE F.3

**ANNUAL APPROPRIATIONS BY FUNDING CATEGORY** ($ BILLIONS)




Note: Numbers have been rounded.

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

TABLE F.1

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

| | Disbursements |
|---|---|
| **Total On-Budget Assistance** | **$17,314.17** |
| **Government-to-Government** | **11,355.23** |
| DOD | 10,493.25 |
| USAID | 776.79 |
| State | 85.19 |
| **Multilateral Trust Funds** | **5,958.93** |
| ARTF | 4,127.68 |
| LOTFA | 1,677.58 |
| AITF | 153.67 |

Note: Numbers have been rounded. Disbursements to LOTFA reflect a refund received in 2022.

Sources: USAID, response to SIGAR data call, 4/14/2022; 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 January 20, 2022 (end of 1st month of FY 1401), accessed 4/15/2022; UNDP, LOTFA Receipts and Refunds 2002–2022 (Combined Bilateral and MPTF Mechanisms), updated 3/31/2022, in response to SIGAR data call, 4/13/2022.

Assistance (IDA) accounts—which have been used for humanitarian assistance to Afghans in Afghanistan and in the region in past quarters.[7]

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.

## 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.[8] DOD and SIGAR jointly 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. This cost of reconstruction equals 15% of the $899.8 billion obligated by all U.S. government agencies for Afghanistan.

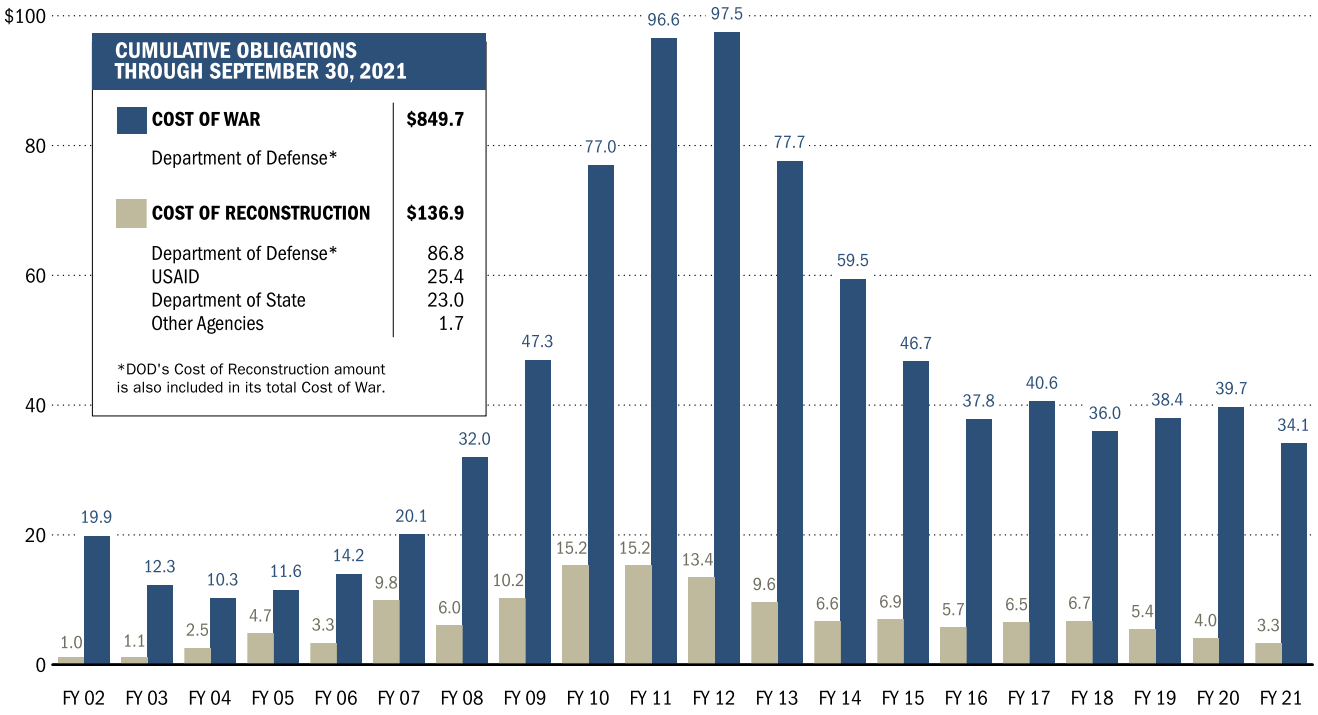
### DOD Costs of Reconstruction Not Reported by SIGAR

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

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

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.

Command-Afghanistan (CSTC-A) and its successor, the Defense Security Cooperation Management Office-Afghanistan (DSCMO-A).

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

SIGAR is mandated by federal statute to report on amounts appropriated or otherwise made available for the reconstruction of Afghanistan. Reconstruction is defined by statute to include funding for efforts "to establish or reestablish a political or societal institution of Afghanistan" such as the ANDSF. The mandate also requires reporting on "operating expenses of agencies or entities receiving amounts appropriated or otherwise made available for the reconstruction of Afghanistan."[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 representatives have replied that the Department's financial reports do not provide costs for individual commands previously located in Afghanistan. These costs are distributed in multiple, disaggregated line items across the services and component commands.[11] In addition, DOD's existing reports on Afghanistan costs, such as its *Cost of War Report*, do not include the costs of the base pay and certain benefits of military personnel deployed to Afghanistan, since these costs are generally reported by units based outside of Afghanistan. This method of reporting costs is incompatible 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 published from 2009 to 2020. The DOD OIG replied to SIGAR that it had "no operating expenses to support reconstruction efforts in Afghanistan," nor had it conducted "activities under programs and operations funded with amounts appropriated or otherwise made available for the reconstruction of Afghanistan."[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 recently issued *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 nearly $146.40 billion for reconstruction and related activities in Afghanistan, of which nearly $112.36 billion was appropriated to the six largest active reconstruction accounts. As of March 31, 2022, approximately $2.03 billion of the amount appropriated to the six largest active reconstruction accounts remained available for possible disbursement, after deducting the $1.66 billion in ASFF, ESF, and INCLE rescissions mandated by the Consolidated Appropriations Act, 2022, but not yet implemented, as shown in Table F.2 and Figure F.5.

TABLE F.2

**CUMULATIVE AMOUNTS APPROPRIATED, OBLIGATED, DISBURSED, AND REMAINING (PRO FORMA, AFTER GIVING EFFECT TO RESCISSIONS) FY 2002 TO MARCH 31, 2022** ($ BILLIONS)

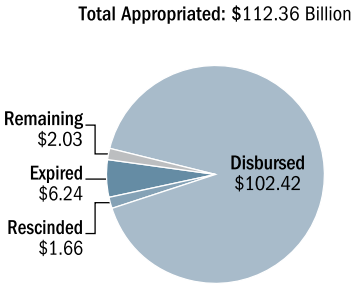
| | Appropriated | Obligated | Disbursed | Remaining |
|---|---|---|---|---|
| Afghanistan Security Forces Fund (ASFF) | $81.44 | $75.35 | $75.43 | $1.15 |
| Economic Support Fund (ESF) | 21.16 | 20.09 | 18.58 | 1.68 |
| International Narcotics Control and Law Enforcement (INCLE) | 5.33 | 5.01 | 4.76 | 0.29 |
| International Disaster Assistance (IDA) | 1.75 | 1.71 | 1.21 | 0.50 |
| Migration and Refugee Assistance (MRA) | 1.74 | 1.73 | 1.65 | 0.07 |
| Non-Proliferation, Antiterrorism, Demining, and Related Programs (NADR) | 0.93 | 0.79 | 0.79 | 0.00 |
| Pro Forma Effect of Rescissions to ASFF, ESF, and INCLE in Pub. L. No. 117-103 | | | | (1.66) |
| **Six Largest Active Accounts, Total** | **112.36** | **104.69** | **102.42** | **2.03** |
| Other Reconstruction Funds | 18.13 | | | |
| Agency Operations | 15.91 | | | |
| **Total** | **$146.40** | | | |

Note: Numbers have been rounded. Pub. L. No. 117-103, enacted on March 15, 2022, mandates rescissions from ASFF of $700.00 million, ESF of $855.64 million, and INCLE of $105.00 million, by no later than September 30, 2022. 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, 4/22/2022.

FIGURE F.5

**STATUS OF APPROPRIATED FUNDS, AFTER MANDATED RESCISSIONS, SIX LARGEST ACTIVE ACCOUNTS, AS OF MARCH 31, 2022** ($ BILLIONS)



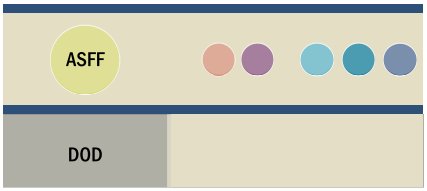

**Rescission:** Legislation enacted by Congress that cancels the availability of budget authority previously enacted before the authority would otherwise expire.

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

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

## AFGHANISTAN SECURITY FORCES FUND

Congress created the Afghanistan Security Forces Fund (ASFF) to provide the ANDSF with equipment, supplies, services, training, and funding for salaries, as well as facility and infrastructure repair, renovation, and construction. The primary organization responsible for building the ANDSF was the Combined Security Transition Command-Afghanistan (CSTC-A),




**ASFF FUNDS TERMINOLOGY**

**Appropriations:** Total monies available for commitments

**Obligations:** Commitments to pay monies

**Disbursements:** Monies that have been expended

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, DOD took steps to reallocate funds no longer required to support the ANDSF. It reprogrammed nearly $1.46 billion from its ASFF FY 2020 and FY 2021 accounts to its Overseas Humanitarian, Disaster, and Civic Aid (OHDACA) and Transportation Working Capital Fund (TWCF) accounts in the quarter ending September 30, 2021, bringing ASFF FY 2020 and ASFF FY 2021 appropriated balances down to more than $2.95 billion and nearly $1.74 billion, respectively, as shown in Figure F.6.[14] As DOD closed out and terminated ASFF-funded contracts, it managed to reduce cumulative ASFF obligations by more than $638.86 million in the quarter ending December 31, 2021, and by more than an additional $397.50 million in the quarter ending March 31, 2022. These actions have set the stage for the pending $700.00 million ASFF FY 2021 rescission mandated by the Consolidated Appropriations Act, 2022, enacted on March 15, 2022.[15]

As of March 31, 2022, cumulative appropriations for ASFF stood at more than $81.44 billion, with more than $75.35 billion having been obligated, and nearly $75.43 billion disbursed, as shown in Figure F.7.

FIGURE F.6

**ASFF APPROPRIATED FUNDS BY FISCAL YEAR**
($ BILLIONS)

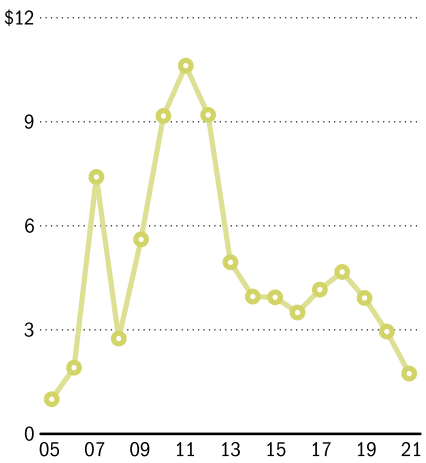
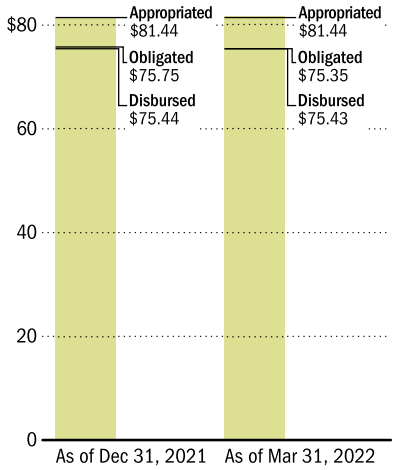



FIGURE F.7

**ASFF FUNDS, CUMULATIVE COMPARISON**
($ BILLIONS)




Note: Numbers have been rounded. Data reflects reprogramming actions and rescissions. DOD reprogrammed $1 billion from FY 2011 ASFF, $1 billion from FY 2012 ASFF, $178 million from FY 2013 ASFF, $604 million from FY 2019 ASFF, $146 million from 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 reflect the following rescissions: $1 billion from FY 2012 in Pub. L. No. 113-6, $764.38 million from FY 2014 in Pub. L. No. 113-235, $400 million from FY 2015 in Pub. L. No. 114-113, $150 million from FY 2016 in Pub. L. No. 115-31, $396 million from FY 2019 in Pub. L. No. 116-93, and $1.10 billion from FY 2020 in Pub. L. No. 116-260. ASFF data do not yet reflect the $700 million rescission from FY 2021 ASFF in Pub. L. No. 117-103 enacted March 15, 2022.

Source: DFAS, AR(M) 1002 Appropriation Status by FY Program and Subaccounts March 2022 Final, 4/16/2022; and DFAS, AR(M) 1002 Appropriation Status by FY Program and Subaccounts December 2021 Certified, 1/21/2022.

## 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 $1.69 billion and $1.04 billion, respectively, over the FY 2019 to FY 2022 period, together accounted for $2.73 billion or 46% of total disbursements of $5.99 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 $38.05 billion for ANDSF Sustainment constituted 51% of total cumulative ASFF expenditures of $74.88 billion through March 31, 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, a Financial and Activity Plan (FAP) with details of proposed obligations must have been approved by the DOD Afghanistan Resources Oversight Council (AROC), concurred by the Department of State, and notified to the

**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.

FIGURE F.8

**ASFF DISBURSEMENTS BY BUDGET ACTIVITY GROUP, OLD (FY 2005–2018) AND NEW (FY 2019–2021), THROUGH FY22Q2** ($ BILLIONS)

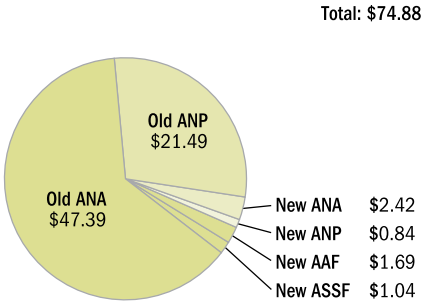
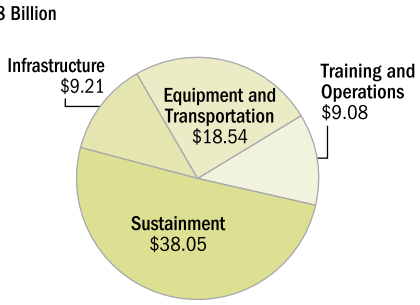



FIGURE F.9

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




Note: Numbers have been rounded. ASFF Disbursements by Budget Activity Group and Subactivity Group both exclude disbursements for Related Activities and undistributed disbursements, amounting to $0.55 billion, that are included in total ASFF disbursements of $75.43 billion as presented in Figure F.7.

Source: DFAS, AR(M) 1002 Appropriation Status by FY Program and Subaccounts March 2022 Final, 4/16/2022.

Congressional defense committees. Thereafter, the AROC must have approved the requirement and acquisition plan for any service requirements in excess of $50 million annually and for any nonstandard equipment requirement in excess of $100 million. In addition, DOD was required to notify Congress prior to obligating funds for any new projects or transfer of funds in excess of $20 million between budget subactivity groups.[16]

DOD notified Congress of its initial budget for the ASFF FY 2021 appropriation with FAP 21-1 in January 2021, and again 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. A plan for a new ASFF FY 2021 budget following the $700.00 million rescission mandated by Pub. L. No. 117-103 was approved in late March 2022, but neither the plan nor the rescission was implemented for financial reporting purposes by March 31, 2022.[17] DOD's execution of its spending plans for the ASFF FY 2020 and ASFF FY 2021 appropriations is presented below in Table F.3.

TABLE F.3

**ASFF FY 2020 AND ASFF FY 2021 BUDGET EXECUTION THROUGH MARCH 31, 2022** ($ MILLIONS)

| | ASFF FY 2020 | | | ASFF FY 2021 | | |
|---|---|---|---|---|---|---|
| Budget Activity Groups | Avail. for Obligation | Obligations | Disbursements | Avail. for Obligation | Obligations | Disbursements |
| Afghan National Army | $1,130.99 | $881.88 | $849.38 | $374.79 | $202.89 | $173.67 |
| Afghan National Police | 419.25 | 310.51 | 277.04 | 227.38 | 58.99 | 43.37 |
| Afghan Air Force | 988.83 | 694.27 | 664.23 | 626.72 | 159.43 | 145.96 |
| Afghan Spec. Sec. Forces | 414.73 | 241.95 | 228.62 | 509.39 | 244.63 | 212.26 |
| Undistributed | | (126.41) | 40.82 | | (153.97) | 12.41 |
| **Total** | **$2,953.79** | **$2,002.20** | **$2,060.09** | **$1,738.28** | **$511.98** | **$587.67** |

Note: Numbers have been rounded. The ASFF FY 2020 budget reflects $1.10 billion rescinded from the account in the Consolidated Appropriations Act, 2021, enacted on December 27, 2020, and reprogramming actions authorized in FY21Q4 that reduced available balances by $146.19 million. The ASFF FY 2021 budget reflects reprogramming actions authorized in FY21Q4 that reduced available balances by $1.31 billion, but it does not reflect the $700.00 million rescission mandated by the Consolidated Appropriations Act, 2022, enacted on March 15, 2022.

Source: DOD, AR(M) 1002 Appropriation Status by FY Program and Subaccounts March 2022 Final, 4/16/2022.

## NATO ANA Trust Fund

The NATO-managed Afghan National Army (ANA) Trust Fund (NATF) contributed nearly $1.70 billion to ASFF for specific projects funded by donor nations through March 31, 2022; ASFF returned nearly $487.82 million of these funds following the cancellation or completion of these projects. DOD disbursed nearly $1.04 billion of NATF-contributed funds through ASFF through March 31, 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) defines FERP as any U.S.-owned real property located outside the United States and its territories that is under the control of a federal agency, but the head of the agency has 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 value 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 depreciated transfer value of $124.89 million over the FY 2004 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 $2.36 billion, as shown in Figure F.11.[20]

FIGURE F.10

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

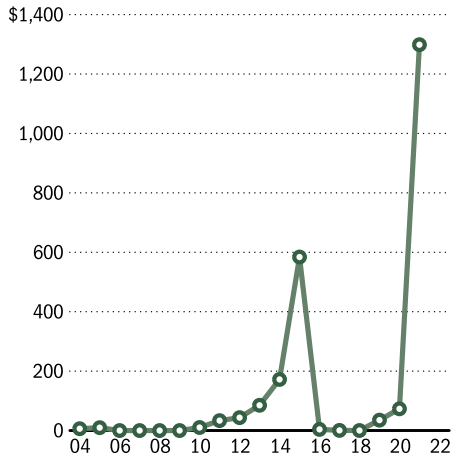
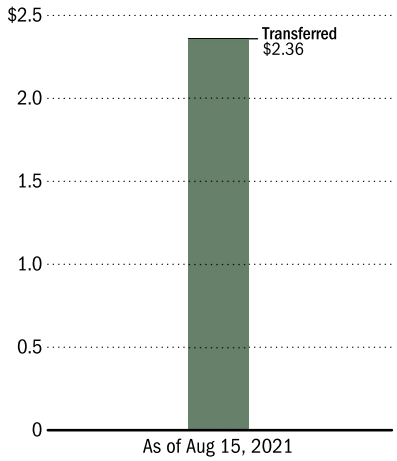



FIGURE F.11

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




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

Source: DOD, response to SIGAR data call, 3/23/2022, 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.

**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**

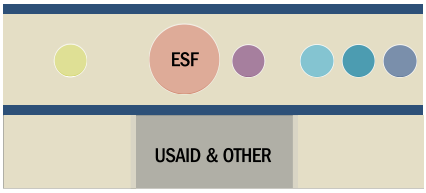
**Bagram Airfield, Parwan Province**
$565.84 million, July 2021

**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.




**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 that was concluded between State and the U.S. Congress in the quarter ending June 30, 2021. In the quarter ending September 30, 2021, $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, and $126.92 million of the FY 2020 ESF allocation had its period of availability for obligation extended by relying on the 7014(b) extraordinary authority found in the Act.[22] ESF FY 2020 and FY 2021 appropriated balances of $126.93 million and $136.45 million, respectively, have remained unchanged from September 30, 2021, through March 31, 2022, as shown in Figure F.12 below. The Consolidated Appropriations Act, 2022, enacted on March 15, 2022, mandates a rescission of unspecified ESF funds totaling $855.64 million.[23]

Cumulative appropriations for the ESF stand at more than $21.16 billion, of which more than $20.09 billion had been obligated and nearly $18.58 billion had been disbursed as of March 31, 2022, as shown in Figure F.13 below.[24]

FIGURE F.12

**ESF APPROPRIATIONS BY FISCAL YEAR**
($ BILLIONS)

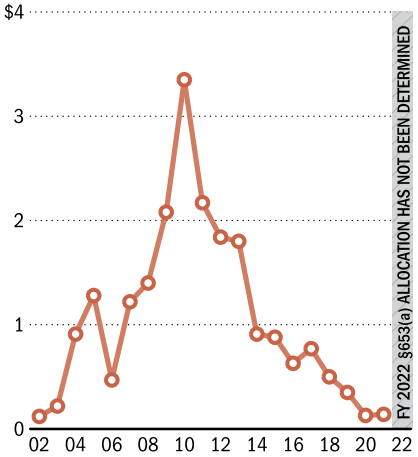
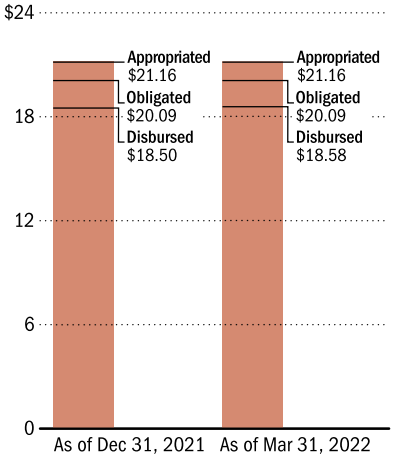



FIGURE F.13

**ESF FUNDS, CUMULATIVE COMPARISON**
($ BILLIONS)



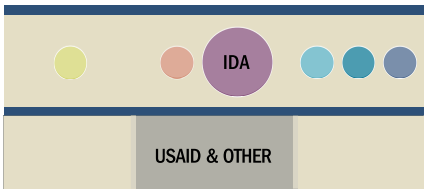

Note: Numbers have been rounded. Data reflects the following transfers from AIF to the ESF: $101 million for FY 2011, $179.5 million for FY 2013, and $55 million for FY 2014. FY 2016 ESF for Afghanistan was reduced by $179 million and put toward the U.S. commitment to the Green Climate Fund, and FY 2020 ESF was reduced by $73.07 million as part of rescission mandated by Section 7071(a) in Pub. L. No. 116-260. ESF data do not yet reflect the $855.64 million rescission mandated in Pub. L. No. 117-103 enacted March 15, 2022.

Source: USAID, response to SIGAR data call, 4/19/2022 and 1/18/2022; State, response to SIGAR data call, 4/8/2022,

## INTERNATIONAL DISASTER ASSISTANCE

USAID's Bureau of Humanitarian Assistance (BHA), created through the combination of its Offices of U.S. Foreign Disaster Assistance (OFDA) and Food for Peace (FFP) in June 2020, administers International Disaster Assistance (IDA) funds. BHA is responsible for leading and coordinating the U.S. government response to disasters overseas, and obligates funding for emergency food-assistance projects when there is an identified need and local authorities lack the capacity to respond. BHA works closely with international partners such as the United Nations Children's Fund (UNICEF), the UN's World Food Programme (WFP), and the UN's World Health Organization (WHO) to deliver goods and services to assist conflict- and disaster-affected populations in Afghanistan.[25]

USAID reported more than $1.75 billion in IDA funds had been allocated to Afghanistan from 2002 through March 31, 2022, with obligations of more than $1.71 billion and disbursements of more than $1.21 billion reported as of that date. USAID allocated $219.60 million in IDA funds in FY 2021 and has allocated $378.54 million in FY 2022 through March 31, 2022, setting new annual records for IDA assistance.[26] 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.[27] Figure F.14 presents annual appropriations of IDA funds to Afghanistan. Figure F.15 presents cumulative appropriations, obligations, and disbursements.




**IDA FUNDS TERMINOLOGY**

**Appropriations:** Total monies available for commitments

**Obligations:** Commitments to pay monies

**Disbursements:** Monies that have been expended

FIGURE F.14

**IDA APPROPRIATIONS BY FISCAL YEAR**
($ MILLIONS)

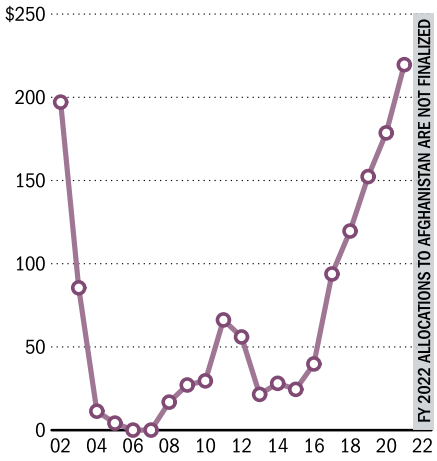
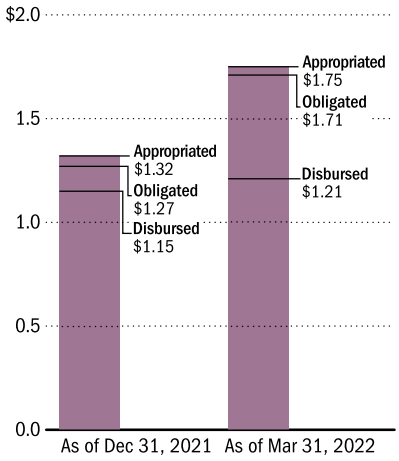


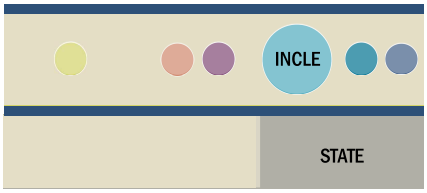

FIGURE F.15

**IDA FUNDS, CUMULATIVE COMPARISON**
($ BILLIONS)




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

Source: USAID, response to SIGAR data call, 4/19/2022 and 1/18/2022.




**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.[28]

The INCLE account was allocated $82.20 million for FY 2021 through the Section 653(a) process that was concluded between State and the U.S. Congress in the quarter ending June 30, 2021. Following the collapse of the Afghan government in August 2021, State took steps in the quarter ending September 30, 2021, to reallocate INCLE funds that were no longer required for Afghanistan. These actions included reprogramming nearly $93.03 million in INCLE FY 2020 and FY 2016 funds from Afghanistan to other countries, and extending the availability for obligation of $14.00 million in FY 2020 allocated funds through FY 2022 under a special legal authority.[29] During the quarter ending March 31, 2022, State reprogrammed nearly $84.95 million in INCLE FY 2017, FY 2018, and FY 2021 funds from Afghanistan to other countries.

The Consolidated Appropriations Act, 2022, enacted on March 15, 2022, mandates a rescission of unspecified INCLE funds totaling $105.00 million. Cumulative appropriations for INCLE decreased in the fiscal quarter to nearly $5.33 billion at March 31, 2022, as a result of the reprogramming actions described above, offset by a $2.62 million allocation, as reflected in Figure F.16 and Figure F.17.[30]

FIGURE F.16

**INCLE APPROPRIATIONS BY FISCAL YEAR**
($ MILLIONS)

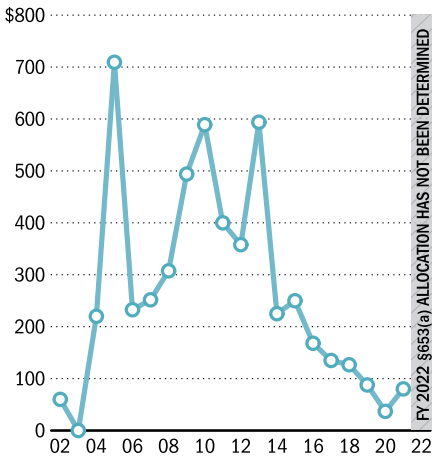
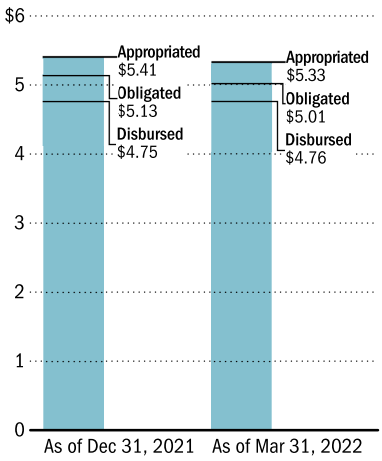



FIGURE F.17

**INCLE FUNDS, CUMULATIVE COMPARISON**
($ BILLIONS)



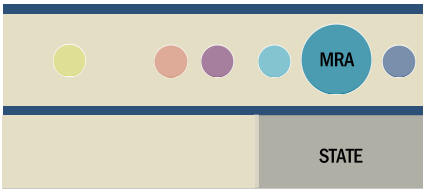

Note: Numbers have been rounded. Data may include interagency transfers.

