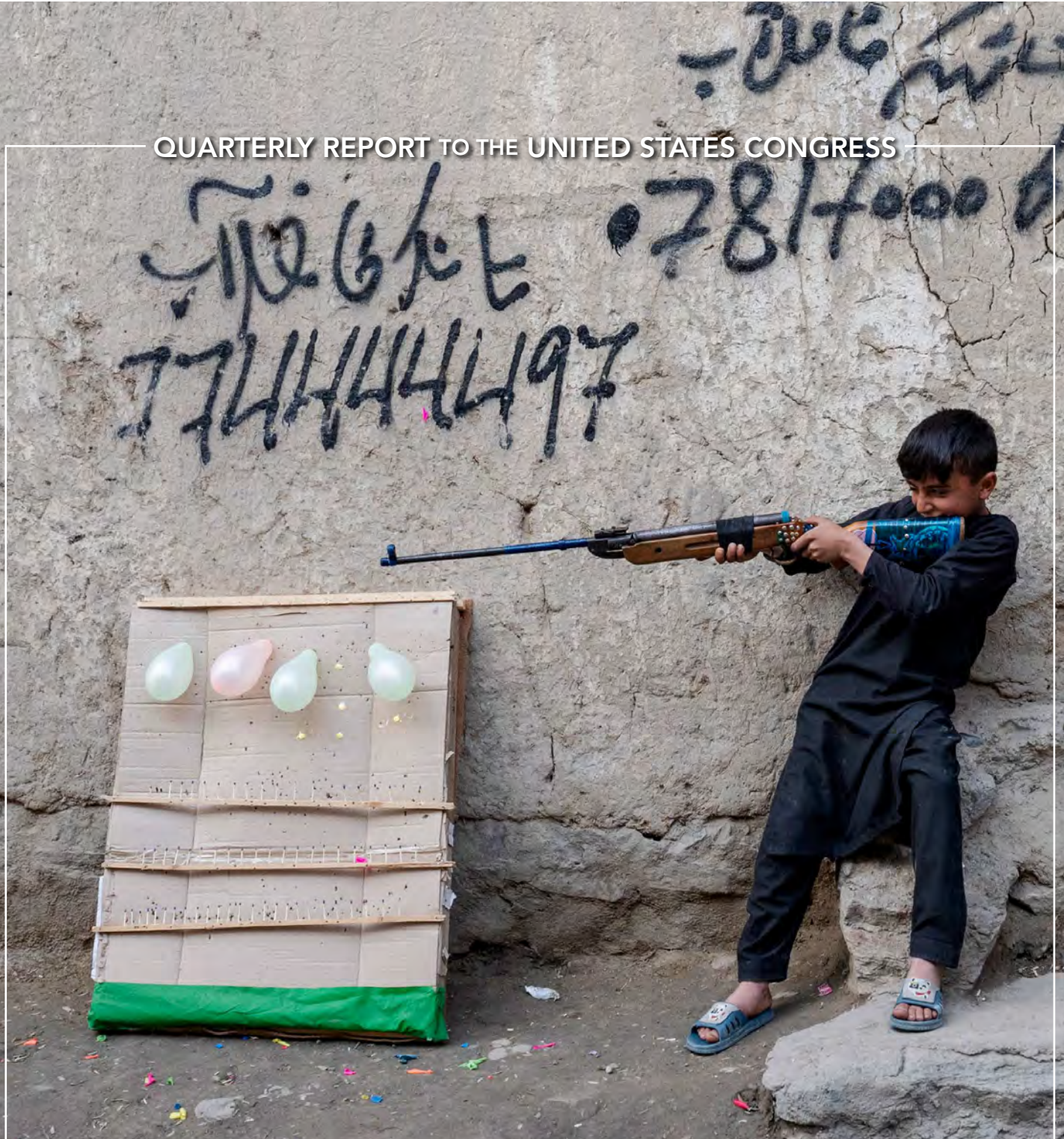


SIGAR

Special Inspector General for
Afghanistan Reconstruction

APR 30
2024

QUARTERLY REPORT TO THE UNITED STATES CONGRESS





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

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

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

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

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

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

Cover photo:

A boy points an air rifle in Kabul in March 2024. The graffiti on the above wall is advertising sewer services. (Wakil Kohsar/AFP)



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 63rd quarterly report on the status of U.S. assistance to Afghanistan.