Source: State, response to SIGAR data call, 4/20/2022, 4/8/2022, and 1/19/2022. Data reflects reprogramming of FY 2017 obligations of $49.60 million, FY 2018 obligations of $33.35 million, and FY 2021 allocations of $2.00 million from Afghanistan to other countries in FY22Q2. The INCLE data do not yet reflect the $105.00 million rescission mandated in Pub. L. No. 117-103 enacted March 15, 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 non-governmental organizations (NGOs) in Afghanistan to aid 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 two fiscal years, although it did fall from its record level of $150.41 million in FY 2020 to $138.09 million in FY 2021, as shown in Figure F.18. The FY 2021 allocation includes $25.69 million in funds obligated from the American Rescue Plan Act, 2021, appropriated to supplement MRA funds. PRM reported that it has 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 $1.74 billion through March 31, 2022, with cumulative obligations and disbursements reaching more than $1.73 billion and more than $1.65 billion, respectively, on that date, as shown in Figure F.19.[33]




**MRA FUNDS TERMINOLOGY**

**Appropriations:** Total monies available for commitments

**Obligations:** Commitments to pay monies

**Disbursements:** Monies that have been expended

FIGURE F.18

**MRA APPROPRIATIONS BY FISCAL YEAR**
($ MILLIONS)

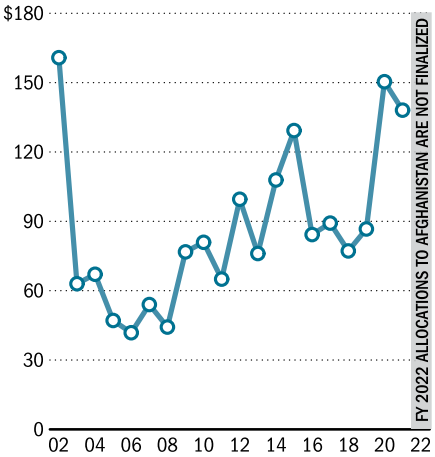
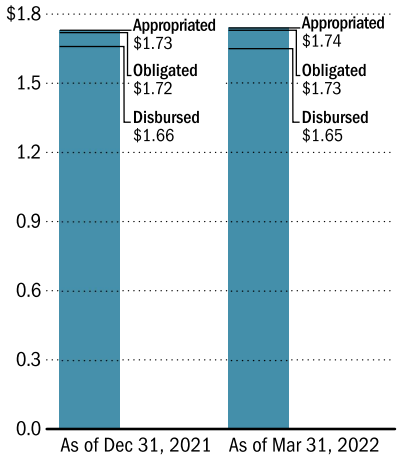


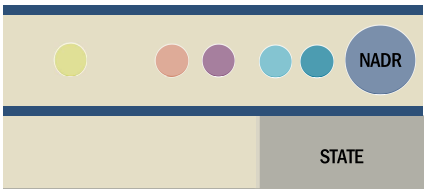

FIGURE F.19

**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 $18.78 million disbursed through March 31, 2022. All other MRA balances shown have been allocated from the annual Migration and Refugee Assistance appropriation.

Source: State, response to SIGAR data call, 4/11/2022 and 1/10/2022.




**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. This allocation represents an increase of 19% from the $38.50 million that was allocated through the Section 653(a) process for FY 2020, which itself was relatively flat from the $38.30 million that was allocated in FY 2019, as shown in Figure F.20. Figure F.21 shows that the cumulative total of NADR funds appropriated and transferred stands at $927.14 million at March 31, 2022.[36]

FIGURE F.20

**NADR APPROPRIATIONS BY FISCAL YEAR**
($ MILLIONS)

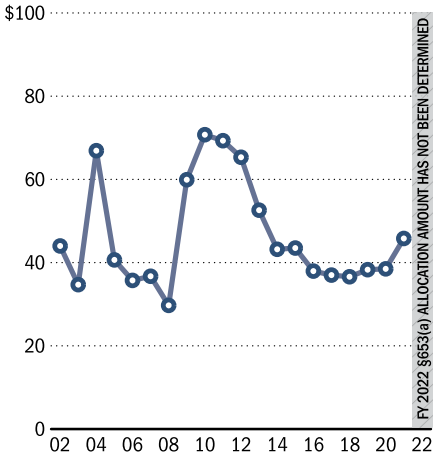
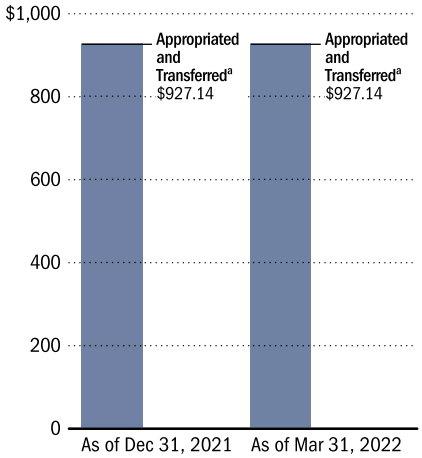



FIGURE F.21

**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, 4/8/2022, 7/2/2021, 7/13/2020, 1/3/2020, and 10/5/2018.

## INTERNATIONAL RECONSTRUCTION FUNDING FOR AFGHANISTAN

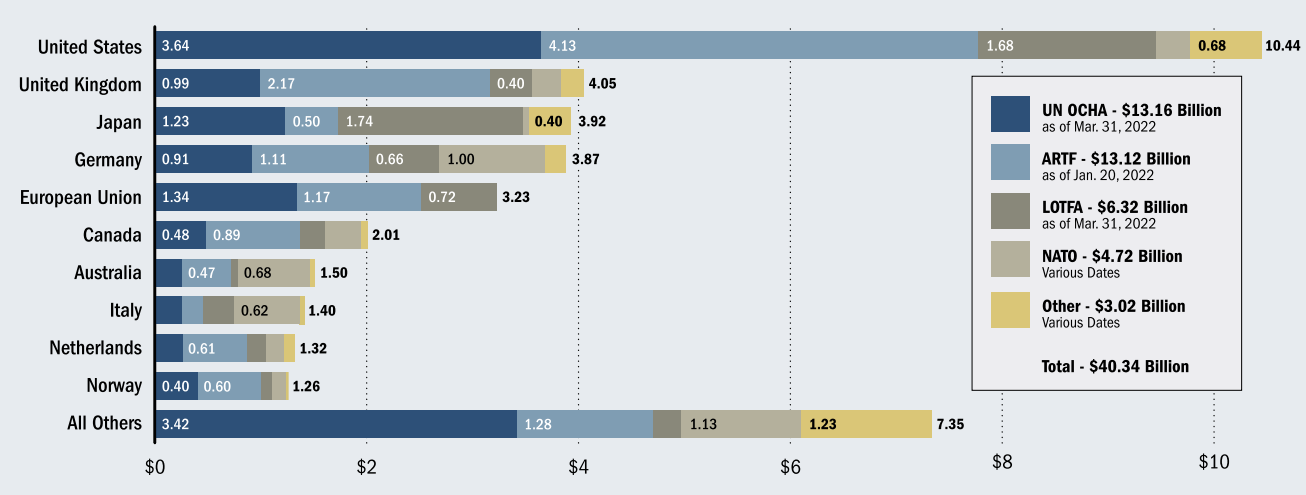
The international community has provided significant funding to support Afghanistan relief and reconstruction efforts through multilateral institutions. These institutions include multilateral trust funds; United Nations and nongovernmental humanitarian assistance organizations; two multilateral development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

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

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

FIGURE F.22

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

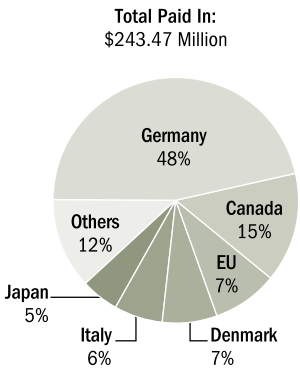



Note: Amounts under $350 million are not labeled. Numbers may not add due to rounding. "NATO" consists of NATO ANA Trust Fund (NATF) contributions of $3.45 billion through January 11, 2022, and NATO member assessments for Resolute Support Mission costs of $1.27 billlion for 2015–2019 (2020–2021 remain unaudited). "Other" consists of UN member assessments for UNAMA costs of $2.38 billion for 2007–2020, and AITF contributions of $0.64 billion at 8/14/2021.

Source: World Bank, ARTF: Administrator's Report on Financial Status as of January 20, 2022, (end of 1st month of FY 1401) at www.artf.af, accessed 4/15/2022; UN OCHA, Financial Tracking Service at https://fts.unocha.org, accessed 3/31/2022; UNDP, LOTFA Receipts and Refunds 2002–2022, 3/31/2022, response to SIGAR data call, 4/13/2022; NATO, Afghan National Army (ANA) Trust Fund, Status of Contributions Made as of May 31, 2021, at www.nato.int, accessed 10/10/2021, and confirmation that these gross receipt amounts remained unchanged, 1/11/2022; NATO, IBAN Audits of Allied Command Operations and Cost Share Arrangements for Military Budgets, at www.nato.int, accessed 4/28/2021 and 7/7/2021; ADB, AITF 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 call, 2/19/2021 and 7/13/2020; UN, Country Assessments, at www.un.org/en/ga/contributions/scale, accessed 10/9/2020.

FIGURE F.23

**ARTF CONTRIBUTIONS BY DONOR, AFGHAN FY 1400** (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 January 20, 2022 (end of 1st month of FY 1401) at www.artf.af, accessed 4/15/2022.

Cumulative contributions to these seven organizations since 2002 have amounted to $40.34 billion, with the United States contributing $10.44 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 $12.64 billion to Afghanistan since 2002, as discussed in the sections on the World Bank Group and the ADB that follow.

## Contributions to the Afghanistan Reconstruction Trust Fund

The largest share of international contributions to the Afghan government's operational and development budgets has come through the ARTF. From 2002 to January 20, 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.23 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 $243.47 million. This compares with receipts of $718.51 million received during the full 12 months of the preceding Afghan FY 1399.[37]

Contributions to the ARTF have 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 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.[38]

The Investment Window supports 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 commitment value of more than $2.51 billion, of which more than $1.63 billion had been disbursed.[39]

## 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 $13.16 billion to humanitarian-assistance organizations from 2002 through March 31, 2022, as reported by OCHA. OCHA-led annual humanitarian-response plans and emergency appeals for Afghanistan accounted for nearly $9.46 billion, or 71.9% of these contributions.

The United States, Japan, and the European Union have been the largest contributors to humanitarian assistance organizations in Afghanistan since 2002, as shown in Figure F.22; while the United States, Germany, and the European Union were the largest contributors for the calendar year ending December 31, 2021, as shown in Figure F.24. Contributions for calendar year 2021 of more than $2.20 billion were the highest ever donated, and contributions for the quarter ending March 31, 2022, of nearly $632.47 million are of similar magnitude. The UN World Food Programme (WFP), the UN High Commissioner for Refugees (UNHCR), the International Committee of the Red Cross, the UN Children's Fund (UNICEF), and the Food and Agricultural Organization (FAO) have been the largest recipients of humanitarian assistance in Afghanistan, as shown in Table F.4.[40]

TABLE F.4

**LARGEST RECIPIENTS OF HUMANITARIAN ASSISTANCE FOR AFGHANISTAN UN OFFICE FOR THE COORDINATION OF HUMANITARIAN AFFAIRS (OCHA) CUMULATIVE RECEIPTS, 2002 TO MARCH 31, 2022** ($ MILLIONS)

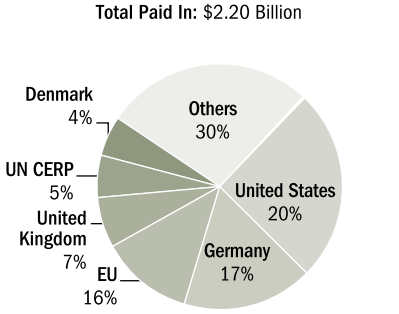
| Largest Recipients | Receipts |
|---|---|
| **United Nations Organizations** | |
| World Food Programme (WFP) | $4,238.49 |
| United Nations High Commissioner for Refugees (UNHCR) | 1,399.80 |
| United Nations Children's Fund (UNICEF) | 713.41 |
| Food and Agricultural Organization (FAO) | 363.32 |
| International Organization for Migration (IOM) | 352.58 |
| United Nations Mine Action Service (UNMAS) | 343.78 |
| Afghanistan Humanitarian Fund (sponsored by UN OCHA) | 257.79 |
| World Health Organization (WHO) | 207.24 |
| Office for the Coordination of Humanitarian Affairs (UN OCHA) | 151.80 |
| **Nongovernmental Organizations** | |
| International Committee of the Red Cross | 836.40 |
| Norwegian Refugee Council | 213.09 |
| Save the Children | 126.34 |
| HALO Trust | 124.76 |
| ACTED (formerly Agency for Technical Cooperation and Development) | 105.23 |
| **All Other and Unallocated** | 3,725.13 |
| **Total Humanitarian Assistance Reported by OCHA** | **$13,159.16** |

Note: Numbers may not add due to rounding.

Source: UN OCHA, Financial Tracking Service at https://fts.unocha.org, accessed 3/31/2022.

FIGURE F.24

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

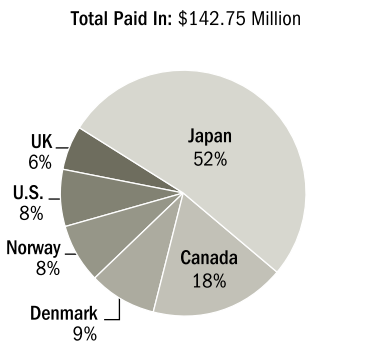



Note: Percentages may not add to 100% due to rounding. "Others" includes 35 national governments and 13 other entities. UN CERP refers to the the UN's Central Emergency Response Fund. Total contributions revised upwards from $1.67 billion reported in SIGAR Quarterly Report, 1/2022.

Source: UN OCHA, Financial Tracking Service at https://fts.unocha.org, accessed 3/31/2022.

FIGURE F.25

**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 $57.72 million through March 31, 2022.

Source: UNDP, LOTFA Receipts 2002–2022 (Combined Bilateral and MPTF), updated 3/31/2022, in response to SIGAR data call, 4/13/2022.

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

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

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

The LOTFA Steering Committee, composed of Afghan ministries, international donors, and the UNDP, approved restructuring the fund and changing its scope of operations on November 25, 2018. The organization expanded its mission beyond the management of the SPM project to include the entire justice chain (police, courts, and corrections), thereby covering all security and justice institutions, with an increased focus on anticorruption. A new multilateral trust fund, the LOTFA Multi-Partner Trust Fund (MPTF), was launched that year to fund this expanded mission alongside the original LOTFA.[42]

Donors paid more than $6.38 billion to the two LOTFA funds from 2002 through September 30, 2021, and this level of contributions has remained unchanged through March 31, 2022. UNDP has made refunds to LOTFA donors over the October 1, 2021, through March 31, 2022, period aggregating more than $57.72 million, and it reports that the refund process is not yet complete. Donor contributions, net of refunds, to the two LOTFA funds stood at more than $6.32 billion at March 31, 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.25 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.[43]

## Contributions to the NATO Resolute Support Mission

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

2015–2019 period, resulting in contributions of $281.87 million. The United States, Germany, and the United Kingdom were the largest contributors to the costs of the NATO Resolute Support Mission; their contributions are reflected in Figure F.22.[44] The Resolute Support Mission was terminated in September 2021.[45]

## 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).[46] 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.[47] Germany, Australia, and Italy were the three largest contributors to the fund; these contributions are reflected in Figure F.22. The United States made its first contribution in FY 2018 to support two projects under an existing procurement contract.[48]

NATO reports the NATF is being closed, and unexpended donor contributions are being returned to donors.[49]

## World Bank Group in Afghanistan

The World Bank's International Development Association (IDA) committed over $5.42 billion for development, emergency reconstruction projects, and nine budget support operations in Afghanistan between 2002 and August 15, 2021. This support consisted of $4.98 billion in grants and $0.44 billion in no-interest loans known as "credits." In line with its policies, the World Bank paused all disbursements in its Afghanistan portfolio following the collapse of the Government of the Islamic Republic of Afghanistan on August 15, 2021. As of January 17, 2022, the paused portfolio consists of 23 IDA projects (eight IDA-only projects and 15 projects with joint financing from IDA, ARTF, and other World Bank-administered trust funds) of which two are guarantees, one is budget support operation, and 20 are investment projects.[50]

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.[51]

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.[52]

## 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), $0.872 billion in concessional loans, and $111.2 million in technical assistance. ADB has provided $2.67 billion for 20 key road projects, $2.12 billion to support energy infrastructure, and $1.08 billion for irrigation and agricultural infrastructure projects, and $190 million for the health and PSM sectors. The United States and Japan are the largest shareholders of the ADB, with each country holding 15.57% of total shares.[53]

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.[54]

The ADB manages the Afghanistan Infrastructure Trust Fund (AITF), a multi-donor platform that provides on-budget financing for technical assistance and investment, principally in the transport, energy, and water management sectors. The AITF has received contributions of $637.0 million from the NATO ANA Trust Fund, Canada, Germany, Japan, the United Kingdom, and the United States, and had disbursed $338.3 million through August 14, 2021.[55]

## 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.[56] UNAMA maintains its headquarters in Kabul and an extensive field presence across Afghanistan, and is organized around its development and political affairs pillars. The Department of State has notified the U.S. Congress of its annual plan to fund UNAMA along with other UN political missions based on mission budgets since FY 2008. The U.S. contribution to UNAMA, based on its fixed 22.0% share of UN budgets and funded through the Contribution to International Organizations (CIO) account, has totaled $523.45 million from FY 2008 through FY 2021. Other UN member governments have funded the remainder of UNAMA's budget of $2.38 billion over this period.[57]

## 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' in-country assistance missions. The share of U.S. civilian assistance provided to multilateral institutions can be seen in Table F.5 to have increased in recent years, with over 50% of its assistance disbursed in 2018 and 2020 from the principal civilian-sector assistance accounts being provided to the principal civilian-sector multilateral institutions covered in Figure F.22. Table F.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, 2015–2021** ($ MILLIONS)

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

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

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

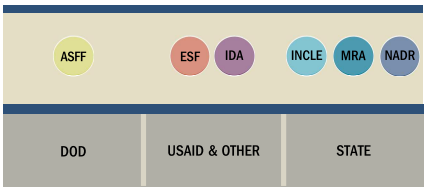



TABLE F.6

**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 otganizations 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.

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اداره سر مفتش ویژه برای بازسازی افغانستان
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د افغانستان د بیا رغاونې لپاره د ځانګړي سټر مفتش اداره

# SECURITY AND GOVERNANCE CONTENTS

# SECURITY AND GOVERNANCE

## KEY ISSUES AND EVENTS

Overall security incidents in Afghanistan remain low compared to a year prior, despite a significant uptick in January 2022.

Islamic State-Khorasan (IS-K) attacks declined this quarter since their high point in October 2021.

The United States continues to press the Taliban on key interests including equal rights, inclusive government, and counterterrorism commitments.

## SECURITY SITUATION IN AFGHANISTAN

According to the Armed Conflict Location and Event Data Project (ACLED), political violence and protest incidents under the Taliban (October 2021–March 2022) declined by 80% compared to average incidents under the former Afghan government during the same time last year (October 2020–March 2021).[1] State noted that the Taliban security forces controlling the country this year are the same forces that were warring against the Afghan government last year, and that this year's reduced violence is a result of that change, among other reasons.[2] For example, of the 5,183 civilian casualties during the first six months of 2021, UNAMA attributed 39% to the Taliban and only 23% to the former Afghan National Defense and Security Forces (ANDSF).[3] Since the Taliban takeover and the end of war against the former ANDSF, a much greater percentage of incidents involve battles with the Islamic State-Khorasan (IS-K) (15% of incidents compared to 2% previously) or protest events (15% of incidents compared to 1% previously).[4]

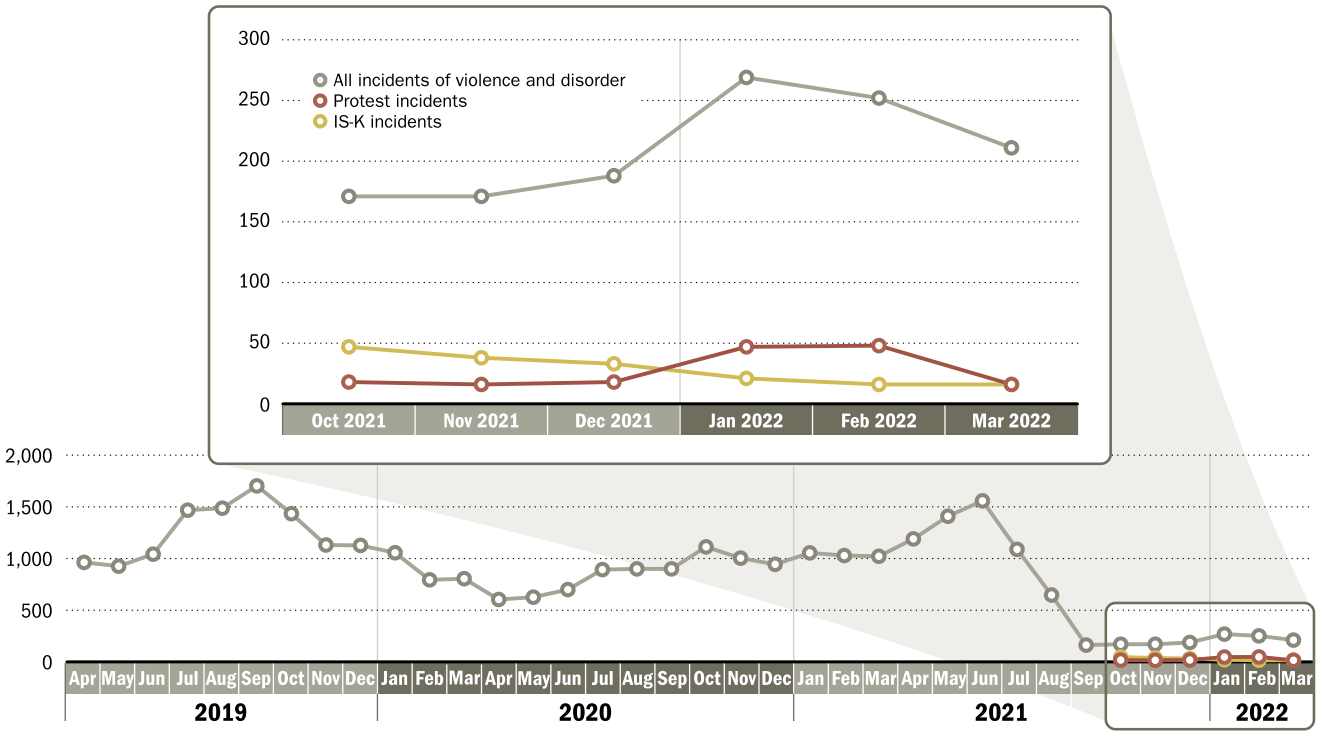
As seen in Figure S.1, overall incidents remained low compared to last year, but rose somewhat from November 2021 through January 2022; incidents involving IS-K continued a downward trend after reaching a high

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

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

FIGURE S.1

**POLITICAL VIOLENCE AND PROTEST INCIDENTS, OCTOBER 2021–MARCH 2022**




Note: The Armed Conflict Location & Event Data Project (ACLED) defines "political violence" as the use of force by a group with a political purpose or motivation.
Source: ACLED, "Armed Conflict Location & Event Data Project (ACLED); www.acleddata.com," accessed 4/2022; SIGAR analysis of ACLED data, 4/2022.

**IS-K Kills or Injures Dozens in Day of Explosive Attacks**

On April 24, IS-K killed or injured dozens in four explosions across Afghanistan. The first of these attacks killed at least 31 people at a Shia mosque in Mazar-e Sharif. This attack occurred only days after bomb explosions killed six at a high school in a Shia neighborhood of Kabul. Another two attacks targeted Taliban security forces in Kunduz and Nangarhar, leaving at least eight dead. The final blast occurred in Kabul and wounded two children.

Source: BBC, "Afghanistan: 'Blood and fear everywhere' after deadly IS blast," 4/24/2022.

point in October 2021. State noted that it is unclear if the recent trend is due to Taliban security operations or the onset of winter,[5] when fighting typically wanes.

ACLED is a nonprofit organization funded in part by the State Department's Bureau of Conflict and Stabilization Operations. Its purpose is to collect and provide publicly available data on all reported political violence and protest events around the world.[6] ACLED notes that it had always been a challenge to collect data in Afghanistan due to its largely rural character and intimidation of subjects by militant and state forces, a situation that has not changed under the Taliban.[7]

Security levels vary across the country.[8] The benefits of reduced violence are largely seen in rural areas, where most of the war had been fought, versus urban areas like Kabul, which traditionally had greater security. Within Kabul, crime has reportedly decreased, and Afghans can now patronize small businesses and restaurants at night.[9] But despite general

**Taliban's acting Minister of Interior** Sirajuddin Haqqani attending a police graduation ceremony. (Taliban Ministry of Interior photo)

improvements, some Afghans, specifically younger women, have felt the brunt of Taliban repression against their demands for equal rights and treatment. Media groups have also had their operations disrupted and suspended (more information on these issues is found on pp. 78–79).[10]

Nonetheless, some broader evidence is emerging that suggests improved security is having a national impact. According to a World Bank survey conducted in fall 2021 (October–December), more Afghans report being at work, although employed workers across all sectors reported a significant decline in earnings; access to health services remains as high as in the same period in 2019; and overall school attendance is at the highest point since at least 2014 for both boys and girls.[11] Despite these improvements, the Taliban instituted a national policy banning girls from attending school past the 6th grade in August 2021, though it has been unevenly applied across the country.[12] The World Bank attributed overall improvements in employment and education metrics to better security (improvements were skewed towards the rural population, which started from a lower base than urban areas).[13] The World Bank intends to continue these surveys, with the next round beginning in spring 2022.[14]

## TALIBAN LEADERSHIP

The Taliban announced an interim cabinet in the fall of 2021, comprising many members who had been leaders during the Taliban's 1996 to 2001 period in power and members who were later a part of the Taliban's leadership council, the *Rahbari shura*, during the insurgency years.[15] The United Nations (UN) deemed it a disappointment to those who wanted a more inclusive cabinet with non-Taliban members, past government figures, women, and minority group leaders. The Taliban regime's prime minister, two deputy prime ministers, and foreign minister are on the UN sanctions

list for their prior association with the Taliban.[16] For more information on the interim Taliban cabinet and its political relations with the international community, see page 65.

In late March, the Taliban cabinet gathered in Kandahar Province for a three-day meeting, reportedly the first headed by supreme leader Mullah Haibatullah Akhundzada and the largest cabinet meeting to date. Policy decisions from the meeting included the reversal of the Taliban's commitment to reopen secondary schools for girls on March 23.[17] According to State, some schools had already reopened in anticipation that the Taliban would follow through on their commitment. Many Taliban- and non-Taliban-affiliated religious scholars, members of Taliban leadership, and members of the general public appeared shocked by the last-minute reversal.[18]

In response to this decision, State said:

> We are watching the Taliban's actions closely in a number of areas, including following through with counterterrorism commitments; respecting the human rights of Afghans, including women, girls, and members of minority groups; building an inclusive system that gives the people a voice in their political future; and building an independent and sustainable economy. The legitimacy and support that the Taliban seeks from the international community depends entirely on their conduct. We have made it clear the Taliban decision regarding secondary school girls was a potential turning point in our engagement with the Taliban.[19]

At the cabinet meeting, administrators were also directed to make efforts to implement Sharia law. A press statement said the meeting "was concentrated on rules in government bodies, their activities, interaction with people, seeking a solution for ongoing economic difficulties, and absorbing all Taliban affiliates in security bodies."[20] Some Taliban leaders were also reportedly given specific tasks. Deputy Prime Minister Mullah Baradar, who heads the economic commission, was directed to attract local and international investors and to provide facilities for macro- and microeconomic projects, as well as to promote mining. Second Deputy Prime Minister Mullah Hanafi was instructed to prevent further bureaucracy in finance and other sectors, and to reform all government administrative systems. Supreme Leader Akhundzada also directed the cabinet to expedite efforts to treat Afghan drug addicts and to formally declare a ban on opium and other narcotics.[21] For more information on the Taliban and counternarcotics, see p. 84.

# TALIBAN GOVERNANCE AND ENGAGEMENT WITH THE INTERNATIONAL COMMUNITY

Nearly all Taliban cabinet members announced last fall were Sunni Pashtuns. Non-Pashtun cabinet members, such as Uzbek Deputy Prime Minister Abdul Salam Hanafi and Tajik Minister of Economy Qari Din Mohammad Hanif, do not represent ethnic-based or other alternative political coalitions to the Taliban. Despite internal conflicts, the Taliban cabinet appears to be a rather tight-knit group of wartime insurgent leaders, many of whom are drawn from the *Rahbari shura* or leadership council, the Taliban's highest authority throughout the insurgency years.[22] Within the Taliban, it is the cabinet that has the most active engagement with the United States and the rest of the international community.[23]

## U.S. and International Engagement with the Taliban

To date, no country has officially recognized the Taliban as the government of Afghanistan since they seized power in August 2021. However, by early April 2022 four countries had accredited Taliban-appointed diplomats: China, Pakistan, Russia, and Turkmenistan.[24] The Chinese foreign minister visited Kabul in March.[25]

In late 2021, Citibank froze the bank accounts of the Afghan embassy in Washington, DC, and of Afghan consulates in New York City and Los Angeles to avoid violating sanctions against the Taliban, according to media reports. Without the backing of a recognized government or sufficient funding, the embassy and consulates shut down operations in March 2022, whereupon State took over maintenance and security for the three properties.[26]

Nevertheless, the United States has engaged with Taliban representatives on a wide range of issues relevant to U.S. national interests and has closely observed Taliban actions in a number of areas.[27] According to State, these policy priorities include:[28]

- the welfare and safety of U.S. citizens abroad
- the release of U.S. hostage Mark Frerichs (taken hostage in February 2020)
- 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 upholds their counterterrorism commitments, including those stated in the February 29, 2020, U.S.-Taliban agreement
- encouraging the Taliban to respect human rights in Afghanistan, including those of religious and ethnic minorities, women and girls, civil society leaders, former administration-affiliated officials, and individuals who were formerly affiliated with the U.S. government, U.S. military, and U.S. NGOs or media institutions

# KEY FIGURES IN THE TALIBAN CABINET

**Sheikh Haibatullah Akhundzada**

Islamic Emirate of Afghanistan
Leader/"Commander of the Faithful"
*Shura: Rahbari*

Took command of the Taliban in 2016, following the death of Akhtar Mohammad Mansour. A reclusive figure, he has begun to make more appearances in Kandahar and is the final authority on Taliban policies.

**Mohammad Hassan Akhund**

Office of Prime Minister
Prime Minister
*Shah Wali Kot, Kandahar Province*

One of the Taliban's founding members; more a religious and political authority than a military commander.

**Abdul Ghani Baradar**

Office of Prime Minister
Deputy Prime Minister
*Deh Rawood, Uruzgan Province*

One of the Taliban's founding members, he was released from a Pakistan prison in 2018 and led negotiations in Qatar.

**Abdul Salam Hanafi**

Office of Prime Minister
Deputy Prime Minister
*Darzab, Faryab Province*

Part of the Taliban from its earliest days, generally known amongst the Taliban as the "scholar of the faith."