Since the fall of the Afghan government in 2021, SIGAR has interviewed members of the Afghan diaspora in the United States and overseas about the current situation and their previous work in Afghanistan prior to the Taliban takeover. These interviews were initiated in support of SIGAR's congressionally directed evaluations of the collapse of the Afghan government and its security forces, as well as ongoing U.S. assistance to the Afghan people, and SIGAR's other statutorily mandated audits and investigations. Collectively, the interviews offer a rare insight into Afghanistan, adding an important voice and perspective for policymakers in the absence of U.S. government personnel on the ground.

This report contains an essay about our most recent interviews with 61 Afghans now living in four major metropolitan areas of resettlement in the United States: Houston, Texas; Sacramento, California; Omaha, Nebraska; and Washington, DC. While it reflects only the views and opinions of those interviewed, several themes emerged. Most Afghans resettled in the United States are mourning the loss of the Islamic Republic of Afghanistan. Several expressed a sense of betrayal, feeling abandoned personally and feeling that their country was abandoned by Afghanistan's leadership and their U.S. partners. They asked that Americans not forget the Afghans who fought alongside them for 20 years.

This quarter, the international community reacted with horror when the Taliban supreme leader, Haibatullah Akhundzada, proclaimed in an audio address broadcast on Taliban-run television that the group intends to resume stoning women to death for adultery, just as they did in the 1990s. "You may call it a violation of women's rights when we stone them to death for adultery because it conflicts with your democratic principles," Akhundzada said, adding, "[But] I represent Allah and you represent Satan."

A report released this month by the British geographic information service Alcis says the Taliban's core constituency of landed farmers in the south and southwest of Afghanistan supports its ban on opium cultivation because it has raised the price of their significant opium stockpiles. The report says opium continues to trade openly in Afghanistan's markets and to be exported despite the Taliban's opium ban. SIGAR's next quarterly report will include a highlight focusing on the impact of the opium ban.

SIGAR reported in its July 2023 quarterly report that a Department of Defense Office of Inspector General (DOD OIG) audit found DOD's financial management of the Afghanistan Security Forces Fund (ASFF) was badly flawed, with serious misstatements of ASFF obligated and disbursed balances. DOD OIG recommended that DOD assist SIGAR in publishing restated ASFF balances. SIGAR has now made three quarterly data call requests to DOD for updates on its progress towards providing restated balances to SIGAR. We are disappointed to report we've seen no evidence of a plan to restate balances, nor have we received reports of progress. SIGAR has received ample evidence that ASFF financial reports remain unreconciled with information reported by military departments at the contract level. We hope to publish restated ASFF balances, consistent with our statutory mandate, in the near future.

SIGAR issued nine products this quarter, including this quarterly report. SIGAR issued one performance audit report, examining the United States Agency for International Development's \$105.7 million Afghanistan Competitiveness of Export-Oriented Businesses Activity (ACEBA) program, which has continued through the Taliban takeover in 2021. SIGAR also completed seven financial audits of U.S.-funded projects in Afghanistan that identified \$329,912 in questioned costs as a result of internal-control deficiencies and noncompliance issues by U.S. government contractors.

SIGAR's work to date has identified approximately \$3.97 billion in savings to the U.S. taxpayer.

My colleagues and I look forward to working together with Congress and other stakeholders to continue protecting U.S. taxpayer funds in Afghanistan.

Respectfully,

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

John F. Sopko



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“To alleviate suffering, build economic self-reliance, and transition to a private-sector-led economy, we must simultaneously pump unprecedented amounts of humanitarian assistance into the country, convince the Taliban to adopt international economic norms, and advocate tirelessly for education.”