**Maulavi Mohammed Abdul Kabir**

Office of Prime Minister
Deputy Prime Minister
*Paktiya Province*

Military commander who helped the Taliban expand into eastern Afghanistan in the early 2000s, one-time shadow governor of Nangarhar Province.

**Muhammad Yaqoob Mujahid**

Defense
Defense Minister
*Deh Rawood, Uruzgan Province*

Eldest son of late Taliban founder Mullah Omar, Yaqoob was put in charge of the Taliban's military commission in 2016.

**Abdul Haq Wasiq**

Intelligence
Director
*Khogyani, Ghazni Province*

Served as the deputy director of intelligence during the Taliban's first regime. Reportedly, he has not wielded considerable influence within the Taliban, but is a capable and trusted Taliban official.

**Sirajuddin Haqqani**

Interior
Minister
*Childhood spent in Miram Shah, North Waziristan, Pakistan*

Leader of the Haqqani Network since late 2012, a designated terrorist organization with ties to al-Qaeda. Served as the first deputy to Sheikh Akhundzada from 2016.

**Amir Khan Muttaqi**

Foreign Affairs
Minister
*Helmand Province*

Joined the Taliban shortly after it emerged in the 1990s and served in the Ministry of Information and Culture. During the insurgency, he systematized the Taliban's media publications.

**Khairullah Khairkhwa**

Information and Culture
Minister
*Kandahar Province*

Allegedly involved in drug trafficking, possible connections to AQ (according to Gitmo docs). May have had command responsibity in connection to a 1997 civilian massacre. Generally considered to be a moderate.

**Mullah Noorullah Noori**

Borders and Tribal Affairs
Minister
*Zabul Province*

Served as governor of Balkh and Laghman Provinces in the previous Taliban regime.

**Abdul Hakim Ishaqzai**

Supreme Court
Chief Justice
*Panjwai, Kandahar Province*

One of the founding members of the Taliban, an Afghan Islamic scholar, Ishaqzai served as chief justice in the previous Taliban government.

**Noorudin Azizi**

Commerce and Trade
Minister
*Panjshir Province*

A prominent investor from northeastern Afghanistan.

**Qalandar Ebad**

Public Health
Minister
*Sarhawza, Paktika Province*

A graduate of Nangarhar University's Faculty of Medicine, where he received his M.D. Further training at the Pakistan Institute of Medical Sciences, Islamabad.

**Hidayatallah Badri**

Finance
Minister
*Maiwand, Kandahar Province*

Leader of the Taliban's financial commission during the insurgency, Badri was a childhood friend of Taliban founder Mullah Omar.

**Mullah Abdul Latif Mansur**

Energy and Water
Minister
*Gerda Serai, Paktiya Province*

A member of the negotiating team in Qatar, Mansur served in the agriculture ministry under the former Taliban regime, commanded the Mansur network, and was a governor of Nangarhar Province.

**Maulvi Shahabuddin Delavar**

Mines and Petroleum
Minister
*Kandahar Province*

Helped the Taliban's insurgent Leadership Council establish cadres in western Afghanistan and incorporate independent insurgents.

**Qari Din Mohammad Hanif**

Economy
Minister
*Yaftali Sufla, Badakhshan Province*

Reportedly joining the Taliban along with hundreds of other students from northern Badakhshan Province, Hanif was a minister of higher education under the former Taliban regime.

**Abdul Manan Omari**

Public Works
Minister
*Uruzgan Province*

The stepbrother of Taliban founder Mullah Omar, Manan is a Taliban senior leader and was a member of the Qatar office's negotiating team.

**Noor Mohammad Saqib**

Hajj and Religious Affairs
Minister
*Deh Sabz, Kabul Province*

Chief justice under the former Taliban regime, Saqib is a renowned legal scholar who studied at the Darul Uloom Haqqania madrasa in Pakistan.

**Abdul Hakim Shara'i**

Justice
Minister
*Maiwand, Kandahar Province*

Headed the Taliban's shadow court system during the insurgency, undermined the authority of the previous regime by resolving disputes in rural areas.

**Mullah Mohammad Abbas Akhund**

Disaster Management
Minister
*Spin Boldak, Kandahar Province*

A close associate of founder Mullah Omar, Kandahar governor under the former Taliban regime, and briefly the governor of Kabul until November 2021.

**Mullah Shirin Akhund**

Governor
Kabul Province
*Kandahar Province*

Long-time Taliban member and close associate of Taliban founder Mullah Omar, after Omar's death in 2013, Akhund took on greater leadership responsibilities including overseeing war efforts in 19 provinces.

Source: Anadolu Agency, "Taliban bring new faces to fill Cabinet positions in Afghanistan," 9/21/2021; Guardian, "'Necessary for security': veteran Taliban enforcer says amputations will resume," 9/24/2021; Jamestown Foundation, "Who is Taliban Negotiator Mullah Sherin Akhund?," 4/1/2021; Ministry of Public Health, "Biography of Al-Haj Dr. Qalandar Ebad," accessed 4/2022; Counter Extremism Project, "Abdul-Haq Wassiq," accessed 4/2022; EASO, "Afghanistan Country Focus," 1/2022.

To facilitate regular communication on these issues, State formed the U.S.-Taliban Issues Solution Channel in early September 2021 in order for the Afghanistan Affairs Unit to engage with the Taliban political commission in Doha, Qatar.[29]

In addition, the U.S. government, in coordination with the international community, held direct, high-level meetings with Taliban representatives this quarter, and participated in multilateral meetings such as U.S. Special Representative Thomas West's meeting with the Taliban on December 19 on the sidelines of the Organization of Islamic Cooperation in Islamabad.[30] On January 23–24, 2022, Taliban representatives met with representatives of U.S. and European governments in Oslo, Norway, including Special Representative West and U.S. Special Envoy for Afghan Women, Girls, and Human Rights Rina Amiri.[31] The Taliban also met with participants from various Afghan NGOs and other civil society leaders to serve as a basis for "further contact to explore reconciliation and ways of creating a more stable and inclusive Afghanistan," according to Norway's Ministry of Foreign Affairs.[32]

According to a joint statement released by the U.S. and Norwegian governments, U.S. and European representatives stressed to Taliban representatives: the urgency in addressing the humanitarian crisis in Afghanistan and importance of ease of access for both male and female humanitarian workers; the need to protect human rights and for an inclusive and representative political system; the need for the Taliban to halt the increase in various human rights violations, respond to the concerns of Afghan civil society, and allow female students to access all levels of education; the Taliban's commitments on counterterrorism and drug trafficking; and the development of a transparent, sound strategy to restore confidence in Afghanistan's financial sector and prevent the collapse of social services.[33] The U.S. and Norwegian governments made clear that this meeting did not constitute a recognition or legitimization of the de facto authorities in Afghanistan.[34]

On March 17, 2022, the UN Security Council voted (with Russia abstaining) to renew the UN Assistance Mission to Afghanistan (UNAMA) mandate for one year, continuing UN engagement with the Taliban in Afghanistan. Under its new mandate, which does not mention the Taliban by name, UNAMA's priorities include: to coordinate and facilitate the provision of humanitarian assistance; facilitate dialogue between relevant Afghan political actors and promote an inclusive, representative, participatory, and responsive government respectful of the rule of law at the national and subnational levels; engage with all stakeholders at the national and subnational levels, including civil society and international NGOs for the protection and promotion of the human rights of all Afghans, including the protection of the rights of women and children; support regional cooperation on Afghanistan to promote stability and peace within the country; and, within its mandate, support existing mechanisms to improve the overall security situation in Afghanistan. The resolution also provides UNAMA with a "strong mandate" to engage with all actors in Afghanistan, including the Taliban, on relevant matters.[35]

In early March, the UN Secretary-General's Special Representative for Afghanistan, Deborah Lyons, acknowledged the distrust between the Taliban and the international

**U.S. and European** representatives meet with a Taliban delegation in Oslo, Norway. (Norwegian Ministry of Foreign Affairs photo)

community, but told the UN Security Council that it would not be possible to "truly assist the Afghan people without working with the de facto authorities."[36]

According to UNAMA, the Taliban have continued to push for greater acknowledgment from the international community of the decline in violence throughout Afghanistan. The Taliban claim progress in generating domestic revenues absent international assistance, and also reopened schools in an effort to bolster their political legitimacy.[37] Taliban representatives also continue to push for unfreezing the Afghan central bank's assets held in U.S. financial institutions. This quarter, these calls to unfreeze assets have been echoed by China, Iran, Pakistan, Russia, and several international aid groups, according to media reports.[38] For more information on Afghan assets held in U.S. financial institutions and the February 2022 Executive Order on Protecting Certain Property of Da Afghanistan Bank for the Benefit of the People of Afghanistan, see p. 102.

However, following the decision of Taliban authorities to block girls' access to secondary education when schools reopened on March 23, U.S. officials cancelled several meetings with Taliban representatives. A State Department spokesperson said, "Their decision was a deeply disappointing and inexplicable reversal of commitments to the Afghan people, first and foremost, and also to the international community. We have cancelled some of our engagements, including planned meetings in Doha, and made clear that we see this decision as a potential turning point in our engagement."[39]

## TALIBAN SECURITY FORCES AND RECONSTITUTED ANDSF EQUIPMENT

The United States remains concerned over the threat from terrorist organizations in Afghanistan and the region, including remnants of IS-K and al-Qaeda, that harbor aspirations to attack the United States. U.S. Central Command commander General Kenneth F. McKenzie told the Senate Armed Services Committee this quarter that IS-K and al-Qaeda "are seeking to exploit a reduction of U.S. [counterterrorism] efforts in Afghanistan to reinvigorate their adherents and increase their ability to plot and direct external attacks."[40]

McKenzie said the Taliban would attempt to destroy IS-K, despite Taliban mistakes in releasing prisoners just prior to their takeover, but noted that as "the economic situation and humanitarian crisis in Afghanistan worsens … vulnerable populations will potentially become increasingly susceptible to [IS-K] recruitment."[41] He said the Taliban were less likely to take a firm stance against al-Qaeda, with whom they have historically enjoyed a relationship of convenience. The U.S. relies heavily on Pakistan for intelligence, surveillance, and reconnaissance missions in Afghanistan to observe these developments.[42]

### Taliban Security Forces

In mid-January, Taliban chief of staff Qari Fasihuddin Fitrat announced that Afghanistan has at least 80,000 army personnel stationed in eight corps throughout the country and will attempt to build this force to 150,000 members. That target strength would approach the 182,071 reported strength of the former Afghan National Army in spring 2021.[43] This fledgling force appears to be adopting many of the same organizational components as the former Afghan National Defense and Security Forces (ANDSF), including an air force, an army that includes special forces known as Red Units (*Sareh Kheta*), a variety of police elements including traffic police and mosque security, and an internal security directorate known as the General Directorate of Intelligence.[44]

Many new recruits joining the Taliban security forces appear to have come from the cohort of Afghans who took up arms during the spring and summer of 2021, as Taliban gains inspired Afghans living or studying in Pakistan to join the insurgency.[45] Some veteran Talibs refer to this new cohort as the "21-ers," who joined the Taliban opportunistically in 2021 after U.S. and Coalition forces committed to withdrawing from Afghanistan.[46] This cohort of approximately 5,000 to 10,000 fighters was about 10 times higher than the normal influx of Taliban recruits to Afghanistan during other regular fighting seasons.[47]

Once Kabul was captured, the Taliban also began calling on educated Taliban members and supporters in Pakistan to join Taliban governing structures. According to the *Washington Post*, Islamic schools and military

**Open-source reporting:** Relevant information derived from the systematic collection, processing, and analysis of publicly available information in response to known or anticipated intelligence requirements.

Source: DOD, "DOD Dictionary of Military and Associated Terms," 11/2021, p. 159.

training centers in Pakistan that had earlier served as key components of the Taliban recruitment pipeline have begun to move into Afghanistan.[48]

According to the Defense Intelligence Agency (DIA) based on open-source reporting, some ANDSF and civilians have joined Taliban security forces at lower levels, likely for personal gain. Other former ANDSF personnel have joined anti-Taliban forces such as IS-K or the National Resistance Front (NRF), a small Tajik-dominated, anti-Taliban militant resistance movement active in several Afghan provinces. DIA said it is unknown how many ANDSF have joined the Taliban, joined anti-Taliban militant organizations, or fled Afghanistan for neighboring countries.[49] State noted that former ANDSF personnel who have joined Taliban security forces are not permitted to serve in leadership. State also said some former ANDSF had joined anti-Taliban groups, but that most former ANDSF personnel have returned to civilian life and many others have departed the country.[50]

## ANDSF Equipment Left Behind

The Taliban possess substantial stores of U.S.-funded equipment captured when the ANDSF collapsed. However, DOD noted that without the technical maintenance and logistics support that the U.S. had been providing to the ANDSF, the operational capability of the equipment will continue to degrade.[51]

According to DOD, $18.6 billion worth of ANDSF equipment was procured through the Afghan Security Forces Fund (ASFF) since 2005—not the $80 billion reported by some media—and much of that equipment was destroyed during combat operations. DOD estimates that $7.12 billion worth of ANDSF equipment remained in Afghanistan in varying states of repair when U.S. forces withdrew in August 2021.[52]

DOD said the ANDSF abandoned their locations and left much of their major pieces of equipment, such as Humvees and aircraft, in a non-operational condition.[53] DOD-provided ANDSF maintenance data, and former ANDSF officers interviewed by SIGAR also suggest that much of this abandoned equipment was not operational.[54] DOD further noted that there "currently is no realistic way to retrieve the materiel that remains in Afghanistan given that the United States does not recognize the Taliban as a government."[55] More information on the current status of former ANDSF equipment and the Taliban's ability to use it appears in the Classified Supplement to this report.

DOD notified Congress in December 2021 that it had exercised "disposition authority" for ASFF and was treating all materiel located outside of Afghanistan procured using ASFF as DOD equipment. DOD is evaluating final options for this equipment and could transfer the equipment to other U.S. government departments and agencies or to foreign partners. On January 19, DOD notified Congress that it intended to transfer five U.S.-procured former Afghan Mi-17 helicopters that had been undergoing

**DOD Conducting Full Assessment of ANDSF Equipment**

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

Source: OUSD-P and DSCMO-A response to SIGAR data call, 8/26/2021; OUSD-P, response to SIGAR vetting, 10/15/2021.

maintenance in Ukraine to the Ukrainian government. Ukraine accepted these excess defense articles on March 11, 2022. In mid-April, President Biden announced a military assistance package to Ukraine that included an additional 11 Mi-17 helicopters that had been scheduled for Afghanistan. DOD also transferred nearly 16 million rounds of varied nonstandard munitions, originally procured for Afghanistan, to Ukraine.[56]

## Taliban Air Force

The Taliban are attempting to rehabilitate the former Afghan Air Force (AAF) with aircraft and personnel remaining in Afghanistan. As of August 15, 2021, the former AAF had 131 usable aircraft available and the Afghan Special Security Forces' (ASSF) Special Mission Wing (SMW) had 39 aircraft of unknown status available (helicopters included 18 Mi-17s and five UH-60s; airplanes included 16 PC-12 single-engine passenger and light-cargo aircraft).[57]

According to DIA open-source analysis, the Taliban claim to have successfully repaired several former AAF airframes and are continuing to consolidate and account for captured equipment this quarter. As of January 2022, the Taliban claim to have repaired seven former AAF airframes.[58]

In February, acting Minister of Defense Mohammad Yaqub said that the Taliban were not allowing captured equipment to leave Afghanistan and were instead giving it to Taliban security forces. That same month, Taliban officials announced that 10,000 troops were being sent to the Tajikistan border equipped with the "modern technology of the NATO and U.S. system" and would soon be supported by combat aircraft. Further, the Taliban have asked Tajikistan and Uzbekistan to return former AAF airframes that former ANDSF pilots landed there in August 2021, and are actively seeking the return of other former ANDSF equipment that was removed from Afghanistan.[59] DOD said the final disposition of these aircraft in Tajikistan and Uzbekistan has not been settled and is subject to diplomatic discussions.[60]

According to the Taliban air force commander and former AAF personnel, about 4,300 members, half of the former AAF, have joined the Taliban's air force, including 33 pilots.[61] Some of these men spoke to the *New York Times* and said they had not been harmed or threatened, but also that they had not been paid. Only a fraction of the 81 aircraft at the Kabul military airport are functional, including six repaired UH-60 Blackhawks.[62]

**Congressional Committee Reports Seek an Accounting of Why the ANDSF Failed and What Equipment Was Lost in Afghanistan**

House committee report H. Rept. 117-118 accompanying S. 1605, the National Defense Authorization Act (NDAA) for Fiscal Year 2022 (Pub. L. No. 117-81) directed SIGAR to address:

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

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

## ONGOING SECURITY EFFORTS IN AFGHANISTAN

### Taliban Security Operation Targets Criminal Elements, IS-K

According to DIA analysis based primarily on open-source reporting, the Taliban continues to prioritize targeting IS-K, but have been unable to pre-emptively disrupt most IS-K attacks against schools, healthcare institutions, journalists, and NGOs, likely because they lack the intelligence capability. On February 25, IS-K likely carried out an attack on polio workers in northern Kunduz and Takhar Provinces, killing eight vaccinators.[63] For more information on attacks on civilian infrastructure, see page 77.

DIA added that the Taliban likely struggles to counter IS-K attacks on critical infrastructure. In October 2021, IS-K operatives surveilled and targeted power infrastructure using improvised-explosive-devices (IED). Since August 2021, the Taliban regime's financial challenges have hindered its ability to pay salaries to its members, which will likely contribute to the further degradation of counterterrorism capabilities and a decreased ability to disrupt IS-K attacks on infrastructure.[64]

As of mid-February 2022, the Taliban increased counterterrorism operations by establishing checkpoints and conducting house-by-house searches to deny IS-K the capability to target critical infrastructure.[65] In late February, the Taliban carried out their largest security operation since August, featuring dozens of daytime checkpoints setup across Kabul and initially focused on areas seen as resistant to Taliban rule. According to the *New York Times*, the operation was led by Taliban Deputy Defense Minister Mullah Fazel Mazloom.[66]

DIA also said the Taliban's counterterrorism focus on IS-K is likely enabling other militant organizations affiliated with the Taliban to maintain their presence in Afghanistan.[67] At Pakistan's behest, the Taliban pledged to prevent cross-border attacks by Tehrik-e Taliban Pakistan (TTP), while refraining from direct military action against the group. In February, TTP claimed responsibility for 22 attacks targeting Pakistani security forces, down from 42 attacks in January and 45 in December 2021.[68]

State noted that it is difficult to determine what motivates Afghans to join IS-K, and it is unclear if economic difficulties or incentives had a direct influence on IS-K recruitment. According to State, IS-K "promotes itself in part by impugning the Taliban's Islamic credentials, especially by accusing the Taliban of complicity with western governments."[69] Although IS-K currently operates in mostly urban clandestine cells—especially in areas where the Taliban lack a strong presence—IS-K may brand itself as an alternative to Taliban rule.[70] More information on Taliban security operations and IS-K activities appears in the Classified Supplement to this report.

**Police graduation ceremony** is held in Paktiya Province. (Taliban Ministry of Interior photo)

## Policing Efforts and Protests

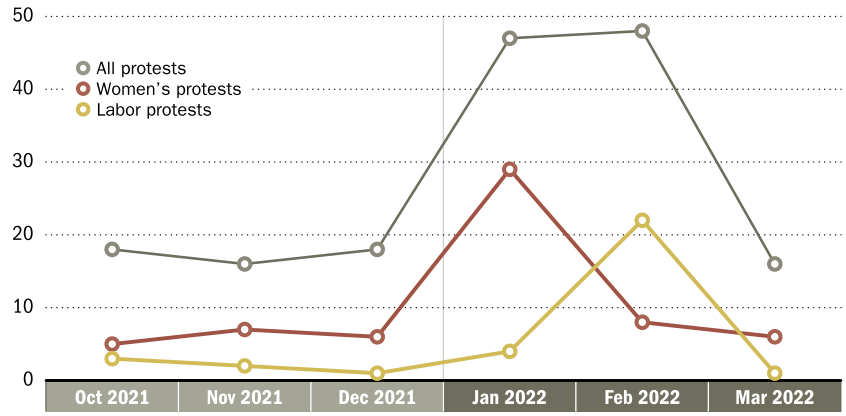
According to DIA, some Taliban policing efforts are targeting specific individuals whom they see as a threat to the current governing structure or public. During early 2022, Taliban local commanders arrested Afghan civilians including journalists and civil society activists.[71] Taliban security operations also coincided with a crackdown on women's rights protests in January.[72] The house-to-house searches and inspections in multiple provinces that began in February included the arrests of former ANDSF members and Afghan government officials.[73]

Women's rights activists and labor groups organized the greatest number of protests early in this quarter. Women's protests, taking on a national character, peaked in January 2022 before declining in February and March, as seen in Figure S.2 on the following page. The decline followed the Taliban's dispersal of a January 16 protest at Kabul University with pepper spray. Days later, some women were arrested at their homes. These Taliban efforts against women's rights activists appear to have intensified throughout January and into February, despite a late-January meeting in Oslo where envoys pressed the Taliban on human rights issues.[74]

In mid-February, the character of Afghan protests changed when labor groups took to the streets following President Joseph R. Biden's February 11 executive order that blocked from transfer, payment, export, or withdrawal of all assets belonging to Afghanistan's central bank that are currently held in U.S. financial institutions, transferring the monies instead into a consolidated account held at the Federal Reserve Bank of New York. Although it appears that this order was widely interpreted as excluding Afghans from these monies, a court filing stated the intent to use $3.5 billion of the $7 billion in assets to address economic and humanitarian issues in

FIGURE S.2

**PROTEST INCIDENTS BY TYPE, OCTOBER 2021–MARCH 2022**




Source: ACLED, "Armed Conflict Location & Event Data Project (ACLED); www.acleddata.com," accessed 4/2022; SIGAR analysis of ACLED data, 4/2022.

Afghanistan; however, the final disposition of all $7 billion remains contingent on court decisions.[75]

Numerous media outlets have reported that Afghan public sentiment has been turning against the United States and the West over the ongoing sanctions and the $7 billion in central bank assets held in the United States. Reports also indicate that former Afghan partners are becoming highly critical of the United States even as Taliban leaders continue to emphasize their desire to cooperate with the United States.[76]

## Local Reprisals, Revenge, and the Commission of Purification

According to DIA, Taliban leadership has likely not been targeting former ANDSF personnel, and instances to the contrary are "localized small-scale reprisal killings, violence, and intimidation against former ANDSF and Afghan government employees."[77] In fall 2021, amidst concerns that the Taliban was losing control over its rank and file members, Taliban leaders, including the Taliban Defense Minister Mullah Mohammad Yaqoob, attributed these abuses in part to the influx of Taliban recruits that joined the insurgency during the spring and summer of 2021.[78] Furthermore, a recent investigative report by the *New York Times* discovered that at least some Taliban continue to be involved in revenge against former Afghan government and security forces personnel, to include killings and disappearances.[79]

In November, the Taliban established a "Commission of Purification" under the Ministry of Defense to remove Taliban members who have violated the rights of others or committed ethnic, religious, and personal

animosity crimes. In February, the chief inspector of the de facto Defense Ministry and chairman of the Commission of Purification claimed 4,350 members were identified and expelled from the Taliban.[80]

Some prominent Afghans who have remained in the country, such as the pir of the Qadiriyyah Sufi order, Sayed Hamed Gailani, and former president Hamid Karzai, as well as one long time western scholar of Afghanistan, have expressed guarded optimism that the Taliban have not resorted to systematic revenge, as is often the case amongst revolutionaries, according to these sources.[81] Additional information on reprisals against former ANDSF members and former Afghan government officials appears in the Classified Supplement to this report.

## U.S. Support for Governance and the Former Afghan National Defense and Security Forces

As of March 31, 2022, the United States has provided more than $36 billion to support governance in Afghanistan. Most of this funding, nearly $21.2 billion, was appropriated to the Economic Support Fund (ESF) administered by the State Department (State) and the U.S. Agency for International Development (USAID).[82]

In August and September 2021, the U.S. government reviewed all non-humanitarian assistance programs in Afghanistan. During this time, in accordance with the interagency review, State and USAID paused the majority of development assistance programs to assess the environment, 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 protections more broadly. These efforts are implemented through NGOs, international organizations, or other third parties, minimizing benefit to the Taliban to the extent possible.[83]

The ANDSF have dissolved and U.S. funding obligations for them have ceased, but disbursements will continue until all program contracts are reconciled.[84] The U.S. Congress appropriated more than $89.5 billion to help the Islamic Republic of Afghanistan provide security in Afghanistan, as of March 31, 2022. This accounts for 61% of all U.S. reconstruction appropriations for Afghanistan since fiscal year (FY) 2002.[85]

The Defense Security Cooperation Management Office-Afghanistan (DSCMO-A) remains headquartered in Qatar at Al Udeid airbase, administering the final disposition of efforts in Afghanistan, such as the service contracts funded by the Afghan Security Forces Fund (ASFF, 2005–2021) as seen in Table S.1 and S.2 on the following page. DSCMO-A noted that ASFF may take years to close due to the possibility of future claims and litigation by contractors.[86] As of March 16, 2022, DSCMO-A is led by a U.S. Army

### ONGOING SIGAR AUDIT

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

TABLE S.1

**INFRASTRUCTURE CONTRACTS FOR FORMER ANDSF ELEMENTS**

| Contracts/Projects | Current Contract Value | Remaining Balance | Estimated Close-Out Date |
|---|---|---|---|
| **Power Infrastructure Contracts** | | | |
| ANA AEI Phase 3 2/205th FOB Eagle | $2,106,579 | $1,096,010 | 9/15/2022 |
| ANA AEI Ph3 4/203rd HQ FOB Shank (T4C) | 5,387,068 | 2,217,069 | 8/15/2023 |
| ANA AEI Ph3 1/205th Camp Hero/ACC (T4C) | 4,033,634 | 2,749,373 | 8/15/2023 |
| ANA AEI 1/203 Brigade Garrison Camp Clark (T4C) | 5,055,670 | 1,144,953 | 9/15/2022 |
| ANA AEI MoD HQ (2) Electrical Interconnect (T4C) | 2,465,980 | 148,953 | 9/15/2022 |
| ANA NEI MeS Air Ops Detachment (T4C) | 3,296,427 | 2,505,981 | 8/15/2023 |
| ANA NEI Pul-e Khumri Reprocurement (T4C) | 4,799,430 | 2,669,752 | 8/15/2023 |
| **Vertical Infrastructure Contracts** | | | |
| ANA AAF Aviation Enhancement MeS | $29,839,741 | $1,925,571 | 6/19/2022 |
| ANP KSS Camera and Security Upgd & Expan (T4C) | 49,858,076 | 26,680,546 | 9/5/2023 |
| ANA KAF Barracks Renovation | 1,173,064 | 23,449 | 6/9/2022 |
| ANA SMW HKIA SOAG Ramp Exp. (Ph 1) | 3,591,944 | 2,058,520 | 6/25/2022 |
| ANA Bldg 501 Simulator Renovation | 139,325 | 0 | 6/10/2022 |
| ANA Presidential Air Wing HKIA | 3,139,479 | 0 | 2/28/2022 |
| ANA GSK-W 8th CSK FOC Expansion, Shindand (T4C) | 1,024,306 | 1,024,306 | 5/31/2022 |
| ANA AAF Aviation Enhance KAF Ops (T4C) | 5,993,752 | 5,612,782 | 5/31/2022 |

Note: Numbers have been rounded. Items in litigation could potentially remain open for up to 11 years. Contractors have six years after contract completion to submit a claim.

Source: DOD, response to SIGAR data call, 3/16/2022.

TABLE S.2

**TRAINING CONTRACTS FOR FORMER ANDSF ELEMENTS**

| Training Contracts | Total Contract Value | Total Obligations | Estimated Close-Out Date |
|---|---|---|---|
| Gender Occupational Opportunity Development (ANA) | $3,157,006 | $1,118,216 | 8/25/2022 |
| Gender Occupational Opportunity Development (ANP) | 3,157,006 | 3,157,006 | 8/25/2022 |
| ASSF Training Program (ASSF) | 119,211,117 | 84,562,777 | 9/28/2021 |
| Initial Entry Rotary and Fixed Wing Pilot Training (AAF) | 146,029,919 | 114,163,825 | TBD |
| AAF Maintenance Development and Training (AAF) | 38,314,286 | 30,065,998 | 10/29/2022 |
| Training Support Services (ASSF) | 74,613,302 | 73,586,286 | 8/25/2022 |
| A-29 Pilot and Maintenance Training (AAF) | 114,440,745 | 111,440,745 | 9/14/2022 |
| C/AC-208 Contractor Logistics Support (AAF) | 62,860,105 | 11,940,591 | 9/15/2022 |
| English Language Training (AAF) | 13,079,327 | 12,864,110 | 8/25/2022 |
| Mentors and Advisors Support (AAF) | 10,773,338 | 10,773,338 | 8/25/2022 |
| Kabul Security and Surveillance System | 49,608,076 | 49,608,076 | TBD |

Note: Numbers have been rounded. Items in litigation could potentially remain open for up to 11 years. Contractors have six years after contract completion to submit a claim.

Source: DOD, response to SIGAR data call, 3/16/2022.

colonel and has three additional servicemembers and two DOD civilians (but no U.S. contractors). DSCMO-A is scheduled to close June 1, 2022, and is transitioning its activities to other DOD entities and NATO.[87]

## SECURITY THREATS TO HUMANITARIAN AID

According to USAID, NGOs and relief actors have indicated a significant decrease in physical harassment or violence from authorities toward aid organizations since the cessation of conflict in August 2021. Although militant organizations have not directly threatened control, access, or implementation of the activities and services under the UN's 2022 Humanitarian Response Plan, isolated security incidents, carried out by Taliban members, unidentified attacks, or harm as a result of civil unrest, have affected humanitarian organizations and social service providers.[88] See p. 98 for more on the UN's Humanitarian Response Plan.