—*State Department, Afghanistan Integrated Country Strategy, October 2023*

1 WHAT THE UNITED STATES IS DOING IN AFGHANISTAN



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Afghan returnees from Pakistan wait at the IOM Transit Center in Kandahar to register for assistance, March 2024. (Photo by IOM/Mohammad Osman Azizi)

WHAT THE UNITED STATES IS DOING IN AFGHANISTAN

The United States remains the largest donor to the Afghan people.¹ Since U.S. forces withdrew from Afghanistan in August 2021, the United States has appropriated or otherwise made available \$17.19 billion in assistance to Afghanistan and to Afghan refugees, as shown in Table I.1. This includes more than \$2.80 billion in U.S. appropriations for Afghanistan assistance, largely for humanitarian and development aid, and \$3.50 billion transferred to the Afghan Fund that is intended to protect macro financial stability on behalf of the Afghan people and could, in the long-term, include recapitalizing Afghanistan’s central bank, should the conditions materialize.²

In addition, DOD had obligated \$5.36 billion in Overseas Humanitarian, Disaster, and Civic Aid (OHDACA) appropriations and other funds to transport, house, and feed Afghan evacuees through Operation Allies Welcome through September 30, 2023. It also transferred an additional \$3.00 billion in OHDACA funds in FY 2023 to State for its management of the whole-of-government successor program, Enduring Welcome.³ State has employed this funding and other appropriated funds, together totaling \$5.53 billion, for ongoing Enduring Welcome programming.⁴

TABLE I.1

| U.S. ASSISTANCE TO AFGHANISTAN AND AFGHAN REFUGEES SINCE AUGUST 2021 | |
|--|-------------------------|
| U.S. Appropriations for Afghanistan Assistance October 1, 2021 to March 31, 2024 ¹ | \$2,801,130,000 |
| Department of Defense, Appropriated and Obligated Funds for Operation Allies Welcome through September 30, 2023 ² | 5,358,800,000 |
| Department of State, Appropriated and Transferred Funds, Both Obligated and Remaining Available for Obligation, for Enduring Welcome through April 22, 2024 ^{3, 4} | 5,533,300,000 |
| U.S.-Authorized Transfers of Afghan Central Bank Assets to the Fund for the Afghan People ⁵ | 3,500,000,000 |
| TOTAL | \$17,193,230,000 |

Note: Numbers have been rounded.

¹ U.S. government funding appropriated or otherwise made available for all Security, Development, Humanitarian, and Agency Operations accounts as presented in Table F.10, U.S. Appropriations on page 145.

² DOD, response to SIGAR data call, 4/22/2024. DOD obligations of Overseas Humanitarian, Disaster, and Civic Aid (OHDACA), Transportation Working Capital Funds and Military Personnel appropriations as of 9/30/2023. DOD transferred \$3.00 billion in additional OHDACA funds in two tranches to State in FY 2023. DOD OHDACA supplemental funds for Operation Allies Welcome expired 9/30/2023.

³ State, response to SIGAR data call, 4/24/2024. State has obligated \$3.22 billion of the \$5.53 billion made available through the \$3.00 billion in OHDACA funds transferred from DOD and \$2.53 billion in appropriations to its foreign assistance and diplomatic engagement accounts for Enduring Welcome programming through 4/22/2024. All Enduring Welcome funding is available until expended.

⁴ State obligations do not include Departments of Homeland Security (DHS) and Health and Human Services (HHS) funding for Enduring Welcome.

⁵ Transfer of Da Afghanistan Bank reserves held at the Federal Reserve Bank of New York to Switzerland-based entity.

WHAT THE UNITED STATES IS DOING IN AFGHANISTAN

The recently enacted Further Consolidated Appropriations Act, 2024, mandates the creation of a new State appropriation account, Enduring Welcome, for future reporting on Enduring Welcome funding.⁵

The United States also responds to humanitarian crises in Afghanistan as they evolve. Since 2021, State and the United States Agency for International Development (USAID) have used pre-withdrawal and newly appropriated funds to restart and begin new programs to address critical needs of the Afghan people in several key sectors—health, education, agriculture, and food security—and are also supporting civil society and media, focusing on women, girls, and broad human rights protections. These efforts are being implemented through nongovernmental organizations, international organizations, and other partners.⁶

As shown in Table I.2, some \$1.97 billion of the more than \$2.80 billion appropriated for assistance to Afghanistan since the end of FY 2021 has gone toward humanitarian assistance, representing 70% of the total. Another \$415 million, or 15% of the total, went to development assistance.

TABLE I.2

| U.S. APPROPRIATIONS FOR AFGHANISTAN ASSISTANCE | | | | |
|---|-------------------|-----------------|-----------------|-------------------|
| OCTOBER 1, 2021, TO MARCH 31, 2024 (\$ MILLIONS) | | | | |
| Funding Category | FY 2022 | FY 2023 | FY 2024 | Total |
| Humanitarian | \$1,077.69 | \$656.20 | \$237.88 | \$1,971.77 |
| Development | 217.76 | 185.85 | 11.33 | 414.94 |
| Agency Operations | 229.19 | 57.41 | 27.82 | 314.43 |
| Security | 100.00 | 0.00 | 0.00 | 100.00 |
| Total | \$1,624.65 | \$899.45 | \$277.03 | \$2,801.13 |

Source: SIGAR, Quarterly Report to the United States Congress, 4/30/2024, Appendix A.

In the first two quarters of FY 2024, the U.S. government has committed and obligated more than \$233 million to support humanitarian assistance in Afghanistan, as shown in Table I.3. USAID obligated much of that funding, over \$153 million, this quarter. Some \$150 million will be disbursed to the UN's World Food Programme (WFP) to provide food assistance cash transfers, vouchers, and logistical support. In 2023, USAID supported WFP and helped reach 18.6 million people across Afghanistan with food assistance and nutrition services. USAID's Bureau for Humanitarian Assistance and the State Department's Bureau of Population, Refugees, and Migration continued to partner with the UN High Commissioner for Refugees and other implementing partners to support Afghan refugees, returnees, and other vulnerable persons, through life-saving health activities; disaster assistance; and livelihoods programming and skills training such as courses to build literacy, and business knowledge.⁷

WHAT THE UNITED STATES IS DOING IN AFGHANISTAN

TABLE I.3

| HUMANITARIAN FUNDING FOR AFGHANISTAN – AMOUNTS COMMITTED AND OBLIGATED, FY 2022 TO FY 2024 Q2 (\$ MILLIONS) | | | | | |
|--|---|-----------------|-----------------|-----------------|-------------------|
| Implementing Partners | Activity | FY 2022 | FY 2023 | FY 2024 | Total* |
| USAID Bureau for Humanitarian Assistance | | | | | |
| Implementing Partners Other Than UN Agencies | Agriculture; Food Assistance-Cash Transfers; Local, Regional, and International Procurement; Economic Recovery and Market Systems (ERMS); Health; Humanitarian Coordination, Information Management, and Assessments (HCIMA); Multipurpose Cash Assistance (MPCA); Natural Hazards and Technological Risks; Nutrition; Protection; Shelter and Settlements; Water, Sanitation, and Hygiene (WASH) | \$78.43 | \$167.90 | \$3.00 | \$249.33 |
| UN FAO | Agriculture; MPCA; HCIMA | 30.50 | 0.50 | 0.50 | 31.50 |
| IOM | Shelter and Settlements; WASH | 63.06 | 0.43 | 31.00 | 94.49 |
| UNICEF | Health; HCIMA; Nutrition; Protection; MPCA; WASH | 33.65 | 35.25 | 30.25 | 99.15 |
| UN OCHA | HCIMA | 1.00 | 1.20 | 1.20 | 3.40 |
| UNFPA | Health; Protection; HCIMA | 2.36 | 8.31 | - | 10.67 |
| WFP | Food Assistance-Cash Transfers; Vouchers; Local, Regional, and International Procurement; Logistics Support; Program Support* | 460.72 | 422.10 | 150.00 | 1,032.82 |
| WHO | HCIMA; Health; WASH | 1.00 | 7.00 | 3.58 | 11.58 |
| | Program Support | 0.62 | 0.78 | 0.09 | \$1.79 |
| Total | | \$671.34 | \$643.47 | \$219.62 | \$1,534.43 |
| State Department Bureau of Population, Refugees, and Migration | | | | | |
| Implementing Partners Other Than UN Agencies | Education; Food Security; Health Livelihoods; Mental Health and Psychosocial Support; Protection; Program Support | \$70.75 | \$67.15 | \$9.06 | \$146.96 |
| IOM | Health and Program Support-Kosovo | 16.50 | 24.50 | - | 41.00 |
| UNHCR | Education; ERMS; HCIMA; Logistics Support; MPCA; Protection; Shelter and Settlements; WASH | 116.20 | 87.40 | 5.00 | 208.60 |
| UNICEF | Education; Health; Nutrition; Protection; WASH | 9.30 | 6.65 | - | 15.95 |
| UNFPA | Health; Protection | 52.39 | 35.55 | - | 87.94 |
| WHO | Health | 2.81 | - | - | 2.81 |
| Total | | \$267.95 | \$221.25 | \$14.06 | \$356.30 |
| TOTAL | | \$939.29 | \$864.72 | \$233.68 | \$1,890.73 |