On January 12, a neurosurgeon at the Jamhuriat Hospital in Kabul was kidnapped on his way home from work. Two days later, the head of the neurosurgery department at Kabul's Aliabad Hospital was abducted from his clinic by armed men in military uniforms. On January 17, in Herat, members of the Taliban reportedly opened fire on a car at a checkpoint, killing a local pharmacist and his driver.[89]

On February 24, eight polio health workers, including four women, were shot and killed in three separate attacks in Kunduz and Takhar Provinces. Following these attacks, UNICEF and the WHO suspended the vaccination program, which was on its final day, in these two provinces.[90] This was the first attack on polio workers since the nationwide polio vaccination campaign resumed in November 2021. There was no claim of responsibility for these killings, and Taliban leadership condemned the attack.[91] DIA judged that IS-K most likely carried out the attacks against the polio workers.[92]

On January 23, a UN partner of USAID temporarily suspended distribution of aid to recipient families in Kabul following an unspecified security incident involving the Taliban's Ministry of Refugees and Repatriation and a local NGO partner. The affected organization met with Taliban authorities, including the Ministry of Interior, which apologized for the incident and provided assurances that future distributions in the city would be safe. After receiving written security guarantees for humanitarian staff, aid distributions resumed on February 13.[93]

Amid widespread protests against President Biden's executive order concerning access and use of the approximately $7 billion in U.S.-based assets of Afghanistan's central bank, aid organizations also reported increased security risks for their leadership and staff. On February 15, a USAID Bureau for Humanitarian Assistance implementing partner in Balkh Province temporarily paused activities and ordered staff to work remotely due to street demonstrations and resultant safety concerns.[94]

NGO activities and the provision of humanitarian support have been further hampered by the increasing levels of criminality across Afghanistan amid the humanitarian and economic crises. In January 2022, USAID implementing partners reported that the increase in criminal activity, such as targeted killings, theft, armed robbery, and carjacking, resulted in "collateral risks" to social service delivery and humanitarian work across the country.[95]

## RESTRICTIONS ON AFGHAN MEDIA CONTINUE

This quarter, Taliban authorities continued their efforts to restrict the media, such as detaining journalists and reportedly taking international news programs such as Voice of America and BBC's Pashto, Persian, and Uzbek broadcasts off the air in Afghanistan.[96] In mid-September 2021, the Taliban introduced restrictive guidelines for Afghan media, including: restrictions against publishing topics contrary to Islam or insulting national personalities; requirements to coordinate their reports with Taliban authorities prior to publication; prohibitions against referring to the Taliban as a terrorist organization, promoting a religion other than Islam, or encouraging young Afghans to leave the country.[97] In November, the Taliban's Ministry for the Promotion of Virtue and Prevention of Vice announced further restrictions on films deemed to be "against Islamic or Afghan values," including shows or films featuring female actors. The Ministry also made the hijab compulsory for female television journalists.[98]

According to Human Rights Watch, Afghan journalists have reported receiving death threats from the Taliban and have been detained and beaten as a means of further controlling and censoring their activities. The situation for journalists is reportedly worse outside of Kabul than in the capital.[99] The Afghan Independent Journalists Association (AIJA) reported in February 2022 that Taliban authorities had detained at least 40 journalists since their August takeover.[100] The following month, officials from the Taliban's General Directorate of Intelligence (GDI) reportedly detained another three journalists due to a news broadcast discussing the Taliban banning foreign drama series on Afghan TV.[101] On March 28, the GDI raided the offices of four radio stations in Kandahar for violating a ban on playing music and detained six journalists, who were released after promising not to broadcast music.[102]

A survey conducted by Reporters Without Borders and the AIJA found that by the end of 2021, 231 media outlets out of a total of 543 had closed and the number of individuals working in media had dropped from 10,790 (8,290 men and 2,490 women) to 4,360 (3,950 men and 410 women). In particular, women journalists have reported severe repression by Taliban authorities, with an estimated 84% of women in media having lost their jobs or left their positions since the Taliban takeover.[103]

The Committee to Protect Journalists (CPJ) reported that the GDI has increasingly shifted its focus to handling this active suppression of Afghan media and suppressing the activities of civil society activists. By early March, CPJ warned, "In every respect, Afghanistan's once thriving media ecosystem is declining rapidly under Taliban rule."[104]

Support for Afghanistan's media industry was a focus of U.S. reconstruction efforts. The numerous media organizations, as well as various civil society groups, that emerged in Afghanistan over the past two decades were lauded as one of reconstruction's success stories. From 2001 to 2021, USAID spent at least $220 million on media- and civil society-focused programs. Beyond these initiatives, other USAID programs also invested in media, such as $2.2 million in start-up funding for what would become Afghanistan's largest media company, Moby Media Group.[105]

**UN Special Representative Deborah Lyons** meets with the Taliban's Acting Deputy Prime Minister Abdul Kabir in Kabul in early February 2022 to discuss the well-being of "disappeared" women activists. (UNAMA photo)

## TALIBAN CONTINUE TO LIMIT WOMEN'S RIGHTS

Following their takeover, the Taliban introduced varying restrictions and barriers on women's access to secondary and tertiary education, health care, freedom of movement without an accompanying male guardian (known as a *mahram*), the right to work, ability to choose their clothing, and freedom of speech. These restrictions are often enforced through inspections and intimidation, contributing to a broader sense of insecurity. This is compounded by the Taliban's decision to dismantle institutions intended to assist women, such as the Ministry of Women's Affairs. However, the enforcement of such restrictions has not been uniform throughout the country and some reported instances contradict the stated policy of senior Taliban leadership in Kabul.[106]

In January 2022, a group of UN special rapporteurs and other UN human rights experts stated, "Taken together, these policies constitute a collective punishment of women and girls, grounded on gender-based bias and harmful practices. We are concerned about the continuous and systematic efforts to exclude women from the social, economic, and political spheres across the country."[107]

Women have been able to work in certain sectors of the economy, especially in positions where they are expected to interact exclusively with women and girls such as in health care and primary education.[108] However, local Taliban authorities require women to have a male guardian escort them to the office and during other work activities, to wear hijab, and to work in a separate room from their male colleagues.[109] A USAID implementing partner working in Afghanistan's health care sector reported that they supported allowing male guardians to accompany female staff members to facilitate their continued presence at work. Still, some women have been apprehensive about continuing to go to work. Anecdotal reports

also suggest that some women are reluctant to seek health services due to uncertainties about the general security situation for women.[110]

Days after female students were blocked from attending secondary schools, Taliban authorities introduced additional restrictions on women and girls. According to media reports, these included restrictions on women boarding flights without an accompanying male guardian and the gender segregation of any Kabul venues with rides and games.[111]

Demonstrations in support of women's rights have continued this quarter, with reports that Taliban authorities quickly dispersed the protests with beatings and the use of chemical irritants.[112] According to media and UN reports, six women's rights activists involved in these demonstrations have disappeared, with no information provided by Taliban authorities about their current well-being or location.[113]

### Remaining Women's Advancement Program Restarts Activities

This quarter, USAID's Office of Gender informed SIGAR that its one remaining active program, the Women's Scholarship Endowment (WSE), has been able to renew activities as a result of the new license issued in December 2021 by the Treasury Department's Office of Foreign Assets Control (OFAC).[114] Recruitment for the fourth WSE cohort was suspended after the Taliban takeover and the imposition of the restrictions on women's access to higher education. Prior to that, WSE had a total of 232 scholars in three cohorts; 10 graduated, 51 departed Afghanistan, and 29 either paused their studies, dropped out, or are on probation.[115] Following the reopening of public universities in provinces in cold climate zones on February 26, 2022, nine out of the 12 WSE students in public universities rejoined classes.[116]

## USAID DEMOCRACY AND GOVERNANCE PROGRAMS RESUME

Following the Taliban takeover, USAID suspended all USAID-funded development assistance activities in Afghanistan, including all contact with the Taliban regime. Under this suspension, USAID told their implementing partners not to carry out any agreement-specified activities, but to maintain staff and operational capacity, and to incur only reasonable, allocable, and allowable recurrent costs. USAID continued to disburse funds to implementing partners to maintain staff and sustain operational capacity.[117]

By February 2022, USAID had authorized three democracy and governance activities to restart operations. The Supporting Transformation for Afghanistan's Recovery (STAR) and Conflict Mitigation Assistance for Civilians (COMAC) programs resumed in December 2021. USAID also permitted the U.S. Institute of Peace's Strengthening Peace Building, Conflict Resolution, and Governance in Afghanistan program to resume in February 2022. This program focuses on supporting Afghan women's

issues and conducted research to inform U.S. government policy pre-Taliban takeover.[118]

## Conflict Mitigation Assistance for Civilians

On November 22, 2021, after Treasury issued OFAC licenses authorizing the delivery of humanitarian assistance in Afghanistan, USAID's COMAC program gradually began to resume its activities in Afghanistan under a modified scope of work, according to the project's most recent quarterly report. The project had previously temporarily suspended its field activities on August 16 following the Taliban takeover to ensure personnel and operational safety.[119]

COMAC is a $50 million, five-year, nationwide program that began in March 2018, as seen in Table S.3. 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 because of military operations, insurgent attacks, unexploded ordnance including land mines and improvised explosive devices, and cross-border shelling. This support includes tailored assistance (TA), such as 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.[120]

Project personnel conducted a series of coordination meetings with various Taliban authorities at the national and subnational levels to explain the project and request their cooperation in order to ensure smooth implementation of project activities. According to COMAC's quarterly report, the Taliban authorities were "supportive and pledged to cooperate." The Ministry of Economy provided 34 official project introduction letters to provincial-level authorities, and the Ministry of Martyrs and Disabled Affairs issued 154 letters to ensure the safety of each COMAC staff member.[121]

COMAC resumed victims' assistance distribution in December 2021 and prioritized the backlog of 1,185 IA and 371 TA cases created by the

TABLE S.3

**USAID REMAINING DEMOCRACY AND GOVERNANCE PROGRAMS**

| Project Title | Start Date | End Date | Total Estimated Cost | Cumulative Disbursements, as of 4/13/2022 |
|---|---|---|---|---|
| Conflict Mitigation Assistance for Civilians (COMAC) | 3/12/2018 | 3/11/2023 | $49,999,873 | $33,094,765 |
| Supporting Transformation for Afghanistan's Recovery (STAR) | 2/18/2021 | 2/17/2023 | 19,997,965 | 4,031,104 |
| Strengthening Peace Building, Conflict Resolution, and Governance in Afghanistan | 7/1/2015 | 6/30/2022 | 16,047,117 | 13,750,562 |
| Survey of the Afghanistan People | 10/11/2012 | 4/29/2022 | 7,694,206 | 6,173,074 |
| **Total** | | | **$93,739,161** | **$57,049,505** |

Source: USAID, response to SIGAR data call, 4/14/2022.

suspension of field activities. In December, the project distributed 354 IA packages to 219 victims' families, benefiting a total of 1,721 Afghans. COMAC also distributed 134 TA packages (43 income generation kits, 41 medical assistance cases, and 50 psychosocial referrals), assessed 63 households, and registered a further 67 eligible victims for assistance. Most of the packages were distributed in the south (209) and the north (106), with only three packages distributed in the western region and none in the east.[122] By February 17, 2022, the number of distributed IA packages had increased to 1,495, and the number of distributed TA packages increased to 383.[123]

Under the modified scope of work, COMAC suspended any joint project activities with, and capacity-building activities for, governing institutions, and removed indicators in its monitoring and evaluation plan for measuring Afghan government-related activities.[124]

Project personnel have faced several challenges since resuming activities. Due to problems with Afghanistan's banking system following the Taliban takeover, COMAC has had to rely on *hawaladars* (money exchangers) to process outstanding payments and staff salaries.[125] Additionally, in mid-January 2022, COMAC temporarily halted project activities in Badghis Province due to local Taliban officials restricting the activities of female employees and threatening them with violence for noncompliance with Taliban directives; other NGOs operating in the province similarly halted their activities there.[126]

As of April 13, 2022, USAID had obligated approximately $40 million and disbursed $33.1 million for the COMAC program.[127]

## Supporting Transformation for Afghanistan's Recovery

The STAR program likewise began to resume some activities in late November and early December 2021 without interference from Taliban authorities, except in Nangarhar Province where female staff were unable to report to the field.[128]

STAR is an approximately $20 million program that began in February 2021 and operates in nine provinces (Herat, Ghor, Nangarhar, Kunar, Ghazni, Paktiya, Khost, Jowzjan, and Sar-e Pul), as seen in Table S.3. The program focuses on supporting food and livelihood security for conflict-affected families through cash assistance, resilience-focused agricultural and livestock support, market skills and linkages, rehabilitation or construction of critical water sanitation and hygiene infrastructure, with a particular focus on women, girls, and other vulnerable groups.[129]

Once USAID authorized program activities to resume, program personnel focused on introductory meetings with provincial de facto government offices and community leaders.[130]

Implementing partners reported several challenges during the reporting period. These included learning how to navigate a new de facto government structure; the country's liquidity crisis and bank restrictions on cash

withdrawals forcing NGOs to rely on the local system of money exchanges for staff salaries; winter weather limiting access to rural areas; and Taliban restrictions on female activities; and other Taliban interference in NGO operations.[131]

As of April 13, 2022, USAID has obligated $10 million and disbursed $4 million for the STAR program.[132]

## Strengthening Peace Building, Conflict Resolution, and Governance in Afghanistan

USAID's program Strengthening Peace Building, Conflict Resolution, and Governance in Afghanistan was authorized to resume activities in February 2022.[133] As seen in Table S.3 on page 81, this is a $16 million program launched in July 2015 to support good governance, rule of law, anticorruption, credible and transparent elections, civil society, and independent media. Prior to the Taliban takeover, its primary activities included:[134]

- helping civil society organizations understand the critical elements of the Afghan peace process while also ensuring negotiations included Afghan citizens' perspectives
- organizing local dialogues that gave Afghans an opportunity to share information, learn about the peace process, and explore their own role in creating and maintaining peace in their communities
- promoting peace messaging and encouraging local communities to get involved in nonviolent activities
- sharing best practices in nonviolence and peacebuilding with young people, women, and activists

Now, the program will focus on: creating a forum for engagement between women leaders outside Afghanistan and women inside the country and engagement with U.S. government actors; assessing how best to promote women's rights; producing analysis and advisory work on alleviating Afghanistan's economic crisis; and resuming research activities on key governance and security issues, and on lessons learned from the failed effort to achieve a political settlement to the conflict.[135]

As of April 13, 2022, USAID has obligated $16 million and disbursed $13.8 million for this program.[136]

## Removing Unexploded Ordnance

The Office of Weapons Removal and Abatement (PM/WRA) in State's Bureau of Political-Military Affairs manages the conventional-weapons destruction program in Afghanistan to protect victims of conflict, provide life-saving humanitarian assistance, and enhance the security and safety of the Afghan people.[137] Although direct assistance to the former Afghan Directorate for Mine Action Coordination (DMAC) was suspended on September 9, 2021, remaining humanitarian mine-action projects and

implementing partners have continued on-the-ground mine and explosive-remnants of war (ERW) clearance activities.[138] PM/WRA is one of the few State-funded programs authorized to continue operations in Afghanistan.[139]

PM/WRA currently supports four Afghan nongovernmental organizations (NGOs) and four international NGOs to help clear areas in Afghanistan contaminated by ERW and conventional weapons (e.g., unexploded mortar rounds).[140]

Since FY 2002, State has allocated $440 million in weapons-destruction and humanitarian mine-action assistance to Afghanistan (an additional $11.6 million was obligated between 1997 and 2001 before the start of the U.S. reconstruction effort). The current situation in Afghanistan has delayed the usual approval process of funding via the operations plan. However, as of March 4, 2022, PM/WRA was seeking to approve $8 million of FY 2021 funds for Afghanistan.[141]

Although some information on ordnance cleared is still available, due to the dissolution of DMAC, PM/WRA is not able to provide quarterly data on minefields cleared, estimated hazardous areas, contaminated areas, and communities affected.[142]

## Counternarcotics

### The Taliban and Opium Poppy Cultivation

Reports indicate that opium-poppy cultivation surged in the southern Afghan provinces of Kandahar and Helmand in preparation for the 2022 harvest. Opium is reportedly sold in open markets in these southern provinces and farmers continue to insist that they have no economic alternative, at least for the time being.[143]

On April 3, the Taliban officially banned the production of opium and other narcotics. In a press conference, deputy Prime Minister Abdul Salam Hanafi said that "the supreme leader … Haibatullah Akhundazda has issued a decree prohibiting the cultivation, trafficking, and use of any kind of narcotics in Afghanistan."[144]

Earlier, on August 17, 2021, the Taliban informed international media that the production of opium or other narcotics would not be allowed, but the Taliban did not enforce this edict at the time.[145] This latest announcement came after the late-March three-day cabinet meeting in Kandahar wherein all Taliban administrations were directed to make greater efforts to enforce Sharia law, including expediting efforts to treat drug addicts.[146] (For more information on the outcome of the three-day cabinet meeting in Kandahar, see page 64). During the April 3 press conference, Deputy Minister of the Interior Noor Jalal Jalali and Deputy Minister for Counternarcotics Abdul Haq Hamkar said 3.5 million Afghans, or roughly 10% of the estimated Afghan population, are addicted to drugs. Abdul Haq reported that 20,000 people have been collected in Kabul and other provinces for drug

treatment and that the Ministry of Interior intends to expand its drug treatment facilities.[147]

Although the UN Security Council expressed concern over the cultivation, production, trade, and trafficking of illicit drugs in Afghanistan,[148] the international community has been fairly quiet on the question of the Taliban and counternarcotics. The Taliban had also offered very little information concerning a counternarcotics policy until this latest announcement. This new policy comes as the opium-poppy harvest proceeds in southern Afghanistan, and follows a cold winter of rising food prices and an economic crisis. As a result, there are few economic alternatives for opium-poppy farmers who have already invested in the harvest. Given these circumstances, enforcing this ban during the 2022 harvest seems unlikely, according to David Mansfield, an expert on the Afghanistan opium economy.[149]

### Status of the State Department's Counternarcotics Programs

The State Department's current policy prohibits direct assistance to the Taliban.[150] While some programs remain active indirectly—administered through implementing partners and NGOs—other programs have been terminated or paused following the Taliban takeover in August 2021.[151]

According to INL, the "Taliban has not impacted the ability for alternative development partners to implement projects," citing ongoing activities by the UN Office on Drugs and Crime through its Afghanistan Opium Survey and its Afghan Opiate Trade Project (AOTP). The State Department's Bureau of International Narcotics and Law Enforcement Affairs (INL) has disbursed $24.2 million since 2006 for Afghanistan Opium Surveys.[152] 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.[153]

#### 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.

## REFUGEES AND INTERNAL DISPLACEMENT

On March 31, 2022, the UN Office for the Coordination of Humanitarian Affairs (OCHA) hosted the 2022 High-Level Pledging Conference for Afghanistan, where nearly $204 million was announced in new U.S. assistance for the humanitarian response in Afghanistan and neighboring countries. Of this funding, State's Bureau of Population, Refugees, and Migration (PRM) announced more than $133 million to support the humanitarian response inside Afghanistan and services for Afghan refugees and new arrivals in neighboring countries. This funding includes:[154]

- more than $80 million to the UN High Commissioner for Refugees (UNHCR) in Afghanistan for assistance to voluntary returnees, cash assistance to people with specific needs, protection monitoring,

**UN workers** from the International Organization for Migration distribute humanitarian relief items to displaced Afghans. (IOM photo)

gender-based violence and psychosocial support services, livelihoods support, and assistance for reintegration
- nearly $36 million to UNHCR to support multisectoral assistance to Afghan refugees, undocumented Afghans, Afghans of other status, and host community populations in neighboring countries
- more than $16 million towards activities under the Refugee Regional Response Plan serving vulnerable Afghan migrants and host communities provided by the International Organization for Migration (IOM), United Nations Population Fund (UNFPA), and United Nations Children's Fund (UNICEF) in Pakistan.

The United States remains the top humanitarian donor in Afghanistan and, with the most recent announcement, has provided nearly $512 million to the humanitarian response in Afghanistan and neighboring countries in FY 2022, as of April 14, 2022.[155]

## Afghan Refugees

As of March 15, 2022, UNHCR recorded 174,460 Afghans who may be in need of international protection after arriving in neighboring countries since the beginning of 2021. Among Afghans crossing into Iran and Pakistan, approximately 53% were children and 22% adult women; in Tajikistan, newly arrived Afghans included 40% children and 31% adult women. The majority of individuals interviewed by UNHCR personnel reported leaving Afghanistan due to security-related issues.[156] UNHCR estimated that approximately 2.6 million Afghans were refugees outside of Afghanistan in 2021.[157]

During the quarter, UNHCR recorded 132 registered refugees returning to Afghanistan as of April 5, 2022, bringing the total number to around 1,400 since January 2021.[158] Returned refugees said their main reasons for leaving Iran and Pakistan were the high cost of living, lack of employment opportunities, and fear of COVID-19. They further cited the UNHCR's assistance package, reunification with family, land allocation by the Taliban regime, and perceived employment opportunities as reasons to return to Afghanistan.[159]

In February 2022, the UN OCHA reported over 57,000 undocumented Afghan migrant returnees from Iran and 5,800 migrant returnees from Pakistan since the beginning of the year.[160]

The number of Afghans leaving the country is likely even higher than official figures indicate. UNHCR reported that many Afghans crossing into neighboring countries do so through unofficial border crossings and with the help of smugglers. Official border crossings with Iran, Pakistan, Turkmenistan, Tajikistan, and Uzbekistan require individuals to have valid passports and visas. However, Afghans requiring urgent medical care and

accompanied by a caretaker can enter Pakistan through the Torkham and Chaman border crossings on humanitarian grounds.[161]

This quarter, IOM noted that the movement of Afghans into Central Asia remains relatively small. But IOM warned that "the risk of a complete economic collapse in Afghanistan and a further deteriorating humanitarian situation in the country may drive larger numbers of Afghans to seek refuge in the region and beyond."[162]

According to State, the Taliban have not systematically restricted cross-border migration at overland crossings, although personnel at Taliban checkpoints regularly inspect vehicles.[163] However, in late February 2022, the Taliban announced that Afghans would not be permitted to leave the country "unless their destinations are known," with women being unable to travel abroad for education unless accompanied by a male guardian, according to media reports.[164] Following this announcement, the Taliban appeared to be working to stop Afghans trying to flee by road. On the main highway from Kabul to Pakistan, Taliban fighters stopped all cars at several checkpoints and sometimes pulled aside families with suitcases, according to State.[165] After U.S. and UK diplomats shared their concerns, however, a Taliban spokesperson later stated that Afghans "who have legal documents and invitation can travel abroad," and asserted that his earlier comments were directed towards Afghans departing the country without legal documents or traveling with smugglers.[166]

## Conflict-Induced Internal Displacement

UNHCR estimates 736,889 individuals have been internally displaced by conflict within Afghanistan since January 1, 2021, bringing the total estimate of internally displaced persons to more than 3.4 million as of December 2021.[167] Balkh and Nangarhar Provinces hosted the highest estimated numbers of IDPs (between 100,000 and 154,000 individuals each) by the end of 2021.[168] Approximately 170,000 IDPs have returned to their previous places of residence since January 2021, with around 900 returning to their previous places of residence since January 2022 as the security situation has stabilized across the country.[169]

## SECURITY AND GOVERNANCE ENDNOTES

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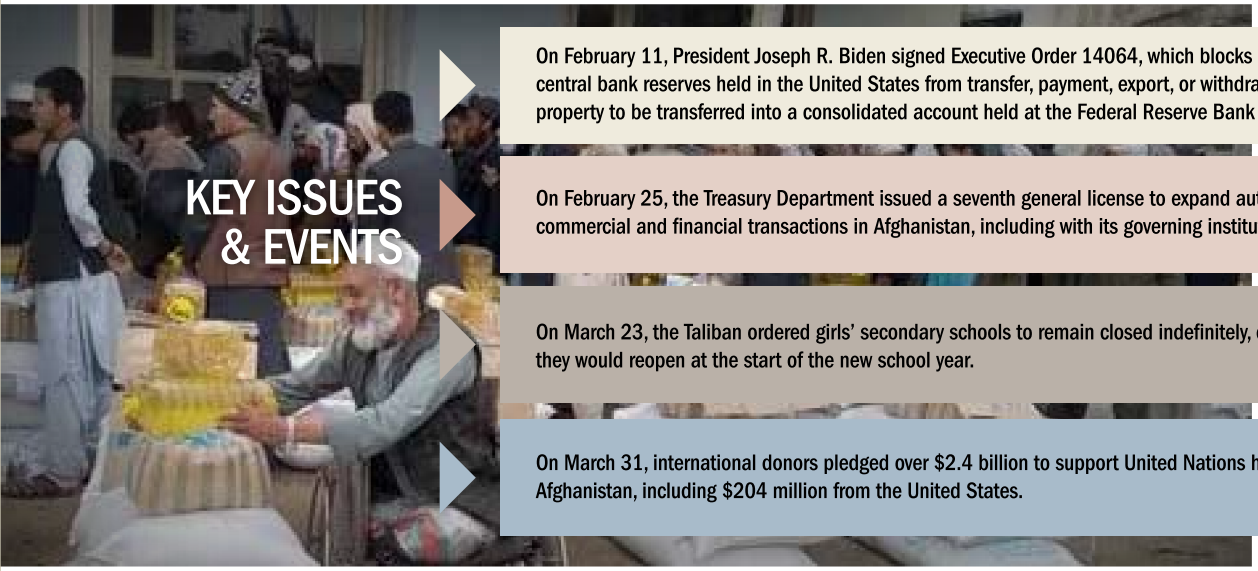
# ECONOMIC AND SOCIAL DEVELOPMENT CONTENTS

# ECONOMIC AND SOCIAL DEVELOPMENT



## KEY ISSUES & EVENTS

On February 11, President Joseph R. Biden signed Executive Order 14064, which blocks over $7 billion in Afghan central bank reserves held in the United States from transfer, payment, export, or withdrawal, and requires that property to be transferred into a consolidated account held at the Federal Reserve Bank of New York.

On February 25, the Treasury Department issued a seventh general license to expand authorizations for U.S. commercial and financial transactions in Afghanistan, including with its governing institutions.

On March 23, the Taliban ordered girls' secondary schools to remain closed indefinitely, despite previously assuring they would reopen at the start of the new school year.

On March 31, international donors pledged over $2.4 billion to support United Nations humanitarian efforts in Afghanistan, including $204 million from the United States.

## U.S. Support for Economic and Social Development

As of March 31, 2022, the United States had provided nearly $36.1 billion to support governance and economic development in Afghanistan. Most of this funding, nearly $21.2 billion, was appropriated to the Economic Support Fund (ESF) administered by the State Department (State) and the U.S. Agency for International Development (USAID).[1]

During August and September 2021, the U.S. government reviewed all non-humanitarian assistance programs in Afghanistan. In accordance with the interagency review, State and USAID paused the majority of development assistance programs to assess the situation in Afghanistan, including the safety and ability of implementing partners to operate there. Since then, more than a dozen State and USAID programs in Afghanistan have restarted to address critical needs of the Afghan people in several key sectors—health, education, agriculture, food security, and livelihoods—and to support civil society, particularly women, girls, and broad human rights protections. Efforts in these areas are being implemented through NGOs,

international organizations, and other third parties, minimizing benefit to the Taliban to the extent possible.[2]

## HUMANITARIAN CRISIS UPDATE

The humanitarian crisis in Afghanistan remained dire this quarter. According to the State Department's Humanitarian Information Unit, "since the Taliban takeover in August 2021, humanitarian conditions have deteriorated with over 24.4 million people in need of humanitarian assistance in Afghanistan—an increase from 18.4 million in 2021. An estimated 22.8 million people need emergency food assistance—more than doubling the March–May 2021 projections. The number of internally displaced persons (IDPs) increased from 670,000 in early August 2021 to 710,000 by the end of the year."[3]

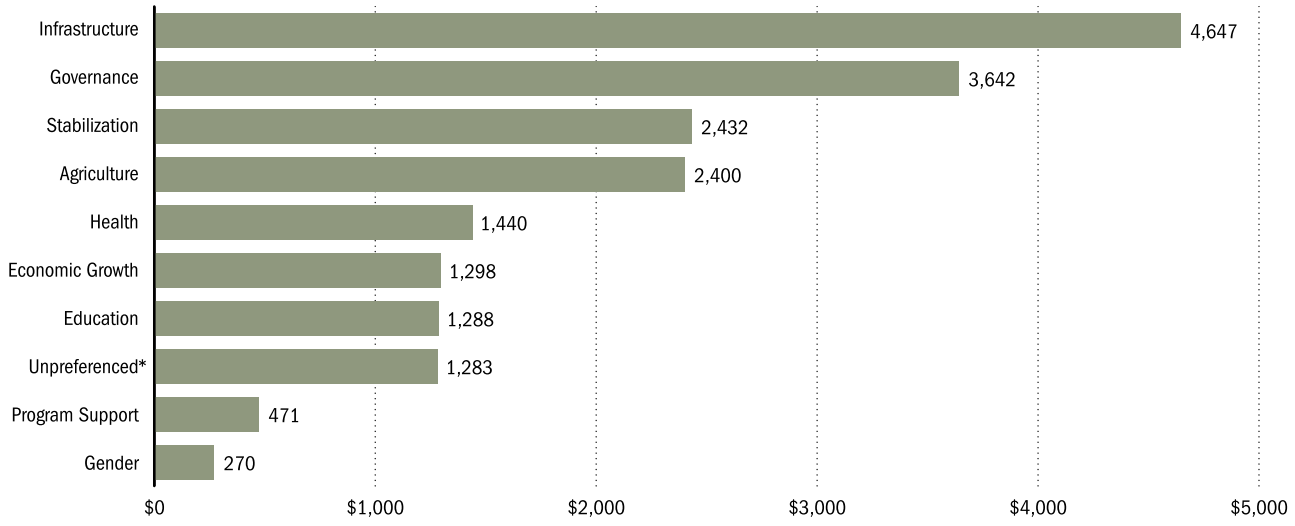
Over the coming six months, humanitarian organizations project increases in severe food insecurity, drought, waterborne disease outbreaks, and a marked deterioration of conditions in urban areas. The onset of spring traditionally brings relief from food shortages; however, with Afghanistan in the grips of the worst drought in three decades, below-average winter precipitation means the spring harvest is unlikely to improve food security for vulnerable families.[4]

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

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

FIGURE E.1

**USAID DEVELOPMENT ASSISTANCE, CUMULATIVE DISBURSEMENTS, AS OF APRIL 12, 2022** ($ MILLIONS)




*Unpreferenced funds are U.S. contributions to the ARTF that can be used for any ARTF-supported initiatives.
Note: USAID Mission-managed funds. Numbers are rounded. 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, 4/14/2022; SIGAR analysis of World Bank, ARTF, Administrator's Report on Financial Status as of January 20, 2022, 4/18/2022.