Note: Numbers have been rounded. *USAID, BHA obligated ESF funds for WFP programming presented above. Programs without figures in the committed or obligated amounts columns are programs that continue to operate on previously committed or obligated funds but for which there were no new amounts committed or obligated in FY 2022, FY 2023, FY24Q1, and FY24Q2.

Source: USAID, "Afghanistan – Complex Emergency," Fact Sheet #2, Fiscal Year 2024, 3/8/2024; USAID, BHA, response to SIGAR vetting, 4/11/2024; State, PRM, response to SIGAR vetting, 4/11/2024; USAID, BHA, response to SIGAR vetting, 1/10/2024; State, PRM, response to SIGAR vetting, 1/16/2024; USAID, "Afghanistan – Complex Emergency," Fact Sheet #9, Fiscal Year 2022, 9/23/2022; USAID, "Afghanistan – Complex Emergency," Fact Sheet #3, Fiscal Year 2023, 8/29/2023; USAID, "Afghanistan – Complex Emergency," Fact Sheet #1, Fiscal Year 2024, 12/22/2023; USAID, BHA, response to SIGAR data call to report adjustments to FY 2022 data for full year as reported in Fact Sheet #9, 10/12/2023; State, PRM, response to SIGAR data call to report adjustments to FY 2022 data for full year as reported in Fact Sheet #9, 10/11/2023.

WHAT THE UNITED STATES IS DOING IN AFGHANISTAN

USAID reported it obligated \$645 million to the Economic Support Fund (ESF) and Global Health Programs (GHP) account from FY 2022 through the second quarter of FY 2024, supporting 37 active programs, as shown in Table I.4. About a third of these funds, or \$210 million, support economic growth and public health programs. This quarter, USAID obligated over \$14 million to the Afghanistan Competitiveness of Export-Oriented Businesses Activity. (Last quarter, USAID had de-obligated \$3.5 million from the activity.)⁸ SIGAR issued a performance audit this quarter that examined the \$105.7 million ACEBA program. The audit can be found at www.sigar.mil.

TABLE I.4

| USAID PROGRAMS (ESF AND GHP), OBLIGATED, FY 2022 TO FY 2024 Q2 (\$ MILLIONS)* | | | | | |
|--|------------------------------------|-------------------|----------------|----------------|-----------------|
| USAID Managing Office | Activity | Obligated Amounts | | | |
| | | FY 2022 | FY 2023 | FY 2024 | Total |
| Office of Social Services | | | | | |
| Keep Schools Open | Education | \$40.00 | - | - | \$40.00 |
| Urban Health Initiative (UHI) Program | Health | 17.34 | 18.52 | 16.63 | 52.49 |
| New Disease Early Warning System (DEWS) Plus | Health | 14.50 | 4.00 | 3.00 | 21.50 |
| Assistance for Families and Indigent Afghans to Thrive (AFIAT) | Health | 10.16 | 23.55 | - | 33.71 |
| Consolidated Grant - COVID-19 Response | Health | 6.00 | - | - | 6.00 |
| Local Health System Sustainability (LHSS) | Health | 5.15 | 2.85 | - | 8.00 |
| Central Contraceptive Procurement (CCP) | Health | 5.00 | - | - | 5.00 |
| Global Health Supply Chain Management (GHSCM-PSM) | Health | 5.00 | - | - | 5.00 |
| Technical Capacity Building for the American University of Afghanistan | Education | 4.51 | - | - | 4.51 |
| Let Girls Learn Initiative and Girls' Education Challenge (GEC) | Education | 4.00 | - | - | 4.00 |
| SHOPS Plus | Health | 0.86 | - | - | 0.86 |
| DEWS Plus | Health | - | - | - | - |
| Strengthening Education in Afghanistan (SEA II) | Education | - | - | - | - |
| Accessible and Quality Basic Education (AQBE) | Education | - | 31.70 | - | 31.70 |
| Young Women Lead (YWL) | Education | - | 4.94 | - | 4.94 |
| Supporting Student Success in Afghanistan (SSSA) | Education | - | 12.56 | - | 12.56 |
| Total | | \$112.52 | \$98.12 | \$19.63 | \$230.27 |
| Office of Program and Project Development | | | | | |
| Contributions to the Afghanistan Resilience Trust Fund | Crosscutting (WASH + Econ. growth) | \$53.72 | \$50.00 | - | \$103.72 |
| Afghanistan Monitoring, Evaluation and Learning Activity (AMELA) | | 3.36 | 4.50 | 3.00 | 10.86 |
| Total | | \$57.08 | \$54.50 | \$3.00 | \$114.58 |
| Office of Infrastructure, Energy, and Engineering | | | | | |
| Rural Water Supply, Sanitation & Hygiene (Ru-WASH) | WASH | \$20.00 | - | - | \$20.00 |
| 20 MW Watt Floating Solar - Naghlu | Power | 0.70 | - | - | 0.70 |
| Total | | \$20.70 | \$0.00 | \$0.00 | \$20.70 |

Continued on the following page

WHAT THE UNITED STATES IS DOING IN AFGHANISTAN

| USAID PROGRAMS (ESF AND GHP), OBLIGATED, FY 2022 TO FY 2024 Q2 (CONTINUED) | | | | | |
|---|----------------------------------|-------------------|-----------------|----------------|-----------------|
| USAID Managing Office | Activity | Obligated Amounts | | | |
| | | FY 2022 | FY 2023 | FY 2024 | Total |
| Office of Livelihoods | | | | | |
| Strengthening Rural Livelihoods and Food Security (SRL-FS) | Agriculture | \$40.00 | - | - | \$40.00 |
| Afghanistan Competitiveness of Export-Oriented Businesses Activity (ACEBA) | Economic growth | 36.87 | 33.72 | 11.14 | 81.73 |
| Afghanistan Value Chains Program | Agriculture | 26.43 | 23.78 | - | 50.21 |
| Agriculture Marketing Program | Agriculture | 15.00 | - | - | 15.00 |
| Extractive Technical Assistance by the U.S. Geological Survey | Economic growth | - | - | - | - |
| Livelihood Advancement of Marginalized Populations (LAMP) | Economic growth | 5.00 | - | - | 5.00 |
| Carpet and Jewelry Value Chains | Economic growth | 2.82 | 2.50 | - | 5.32 |
| Total | | \$126.12 | \$60.00 | \$11.14 | \$197.26 |
| Office of Democracy, Gender, and Rights | | | | | |
| Enabling Essential Services for Afghan Women and Girls | Crosscutting | \$21.29 | - | - | \$21.29 |
| Afghan Support Project | Civil society | 7.22 | 11.38 | - | 18.60 |
| Conflict Mitigation Assistance for Civilians (COMAC) | Aid to conflict-affected Afghans | 5.00 | 5.00 | - | 10.00 |
| Information, Dialogue, and Rights in Afghanistan | Civil society | 3.25 | 1.00 | - | 4.25 |
| Supporting Transformation for Afghanistan's Recovery (STAR) | Livelihood assistance | - | 18.34 | - | 18.34 |
| Promoting Conflict Resolution, Peace Building, and Enhanced Governance | Good governance | - | - | - | - |
| Initiative to Strengthen Local Administration | Good governance | 0.40 | - | - | 0.40 |
| Women's Scholarship Endowment | Crosscutting (Gender + Edu) | - | - | - | - |
| Total | | \$37.16 | \$35.72 | \$0.00 | \$72.88 |
| Executive Office | | | | | |
| ISC to hire former Afghan FSNs | | \$6.02 | \$3.14 | - | \$9.16 |
| Total | | \$6.02 | \$3.14 | \$0.00 | \$9.16 |
| Office of Financial Management | | | | | |
| Audits AMP (Agriculture Marketing Program) 2021 | Financial Audit | \$0.18 | - | - | \$0.18 |
| Total | | \$0.18 | \$0.00 | \$0.00 | \$0.18 |
| TOTAL (37 programs) | | \$359.78 | \$251.48 | \$33.77 | \$645.03 |