On March 17, the UN's World Food Programme (WFP) reported that of the 22.8 million people facing food insecurity in 2022, 8.7 million—more than one-third—remain at risk of famine-like conditions.[5] UNICEF estimates that 3.2 million children in Afghanistan will suffer from acute malnutrition in 2022, with one million severely malnourished children at risk of death if immediate action is not taken.[6] WFP plans to reach 23 million people with food, nutrition, and resilience support in 2022, and reports that it has already reached 14.1 million since January 1.[7] UNICEF and its implementing partners reported providing lifesaving nutrition treatment to over 31,000 children just in February 2022.[8]

WFP also reports that the spillover effects of the war in Ukraine threaten to worsen the crisis in Afghanistan, as food and fuel prices surge and supply chains falter. These disruptions drove a 9% increase in the price of fuel in the second week of March alone.[9] While food prices began to edge lower in February 2022, renewed price hikes will push food even further out of reach for most citizens.[10] Wheat-flour prices in Kabul that month were already 81% above the five-year average, according to UNICEF.[11]

The World Bank reported in its March 2022 *Afghanistan Welfare Monitoring Survey* that welfare outcomes in the country are deteriorating, largely due to the sharp decline in overall economic conditions. Some 70% of households reported being unable to cover basic food and non-food needs, reflecting the impact of decline in household incomes.[12] According to WFP, 85% of income-earning households in Afghanistan reported a significant decrease in income in February, while another 21% reported no income earned at all during the month.[13]

WFP and NGOs have reported some families resorting to selling kidneys or other organs and even selling their children to survive.[14] Media reports indicate that organ sales have become particularly widespread in Afghanistan, with the price of a human kidney dropping by over half due to high supply since the Taliban seized power.[15]

"There is no denying that 2022 is looking bleak," said Ben Reynolds, director for Afghanistan at Medair, a Swiss humanitarian-aid organization. He added, "97% of the population could be living below the poverty line by mid-year. We cannot leave people alone in such desperate circumstances."[16]

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

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

Source: Lenters L., Wazny K., Bhutta Z.A. "Management of Severe and Moderate Acute Malnutrition in Children," in Black RE, Laxminarayan R, Temmerman M, et al., editors. Reproductive, Maternal, Newborn, and Child Health: Disease Control Priorities, Third Edition, vol.2, Washington DC, 2016: The International Bank for Reconstruction and Development / The World Bank; 4/5/2016, chapter 11; Integrated Food Security Phase Classification, "Famine Facts," accessed 3/31/2022.

## INTERNATIONAL ASSISTANCE TO AFGHANISTAN

### Humanitarian and Development Aid Flows Expand

The United States remains the single largest donor of humanitarian aid in Afghanistan. On March 31, 2022, the United States pledged more than $204 million in humanitarian assistance for the people of Afghanistan. This is in addition to $308 million announced on January 11. Total U.S. humanitarian

**Afghans** line up to receive food assistance in Musakhel District of Khost Province. (WFP photo)

aid in Afghanistan and for Afghan refugees in the region since October 2020 now totals nearly $986 million.[17]

Humanitarian assistance from USAID will flow directly through independent humanitarian organizations and help provide lifesaving protection and shelter, essential health care, winterization assistance, emergency food aid, water, sanitation, and hygiene services in response to the growing humanitarian needs exacerbated by COVID-19, health-care shortages, drought, malnutrition, and winter.[18] According to State,

> the U.S. government is not providing support to or through Afghan ministries. All U.S. assistance is directed through UN agencies and implementing partners on the ground in Afghanistan. Our implementing partners are required to protect against diversion, fraud, waste, and abuse, including diversion to the Taliban and Haqqani Network. Through a network of private, licensed financial sector providers including banks, money service providers, and mobile money operators, our partners have taken steps to ensure funds reach beneficiaries and are not directed to the Taliban.[19]

TABLE E.1

**USAID ON-BUDGET PROGRAMS**

| Project/Trust Fund Title | Afghan Government On-Budget Partner | Start Date | End Date | Total Estimated Cost | Cumulative Disbursements, as of 4/13/2022 |
|---|---|---|---|---|---|
| **Multilateral Trust Funds** | | | | | |
| Afghanistan Reconstruction Trust Fund (ARTF) (current award)*/** | Multiple | 9/29/2020 | 12/31/2025 | $700,000,000 | $55,686,333 |

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

Source: USAID, response to SIGAR data call, 4/14/2022.

## UN Humanitarian Response Plan

The latest round of U.S. assistance was announced to coincide with and contribute to the UN's 2022 Afghanistan Humanitarian Response Plan, issued on January 11.[20] The Plan seeks more than $4.4 billion from international donors to address Afghanistan's crisis, and an additional $623 million to support Afghan refugees in neighboring countries. This is the largest single-country aid appeal in UN history.[21]

The Humanitarian Response Plan allocates over $2.6 billion for food security and agriculture programming, including more than $2.2 billion for timely food assistance to directly address ongoing hunger. It also provides $413 million for emergency "livelihoods intervention" development activities that include providing unconditional cash payments to vulnerable

households, assorted crop seeds, feed for livestock, deworming kits, and tools for households with access to land, as well as support for improvements in small-scale infrastructure, such as water catchments, irrigation, livestock watering points, and *kareez* (underground canal systems).[22]

The UN plan also allocates $378 million for life-saving health services; $374 million for emergency shelter and non-food household necessities; $332 million to promote access to safe drinking water, sanitation facilities, and hygiene materials; $287 million for additional nutrition programming, $162 million to support children's education; and $137 million to support general protection services for vulnerable populations and land mine clearance.[23]

At a March 31 pledging conference hosted by the UN, United Kingdom, Germany, and Qatar, international donors representing 41 countries and organizations committed $2.44 billion to support humanitarian efforts in Afghanistan, including a $204 million pledge from the United States.[24] The UN had requested $4.4 billion.[25]

While it is not unusual for donor pledges to fall short of humanitarian appeals, Western officials noted that donor interest at this conference may have been diverted by the war in Ukraine and dampened by distaste for the Taliban's increasing repression.[26]

**UN delivers winterization assistance** for 1,800 families, including blankets, fuel cylinders, kitchen sets, hygiene supplies, and tarpaulins. (UNHCR photo)

## UN Transitional Engagement Framework

On January 26, the UN announced its larger Transitional Engagement Framework for Afghanistan (TEF), which encompasses $8 billion-plus of assistance for humanitarian, social, and development objectives in Afghanistan. This includes the $4.4 billion outlined in the Humanitarian Response Plan, with the additional $3.6 billion directed to sustain social services such as health and education; support community systems through maintenance of basic infrastructure; and maintain critical capacities for service delivery, promotion of livelihoods, and social cohesion, with specific emphasis on the socioeconomic needs of women and girls.[27]

The TEF explanatory document begins by warning that Afghanistan "is facing an unprecedented humanitarian crisis with very real risk of systemic collapse and human catastrophe" that also "threatens to cancel many of the development gains of the last twenty years."[28] The new framework followed talks in Oslo, Norway, between high-level Taliban representatives and Western diplomats on the humanitarian crisis and human rights.[29]

The TEF lays out "principles of engagement with the de facto authorities" (the Taliban) including Taliban adherence to human-rights standards, neutrality, independence, gender equality, and avoiding or minimizing potential harm.[30]

The TEF also emphasizes that "In the volatile circumstances of crisis, the political, security and operational risks of delivering assistance in Afghanistan will remain substantial," and will require "continuous risk

**UN Special Representative Deborah Lyons** meets with Khairullah Khairkwa, Taliban minister for information and culture, on April 9. (UNAMA photo)

assessment, monitoring and continuous risk-mitigation efforts." In addition, a monitoring framework will be developed so that officials can review results each quarter. The UN's assessment and monitoring will, among other things, "help pave the way for when the political conditions exist for its work to be scaled up." The TEF notes that "Given the volatile environment, the TEF itself may need to be adapted or adjusted as conditions in the country evolve."[31]

As the March 31 pledging conference fell nearly $2 billion short of the $4.4 billion the UN requested for the Humanitarian Response Plan, it remains unclear how an additional $3.6 billion for the Transitional Engagement Framework will be funded.

## UNAMA's Mandate Extended

On March 17, the UN Security Council adopted a resolution extending the UN Assistance Mission in Afghanistan's (UNAMA) mandate for one year. This mandate includes coordinating the provision of humanitarian assistance and the delivery of basic human needs, providing outreach and offices for dialogue between Afghan stakeholders and the international community, promoting good governance and the rule of law, promoting human rights, supporting and promoting gender equality, and monitoring, reporting and advocating with regard to the situation for civilians. The resolution also provides UNAMA with a "strong mandate" to engage with all actors in Afghanistan, including the Taliban, on relevant matters.[32]

UNAMA head Deborah Lyons had called for this expanded mandate when briefing the UN Security Council on March 2. She told the Council that the international community needed to engage more substantively with the Taliban de facto authorities to fully assist Afghanistan's people.[33]

"Six months of indecision, marked by continued sanctions—albeit with some relief—and unstructured political engagement, are eroding vital social and economic coping systems and pushing the population into greater uncertainty," she said. Thanks to robust donor support, humanitarian partners were able to help Afghanistan avert "our worst fear of famine and widespread starvation" over the recent winter months. However, Lyons said providing short-term relief is not the same as giving hope to Afghan people of building a strong foundation for self-reliance.[34]

Lyons also welcomed the U.S. Treasury's recently issued general licenses aimed at facilitating commercial and financial activity and allowing work with governing institutions. However, she said Afghanistan still faces a collapse of demand due to the cessation of development assistance, restrictions on international payments, lack of access to hard currency reserves, lack of liquidity, and constraints on the Afghan central bank. She added that UNAMA has taken all conceivable measures to inject liquidity into the economy, including the physical import of cash, and was now seeking to establish a temporary humanitarian exchange facility to allow a

scale-up in humanitarian programming and provide access to U.S. dollars to legitimate businesses.[35]

This humanitarian exchange facility, which UN officials said is "urgently needed," will allow the UN and aid groups to swap millions of 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 will use aid dollars to pay off the foreign creditors of Afghan businesses as a means of bolstering private-sector activity. The exchange is structured so that the funds entirely bypass Taliban authorities, although it will require the approval of the Taliban-run central bank before it can operate.[36] Additional information on UN processes for supporting humanitarian assistance in Afghanistan appears in the Classified Supplement to this report.

## International Institutions React to Ongoing Crises

On March 29, the World Bank halted a movement of $600 million for aid in Afghanistan in response to the Taliban's March 23 announcement that girls would not be allowed to attend school past the 6th grade. The Taliban had said girls would be allowed to attend secondary school, but reversed themselves on the day schools were set to open.[37]

The Bank had announced on March 1 that it would provide over $1 billion in Afghanistan Reconstruction Trust Fund (ARTF) funds to selected UN agencies and international NGOs as requested by ARTF donors and the international community. The move was to follow the December 15, 2021, transfer of $180 million in ARTF funds to WFP and $100 million to UNICEF.[38]

In its press release, the Bank signaled that "as a first step, the ARTF donors will decide on four projects of approximately $600 million to support urgent needs in the education, health, and agriculture sectors, as well as community livelihoods, with a strong focus on ensuring that girls and women participate and benefit from the support." This $600 million was to be supplemented with further allocations from the ARTF during 2022, as decided by donors.[39]

According to a February 18 report by Reuters, the preliminary plan would have allocated $150–200 million for food security, $150 million for health programs, and $100 million for projects that would improve community resilience. Another $150 million would have been distributed through UNICEF to help pay salaries for over 200,000 teachers.[40]

On January 25, the Asian Development Bank (ADB) approved $405 million in grants to support food security and help sustain the delivery of essential health and education services in Afghanistan, outlined as priority areas under the TEF.[41]

Of the total $405 million in grants, $200 million will be delivered to UNICEF, $135 million to the WFP, and $65 million to the UN Food and

**Afghanistan Reconstruction Trust Fund (ARTF):** A World Bank-administered multidonor trust fund that coordinated international assistance to support the former Afghan government's operating and development costs, which financed up to 30% of its civilian budget. Out of 34 total donors since 2002, the United States, the United Kingdom, and the European Union were the three leading contributors, with U.S. contributions comprising 50% of the $718.6 million paid into the ARTF during 2020.

Source: ARTF, "Who We Are," 2021; SIGAR, Quarterly Report to the United States Congress, 4/30/2021, p. 42.

**Health workers** transport supplies by donkey to communities in remote areas of Afghanistan. (WHO photo)

Agriculture Organization (FAO). The United Nations Development Programme (UNDP) will receive $5 million to monitor project implementation, undertake macroeconomic and social assessments in the country, and assess the impact of ADB's assistance.[42]

ADB funds provided to WFP and FAO will help provide emergency food to over 800,000 people and provide farm inputs, fertilizers, and small farm equipment to around 390,000 households. Around 168,000 people will be covered under food-for-work and cash-for-work programs.[43]

ADB funding will help UNICEF maintain basic health care and essential hospital services, covering a target population of about 5.3 million people, and procure and deploy 2.3 million single-dose COVID-19 vaccines for priority groups. UNICEF also aims to strengthen 10,000 community-based education classes—which use the same curriculum as Afghan public schools, but are funded by development partners and supervised by village leaders—reaching around 264,000 children, 60% of whom are girls. UNICEF will further provide professional development programs to 10,000 community-based education teachers, and will seek to promote the development of female secondary education teachers and the placement of up to 20,000 adolescent girls from vulnerable families in private schools. Stationery, textbooks, and other learning materials will be provided to 785,000 public school first graders through community-based councils.[44] Neither the ADB nor UNICEF has issued any statement to date about how the Taliban's March 23 decision to keep secondary schools closed to girls will affect their programs.

On March 21, the Islamic Development Bank (IsDB) and the 57-nation Organization of Islamic Cooperation (OIC) signed the establishing charter of the new Afghanistan Humanitarian Trust Fund (AHTF). IsDB President Muhammad Al Jasser said AHTF will be tailored to "enhance food security, supporting small and medium enterprises to create local employment opportunities, ensuring access to quality education (especially for females), women and youth empowerment, and rural electrification."[45]

Al Jasser added that the IsDB has taken all necessary measures to finalize the process of establishing and operationalizing the AHTF, and appealed for pledges from countries, organizations, and the private sector. The AHTF charter allows donations from both within and outside the OIC system.[46]

## President Biden Signs Executive Order Freezing Afghan Central Bank Assets

On February 11, President Joseph R. Biden signed Executive Order (E.O.) 14064, which blocks from transfer, payment, export, or withdrawal all assets belonging to the Afghan central bank, Da Afghanistan Bank (DAB) currently held in U.S. financial institutions, and requires that property be transferred into a consolidated account held at the Federal Reserve Bank of New York (FRBNY).[47]

The President acted to freeze 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 FRBNY. The effect of E.O. 14064 is to preserve the DAB assets until a number of complex legal issues can 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.[48] However, the ultimate disposition of these assets remains contingent on court decisions.

White House officials initially indicated that they planned to deliver the $3.5 billion made available to the Afghan people via a new third-party trust fund that would be separate from existing trusts providing humanitarian assistance to Afghanistan. The White House noted it could take several months to work out the details of the fund, including its governance structure and specific uses.[49] Other Administration officials have speculated that the funds could be used to recapitalize the Afghan central bank. Responding to this speculation, White House officials most recently emphasized that "no decisions have been made regarding specific uses of this $3.5 billion."[50]

See page 109 for a discussion on how this executive order may impact the economic situation in Afghanistan.

## New Treasury License Further Eases Sanctions Restrictions

On February 25, the Treasury Department's Office of Foreign Assets Control (OFAC) issued a seventh general license (GL20) to expand authorizations for U.S. commercial and financial transactions in Afghanistan, including with its governing institutions such as the ministries, central bank, and power utilities.[51] The new license aims to ensure that U.S. sanctions do not prevent or inhibit transactions and activities needed to provide aid and support the basic human needs of the people of Afghanistan, including payments to certain sanctioned individuals for the purpose of paying customs, duties, fees, and taxes, provided that such payments do not relate to luxury items or services.[52]

Building upon the six previous Afghanistan-related general licenses issued by OFAC since September 2021, Treasury states that GL20 will help implement UNSC Resolution 2615 (December 2021). UNSC Resolution 2615 authorizes a one-year humanitarian exception to the UN sanctions regime and covers activities contemplated in the UN's Transitional Engagement Framework (TEF) for Afghanistan, such as providing life-saving assistance; sustaining essential services; and preserving social investments and community-level systems essential to meeting basic human needs.[53] These

licenses do not change the designation of the Taliban and Haqqani Network as Specially Designated Global Terrorists (SDGT), the Haqqani Network as a designated Foreign Terrorist Organization, or any SDGT designations for members of either organization.[54]

State said implementing partners, NGOs, and international donors have responded positively to the general licenses, but that it would take time before broader economic indicators show the effects of these licenses and last quarter's UNSC Resolution 2615.[55] Table E.2 on the following page provides more details on authorizations from each OFAC general license.

**Daily wage laborers** wait for jobs at an assembly point in Kunduz City. (UNAMA photo)

## AFGHANISTAN'S ECONOMIC OUTLOOK

### Some Economic Conditions Begin Stabilizing, But Forecast Remains Bleak

The accelerating international humanitarian response helped stabilize some economic conditions in Afghanistan this quarter, supporting the appreciation of the national currency and modest reductions in the prices of household goods. However, the country continues to face serious economic challenges with an ongoing liquidity crisis, high unemployment, declines in wages, and the potential impact of the Russian invasion of Ukraine on fuel and food imports.[56] Afghanistan's economy was projected to contract by as much as 30% by the end of 2022, according to the most recent estimates published by the International Monetary Fund (IMF) and UNDP last quarter.[57]

The value of the afghani (AFN) appreciated in recent weeks against main trading currencies, with the AFN trading as of March 14, 2022, at 88 afghanis to the U.S. dollar (approximately 11% below its end-of-July 2021 value). By comparison, estimates in mid-January had the AFN down by 18.4% relative to pre-August 2021 levels. According to the World Bank, this appreciation has been driven by the increased supply of U.S. dollars from humanitarian channels, which average around $150 million per month.[58]

The appreciation of the AFN, and increased supply of food and goods from humanitarian aid, has helped ease the cost of household goods. Between January and February, prices for cooking oil fell by 6.7%, wheat by 6.5%, and wheat flour by 8.1%, according to data collected by the World Bank. The price of a basket of basic household goods, however, remains 32% higher than a year ago and over 20% higher than August 2021 levels.[59]

Falling prices have helped mitigate continued declines in nominal wages for skilled and unskilled workers and overall labor demand this quarter.[60] Still, unemployment remains high, particularly in urban areas where job opportunities are limited. According to the most recent assessment by the UN's International Labor Organization, over 500,000 workers lost employment in the third quarter of 2021. By mid-2022, total job losses since the

TABLE E.2

| TREASURY OFAC GENERAL LICENSES FOR TRANSACTIONS WITH THE TALIBAN OR HAQQANI NETWORK | | |
|---|---|---|
| **General License 20 (issued on 2/25/22)** | **Afghanistan's governing institutions** | **Authorizes all transactions involving Afghanistan or governing institutions in Afghanistan prohibited by the GTSR, FTOSR, or E.O. 13224, as amended; with the following exceptions:**<br>**(1) Financial transfers to the Taliban, the Haqqani Network, any entity in which the Taliban or the Haqqani Network owns, directly or indirectly, individually or in the aggregate, a 50% or greater interest, or any blocked individual who is in a leadership role of a governing institution in Afghanistan, other than for the purpose of effecting the payment of taxes, fees, or import duties, or the purchase or receipt of permits, licenses, or public utility services, provided that such payments do not relate to luxury items or services;**<br>**(2) Transfers of luxury items or services to any blocked person described in paragraph (1);**<br>**(3) Any debit to an account on the books of a U.S. financial institution of any blocked person; or**<br>**(4) Any transactions involving any person blocked pursuant to the GTSR, the FTOSR, or E.O. 13224, as amended, other than the blocked persons described in paragraph (1), unless separately authorized.** |
| General License 19 (issued on 12/22/21) | NGOs | Authorizes all transactions and activities involving the Taliban or the Haqqani Network, that are ordinarily incident and necessary to the following activities by nongovernmental organizations (NGOs), subject to certain conditions: humanitarian projects to meet basic human needs; activities to support rule of law, citizen participation, government accountability and transparency, human rights and fundamental freedoms, access to information, and civil society development projects; education; non-commercial development projects directly benefitting the Afghan people; and environmental and natural resource protection. |
| General License 18 (issued on 12/22/21) | International organizations | Authorizes all transactions and activities involving the Taliban or the Haqqani Network that are for the conduct of the official business of certain international organizations and other international entities by employees, grantees, or contractors thereof, subject to certain conditions. |
| General License 17 (issued on 12/22/21) | U.S. government business | Authorizes all transactions and activities involving the Taliban or the Haqqani Network that are for the conduct of the official business of the United States government by employees, grantees, or contractors thereof, subject to certain conditions. |
| General License 16 (issued on 9/23/21) | Personal remittances | Authorizes all transactions involving the Taliban or the Haqqani Network, or any entity in which the Taliban or the Haqqani Network owns, directly or indirectly, individually or in the aggregate, a 50% or greater interest, prohibited by the GTSR, the FTOSR, or E.O. 13224, as amended, that are ordinarily incident and necessary to the transfer of noncommercial, personal remittances to Afghanistan, including through Afghan depository institutions, subject to certain conditions. As noted in OFAC FAQ 949, transactions that are ordinarily incident and necessary to give effect to the activities authorized in GL 16, including clearing, settlement, and transfers through, to, or otherwise involving privately owned and state-owned Afghan depository institutions, are also authorized pursuant to GL 16. |
| General License 15 (issued on 9/23/21) | Agricultural commodities, medicine, and medical devices | Authorizes all transactions involving the Taliban or the Haqqani Network, or any entity in which the Taliban or the Haqqani Network owns, directly or indirectly, individually or in the aggregate, a 50% or greater interest, prohibited by the GTSR, the FTOSR, or E.O. 13224, as amended, that are ordinarily incident and necessary to the exportation or re-exportation of agricultural commodities, medicine, medical devices, replacement parts and components for medical devices, or software updates for medical devices to Afghanistan, or to persons in third countries purchasing specifically for resale to Afghanistan, subject to certain conditions. |
| General License 14 (issued on 9/23/21) | Humanitarian activities in Afghanistan | Authorizes all transactions involving the Taliban or the Haqqani Network, or any entity in which the Taliban or the Haqqani Network owns, directly or indirectly, individually or in the aggregate, a 50% or greater interest, prohibited by the Global Terrorism Sanctions Regulations (GTSR), the Foreign Terrorist Organizations Sanctions Regulations (FTOSR), or E.O. 13224, as amended, that are ordinarily incident and necessary to the provision of humanitarian assistance to Afghanistan or other activities that support basic human needs in Afghanistan by the following entities and their employees, grantees, contractors, or other persons acting on their behalf, subject to certain conditions:<br>· The United States government<br>· Nongovernmental organizations<br>· The United Nations, including its Programmes, Funds, and Other Entities and Bodies, as well as its Specialized Agencies and Related Organizations<br>· The International Centre for Settlement of Investment Disputes (ICSID) and the Multilateral Investment Guarantee Agency (MIGA)<br>· The African Development Bank Group, the Asian Development Bank, the European Bank for Reconstruction and Development, and the Inter-American Development Bank Group (IDB Group), including any fund entity administered or established by any of the foregoing<br>· The International Committee of the Red Cross and the International Federation of Red Cross and Red Crescent Societies<br>· The Islamic Development Bank |

Source: OFAC, "Fact Sheet: Provision of Humanitarian Assistance to Afghanistan and Support for the Afghan People," 12/22/2021; Treasury, "Treasury Issues Additional General Licenses and Guidance in Support of Humanitarian Assistance and Other Support to Afghanistan," 12/22/2021; OFAC, "General License No. 20: Authorizing Transactions Involving Afghanistan or Governing Institutions in Afghanistan," 2/25/2022.

Taliban takeover are projected to reach between 700,000 and 900,000. Women are particularly impacted, with female employment levels projected to decrease by 21% by mid-2022, compared to levels before the Taliban takeover. Women accounted for 17% of Afghanistan's labor force in 2020.[61]

According to Gallup survey results released on April 4 (conducted August–September 2021), a record-high 89% of Afghans surveyed said their local economies were getting worse, 75% reported not having enough money for food in the previous 12 months, and 58% reported they did not have enough money for adequate shelter. These were the highest percentages recorded since 2008.[62]

Liquidity and the capacity of the Afghan central bank to maintain price stability also remain among the chief concerns for Afghanistan's medium- to long-term economic outlook.

# FINANCIAL SECTOR PARALYSIS

## Liquidity Crisis at Core of Afghanistan's Economic Challenges

Afghanistan continues to face a severe liquidity crisis this quarter. Access to physical bank notes remains constrained and banks are facing liquidity challenges due to declining economic activity, lack of trust in the banking center among Afghans, and an inability to transact internationally. Da Afghanistan Bank (DAB), Afghanistan's central bank, will require significant technical support from the international community to tackle these challenges, according to State.[63]

Prior to the Taliban takeover in August 2021, Afghanistan's financial system had been underdeveloped relative to the context of its growth in recent decades, with a low assets-to-GDP ratio and a heavily dollarized banking system. Approximately 60% of deposits in the country were made in foreign currency. In this monetary environment, maintaining financial stability requires both domestic currency (AFN) liquidity and, more importantly, foreign exchange (FX) liquidity.[64]

DAB is limited in its ability to control the AFN monetary supply and value due to several factors including the lack of domestic technical capabilities to print currency, which Afghanistan outsources to foreign companies.[65] For years, DAB would prop up the value of the afghani (AFN) by regularly auctioning U.S. dollars pulled from its foreign reserves.[66] Prior to August 2021, Afghanistan's central bank reportedly received quarterly shipments of $249 million in U.S. banknotes from its foreign reserves. This stopped after the Taliban takeover prompted the United States to place a hold on U.S.-based Afghan central bank reserves.[67]

The loss of these U.S. dollar transfers and other sources of foreign currency plunged Afghanistan's financial system into free fall, as described by UNDP in its November 2021 *Afghan Banking and Financial System Situation Report*:

> Following the Taliban takeover and subsequent international sanctions, Afghanistan's international reserves, including banking sector FX [foreign exchange] deposits at the DAB, were frozen; the SWIFT system and international settlements were suspended; grant transfers were suspended; and AFN liquidity printing was interrupted, causing a dramatic adverse shock in the financial and payment systems. As a result, a perfect bank-run scenario has emerged. Due to liquidity constraints (FX and AFN), the central bank was unable to provide the necessary FX and AFN liquidity to banks to meet deposit withdrawal demands. This has heightened tensions, and DAB has limited daily bank deposit withdrawals.[68]

**Liquidity:** Liquidity refers to 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.

**Liquidity crisis:** A liquidity crisis is 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. Entire countries—and their economies—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—bank 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," 8/29/2021; Investopedia, "Liquidity Crisis," 12/6/2020.

The resulting liquidity crisis has caused salary disruptions for hundreds of thousands of government employees, teachers, and health-care workers, and has imposed limitations on the operations of international aid groups in the country. "The banking system is totally paralyzed. The central bank is not operating," according to Robert Mardini, director general for the International Committee of the Red Cross. Mardini said that his organization is instead paying 10,000 doctors and nurses via the informal hawala money-transfer system.[69]

This has also contributed to a worsening domestic credit market. In the absence of international support, banks have ceased extending new credit to small- and medium-sized enterprises. At the same time credit was becoming less available, nonperforming loans increased from around 30% of banks' portfolios at the end of 2020 to 57% in September 2021.[70] Lack of access to cash and credit are crippling economic activity in Afghanistan.

In recent months, the increased supply of U.S. dollars from humanitarian channels, averaging around $150 million per month, has helped stabilize the value of the afghani.[71] DAB has been able to resume U.S. dollar auctions, with around $26 million auctioned between February 15 and March 14.[72]

However, these humanitarian channels are viewed as stopgap measures that are an insufficient substitute for the normal functioning of a central bank.[73] DAB's website says its main mission is maintaining price stability, while its other functions include setting and carrying out monetary policy, issuing bank notes and coins, licensing and supervising banks and other financial-service providers, and providing a "safe and sound payment system."[74]

In her March 2 statement to the UN Security Council, Special Representative Deborah Lyons cited the "lack of access to hard currency reserves, lack of liquidity, and constraints on the central bank to carry out some of its core functions" as key challenges to reviving the Afghan economy.[75]

Total international DAB reserves were $9.76 billion at the end of 2020, according to the most recent data available to the IMF. Of this amount, $2 billion was deposited in financial institutions in the United Kingdom, Germany, Switzerland, and the United Arab Emirates. Some $7 billion in DAB reserve funds deposited at the Federal Reserve Bank of New York are now frozen by the U.S. government, subject to U.S. court proceedings.[76]

Even if financial interventions helped DAB boost commercial bank reserves, it would not automatically translate into increased loans: banks could choose to increase reserves as a means of reducing risk exposure or signaling their safety and soundness. Commenting on this possibility in a recent essay, economists at New York University and the University of Chicago suggested that if central-bank reserves were placed directly with households or with other financial intermediaries, it could enhance the desired increase in liquidity.[77]

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

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

**$4.5 million in U.S. currency** delivered to the Afghanistan International Bank as humanitarian aid. (MoIC Twitter account)

Liquidity is a concern for households as well as for the banking system and businesses. Raising household liquidity in Afghanistan is challenged by rising unemployment, the fact that only 10–20% of Afghans have bank accounts, the uncertain status of DAB's electronic payment system (which could mitigate the shortage of paper currency as most Afghans can access mobile phones), and the declining volume of market transactions as reflected in the country's declining GDP.[78]

More information on the limited capacity of Afghanistan's banking sector and its impact on the provision of humanitarian assistance appears in the Classified Supplement to this report.

### Impact of E.O. 14064 on Da Afghanistan Bank

On February 11, President Biden signed E.O. 14064 to block some $7 billion in DAB reserves held in the United States, and stated his intention to disburse $3.5 billion, half of the total held, "for the benefit of the Afghan people."[79] Those funds had been inaccessible to DAB since the collapse of the Afghan government in August 2021.[80]

The Biden Administration is currently exploring possible avenues for disbursing the $3.5 billion for humanitarian relief efforts, possibly through a separate trust fund or by providing support through the United Nations or some other enabling organization. U.S. Special Representative for Afghanistan Thomas West has stated that the $3.5 billion could alternatively contribute toward "the potential recapitalization of a future central bank [in Afghanistan] and the recapitalization of a financial system."[81]

A Taliban official denounced the decision to block DAB's assets upon its announcement, referring to the reserves as "the property of Da Afghanistan Bank and by extension, the property of the people of Afghanistan."[82]

The move has also sparked outrage throughout Afghan society, including among leaders unaffiliated with the Taliban.[83] Shah Mehrabi, a long-time member of the Afghan central bank's board of governors, called the decision "unconscionable" and "short-sighted." Mehrabi argued that the central bank should be treated as independent of the Taliban regime, and that depriving the bank of its reserves could lead to "total collapse of the banking system," prevent the bank from maintaining price stability, and further hurt millions of Afghans suffering in the economic and humanitarian crises.[84]

The executive order has also drawn criticism from U.S. and international policy analysts, human rights groups, lawyers, and financial experts, as well as some relatives of the victims of the 9/11 terrorist attacks.[85]

Notably, analysts have expressed concern over both the seizure of the reserves and the reported proposals to provide those funds in the form of humanitarian assistance. Paul Fishstein of NYU's Center on International Cooperation argues that the executive order gave inadequate attention to the macroeconomic collapse of the country. Fishstein emphasizes that

the release of the central bank's reserves could instead be used to restore unnecessary exchange rate stability and ease the liquidity crisis.[86]

Human Rights Watch's John Sifton adds that the decision "would create a problematic precedent for commandeering sovereign wealth and do little to address underlying factors driving Afghanistan's massive humanitarian crisis." Sifton says Afghanistan's central bank needs to have foreign currency assets available to serve as collateral in electronic dollar transactions in the international banking system.[87] By contrast, William Byrd of the U.S. Institute of Peace (USIP) said that even if only half of DAB's total reserves are 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."[88]

**Taliban-Appointed Leadership at Da Afghanistan Bank**

On August 23, 2021, the Taliban appointed Haji Mohammad Idris (also known as Abdul Qahir) as the acting head of Da Afghanistan Bank. Idris, an ethnic Uzbek from Jowzjan Province, has a long history of working on Taliban financial matters and served in a senior role in the Taliban's finance commission during the insurgency, according to State.[89] A senior Taliban official told Reuters in August that Idris had no formal financial training or higher education, but was "respected for his expertise" on financial matters.[90]

On March 11, the Taliban appointed Ahmad Zia Agha (also known as Noor Ahmad Agha) as the first deputy governor of DAB. In that role, Agha is responsible for oversight of the Afghan financial sector, including regulations that combat terrorist financing and money laundering. The move has raised concerns among Western policymakers, since Agha is sanctioned for his role as a Taliban military and financial leader.[91] Among other allegations from his time as a Taliban finance officer, in 2009, Agha allegedly distributed tens of thousands of dollars to Taliban shadow provincial governors and hundreds of thousands of dollars to fund improvised explosive device (IED) operations.[92]

State told SIGAR that beyond the top leadership, the Taliban have encouraged most civil servants to remain in their positions, while some technocrats continue to work at DAB. The IMF's engagement with Afghanistan has been suspended until there is "clarity within the international community" regarding recognition of a government in Afghanistan. DAB continues to function with technocrats in key positions, though at a reduced capacity.[93]

## Taliban Release Their First Short-Term National Budget

On January 14, the Taliban-run Ministry of Finance released a 53.9 billion (AFN), equivalent to $524 million, quarterly budget covering December 2021–March 2022. This includes a $478 million operating budget that preserves spending on social services and reduces defense and security spending, alongside a modest $46 million development budget for projects like transportation infrastructure. Overall development programs saw significant cuts, as those activities had been heavily subsidized by international donations. State told SIGAR that "according to researchers, the quarterly budget appears balanced and reflects the realities of no foreign aid flows into the budget. However, revenue forecast of $1.9 billion for the calendar year 2022 may be overly optimistic."[94]

A January 2022 World Bank report said, "the Taliban have demonstrated an ability to raise and centralize revenue and reduce leakage through corruption." UN experts also stated that over the period of September to December 2021, the Taliban raised 40 billion AFN ($400 million) in revenue. The UN noted these revenues were less than half of the revenues collected by the Ghani administration in a similar time period.[95]

According to State, Afghan economy experts noted that the $400 million figure does not reflect revenue collected by other informal and traditional means, such as illegal mining, and levies on agriculture. Total income from these less formal methods of revenue collection is unknown for lack of current data.[96]

According to State, sources within the Taliban have reported that customs and tariffs are their primary sources of revenue. Despite borders with Tajikistan, Turkmenistan, and Uzbekistan being officially closed, there are press reports of some cross-border activity for goods. International organizations, including the UN and World Bank, reported that by November 2021 the Taliban's daily customs revenue collection returned to May 2021 levels even though border traffic was down 40–50% year-on-year. Development experts suggested that these figures indicated improved efficiency and/or reduced corruption at Afghanistan's border crossing points.[97]

State also told SIGAR that the same sources within the Taliban indicate that the regime is seeking to reactivate tax collection, overflight fees, and other sources of revenue that have been zeroed out or anemic since August 15.[98]

U.S. Institute of Peace and World Bank experts estimate that while the Taliban have called on taxpayers to continue paying taxes, collections remained weak. The experts believe this likely reflects worsened economic conditions, curtailed private sector activity, and hesitancy by international taxpayers to do business in Afghanistan.[99]

The former U.S.-backed government relied heavily on international development assistance. Foreign donors financed more than half of the government's annual budget and as much as 80% of total public expenditures.

Between 2002 and 2021, the United States provided over $17 billion to the Afghan government in on-budget assistance funds that went directly, or indirectly through multilateral trust funds, to Afghan government entities.[100]

TABLE E.3

**USAID REMAINING ECONOMIC-GROWTH PROGRAMS**

| Project Title | Start Date | End Date | Total Estimated Cost | Cumulative Disbursements, as of 4/13/2022 |
|---|---|---|---|---|
| Afghanistan Competitiveness of Export-Oriented Businesses Activity (ACEBA) | 1/28/2020 | 1/27/2025 | $105,722,822 | $19,566,727 |
| Extractive Technical Assistance by USGS | 1/1/2018 | 12/31/2022 | 18,226,206 | 12,377,849 |
| Afghanistan Investment Climate Reform Program (AICR) | 3/27/2015 | 3/31/2023 | 13,300,000 | 7,825,276 |
| Livelihood Advancement for Marginalized Population (LAMP) | 8/1/2018 | 7/31/2022 | 9,491,153 | 6,977,446 |
| Carpet and Jewelry Value Chains | 1/31/2019 | 4/30/2023 | 9,941,606 | 6,335,292 |
| **Total** | | | **$156,681,787** | **$53,082,590** |

Source: USAID, response to SIGAR data call, 4/14/2022.

## International Trade

Afghanistan's international trade activity improved during the fourth quarter of 2021, relative to the third quarter, according to estimates derived from Afghanistan's National Statistic and Information Authority (NSIA). Imports into Afghanistan rose by 60% ($460 million) compared to the previous quarter, while exports increased by 160% ($228 million). The World Bank says this growth likely reflects the reopening of border crossings and adaptations in supply channels previously constrained by restrictions on financial transactions.[101] However, year-on-year international trade activity remained significantly lower compared to FY 2020. Overall imports in the second half of 2021 fell by 47% compared to the prior year, while exports declined by 5% in the same time period.[102]

A World Bank report from February showed imports into Afghanistan from Pakistan falling by 66% between December 2021 and January 2022, contributing to a total drop of 40% since July 2021. In contrast, exports from Afghanistan into Pakistan fell by only 2% from December 2021 to January 2022, and actually increased by 8% from the July 2021 level.[103] Pakistan is one of Afghanistan's largest trading partners.[104]

Following the fall of Kabul in August 2021, border crossing points not already under Taliban control closed and trade halted at major crossing points along the Afghanistan-Pakistan border. Physical infrastructure at border crossings remained functional, however, allowing trade and formal revenue collection to resume quickly.[105]

According to State, political tensions, border security issues, criminal activity—including narcotics trade and human smuggling—and refugee

flows continue to limit Afghanistan's trade with its neighbors.[106] World Bank reporting attributed the steep decline in imports to contracting domestic demand.[107]

State reports that current cross-border activity generally involves the provision of humanitarian assistance, including food and supplies, such as those in northern areas of Afghanistan, near Tajikistan and Uzbekistan. Trade at the Hairatan border crossing with Uzbekistan has fallen as Afghan nationals with Uzbek visas fear not being allowed to return to Uzbekistan after crossing into Afghanistan.[108]

In a significant arrangement with Pakistan this quarter, India began sending close to 50,000 tons of wheat as humanitarian assistance to Afghanistan on February 22. These shipments were transported overland through Pakistan and delivered to Afghanistan at the Torkham border crossing.[109] This development is noteworthy since the Afghanistan-Pakistan Transit Trade Agreement, does not allow Indian goods to be delivered to Afghanistan via land routes (though it does allow Afghan overland exports to India).[110] A World Food Programme representative told Al Jazeera that the UN would distribute this aid.[111]

According to State, despite political tensions at the border, Afghan media reported on February 15 that Mullah Abdul Ghani Baradar, the Taliban's acting deputy prime minister, highlighted the Taliban's plans to facilitate travel and trade at the Torkham border crossing with Pakistan.[112]

Regional private sector trade activity also met a new milestone this quarter. On March 16, a shipment of 140 tons of Indian sugar and other cargo originating in Mumbai was delivered to a warehouse in Kabul before it departed for Tashkent, Uzbekistan. The Taliban's Ministry of Industry and Commerce hailed this development as a major step in turning Afghanistan into a key trade link between South and Central Asia. A Pakistani official told Voice of America that transit on this route would become regular, as Pakistan and Uzbekistan signed a bilateral trade agreement earlier in March.[113]

## Agriculture

USAID supported three agriculture programs in Afghanistan this quarter, each having adjusted its programming to the new operating environment.

### The Afghanistan Value Chains–Livestock

The Afghanistan Value Chains–Livestock program has pivoted to providing assistance to the livestock industry and is designed to mitigate the impacts of the economic and political crises on vulnerable farm households and agribusinesses. The program also continues to support existing partner anchor firms in expanding upstream value chain linkages and employment opportunities for women-run agribusinesses, vulnerable communities, and farmers. Livestock activities provide much-needed assistance to vulnerable

**UN aid worker** logs a delivery of wheat seeds and fertilizer to a farmer in Balkh Province. (FAO photo)

farm households and smaller producers, processors, and service providers; create opportunities for Afghan firms (input suppliers, aggregators, and processors) to strengthen linkages with Afghan producers; place an increased emphasis on women-run enterprises and business opportunities for women; and strengthen domestic supply chains. Activities include providing inputs to vulnerable livestock farming households such as feed, seeds, and basic tools to enable them to maintain productive assets. Assistance to anchor firms such as feed mills, dairies, and poultry farms helps to maintain operations by providing necessary assistance and materials to support production, employ staff, and continue to supply the market.[114]

### Afghanistan Value Chains–High Value Crops

The Afghanistan Value Chains–High Value Crops program is shifting support to the production and productivity of staple crops. This activity has not yet fully restarted. The change in focus from high-value export produce to domestic cultivated staple crops, emphasizing food availability and food security, requires eliminating assistance to agriculture exports in favor of wheat, rice, mung beans, and other domestically consumed crops that are critical for food security and support livelihoods across Afghanistan. After the contract modifications and work plan revisions are approved, this activity will launch a set of interventions aimed at enabling farmers to increase production of staple crops and to employ 10,000 people in cash-for-work activities.[115]

### Agriculture Marketing Program

The Agriculture Marketing Program has moved towards strengthening domestic market linkages; identifying and helping resolve value chain gaps; and increasing the resilience of the agricultural sector to satisfy domestic market demand. Horticulture assistance is focused on improving domestic market linkages and creating additional value. Activities include training, technical assistance, and extension services to improve farm and orchard management and provision of inputs such as seeds, fertilizer, saplings, trellising, and greenhouses to grow and harvest fruits and vegetables.[116]

USAID's Office of Agriculture confirmed that it is not directly providing support for activities described in the UN's 2022 Humanitarian Response Plan and Transitional Engagement Framework (TEF) for Afghanistan.[117] The $4.4 billion Humanitarian Response Plan includes over $2.6 billion for food security and agriculture programming, including $413 million for emergency "livelihoods intervention" development activities that include providing unconditional cash payments to vulnerable households, assorted crop seeds, feed for livestock, deworming kits, tools for households with access to land, and support for improvements in small-scale infrastructure, such as water catchments, irrigation, livestock watering points, and *kareez* (underground canal systems).[118]

TABLE E.4

**USAID REMAINING AGRICULTURE PROGRAMS**

| Project Title | Start Date | End Date | Total Estimated Cost | Cumulative Disbursements, as of 4/13/2022 |
|---|---|---|---|---|
| Afghanistan Value Chains - Livestock | 6/9/2018 | 6/8/2023 | $55,672,170 | $30,475,432 |
| Afghanistan Value Chains - High Value Crops | 8/2/2018 | 8/1/2023 | 54,958,860 | 29,912,494 |
| Grain Research and Innovation (GRAIN) | 11/8/2012 | 9/30/2022 | 19,500,000 | 14,373,930 |
| Agricultural Marketing Program (AMP) | 1/28/2020 | 1/27/2023 | 30,000,000 | 12,318,224 |
| USDA PAPA | 9/30/2016 | 9/29/2022 | 12,567,804 | 1,149,636 |
| **Total** | | | **$172,698,834** | **$88,229,717** |

Source: USAID, response to SIGAR data call, 4/14/2022.

Afghanistan remains in the grips of the worst drought in three decades. The total area planted with winter wheat is well below average, according to the International Federation of Red Cross and Red Crescent Societies. Field reports indicated that half the ground normally sown with wheat was fallow at the end of the planting window in December. The few crops which were planted are likely to face harsh conditions, with La Niña expected to bring drier than normal conditions in the coming months, extending the severe drought another year.[119]

**Afghan child** drinks water from a well. (UNICEF photo)

## Infrastructure

USAID suspended all Afghanistan infrastructure and construction activities in August 2021. One project, Rural Water Supply, Sanitation and Hygiene (Ru-WASH), resumed operations this quarter. Ru-WASH projects address acute water and sanitation needs in underserved rural areas in Afghanistan, and promotes efforts to improve basic drinking water supply sources and expand access to sanitation facilities for children at schools. UNICEF, the implementing partner, has allowed the communities that received funding prior to August 2021 to continue implementation as long as they are able to access those funds in their bank accounts. These activities are being conducted in Khost, Maydan Wardak, Paktika, Panjshir, Paktiya, Kabul, Laghman, Nangarhar, Nuristan, Sar-e Pul, Samangan, and Jowzjan Provinces.[120]

Two USAID infrastructure programs have also received disbursements this quarter, but conducted no work in Afghanistan. The Engineering Support Program (ESP) implemented by Tetra Tech, provides engineering support for the wind down of OI's construction activities and therefore receives monthly disbursements. ESP provides remote support to USAID from Dubai and the United States. Energy Loss Management Visualization Platform implemented by Bayat Energy Group, received a final invoice payment in December 2021 after submitting its final project report.[121]

Cumulatively, USAID disbursed approximately $2.09 billion since 2002 to build power plants, substations, and transmission lines, and to provide

TABLE E.5

**USAID REMAINING INFRASTRUCTURE PROJECTS**

| Project Title | Start Date | End Date | Total Estimated Cost | Cumulative Disbursements, as of 4/13/2022 |
|---|---|---|---|---|
| Power Transmission Expansion and Connectivity (PTEC) | 1/1/2013 | 12/31/2023 | $332,767,161 | $272,477,914 |
| Contribution to AITF (Afghanistan Infrastructure Trust Fund) | 3/7/2013 | 3/6/2023 | 153,670,184 | 153,670,184 |
| Design and Construction of SEPS Completion and NEPS-SEPS Connector Substations | 7/3/2019 | 7/30/2023 | 175,527,284 | 123,609,994 |
| Engineering Support Program | 7/23/2016 | 1/22/2023 | 125,000,000 | 108,672,346 |
| Rural Water Supply, Sanitation and Hygiene (Ru-WASH) | 6/24/2020 | 6/23/2025 | 30,000,000 | 15,841,332 |
| Afghan Urban Water and Sanitation Activity (AUWS) | 3/10/2019 | 3/9/2024 | 43,345,815 | 13,697,127 |
| Design and Acquisition of SEPS Completion and NEPS-SEPS Connector | 3/7/2018 | 6/27/2022 | 20,151,240 | 11,126,607 |
| Limited Scope Grant Agreement (LSGA) to German Development Bank (KFW) | 4/26/2013 | 12/31/2023 | 20,000,000 | 9,176,013 |
| USAID-CTP Promoting Excellence in Private Sector Engagement-PEPSE | 8/28/2017 | 8/27/2023 | 114,252 | 114,252 |
| IT Support for DABS Existing Data, Disaster Recovery and Load Centers | 8/31/2021 | 6/30/2022 | 437,752 | 0 |
| 25 MW Wind Farm in Herat Province | 10/22/2019 | 11/27/2022 | 22,994,029 | 0 |
| **Total** | | | **$924,007,717** | **$708,385,770** |

Source: USAID, response to SIGAR data call, 4/14/2022.

technical assistance in the power sector. USAID disbursed an additional $248 million since 2002 to support water and sanitation projects.[122]

According to Al Jazeera, Iran held talks with the Taliban this quarter to resume construction on a rail line that would link the Iranian city of Khaf to Herat, Afghanistan. The first portion of the line beginning in Khaf was built in December 2020, extending approximately 93 miles. According to an Iranian transit official, this rail line would have the capacity to transport up to one million passengers and six million tons of cargo per year. The project is part of a proposed $2 billion Five Nations Railway Corridor that would connect Iran, Afghanistan, China, Kyrgyzstan, and Tajikistan. Over half of the proposed rail lines would run through Afghanistan.[123]

## Extractives

The State Department told SIGAR this quarter that it is not aware of any current cooperation between international businesses or foreign governments and the Taliban on mining operations, but did note media reports of visits from private Chinese entities to survey lithium deposits and potential mining projects in Afghanistan.[124] On March 13, the *Wall Street Journal* reported that dozens of Chinese mining companies have descended on Kabul in recent weeks to seek new contracts and renew suspended mining operations.[125]

China's interest in Afghanistan's minerals is not new. In 2008, the China Metallurgical Group Corporation secured a 30-year lease on the Mes Aynak

copper deposit after offering the Afghan government a 19% royalty on profits and promising to invest $2.83 billion in infrastructure.[126] Operations at the Mes Aynak site, alongside work at the oil-and-gas reserves in the Amu Darya region in northern Afghanistan, had been on hold for years during the war.[127]

The *Wall Street Journal* also reports that Iran is in talks with the Taliban to secure a large iron ore deposits in western part of the country.[128]

Maulvi Shahabuddin Delawar, an experienced diplomat whom the Taliban appointed to lead their effort to attract foreign investment in Afghanistan's extractives sector, told the *Journal* that he "wants American and other Western companies to also come to Afghanistan now that the American military presence is gone." Delawar said he would prefer American mining companies over Chinese companies because of their expertise.[129]

Afghanistan's total mineral resources are estimated to be potentially worth over $1 trillion, including gold, precious stones, coal, oil and gas, lithium, and rare-earth minerals.[130]

Due to the current lack of data on the mining sector and the vagueness of Taliban sources of revenue, State cannot estimate the Taliban's income from mining. Licit output and revenue from Afghanistan's extractives sector were already low (around 1% of Afghanistan's sustainable domestic revenues in recent years) and have further declined since the Taliban's takeover due to lack of expertise among the Taliban and the current liquidity crisis.[131]

Desperate to collect domestic revenue, the Taliban, in the last quarter of 2021, instituted high royalties—four times the amount imposed by the Ghani administration—to be paid in advance for the export of raw materials. The Taliban Ministry of Mines and Petroleum and the Ministry of Finance approved a plan to boost royalties on marble from 550 afghani per ton ($5.50) to 2,000 afghani per ton ($22.55). Experts agreed that the hike in royalties would boost government revenue in the short term, but some mining companies worried that they would have to raise prices to pay for them, making their firms less competitive with foreign companies, thus reducing demand and market share.[132]

## Civil Aviation

Conditions on the ground at Kabul International Airport (KBL) remain essentially unchanged since last quarter, according to State. The airport is operational only during daylight hours and when weather conditions allow pilots to navigate visually. Humanitarian and commercial flights continue to use KBL at considerable cost and risk, with an average of eight flights per day to domestic airports and international destinations including the UAE, Pakistan, Saudi Arabia, Iran, Turkey, Uzbekistan, and Qatar. Since December, commercial flight trackers have registered regular commercial flights to/from Kabul by flag carrier Ariana Afghan Airlines, privately owned

Kam Air, and Iran's Mahan Air and Taban Airlines. There are occasional charter flights and frequent operations by the UN Humanitarian Air Service/World Food Programme.[133]

Since December, there have been brief flight disruptions into and out of KBL. While operations have recovered, precipitation or reduced visibility risk the airport closing again, perhaps for extended periods, because it lacks trained personnel and functioning equipment to enable poor-weather operations. The Federal Aviation Administration maintains a prohibitory, all-altitudes Notice to Air Missions for most of the Kabul Flight Information Region, citing the risk posed by extremist/militant activity, lack of risk-mitigation capabilities, and disruptions to air traffic services.[134]

**Notice to Air Missions (NOTAM):** The NOTAM system for airport condition reporting and procedures is used to describe, format, and disseminate information on unanticipated or temporary changes to components of, or hazards in, the National Airspace System.

Source: FAA, "Notices to Aid Mission (NOTAMs) for Airport Operators," 7/31/2021.

### Turkey and Qatar continue negotiations to run Kabul airport

The Taliban continue negotiations for a Qatar-Turkey joint venture to manage Kabul International Airport on a long-term contract. According to reports, both sides held technical discussions in Doha in late January to resolve outstanding issues with the intent of finalizing an arrangement. Media reported that Imamuddin Ahmadi, spokesperson for the Taliban-run Ministry of Transport and Civil Aviation, said that parties were "moving in a positive direction" on an airport contract. Similarly, Qatari Foreign Ministry officials announced that all sides had agreed on "several key issues" related to running the airport. Despite continued delays, State said the Taliban publicly recognize the value of foreign support to improve aviation services that could increase international flights to and from Afghanistan.[135]

Further information on the status of negotiations between the Taliban and the Qatar-Turkey joint venture appears in the Classified Supplement to this report.

## EDUCATION

USAID had two active education-development programs in Afghanistan this quarter, while one other education program remained paused.[136]

The American University of Afghanistan (AUAF) has been conducting online instruction since the Taliban takeover last summer, with support from USAID's technical capacity-building program.[137]

The Strengthening Education in Afghanistan (SEA II) program continued operations this quarter, focused on increasing the number of affordable private schools. Women continue to have access to higher education at private universities supported by SEA II.[138]

USAID's Advancing Higher Education for Afghanistan Development (AHEAD) program remained paused this quarter. AHEAD received an order on September 11, 2021, to suspend all activities and contact with the Afghan government. Between August 15 and September 11, the program was

TABLE E.6

**USAID REMAINING EDUCATION PROGRAMS**

| Project Title | Start Date | End Date | Total Estimated Cost | Cumulative Disbursements, as of 4/13/2022 |
|---|---|---|---|---|
| Strengthening Education in Afghanistan (SEA II) | 5/19/2014 | 12/31/2023 | $49,828,942 | $45,583,086 |
| Let Girls Learn Initiative and Girls' Education Challenge Programme (GEC) | 6/29/2016 | 9/30/2022 | 25,000,000 | 25,000,000 |
| Technical Capacity Building for AUAF | 2/1/2021 | 5/31/2022 | 18,947,149 | 10,227,206 |
| Advancing Higher Education for Afghanistan Development (AHEAD) | 8/5/2020 | 8/4/2025 | 49,999,917 | 6,450,175 |
| **Total** | | | **$143,776,008** | **$87,260,467** |

Source: USAID, response to SIGAR data call, 4/14/2022.

unable to carry out any activities due to the political situation and security concerns on the ground.[139]

Schools in most cold-climate provinces were closed this quarter and scheduled to reopen on March 23. In some warmer regions, schools and universities continued to operate through the winter, although some had trouble staying open due to a lack of teachers and possible security concerns, according to USAID implementers.[140]

USAID also reports that few public sector employees, including teachers, seem to be paid full salaries. "It is understood that professors at universities, who are still teaching, seem to be paid a salary amount which is only 30–40% of their original salaries, and benefits have been cut."[141] In December, UN Under Secretary General for Human Rights Martin Griffiths stated that 70% of all teachers in Afghanistan had not been paid since August.[142]

**UNICEF official Paloma Escudero** visits students at Halima Khazan Primary School. (UNICEF photo)

## Taliban deny girls access to secondary education

On March 23, the Taliban ordered girls' secondary schools to remain closed, despite previously pledging they would reopen at the start of the new school year.[143] Upon seizing power in August 2021, the Taliban banned girls from attending most secondary schools, but allowed girls to continue attending primary schools, and partially permitted women to continue attending higher education institutions.[144]

Under the new order, female students above the sixth grade will not be able to attend school until a plan is drawn up in accordance with 'Islamic law and Afghan culture.'[145] A Taliban spokesperson told the Associated Press that all girls would be allowed back to school at an undisclosed future time, although the Taliban would not insist on it in areas where parents were opposed or where schools could not be segregated. Another Taliban spokesperson said that the Taliban leadership feared that allowing for girls' secondary education would alienate their rural base.[146]

The move has drawn condemnation from U.S. officials, the UN, and international human rights and aid organizations.[147] U.S. Special Representative Thomas West expressed "shock and deep disappointment" with the Taliban's decision, adding that it "is a betrayal of public commitments to the Afghan people and the international community."[148] U.S. Special Envoy Rina Amiri said that "if the Taliban seek legitimacy from the Afghan people, and by extension the international community, they must show that they can and will live up to their promises."[149] The international community has made the education of girls a key demand for any future recognition of the Taliban administration.[150]

The Taliban's announcement is a significant reversal from earlier statements and existing policies in some provinces and districts. According to USAID implementers, girls had been allowed education in some schools that remained open during the winter. Information from Kandahar, a Taliban stronghold, suggested that not only were all schools opened, but that the authorities were also ensuring that girls kept regular attendance and teachers came to schools daily.[151] In contrast, media reporting indicated that girls' attendance in other areas, like Mazar-e Sharif, dropped significantly despite schools remaining open.[152]

In September, the Taliban imposed gender segregation at private universities and colleges and ordered female students be taught only by female teachers or elderly men of "good character," if no women were available. Women have been able to continue attending universities either in separate rooms or with a partition in the classroom. However, a lack of female teachers and facilities has complicated women's access to higher education.[153]

Many women have also reportedly dropped out of higher education due to financial pressures, as the ongoing economic crisis disproportionately impacts them. Prior to the Taliban takeover, female enrollment was around 24% of the total registered student body at public universities in 2020, roughly 21,000 women, according to World Bank estimates. Many more studied at private institutions.[154]

## PUBLIC HEALTH

USAID reported that its public health programs in Afghanistan have continued without change since last quarter.[155]

USAID's Assistance for Families and Indigent Afghans to Thrive (AFIAT) continued programming focused on providing life-saving pharmaceuticals and commodities, creating a female health-worker corps, strengthening community-based services, advocating for strengthened nutrition counseling for mothers and children, and strengthening COVID-19 prevention and response.

The Urban Health Initiative (UHI) continued expanding access to and quality of health services in NGO-supported and private facilities,

strengthening COVID-19 prevention and response, strengthening community-based service delivery, and establishing "eMentoring" for healthcare providers.

SHOPS-Plus (Sustaining Health Outcomes through the Private Sector Plus) continued sales of socially marketed health products to third-party distributors and retail outlets. Additionally, the Disease Early Warning System (DEWS) initiative, working through the World Health Organization, continued to provide support for disease surveillance for both polio and COVID-19.[156]

NGOs and international organizations have warned that Afghanistan's health-care system remains in crisis this quarter, struggling to respond to the high rates of malnutrition, measles outbreaks, and the latest surge in COVID-19 cases.[157] According to USAID, 20 hospitals in Afghanistan currently provide COVID treatment, supported by WHO. Of these, 11 are fully functional and nine are partially functional.[158]

The pause of the World Bank-administered Sehatmandi project from August to October 2021 had a severe impact on Afghanistan's health sector leading up to the current situation. Under Sehatmandi, over 60% of Afghanistan's 3,758 public health facilities (across 31 of 34 provinces) contracted directly with local NGOs to offer basic health services and essential hospital services. Funded through a multilateral donor trust, Sehatmandi has been supported by USAID and over 30 international donor partners. Starting in October and November, USAID and other international donors provided bridge funding to sustain Sehatmandi in the short term, averting a complete collapse of the public health system.[159]

Médecins Sans Frontières reports that even though international financial aid has been restored to the health system, "it is less than before, doesn't fund all health facilities, and has only been pledged until June." Many state institutions can no longer pay staff salaries or afford operating costs.[160]

The ongoing liquidity crisis is also hurting health-care operations. According to the International Committee of the Red Cross, "the effect of banking and liquidity crisis is rippling across the country and huge consequences on the health system are being felt as multiple facilities are not able to pay salaries, or for fuel to run their generators. Ambulances can't operate; food supplies are running short for the patients, and they lack adequate medicine."[161]

**Afghan health worker** providing care to newborn children. (UNFPA photo)

## Vaccination Programs

### Polio

A new, country-wide polio vaccination campaign was also implemented during the months of January and February. On February 24, the final day of the campaign, polio health workers were targeted in three separate attacks

TABLE E.7

**USAID REMAINING HEALTH PROGRAMS**

| Project Title | Start Date | End Date | Total Estimated Cost | Cumulative Disbursements, as of 4/13/2022 |
|---|---|---|---|---|
| DEWS Plus | 7/1/2014 | 6/30/2022 | $54,288,615 | $39,556,000 |
| Assistance for Families and Indigent Afghans to Thrive (AFIAT) | 7/10/2020 | 7/9/2025 | 117,000,000 | 17,701,420 |
| Urban Health Initiative (UHI) Program | 10/14/2020 | 10/13/2025 | 104,000,000 | 16,703,358 |
| SHOPS Plus | 10/1/2015 | 9/30/2022 | 13,886,000 | 12,721,796 |
| 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 | 1,265,722 |
| 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** | **$97,666,352** |

Source: USAID, response to SIGAR data call, 4/14/2022.

by unidentified gunmen. Eight public health workers (four female, four male) were killed in Takhar and Kunduz Provinces. According to UNICEF, this highlights the security risks facing health workers across the country and puts millions of Afghan children at risk of contracting polio, since the Taliban suspended the vaccination campaign following this incident.[162]

Afghanistan and Pakistan remain the last two countries in the world where polio is still endemic. Afghanistan currently has its lowest transmission level of wild-polio virus, but millions of children remain unvaccinated or under-vaccinated, and the risk of undetected virus transmission remains.[163]

## COVID-19

The United States is providing 4.3 million COVID-19 doses to the people of Afghanistan through COVAX, a WHO-supported initiative to provide access to vaccines for lower-income nations.[164] As of February 26, only 5.5 million individuals in Afghanistan have been vaccinated for COVID-19, according to data from the Ministry of Public Health.[165]

**Status of COVID-19 Vaccination Efforts**

According to USAID, Afghanistan's COVID-19 vaccination program has continued under the Taliban. AFIAT and UHI work with other donors and partners (including the WHO) to roll-out COVID vaccines through fixed, mobile, and health facility sites. The following status updates were provided on March 1:

- COVAX donations currently in stock: 4.1 million
- COVAX donations expected: additional 6.6 million
- Logistics/plans for distribution: The current vaccination strategy to date has included a mix of fixed sites, outreach, and campaigns. At the start of 2022, new interventions to increase vaccine uptake were implemented. These include closer oversight of fixed sites, strengthened referrals between health facility and vaccine sites, and new demand generation/messaging activities.