Note: Numbers have been rounded. *Programs without figures in the obligated amounts column had no new amounts obligated in FY 2022, FY 2023, FY24Q1, and FY24Q2.

Source: USAID Transaction Detail Report, 4/12/2024, 1/13/2024, 1/4/2023, 10/9/2023.

For more information on active USAID programs as of April 12, 2024, see pages 79–98.

The Afghanistan Resilience Trust Fund changed its name from the Afghanistan Reconstruction Trust Fund on July 21, 2023.

WHAT THE UNITED STATES IS DOING IN AFGHANISTAN

In 2022, the United States transferred \$3.5 billion in Afghan central bank assets previously frozen in the United States to the Swiss-based Fund for the Afghan People or Afghan Fund. Although no disbursements to benefit the Afghan people have yet been made, the Fund is intended to protect macro financial stability on behalf of the Afghan people and could, in the long-term, include recapitalizing Afghanistan's central bank should the conditions materialize, keep Afghanistan current on debt payments to international financial institutions to preserve its eligibility for development assistance, and pay for critically needed imported goods. According to the Fund's website, the Fund's balance stood at \$3.74 billion as of the end of December 2023, including interest accrued.⁹

WHAT THE UNITED STATES IS DOING IN AFGHANISTAN

INTRODUCTION ENDNOTES

- 1 Appendix A, Civilian Sector Account Disbursements; State, SCA, response to SIGAR vetting, 7/14/2023.
- 2 SIGAR, Table F.10 on p. 145; Treasury, response to SIGAR vetting, 4/12/2024.
- 3 DOD, response to SIGAR data call, 4/22/2024.
- 4 State, response to SIGAR data call, 4/24/2024.
- 5 Further Consolidated Appropriation Act, 2024, Pub. L. No. 118-47.
- 6 State, SCA, response to SIGAR data call, 3/16/2022; State, SCA, response to SIGAR vetting, 4/13/2022; USAID, Afghanistan–Complex Emergency Fact Sheet #3, FY 2023, 8/29/2023, p. 7.
- 7 USAID, Afghanistan–Complex Emergency Fact Sheet #2, FY 2024, 3/8/2024, p. 7; USAID, Transaction Detail Report, 1/4/2023, 10/9/2023, 1/13/2024, 4/12/2024.
- 8 USAID, Transaction Detail Report, 1/4/2023, 10/9/2023, 1/13/2024, 4/12/2024.
- 9 Treasury, response to SIGAR data call, 12/13/2022; Treasury, response to SIGAR vetting, 1/11/2023; Treasury and State press release, “Joint Statement by U.S. Treasury and State Department: The United States and Partners Announce Establishment of Fund for the People of Afghanistan,” 9/14/2022; Treasury, response to SIGAR vetting, 4/12/2024; State, “Department Press Briefing – September 14, 2022,” 9/14/2022; Fund for the Afghan People, Press Statement, 1/29/2024.

“The words ‘freedom’ and ‘democracy’
are easy to say, but heavy to attain,
and we lost them all.”

—*Former Afghan National Army official*