313 new fixed sites will be established in urban and peri-urban areas—bringing total number to 682 sites nationally.

- A new campaign is planned to begin on March 13 (for six weeks) with the goal of administering 4.8 million doses; teams will include two women and two men to ensure gender equity in uptake.[166]

**Afghan health workers** vaccinating children against measles in Balkh Province. (WHO photo)

## Measles

A new WHO-funded measles vaccination campaign also began on March 12, aimed at inoculating more than 1.2 million children under five across 49 districts in 24 provinces. Afghanistan has experienced a measles resurgence in recent months, with 142 children killed and 18,000 infected in 2022 so far.[167]

## ECONOMIC AND SOCIAL DEVELOPMENT ENDNOTES

1 See Appendix B.
2 State SCA, response to SIGAR vetting, 4/13/2022.
3 State, Humanitarian Information Unit, "Afghanistan: Humanitarian Overview (Post-Taliban Takeover)," 3/3/2022.
4 State SCA, response to SIGAR data call, 3/16/2022.
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# 3 OTHER AGENCY OVERSIGHT

# OTHER AGENCY OVERSIGHT CONTENTS



**Photo on previous page**
U.S.-funded animal feed at a warehouse awaits distribution to farmers. (FAO 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)

## COMPLETED OVERSIGHT ACTIVITIES

Table 3.1 lists the 18 oversight reports related to Afghanistan reconstruction that participating agencies issued this quarter.

TABLE 3.1

**RECENTLY ISSUED OVERSIGHT ACTIVITIES OF OTHER U.S. AGENCIES, AS OF MARCH 31, 2022**

| Agency | Report Number | Date Issued | Report Title |
|---|---|---|---|
| DOD OIG | DODIG-2022-070 | 3/9/2022 | Management Advisory: DOD Support for the Relocation of Afghan Nationals at Camp Atterbury, Indiana |
| DOD OIG | DODIG-2022-067 | 3/3/2022 | Management Advisory: DOD Support for the Relocation of Afghan Nationals at Holloman Air Force Base, New Mexico |
| DOD OIG | DODIG-2022-066 | 3/1/2022 | Management Advisory on the Lack of Memorandums of Agreement for DOD Support for the Relocation of Afghan Nationals |
| DOD OIG | DODIG-2022-064 | 2/16/2022 | Management Advisory: DOD Support for the Relocation of Afghan Nationals at Fort Bliss, Texas |
| DOD OIG | DODIG-2022-065 | 2/15/2022 | Evaluation of the Screening of Displaced Persons from Afghanistan |
| DOD OIG | DODIG-2022-063 | 2/15/2022 | Management Advisory: DOD Support for the Relocation of Afghan Nationals at Fort McCoy, Wisconsin |
| DOD OIG | DODIG-2022-059 | 2/2/2022 | Management Advisory: DOD Support for the Relocation of Afghan Nationals at Joint Base McGuire-Dix-Lakehurst, New Jersey |
| DOD OIG | DODIG-2022-058 | 2/1/2022 | Audit of Implementation of the DOD Coronavirus Disease-2019 Vaccine Distribution Plan |
| DOD OIG | DODIG-2022-055 | 1/20/2022 | Management Advisory: DOD Support for the Relocation of Afghan Nationals at Fort Pickett, Virginia |
| DOD OIG | DODIG-2022-050 | 1/5/2022 | Management Advisory: DOD Support for the Relocation of Afghan Nationals at Marine Corps Base Quantico, Virginia |
| DOD OIG | DODIG-2022-051 | 1/5/2022 | Management Advisory: DOD Support for the Relocation of Afghan Nationals at Fort Lee, Virginia |
| State OIG | AUD-MERO-22-18 | 1/6/2022 | Information Report: Office of Inspector General's Analysis of Open Recommendations Specific to U.S. Embassy Kabul, Afghanistan |
| USAID OIG | 5-306-22-008-N | 3/23/2022 | Closeout Audit of the Provision of Humanitarian WASH Assistance to Afghan Returnees, IDPs and Vulnerable Local Communities in Afghanistan Managed by the International Medical Corps, Award 306 720FDA18CA00003, December 8, 2017, to September 7, 2019 |
| USAID OIG | 5-306-22-007-N | 3/15/2022 | Financial and Closeout Audits of ICF Macro Inc. Under Multiple USAID Awards in Afghanistan, January 1, 2018, to December 31, 2020 |
| USAID OIG | 5-306-22-006-N | 3/1/2022 | Financial and Closeout Audit of Costs Incurred in Afghanistan by Associates in Rural Development, Inc Under the Initiative to Strengthen Local Administration Project. Contract Task Order No. AID-306-C-15-00005, February 1, 2020, to March 31, 2021 |
| USAID OIG | 5-306-22-005-N | 2/23/2022 | Financial Audit of Costs Incurred by FHI 360 for the Global Health Supply Chain – Quality Assurance Program in Afghanistan, Contract No. AID-OAA-C-15-00001, for the period from October 1, 2017, through December 31, 2019 |
| USAID OIG | 5-306-22-004-N | 2/10/2022 | Financial Audit of Costs Incurred by Cooperative for Assistance and Relief Everywhere Inc. under the Livelihood Advancement for Marginalized Population Project in Afghanistan, Cooperative Agreement 72030618CA00007, August 1, 2018, to December 30, 2020 |
| USAID OIG | 5-306-22-003-N | 12/15/2021 | Closeout Audit of the Fund Accountability Statement of JHPIEGO Corporation Inc., Helping Mothers and Children Thrive in Afghanistan, Cooperative Agreement 306-AID-306-A-15-00002, July 1, 2018, to December 6, 2020 |

Source: DOD OIG, response to SIGAR data call, 3/31/2022; State OIG, response to SIGAR data call, 3/29/2022; GAO, response to SIGAR data call, 3/30/2022; USAID OIG, response to SIGAR data call, 3/31/2022.

## U.S. Department of Defense Office of Inspector General

During this quarter, DOD OIG issued 11 reports related to Afghanistan reconstruction.

### Management Advisory: DOD Support for the Relocation of Afghan Nationals at Camp Atterbury, Indiana

DOD OIG's review of Task Force CAIN operations at Camp Atterbury was conducted as part of the *Audit of DOD Support for the Relocation of Afghan Nationals* (Project No. D2021-D000RJ-0154.000). The objective of this audit was to determine if DOD adequately planned for and supported the relocation of Afghan evacuees. The audit team visited Camp Atterbury to review security, medical care, housing and other facilities, and costs associated with the effort. Task Force CAIN personnel experienced challenges communicating with Afghan evacuees, tracking medical records, and addressing security incidents.

### Management Advisory: DOD Support for the Relocation of Afghan Nationals at Holloman Air Force Base, New Mexico

DOD OIG's review of Task Force Holloman operations at Holloman Air Force Base was conducted as part of the *Audit of DOD Support for the Relocation of Afghan Nationals* (Project No. D2021-D000RJ-0154.000). The objective of this audit was to determine if DOD adequately planned for and supported the relocation of Afghan evacuees. The audit team visited Holloman Air Force Base to review security, medical care, housing and other facilities, and costs associated with this effort.

### Management Advisory on the Lack of Memorandums of Agreement for DOD Support for the Relocation of Afghan Nationals

The purpose of this management advisory was to inform DOD leadership of the lack of memorandums of agreement on support for Operation Allies Welcome between DOD and the Department of Homeland Security and the Department of State.

### Management Advisory: DOD Support for the Relocation of Afghan Nationals at Fort Bliss, Texas

DOD OIG's review of Task Force Bliss operations at Fort Bliss was conducted as part of the *Audit of DOD Support for the Relocation of Afghan Nationals* (Project No. D2021-D000RJ-0154.000). The objective of this audit was to determine if DOD adequately planned for and supported the relocation of Afghan evacuees. The audit team visited the Doña Ana Range Complex to review security, medical care, housing and other facilities, and costs associated with this effort. Task Force Bliss personnel experienced challenges with contractor medical providers obtaining

the requisite licenses in New Mexico and the inadequate implementation of security measures.

### Evaluation of the Screening of Displaced Persons from Afghanistan

The objective of this evaluation was to determine the extent to which DOD managed and tracked displaced persons from Afghanistan through the biometric enrollment, screening, and vetting process. DOD OIG determined that DOD had a supporting role during the biometric enrollment of Afghan evacuees in staging locations outside the continental United States and assisted in screening Special Immigrant Visa applicants. However, DOD did not have a role in enrolling, screening, or overseeing the departure of Afghan parolees at temporary housing facilities within the continental United States.

### Management Advisory: DOD Support for the Relocation of Afghan Nationals at Fort McCoy, Wisconsin

DOD OIG's review of Task Force McCoy operations at Fort McCoy was conducted as part of the *Audit of DOD Support for the Relocation of Afghan Nationals* (Project No. D2021-D000RJ-0154.000). The objective of this audit was to determine if DOD adequately planned for and supported the relocation of Afghan evacuees. The audit team visited Fort McCoy to review housing and other facilities, security, medical care, and costs associated with this effort. Task Force McCoy personnel experienced challenges, such as maintaining dining facilities, identifying the required contracted medical skill sets, providing behavioral health services, and holding Afghan evacuees accountable for misdemeanor crimes.

### Management Advisory: DOD Support for the Relocation of Afghan Nationals at Joint Base McGuire-Dix-Lakehurst, New Jersey

DOD OIG's review of Task Force Liberty operations at Joint Base McGuire-Dix-Lakehurst was conducted as part of the *Audit of DOD Support for the Relocation of Afghan Nationals* (Project No. D2021-D000RJ-0154.000). The objective of this audit was to determine if DOD had adequately planned for and supported the relocation of Afghan evacuees. The audit team visited Joint Base McGuire-Dix-Lakehurst to review security, medical care, housing and other facilities, and costs associated with this effort.

### Audit of DOD Implementation of the DOD Coronavirus Disease–2019 Vaccine Distribution Plan

The objective of this audit was to determine if DOD officials effectively distributed and administered the vaccine for the Coronavirus Disease (COVID-19) to the DOD workforce in accordance with DOD guidance.

While DOD strived to vaccinate its workforce against COVID-19 as quickly as possible, officials did not have sufficient reliable data to determine vaccine allocation or determine the efficacy of vaccine administration to the DOD workforce.

### Management Advisory: DOD Support for the Relocation of Afghan Nationals at Fort Pickett, Virginia

DOD OIG's review of Task Force Pickett operations at Fort Pickett was conducted as part of the *Audit of DOD Support for the Relocation of Afghan Nationals* (Project No. D2021-D000RJ-0154.000). The objective of this audit was to determine if DOD had adequately planned for and supported the relocation of Afghan evacuees. The audit team visited Fort Pickett to review security, medical care, review housing and other facilities, and costs associated with the effort. Task Force Pickett personnel experienced challenges such as ensuring accountability of the Afghan evacuees and holding Afghan evacuees accountable for misdemeanor infractions committed on Fort Pickett.

### Management Advisory: DOD Support for the Relocation of Afghan Nationals at Fort Lee, Virginia

DOD OIG's review of Task Force Eagle operations at Fort Lee was conducted as part of the *Audit of DoD Support for the Relocation of Afghan Nationals* (Project No. D2021-D000RJ-0154.000). The objective of this audit was to determine if DOD had adequately planned for and supported the relocation of Afghan evacuees. The audit team visited Fort Lee to review security, medical care, housing and other facilities, and costs associated with the effort.

### Management Advisory: DOD Support for the Relocation of Afghan Nationals at Marine Corps Base Quantico, Virginia

DOD OIG's review of Task Force Quantico operations at Marine Corps Base Quantico was conducted as part of the *Audit of DOD Support for the Relocation of Afghan Nationals* (Project No. D2021-D000RJ-0154.000). The objective of this audit was to determine if DOD had adequately planned for and supported the relocation of Afghan evacuees. The audit team visited Marine Corps Base Quantico to review security, medical care, housing and other facilities, and costs associated with the effort. Task Force Quantico personnel experienced challenges, such as ensuring accountability of Afghan evacuees and distributing the 13 immunizations required by the Center for Disease Control.

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

During this quarter, State OIG issued one audit report related to Afghanistan reconstruction.

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

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

State OIG identified eight recommendations specific to Embassy Kabul that were still open at the time the analysis was conducted: five recommendations in reports published prior to the suspension of operations and three recommendations in a report published afterward.

Five open recommendations were awaiting implementation when the embassy suspended operations: two involved the management of physical security construction projects at the embassy, two involved food service operations, and one involved staffing levels in Afghanistan. Because U.S. government personnel were no longer posted at the embassy, State OIG determined that these five recommendations could be closed with no further action required.

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

## Government Accountability Office

The GAO issued no completed reports this quarter.

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

During this quarter, USAID OIG issued five financial audit reports. This quarterly report also includes a financial audit report (report number

5-306-22-003-N) that was issued on December 15, 2021, but was not included in SIGAR's quarterly report covering October 1–December 2021. 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 for financial audits can be found on the agency's website.

## ONGOING OVERSIGHT ACTIVITIES

As of March 31, 2022, the participating agencies reported 13 ongoing oversight activities related to reconstruction in Afghanistan. These activities are listed in Table 3.2 and described in the following sections by agency.

TABLE 3.2

**ONGOING OVERSIGHT ACTIVITIES OF OTHER U.S. AGENCIES, AS OF MARCH 31, 2022**

| Agency | Report Number | Date Initiated | Report Title |
|---|---|---|---|
| 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-DEV0PD-0110.000 | 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 | D202-DEV0PC-0032.000 | 11/5/2021 | Evaluation of the DOD's Use of the Civil Reserve Air Fleet in Support of Afghanistan Noncombatant Evacuation Operations |
| DOD OIG | D2021-DEV0PE-0165.000 | 9/23/2021 | Evaluation of the August 29, 2021, Strike in Kabul, Afghanistan |
| DOD OIG | D2021-D000RJ-0154.000 | 8/23/2021 | Audit of DOD Support For the Relocation of Afghan Nationals |
| DOD OIG | D2021-D000RK-0118.00 | 5/24/2021 | Audit of Tracking, Recovery, and Reuse of DOD-Owned Shipping Containers |
| 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 |
| GAO | 105163 | 4/12/2021 | Review of Special Operations Forces Command and Control |
| USAID OIG | 55200822 | 3/22/2022 | Financial Audit of Costs Incurred in Afghanistan of the USAID Resources Managed by Blumont Global Development Inc. (Blumont) for Cooperative Agreement No. 72030618CA00005 under the Conflict Mitigation Assistance for Civilians (COMAC) Program for the Period of June 1, 2020, to October 31, 2020 |
| USAID OIG | 55200722 | 2/28/2022 | Financial Audit of Costs Incurred in Afghanistan of the USAID Resources Managed by Abt Associates Inc. (Abt) Cooperative Agreement No. AID-OAA-A-15-00067 under the Sustaining Health Outcomes through the Private Sector Plus (SHOPS+) – Afghanistan for the Period of January 1, 2019, to December 31, 2020 |

Source: DOD OIG, response to SIGAR data call, 3/31/2022; State OIG, response to SIGAR data call, 3/29/2022; GAO, response to SIGAR data call, 3/30/2022; USAID OIG, response to SIGAR data call, 3/31/2022.

## U.S. Department of Defense Office of Inspector General

DOD OIG has seven ongoing projects this quarter that relate to reconstruction or security operations in Afghanistan.

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

The objective of this audit is to determine the extent DOD has adequately provided 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 DOD's Financial Management of the Afghanistan Security Forces Fund

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

### Evaluation of DOD's Use of the Civil Reserve Air Fleet in Support of Afghanistan Noncombatant Evacuation Operations

The objective of this evaluation is to determine the extent to which the U.S. Transportation Command planned and used the Civil Reserve Air Fleet in support of noncombatant evacuation operations in Afghanistan in accordance with public law and DOD policies.

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

The objective of this evaluation is to determine whether the August 29, 2021, strike in Kabul, Afghanistan, was conducted in accordance with DOD policies and procedures.

### Audit of DOD Support for the Relocation of Afghan Nationals

The objective of this audit is to determine whether DOD has adequately planned for and supported the relocation of Afghan nationals.

### Audit of Tracking, Recovery, and Reuse of Department of Defense-Owned Shipping Containers

The objective of this evaluation 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.

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

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

### Inspection of the Afghan 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. 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 currently 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

The audit will review the Afghan Special Immigrant Visa (SIV) Program to assess and describe: (1) the number of SIV applications received and processed, and their processing times; (2) the adjustments made to processing SIV applications between 2018 and 2021; (3) the status and resolution of recommendations made by State OIG in its Quarterly Reporting on Afghan Special Immigrant Visa Program Needs Improvement (AUD-MERO-20-34, June 2020) and Review of the Afghan Special Immigrant Visa Program (AUD-MERO-20-35, June 2020); (4) the status of SIV recipients; and (5) the totality of State OIG reporting on the SIV Program in a capping report. Up to five reports are planned, one for each review objective.

## Government Accountability Office

GAO has one ongoing project this quarter related to Afghanistan reconstruction.

### Review of Special Operations Forces Command and Control

DOD has increased its reliance on U.S. Special Operations Forces (SOF) to combat the threat of violent extremist organizations over the past two decades. U.S. Special Operations Command (SOCOM) is currently rebalancing its efforts and force structure towards the 2018 National Defense Strategy's focus on great-power competition. Given the growth of SOCOM's investments in recent years and the fact that its end strength now exceeds 76,000 personnel, policymakers have expressed concerns about SOCOM's expanding force structure.

GAO will review: (1) how many SOF task forces DOD has established to support special operations missions; and (2) the extent to which DOD has guidance and processes to establish, manage, and oversee SOF task forces.

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

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


اداره سر مفتش ویژه برای بازسازی افغانستان
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د افغانستان د بیا رغاونې لپاره د ځانګړي سټر مفتش اداره

# APPENDICES CONTENTS



**The Official Seal of SIGAR**

The official seal of SIGAR represents the coordination of efforts between the United States and Afghanistan to provide accountability and oversight of reconstruction activities. The phrases in Dari (top) and Pashto (bottom) on the seal are translations of SIGAR's name.

# APPENDICES


اداره سر مفتش ویژه برای بازسازی افغانستان
د افغانستان د بیا رغاونې لپاره د ځانګړي سټر مفتش اداره

# APPENDIX A

## CROSS-REFERENCE OF REPORT TO STATUTORY REQUIREMENTS

This appendix cross-references the sections of this report to the quarterly reporting and related requirements under SIGAR's enabling legislation, the National Defense Authorization Act for Fiscal Year 2008, Pub. L. No. 110-181, § 1229 (Table A.1), and the National Defense Authorization Act for Fiscal Year 2018, Pub. L. No. 115-91, § 1521. (Table A.2)

TABLE A.1

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

| Public Law Section | SIGAR Enabling Language | SIGAR Action | Report Section |
|---|---|---|---|
| **Purpose** | | | |
| Section 1229(a)(3) | To provide for an independent and objective means of keeping the Secretary of State and the Secretary of Defense fully and currently informed about problems and deficiencies relating to the administration of such programs and operations and the necessity for and progress on corrective action | Ongoing; quarterly report | Full report |
| **Supervision** | | | |
| Section 1229(e)(1) | The Inspector General shall report directly to, and be under the general supervision of, the Secretary of State and the Secretary of Defense | Report to the Secretary of State and the Secretary of Defense | Full report |
| **Duties** | | | |
| Section 1229(f)(1) | OVERSIGHT OF AFGHANISTAN RECONSTRUCTION — It shall be the duty of the Inspector General to conduct, supervise, and coordinate audits and investigations of the treatment, handling, and expenditure of amounts appropriated or otherwise made available for the reconstruction of Afghanistan, and of the programs, operations, and contracts carried out utilizing such funds, including subsections (A) through (G) below | Review appropriated/ available funds<br><br>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 |

*Continued on the next page*

TABLE A.1 (CONTINUED)

| CROSS-REFERENCE TO SIGAR QUARTERLY REPORTING REQUIREMENTS UNDER PUB. L. NO. 110-181, § 1229 | | | |
|---|---|---|---|
| **Public Law Section** | **SIGAR Enabling Language** | **SIGAR Action** | **Report Section** |
| Section 1229(f)(1)(F) | The monitoring and review of the effectiveness of United States coordination with the Governments of Afghanistan and other donor countries in the implementation of the Afghanistan Compact and the Afghanistan National Development Strategy | Monitoring and review as described | Audits |
| Section 1229(f)(1)(G) | The investigation of overpayments such as duplicate payments or duplicate billing and any potential unethical or illegal actions of Federal employees, contractors, or affiliated entities, and the referral of such reports, as necessary, to the Department of Justice to ensure further investigations, prosecutions, recovery of further funds, or other remedies | Conduct and reporting of investigations as described | Investigations |
| Section 1229(f)(2) | OTHER DUTIES RELATED TO OVERSIGHT —<br>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 —<br>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 —<br>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 —<br>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 —<br>Whenever information or assistance requested by the Inspector General is, in the judgment of the Inspector General, unreasonably refused or not provided, the Inspector General shall report the circumstances to the Secretary of State or the Secretary of Defense, as appropriate, and to the appropriate congressional committees without delay | Monitor cooperation | N/A |

*Continued on the next page*

TABLE A.1 (CONTINUED)

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

| Public Law Section | SIGAR Enabling Language | SIGAR Action | Report Section |
|---|---|---|---|
| **Reports** | | | |
| Section 1229(i)(1) | QUARTERLY REPORTS —<br>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<br><br>Summarize activities of the Inspector General<br><br>Detailed statement of all obligations, expenditures, and revenues | Full report<br>Appendix B |
| Section 1229(i)(1)(A) | Obligations and expenditures of appropriated/donated funds | Obligations and expenditures of appropriated/donated funds | Appendix B |
| Section 1229(i)(1)(B) | A project-by-project and program-by-program accounting of the costs incurred to date for the reconstruction of Afghanistan, together with the estimate of the Department of Defense, the Department of State, and the United States Agency for International Development, as applicable, of the costs to complete each project and each program | Project-by-project and program-by-program accounting of costs. List unexpended funds for each project or program | Funding<br>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<br>Appendix B |
| Section 1229(i)(1)(F) | In the case of any contract, grant, agreement, or other funding mechanism described in paragraph (2)*—<br>(i) The amount of the contract or other funding mechanism;<br>(ii) A brief discussion of the scope of the contract or other funding mechanism;<br>(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<br>(iv) The justification and approval documents on which was based the determination to use procedures other than procedures that provide for full and open competition | Describe contract details | Note |

*Continued on the next page*

TABLE A.1 (CONTINUED)

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

| Public Law Section | SIGAR Enabling Language | SIGAR Action | Report Section |
|---|---|---|---|
| Section 1229(i)(3) | PUBLIC AVAILABILITY –<br>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<br>Dari and Pashto translation in process | Full report |
| Section 1229(i)(4) | FORM –<br>Each report required under this subsection shall be submitted in unclassified form, but may include a classified annex if the Inspector General considers it necessary | Publish report as directed | Full report |
| Section 1229(j)(1) | Inspector General shall also submit each report required under subsection (i) to the Secretary of State and the Secretary of Defense | Submit quarterly report | Full report |

Note: Although this data is normally made available on SIGAR's website (www.sigar.mil), the data SIGAR has received is in relatively raw form and is currently being reviewed, analyzed, and organized for future SIGAR use and publication.
*** Covered "contracts, grants, agreements, and funding mechanisms" are defined in paragraph (2) of Section 1229(i) of Pub. L. No. 110-181 as being—**
**"any major contract, grant, agreement, or other funding mechanism that is entered into by any department or agency of the United States Government that involves the use of amounts appropriated or otherwise made available for the reconstruction of Afghanistan with any public or private sector entity for any of the following purposes:**
**To build or rebuild physical infrastructure of Afghanistan.**
**To establish or reestablish a political or societal institution of Afghanistan.**
**To provide products or services to the people of Afghanistan."**

TABLE A.2

**CROSS-REFERENCE TO SIGAR QUARTERLY REPORTING REQUIREMENTS UNDER PUB. L. NO. 115-91, § 1521**

| Public Law Section | NDAA Language | SIGAR Action | Report Section |
|---|---|---|---|
| Section 1521(e)(1) | (1) QUALITY STANDARDS FOR IG PRODUCTS—Except as provided in paragraph (3), each product published or issued by an Inspector General relating to the oversight of programs and activities funded under the Afghanistan Security Forces Fund shall be prepared—<br>(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<br>(B) if not prepared in accordance with the standards referred to in subparagraph (A), in accordance with the Quality Standards for Inspection and Evaluation issued by the Council of the Inspectors General on Integrity and Efficiency (commonly referred to as the "CIGIE Blue Book") | Prepare quarterly report in accordance with the Quality Standards for Inspection and Evaluation, issued by the Council of the Inspectors General on Integrity and Efficiency (CIGIE), commonly referred to as the "CIGIE Blue Book," for activities funded under the Afghanistan Security Forces Fund | Reconstruction Update |
| 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<br>Appendix A |

# APPENDIX B

## U.S. FUNDS FOR AFGHANISTAN RECONSTRUCTION

Table B.1 lists funds appropriated for Afghanistan reconstruction* by agency and fund per year, and Table B.2 lists funds appropriated for counternarcotics initiatives, as of March 31, 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 | 2,233.81 |
| DEA[a] | 500.21 |
| **Total** | **$8,864.01** |

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

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

Table B.2 Source: SIGAR analysis of counternarcotics funding, 4/20/2022; State, response to SIGAR data call, 4/20/2022; DOD, response to SIGAR data call, 10/7/2021; USAID, response to SIGAR data call, 4/14/2022; DEA, response to SIGAR data call, 1/10/2022.

Note: Numbers have been rounded. DOD reprogrammed $1 billion from FY 2011 ASFF, $1 billion from FY 2012 ASFF, $178 million from FY 2013 ASFF, $604 million from FY 2019 ASFF, $146 million from FY 2020 ASFF, and $1.31 billion from FY 2021 ASFF to fund other DOD requirements. DOD reprogrammed $230 million into FY 2015 ASFF. ASFF data reflects the following rescissions: $1 billion from FY 2012 in Pub. L. No. 113-6, $764.38 million from FY 2014 in Pub. L. No. 113-235, $400 million from FY 2015 in Pub. L. No. 114-113, $150 million from FY 2016 in Pub. L. No. 115-31, $396 million from FY 2019 in Pub. L. No. 116-93, and $1.10 billion in FY 2020 in Pub. L. No. 116-260. DOD transferred $101 million from FY 2011 AIF, $179.5 million from FY 2013 AIF, and $55 million from FY 2014 AIF to the ESF. State transfered $179 million from FY 2016 ESF to the Green Climate Fund, rescinded $73.07 million from FY 2020 ESF under Pub. L. No. 116-260, and reprogrammed $41.94 million of FY 2016 INCLE, $49.60 million of FY 2017 INCLE, $33.35 million of FY 2018 INCLE, $51.08 million of FY 2020 INCLE, and $2.00 million of FY 2021 INCLE from Afghanistan to other countries.

Source: DOD, response to SIGAR data call, 4/16/2022, 3/23/2022, 10/19/2021, 10/7/2021, 9/14/2021, 10/12/2017, 10/22/2012, 10/14/2009, and 10/1/2009; State, response to SIGAR data call, 4/20/2022, 4/11/2022, 1/21/2022, 1/20/2022, 7/2/2021, 4/11/2021, 3/29/2021, 2/19/2021, 10/13/2020, 10/9/2020, 10/8/2020, 7/13/2020, 6/11/2020, 1/30/2020, 10/5/2018, 1/10/2018, 10/13/2017, 10/11/2017, 5/4/2016, 10/20/2015, 4/15/2015, 4/15/2014, 6/27/2013, 10/5/2012 and 6/27/2012; OMB, response to SIGAR data call, 4/16/2015, 7/14/2014, 7/19/2013 and 1/4/2013; USAID, response to SIGAR data call, 4/19/2022, 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 and 7/7/2009; DFC, response to SIGAR data call, 10/19/2021; USAGM, response to SIGAR data call, 4/18/2022; USDA, response to SIGAR data call, 4/2009.

TABLE B.1

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

| U.S. Funding Sources | Agency | Total | FY 2002–10 |
|---|---|---|---|
| **Security** | | | |
| Afghanistan Security Forces Fund (ASFF) | DOD | $81,444.25 | 27,833.24 |
| Train and Equip (T&E) | DOD | 440.00 | 440.00 |
| Foreign Military Financing (FMF) | State | 1,059.13 | 1,059.13 |
| International Military Education and Training (IMET) | State | 20.37 | 9.17 |
| Voluntary Peacekeeping (PKO) | State | 69.33 | 69.33 |
| Afghanistan Freedom Support Act (AFSA) | DOD | 550.00 | 550.00 |
| Drug Interdiction and Counter-Drug Activities (DICDA) | DOD | 3,284.94 | 1,510.50 |
| NATO Resolute Support Mission (RSM) | DOD | 281.87 | 0.00 |
| Military Base and Equipment Transfers (FERP, FEPP, and EDA) | DOD | 2,355.54 | 26.15 |
| **Total – Security** | | **89,505.43** | **31,497.52** |
| **Governance & Development** | | | |
| Commanders' Emergency Response Program (CERP) | DOD | 3,711.00 | 2,639.00 |
| Afghanistan Infrastructure Fund (AIF) | DOD | 988.50 | 0.00 |
| Task Force for Business and Stability Operations (TFBSO) | DOD | 822.85 | 73.70 |
| Economic Support Fund (ESF) | USAID | 21,164.31 | 11,052.18 |
| Development Assistance (DA) | USAID | 887.59 | 885.20 |
| Global Health Programs (GHP) | USAID | 577.36 | 484.39 |
| Commodity Credit Corp (CCC) | USAID | 34.95 | 28.02 |
| USAID-Other (Other) | USAID | 54.06 | 33.72 |
| Non-Proliferation, Antiterrorism, Demining & Related Programs (NADR) | State | 927.14 | 419.07 |
| International Narcotics Control and Law Enforcement (INCLE) | State | 5,329.38 | 2,864.13 |
| Human Rights and Democracy Fund (HRDF) | State | 13.49 | 4.18 |
| Educational and Cultural Exchange Programs (ECE) | State | 104.04 | 42.35 |
| Contributions to International Organizations (CIO) | State | 523.45 | 66.39 |
| U.S. International Development Finance Corporation (DFC) | DFC | 320.87 | 265.29 |
| U.S. Agency for Global Media (USAGM) | USAGM | 318.47 | 42.95 |
| Drug Enforcement Administration (DEA) | DOJ | 290.80 | 146.64 |
| **Total – Governance & Development** | | **36,068.29** | **19,047.22** |
| **Humanitarian** | | | |
| Pub. L. No. 480 Title II | USAID | 1,095.68 | 722.52 |
| International Disaster Assistance (IDA) | USAID | 1,750.59 | 371.87 |
| Transition Initiatives (TI) | USAID | 37.58 | 34.17 |
| Migration and Refugee Assistance (MRA) | State | 1,740.77 | 635.97 |
| USDA Programs (Title I, §416(b), FFP, FFE, ET, and PRTA) | USDA | 288.26 | 288.26 |
| **Total – Humanitarian** | | **4,912.88** | **2,052.79** |
| **Agency Operations** | | | |
| Diplomatic Programs, including Worldwide Security Protection (DP) | State | 11,839.28 | 2,340.64 |
| Embassy Security, Construction, & Maintenance (ESCM) - Capital Costs | State | 1,479.49 | 718.96 |
| Embassy Security, Construction, & Maintenance (ESCM) - Operations | State | 159.63 | 6.60 |
| USAID Operating Expenses (OE) | USAID | 1,688.38 | 507.30 |
| Oversight (SIGAR, State OIG, and USAID OIG) | Multiple | 744.11 | 76.40 |
| **Total – Agency Operations** | | **15,910.90** | **3,649.91** |
| **Total Funding** | | **$146,397.50** | **56,247.44** |

* Table B.1 is not a full accounting of Afghanistan reconstruction. DOD has not provided certain costs associated with its Train, Advise, and Assist mission, and DOD and DOD OIG have not provided their Agency Operations costs for Afghanistan. See pp. 36–38 for detail.

| FY 2011 | FY 2012 | FY 2013 | FY 2014 | FY 2015 | FY 2016 | FY 2017 | FY 2018 | FY 2019 | FY 2020 | FY 2021 | FY 2022 |
|---|---|---|---|---|---|---|---|---|---|---|---|
| 10,619.28 | 9,200.00 | 4,946.19 | 3,962.34 | 3,939.33 | 3,502.26 | 4,162.72 | 4,666.82 | 3,920.00 | 2,953.79 | 1,738.28 | 0.00 |
| 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1.56 | 1.18 | 1.42 | 1.50 | 1.05 | 0.86 | 0.80 | 0.80 | 0.43 | 0.80 | 0.80 | 0.00 |
| 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 379.83 | 472.99 | 255.81 | 238.96 | 0.00 | 138.76 | 135.61 | 118.01 | 10.18 | 24.30 | 0.00 | 0.00 |
| 0.00 | 0.00 | 0.00 | 0.00 | 63.82 | 43.05 | 57.19 | 58.78 | 59.02 | 0.00 | 0.00 | 0.00 |
| 33.41 | 43.49 | 85.03 | 172.05 | 584.02 | 3.89 | 0.53 | 0.12 | 35.03 | 73.13 | 1,298.71 | 0.00 |
| **11,034.08** | **9,717.65** | **5,288.46** | **4,374.84** | **4,588.22** | **3,688.82** | **4,356.84** | **4,844.52** | **4,024.66** | **3,052.02** | **3,037.80** | **0.00** |
| 400.00 | 400.00 | 200.00 | 30.00 | 10.00 | 5.00 | 5.00 | 5.00 | 10.00 | 5.00 | 2.00 | 0.00 |
| 299.00 | 400.00 | 145.50 | 144.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 239.24 | 245.76 | 138.20 | 122.24 | 3.72 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 2,168.51 | 1,836.76 | 1,802.65 | 907.00 | 883.40 | 633.27 | 767.17 | 500.00 | 350.00 | 126.93 | 136.45 | 0.00 |
| 0.00 | 0.00 | 0.35 | 0.00 | 0.95 | 0.00 | 0.00 | 0.00 | 1.09 | 0.00 | 0.00 | 0.00 |
| 69.91 | 0.00 | 0.25 | 0.01 | 0.06 | 0.45 | 0.02 | 0.01 | 0.00 | 5.00 | 17.25 | 0.00 |
| 3.09 | 0.38 | 0.00 | 0.00 | 0.00 | 0.00 | 1.95 | 1.52 | 0.00 | 0.00 | 0.00 | 0.00 |
| 6.25 | 7.10 | 1.84 | 0.80 | 0.82 | 2.91 | 0.29 | 0.00 | 0.00 | 0.34 | 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 | 0.00 |
| 400.00 | 357.92 | 593.81 | 225.00 | 250.00 | 168.06 | 134.90 | 126.65 | 87.80 | 36.92 | 80.20 | 4.00 |
| 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 | 3.10 |
| 49.92 | 58.73 | 53.03 | 43.17 | 41.79 | 41.35 | 40.31 | 36.12 | 32.72 | 30.28 | 29.64 | 0.00 |
| 40.25 | 3.00 | 0.00 | 10.00 | 0.00 | 0.00 | 0.00 | 1.85 | 0.00 | 0.00 | 0.48 | 0.00 |
| 24.35 | 21.54 | 21.54 | 22.11 | 22.68 | 23.86 | 25.91 | 25.74 | 25.89 | 24.60 | 25.60 | 11.70 |
| 18.70 | 18.70 | 17.00 | 18.70 | 9.05 | 3.31 | 11.03 | 11.11 | 13.01 | 12.92 | 10.63 | 0.00 |
| **3,794.97** | **3,425.34** | **3,030.85** | **1,573.52** | **1,270.90** | **919.57** | **1,026.23** | **747.92** | **567.42** | **289.89** | **355.65** | **18.80** |
| 112.55 | 59.20 | 46.15 | 65.97 | 53.73 | 26.65 | 4.69 | 4.22 | 0.00 | 0.00 | 0.00 | 0.00 |
| 66.23 | 56.00 | 21.50 | 28.13 | 24.50 | 39.78 | 93.84 | 119.64 | 152.35 | 178.61 | 219.60 | 378.54 |
| 1.08 | 0.62 | 0.32 | 0.82 | 0.49 | 0.04 | 0.00 | 0.00 | 0.00 | 0.00 | 0.04 | 0.00 |
| 65.00 | 99.56 | 76.07 | 107.89 | 129.27 | 84.27 | 89.24 | 77.19 | 86.69 | 150.41 | 138.09 | 1.13 |
| 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| **244.85** | **215.38** | **144.04** | **202.82** | **207.99** | **150.74** | **187.76** | **201.05** | **239.04** | **329.02** | **357.73** | **379.67** |
| 730.08 | 1,126.56 | 1,500.79 | 752.07 | 822.19 | 743.58 | 843.20 | 858.27 | 824.94 | 677.76 | 619.22 | 0.00 |
| 256.64 | 63.00 | 79.87 | 69.76 | 74.26 | 64.39 | 73.57 | 26.12 | 23.19 | 21.92 | 7.69 | 0.10 |
| 1.63 | 4.21 | 3.84 | 8.33 | 11.68 | 21.67 | 15.28 | 22.69 | 24.16 | 20.57 | 18.97 | 0.00 |
| 172.20 | 216.02 | 174.64 | 61.75 | 137.00 | 95.30 | 102.17 | 77.52 | 72.34 | 48.68 | 17.67 | 5.79 |
| 37.12 | 53.15 | 57.63 | 59.39 | 67.37 | 64.25 | 58.08 | 58.01 | 58.15 | 57.55 | 56.91 | 40.11 |
| **1,197.68** | **1,462.94** | **1,816.77** | **951.29** | **1,112.50** | **989.18** | **1,092.30** | **1,042.61** | **1,002.77** | **826.49** | **720.46** | **46.00** |
| **16,271.58** | **14,821.31** | **10,280.12** | **7,102.47** | **7,179.60** | **5,748.31** | **6,663.13** | **6,836.10** | **5,833.90** | **4,497.43** | **4,471.64** | **444.47** |

# 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 22-20-IP | Status of U.S. Funding and Programs | 4/2022 |
| SIGAR 21-03-AR | AAF Vetting for Corruption | 4/2022 |
| SIGAR 22-15-IP | ARTF 2 | 3/2022 |
| SIGAR 22-12-AR | ANDSF Women's Incentives | 2/2022 |

### New Evaluation

SIGAR initiated one evaluation during this reporting period.

**NEW SIGAR EVALUATION**

| Project Identifier | Project Title | Date Initiated |
|---|---|---|
| SIGAR E-016 | Update on Status of U.S. Funding and Program Mandate | 3/2022 |

* As provided in its authorizing statute, SIGAR may also report on products and events occurring after March 31, 2022, up to the publication date of this report.

## Ongoing Performance Audits

SIGAR had eight ongoing performance audits during this reporting period.

**SIGAR PERFORMANCE AUDITS ONGOING**

| Project Identifier | Project Title | Date Initiated |
|---|---|---|
| SIGAR 153A | EFA II | 2/2022 |
| SIGAR 152A | Contractor Vetting | 1/2022 |
| SIGAR 151A | Extractives II | 8/2021 |
| SIGAR 150A | State ATAP | 5/2021 |
| SIGAR 149A | USAID Termination of Awards in Afghanistan | 3/2021 |
| SIGAR 148A | USAID Noncompetitive Contracts in Afghanistan | 3/2021 |
| SIGAR 146A | APPS | 11/2020 |
| SIGAR 143A | No Contracting With The Enemy Follow-Up | 6/2020 |

## Ongoing Evaluations

SIGAR had five ongoing evaluations during this reporting period.

**SIGAR EVALUATIONS ONGOING**

| Project Identifier | Report Title | Date Initiated |
|---|---|---|
| SIGAR E-016 | Update on Status of U.S. Funding and Program Mandate | 3/2022 |
| SIGAR E-015 | Afghan People Mandate | 9/2021 |
| SIGAR E-014 | Taliban Access to On-Budget Assistance and U.S.-Funded Equipment Mandate | 9/2021 |
| SIGAR E-012 | ANDSF Collapse Mandate | 9/2021 |
| SIGAR E-011 | Afghan Government Collapse Mandate | 9/2021 |

## Financial-Audit Reports Issued

SIGAR issued five financial-audit reports 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-AUDIT REPORTS ISSUED**

| Report Identifier | Report Title | Date Issued |
|---|---|---|
| SIGAR 22-19-FA | Audit of Costs Incurred by Management Systems International | 4/2022 |
| SIGAR 22-18-FA | Audit of Costs Incurred by [Redacted] | 4/2022 |
| SIGAR 22-17-FA | Audit of Costs Incurred by [Redacted] | 4/2022 |
| SIGAR 22-16-FA | Audit of Costs Incurred by [Redacted] | 3/2022 |
| SIGAR 22-13-FA | Audit of Costs Incurred by DAI Global LLC | 3/2022 |

## Ongoing Financial Audits

SIGAR had 60 financial audits in progress during this reporting period.

**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 |
| 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. | 3/2022 |
| SIGAR F-255 | [Redacted] | 3/2022 |
| SIGAR F-254 | [Redacted[] | 3/2022 |
| SIGAR F-253 | [Redacted] | 3/2022 |
| SIGAR F-252 | Virginia Polytechnic Institute | 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-235 | Dyncorp | 6/2021 |
| SIGAR F-234 | Raytheon | 6/2021 |
| SIGAR F-233 | ITF Enhancing Human Security | 6/2021 |
| SIGAR F-232 | Norwegian People's Aid | 6/2021 |
| SIGAR F-231 | Tetra Tech | 6/2021 |
| SIGAR F-230 | Save the Children Federation | 4/2021 |
| SIGAR F-229 | ACTED | 4/2021 |
| SIGAR F-228 | IRC | 4/2021 |
| SIGAR F-227 | DAI | 4/2021 |
| SIGAR F-226 | DAI | 4/2021 |
| SIGAR F-225 | Virginia Polytechnic Institute and State University | 4/2021 |
| SIGAR F-224 | FHI 360 | 4/2021 |
| SIGAR F-223 | The Asia Foundation | 4/2021 |
| SIGAR F-222 | Management Systems International Inc. | 4/2021 |
| SIGAR F-221 | International Legal Foundation | 11/2020 |
| SIGAR F-219 | Albany Associates International Inc. | 11/2020 |
| SIGAR F-218 | MCPA | 11/2020 |
| SIGAR F-214 | Chemonics International Inc. | 11/2020 |
| SIGAR F-212 | Roots of Peace (ROP) | 11/2020 |
| SIGAR F-211 | Davis Management Group Inc. | 11/2020 |

## SIGAR INSPECTION

SIGAR completed one inspection report and cancelled nine ongoing inspections during this reporting period.

**COMPLETED SIGAR INSPECTION REPORT**

| Report Identifier | Report Title | Date Issued |
|---|---|---|
| SIGAR 22-14-IP | Afghanistan's Naiabad and Camp Shaheen Electrical Substations | 3/2022 |

## SIGAR LESSONS LEARNED PROGRAM

### Ongoing Lessons Learned Projects

SIGAR has two ongoing lessons-learned projects this reporting period.

**SIGAR LESSONS LEARNED PROJECTS ONGOING**

| Project Identifier | Project Title | Date Initiated |
|---|---|---|
| SIGAR LL-13 | Police in Conflict | 9/2019 |
| SIGAR LL-17 | Personnel | 1/2022 |

## SIGAR RESEARCH AND ANALYSIS DIRECTORATE

### Quarterly Report Issued

SIGAR issued one quarterly report during this reporting period.

**SIGAR QUARTERLY REPORT ISSUED**

| Product Identifier | Project Title | Date Issued |
|---|---|---|
| SIGAR 2022-QR-2 | Quarterly Report to the United States Congress | 4/2022 |


اداره سر مفتش ویژه برای بازسازی افغانستان
د افغانستان د بیا رغاونې لپاره د ځانګړي سټر مفتش اداره

# APPENDIX D

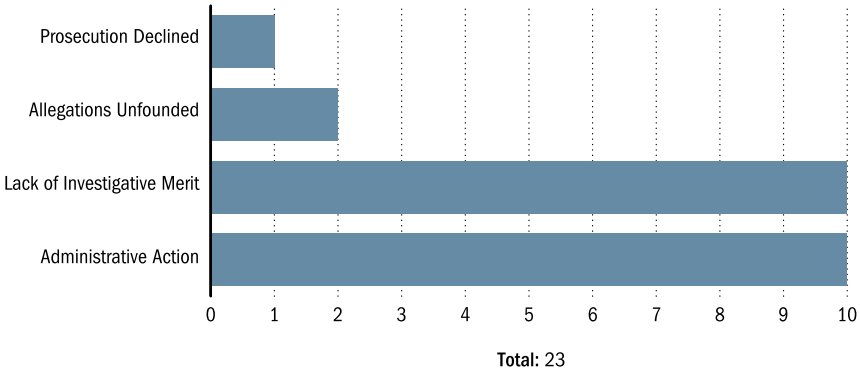
## SIGAR INVESTIGATIONS AND HOTLINE

### SIGAR Investigations

This quarter, SIGAR opened one new investigation and closed 23, bringing total ongoing investigations to 43. One investigation closed as a result of prosecution declination, two closed as a result of unfounded allegations, 10 as a result of administrative action, and 10 from a lack of investigative merit, as shown in Figure D.1.

FIGURE D.1

**SIGAR'S CLOSED INVESTIGATIONS, JANUARY 1–MARCH 31, 2022**



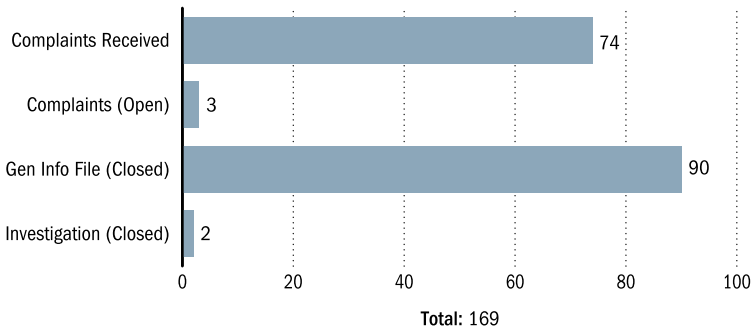

Source: SIGAR Investigations Directorate, 4/1/2022.

## 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 74 complaints this quarter. In addition to working on new complaints, the Investigations Directorate continued work on complaints received prior to January 1, 2022. The directorate processed 169 complaints this quarter; most are under review or were closed, as shown in Figure D.4.

FIGURE D.2

**STATUS OF SIGAR HOTLINE COMPLAINTS: JANUARY 1–MARCH 31, 2022**




Source: SIGAR Investigations Directorate, 4/4/2022.

## SIGAR SUSPENSIONS AND DEBARMENTS

Table D.1 is a comprehensive list of finalized suspensions, debarments, and special-entity designations relating to SIGAR's work in Afghanistan as of March 31, 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.

TABLE D.1

## SPECIAL-ENTITY DESIGNATIONS, SUSPENSIONS, AND DEBARMENTS AS OF MARCH 31, 2022

### Special Entity Designations

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

### Suspensions

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

### Debarments

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

*Continued on the following page*

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

TABLE D.1 (CONTINUED)

**SPECIAL ENTITY DESIGNATIONS, SUSPENSIONS, AND DEBARMENTS AS OF MARCH 31, 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, Niazai | Super Solutions LLC |
| Robinson, Franz Martin | Boulware, Candice a.k.a. "Candice Joy Dawkins" | Abdullah, Bilal |
| Smith, Nancy | Dawkins, John | Farmer, Robert Scott |
| Sultani, Abdul Anas a.k.a. "Abdul Anas" | Mesopotamia Group LLC | Mudiyanselage, Oliver |
| Faqiri, Shir | Nordloh, Geoffrey | Kelly, Albert, III |
| Hosmat, Haji | Kieffer, Jerry | Ethridge, James |
| Jim Black Construction Company | Johnson, Angela | Fernridge Strategic Partners |
| Arya Ariana Aryayee Logistics, d.b.a. "AAA Logistics," d.b.a. "Somo Logistics" | CNH Development Company LLC | AISC LLC* |
| Garst, Donald | Johnson, Keith | American International Security Corporation* |
| Mukhtar, Abdul a.k.a. "Abdul Kubar" | | David A. Young Construction & Renovation Inc.* |
| Noori Mahgir Construction Company | | Force Direct Solutions LLC* |
| Noori, Sherin Agha | | Harris, Christopher* |
| Long, Tonya* | | Hernando County Holdings LLC* |

*Continued on the following page*

TABLE D.1 (CONTINUED)

**SPECIAL ENTITY DESIGNATIONS, SUSPENSIONS, AND DEBARMENTS AS OF MARCH 31, 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 Constructon Company |
| Yar-Mohammad, Hazrat Nabi | LTCCORP Inc. | Ahmadi, Mohammad Omid |
| Walizada, Abdul Masoud, a.k.a. "Masood Walizada" | LTCCORP/Kaya Dijbouti 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 | LTCORP 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 Attaullah |
| 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 | Miakhil, Azizullah |
| Lakeshore Engineering Services/Toltest JV LLC | A & J Total Landscapes | Raj, Janak |
| Lakeshore Toltest – Rentenbach JV LLC | | |

*Continued on the following page*

TABLE D.1 (CONTINUED)

**SPECIAL ENTITY DESIGNATIONS, SUSPENSIONS, AND DEBARMENTS AS OF MARCH 31, 2022** (CONTINUED)

**Debarments (continued)**

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

*Continued on the following page*

TABLE D.1 (CONTINUED)

**SPECIAL ENTITY DESIGNATIONS, SUSPENSIONS, AND DEBARMENTS AS OF MARCH 31, 2022** (CONTINUED)

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


اداره سر مفتش ویژه برای بازسازی افغانستان
د افغانستان د بیا رغاونې لپاره د ځانګړي سټر مفتش اداره

# APPENDIX E

## ABBREVIATIONS AND ACRONYMS

| ACRONYM OR ABBREVIATION | DEFINITION |
|---|---|
| AAF | Afghan Air Force |
| ACEBA | Afghanistan Competitiveness of Export-Oriented Business Activity |
| ACLED | Armed Conflict Location and Event Data Project |
| ACReMAP | Anticorruption and Results Monitoring Action Plan |
| ADB | Asian Development Bank |
| ADHS | Afghanistan Demographic and Health Survey |
| AFIAT | Assistance for Families and Indigent Afghans to Thrive |
| AFMIS | Afghan Financial Management Information System |
| AFN | afghani (currency) |
| AHEAD | Advancing Higher Education for Afghanistan Development |
| AHTF | Afghanistan Humanitarian Trust Fund |
| AICR | Afghanistan Investment Climate Reform Program |
| AIJA | Afghan International Journalists Association |
| AITF | Afghanistan Infrastructure Trust Fund |
| AMP | Agricultural Marketing Program |
| ANA | Afghan National Army |
| ANDSF | Afghan National Defense and Security Forces |
| ANP | Afghan National Police |
| AOTP | Afghan Opiate Trade Project |
| APPS | Afghan Personnel and Pay System |
| ARTF | Afghanistan Reconstruction Trust Fund |
| ASIST | Advisory Services Implementation Support and Technical Assistance |
| ASFF | Afghanistan Security Forces Fund |
| ASSF | Afghan Special Security Forces |
| AUAF | American University of Afghanistan |
| AUWS | Afghan Urban Water and Sanitation Activity |
| BAG | budget activity group |
| BBC | British Broadcasting Corporation |
| CCP | Central Contraceptive Procurement |
| CELLEX | Cellular Exploitation |
| CENTCOM | U.S. Central Command |

*Continued on the next page*

| ACRONYM OR ABBREVIATION | DEFINITION |
|---|---|
| CIGIE | Council of the Inspectors General on Integrity and Efficiency |
| CN | counternarcotics |
| COMAC | Conflict Mitigation Assistance for Civilians |
| CPJ | Committee to Protect Journalists |
| CSTC-A | Combined Security Transition Command-Afghanistan |
| DAB | Da Afghanistan Bank |
| DABS | Da Afghanistan Breshna Sherkat |
| DAI | Development Alternatives Incorporated |
| DCIS | Defense Criminal Investigative Service |
| DEA | Drug Enforcement Administration (U.S.) |
| DEWS | Disease Early Warning System |
| DFC | International Development Finance Corporation (U.S.) |
| DHS | Department of Homeland Security (U.S.) |
| DIA | Defense Intelligence Agency (U.S.) |
| DMAC | Directorate for Mine Action Coordination |
| DOD | Department of Defense (U.S.) |
| DOD OIG | Department of Defense Office of Inspector General |
| DOJ | Department of Justice (U.S.) |
| DSCMO-A | Defense Security Cooperation Management Office-Afghanistan |
| E.O. | Executive Order |
| ESF | Economic Support Fund |
| ESP | Engineering Support Program |
| EU | European Union |
| FAO | Food and Agriculture Organization (UN) |
| FAP | financial and activity plan |
| FFP | Food for Peace |
| FRBNY | Federal Reserve Bank of New York |
| FTOSR | Foreign Terrorist Organizations Sanctions Regulations |
| FX | foreign exchange |
| FY | fiscal year |
| GAO | Government Accountability Office (U.S.) |
| GDI | General Directorate of Intelligence |
| GDP | gross domestic product |
| GEC | Let Girls Learn Initiative and Girls' Education Challenge Programme |
| GHSCM-PSM | Global Health Supply Chain Management |
| GRAIN | Grain Research and Innovation |

*Continued on the next page*

| ACRONYM OR ABBREVIATION | DEFINITION |
|---|---|
| GTSR | Global Terrorism Sanctions Regulations |
| HKIA | Hamid Karzai International Airport |
| HRW | Human Rights Watch |
| IA | immediate assistance |
| ICRC | International Committee of the Red Cross |
| IDB Group | Inter-American Development Bank Group |
| IDLO | International Development Law Organization |
| IDP | internally displaced persons |
| IED | improvised explosive device |
| IG | inspector general |
| IMF | International Monetary Fund |
| INCLE | International Narcotics Control and Law Enforcement (U.S) |
| INL | Bureau of International Narcotics and Law Enforcement Affairs (U.S.) |
| IOM | International Organization for Migration |
| IRS | Internal Revenue Service (U.S.) |
| IRS-CI | Internal Revenue Service Criminal Investigation (U.S.) |
| IsDB | Islamic Development Bank |
| IS-K | Islamic State-Khorasan |
| IW | investment window |
| KBL | Kabul International Airport |
| KFW | German Development Bank |
| kg | kilogram |
| LAMP | Livelihood Advancement for Marginalized Population |
| LLC | limited liability company |
| LLP | Lessons Learned Program |
| LOTFA | Law and Order Trust Fund for Afghanistan |
| LSGA | Limited Scope Grant Agreement |
| MELRA | Multi-Dimensional Legal Economic Reform Assistance |
| MOD | Ministry of Defense (Afghan) |
| MOE | Minister of Education (Afghan) |
| MOF | Ministry of Finance (Afghan) |
| MOI | Ministry of Interior (Afghan) |
| MOMP | Ministry of Mines and Petroleum (Afghan) |
| MSF | Médecins Sans Frontières (Doctors Without Borders) |
| MW | megawatt |
| NATF | NATO ANA Trust Fund |

*Continued on the next page*

| ACRONYM OR ABBREVIATION | DEFINITION |
|---|---|
| NATO | North Atlantic Treaty Organization |
| NCIS | Naval Criminal Investigative Service (U.S.) |
| NDAA | National Defense Authorization Act |
| NGO | nongovernmental organization |
| NOTAM | Notice to Air Missions |
| NRF | National Resistance Front |
| NSIA | National Statistics and Information Authority (Afghan) |
| OCHA | Office for the Coordination of Humanitarian Affairs |
| OEG | Office of Economic Growth (USAID) |
| OFAC | Office of Foreign Assets Control (U.S. Treasury) |
| OFDA | Office of U.S. Foreign Disaster Assistance (USAID) |
| OFS | Operation Freedom's Sentinel |
| OIC | Organization of Islamic Cooperation |
| OIG | Office of the Inspector General |
| OUSD-P | Office of the Undersecretary of Defense for Policy |
| PCASS | Preliminary Credibility Assessment Screening System |
| PM/WRA | Bureau of Political-Military Affairs' Office of Weapons Removal and Abatement (State) |
| PRM | Bureau of Population, Refugees and Migration (U.S. State) |
| PTEC | Power Transmission Expansion and Connectivity |
| RFE/RL | Radio Free Europe/Radio Liberty |
| Ru-WASH | Rural Water Supply, Sanitation and Hygiene |
| SAG | subactivity group |
| SDGT | Specially Designated Global Terrorist |
| SEA II | Strengthening Education in Afghanistan |
| SHOPS-Plus | Sustaining Health Outcomes through the Private Sector Plus |
| SIV | Special Immigrant Visa |
| SME | subject-matter expert |
| SMW | Special Mission Wing (Afghan) |
| SOCOM | U.S. Special Operations Command |
| SOF | special operations forces |
| STAR | Supporting Transformation for Afghanistan's Recovery |
| State | U.S. Department of State |
| State OIG | Department of State Office of the Inspector General |
| TA | tailored assistance |
| TAA | train, advise, and assist |
| TAAC | train, advise, and assist command |

*Continued on the next page*

# APPENDICES

| ACRONYM OR ABBREVIATION | DEFINITION |
|---|---|
| TAAC-Air | train, advise, and assist command-air |
| TEF | Transitional Engagement Framework for Afghanistan |
| TTP | Tehrik-e Taliban Pakistan |
| UHI | Urban Health Initiative |
| UN | United Nations |
| UN WFP | United Nations World Food Programme |
| UNAMA | United Nations Assistance Mission in Afghanistan |
| UNDP | United Nations Development Programme |
| UNFPA | United Nations Population Fund |
| UNHCR | United Nations High Commissioner for Refugees |
| UNICEF | United Nations Children's Fund |
| UNODC | United Nations Office on Drugs and Crime |
| UNSC | United Nations Security Council |
| USACE | U.S. Army Corps of Engineers |
| USAID | U.S. Agency for International Development |
| USAID OIG | USAID Office of the Inspector General |
| USAGM | U.S. Agency for Global Media |
| USD | U.S. dollar |
| USIP | United States Institute for Peace |
| VICC | Venco Imtiaz Construction Company |
| WHO | World Health Organization |
| WSE | Women's Scholarship Endowment |
| WTO | World Trade Organization |
| WFP | United Nations World Food Programme |


اداره سر مفتش ویژه برای بازسازی افغانستان
د افغانستان د بیا رغاونې لپاره د ځانګړي سټر مفتش اداره

Horsemen from Kandahar team (in black) and Kunduz team compete during the final of Afghanistan's Buzkashi League in Kabul on March 6, 2022. (AFP photo by Wakil Koshar)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