

SIGAR

**Special Inspector General for
Afghanistan Reconstruction**

SIGAR 21-50 Audit Report

Post-Peace Planning in Afghanistan: State and USAID Were Awaiting Results of Peace Negotiations Before Developing Future Reconstruction Plans



SEPTEMBER
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SIGAR

Special Inspector General for Afghanistan Reconstruction

WHAT SIGAR REVIEWED

The potential for an Afghan peace agreement has raised questions regarding the U.S. government's future role and presence in Afghanistan. S. Rept. 116-126, accompanying the Department of State, Foreign Operations, and Related Programs Appropriations Bill, 2020, directed SIGAR to conduct an assessment of the extent to which the U.S. Department of State (State) and the U.S. Agency for International Development (USAID) developed strategies and plans for continued reconstruction assistance to Afghanistan in the event of a peace agreement, including any strategies and plans for monitoring and evaluating the effectiveness of efforts for protecting the rights of Afghan women and girls.

The U.S. government, through State, was attempting to find a diplomatic solution and peaceful end to the war in Afghanistan. The establishment of the Special Representative for Afghanistan Reconciliation (SRAR) was intended to help bring an end to the war in Afghanistan; reduce the burden on the U.S. military and taxpayers; and provide the best chance for Afghanistan to become a sovereign, unified, and democratic country, at peace with itself and its neighbors, and respecting the human rights of all Afghan citizens.

This audit addresses the congressional mandate and examined the extent to which State and USAID have developed strategies and plans for: (1) providing continued reconstruction assistance to Afghanistan in the event of a peace agreement between the Islamic Republic of Afghanistan and the Taliban; (2) monitoring and evaluating future reconstruction assistance, and (3) protecting the rights of Afghan women and girls.

September 2021

Post-Peace Planning in Afghanistan: State and USAID Were Awaiting Results of Peace Negotiations Before Developing Future Reconstruction Plans

SIGAR 21-50 AUDIT REPORT

WHAT SIGAR FOUND

State and USAID had general strategies and plans to guide their reconstruction efforts in Afghanistan. However, neither agency developed specific strategies or plans to guide future reconstruction efforts in Afghanistan, should a peace agreement be reached. Furthermore, neither the U.S.-Taliban Agreement to bring peace to Afghanistan nor the U.S.-Afghan Government Joint Declaration to bring peace to Afghanistan include future U.S. reconstruction plans. State officials told us it would be inappropriate to make final decisions on future reconstruction strategies and plans before a peace agreement is reached. USAID told us it was awaiting State's direction. Because State and USAID did not develop plans based on "hypothetical" and "speculative" conditions, they did not develop plans detailing how their reconstruction activities would be leveraged or revised based on other possible outcomes and risks.

As a result, it is apparent that State and USAID did not develop reconstruction plans that considered outcomes other than a negotiated settlement. For example, State and USAID did not develop plans detailing how reconstruction activities would be revised based on other possible outcomes and risks should a peace agreement not be reached.

SIGAR also found that State and USAID deferred to the Afghan government and the Taliban with regard to reintegrating released prisoners and combatants into Afghan society. State, USAID, and SIGAR have all previously highlighted the importance of addressing the challenge of integrating former Taliban fighters into Afghan society and national security forces in a post-peace settlement environment. In August 2020, State and USAID officials said that it would have been ineffective to develop a reintegration plan based on "speculative" and "hypothetical" peace scenarios. State and USAID officials said they also determined that previous Taliban reintegration initiatives were not effective, had a limited impact, and commenced without any broader link to the Afghan peace process.

Moreover, State and USAID officials told SIGAR they were not required to, and did not, develop new strategies or update existing strategies or plans for future reconstruction efforts. These officials said that, as a result, neither agency revised monitoring and evaluation (M&E) guidance or developed new strategies or plans for monitoring and evaluating future reconstruction, should a peace agreement be reached. State and USAID officials stated they already had M&E plans for projects and programs implemented under previous planning documents.

State and USAID officials also told SIGAR that both agencies had strategies and plans for protecting the rights of Afghan women and girls—for example, the June 2019 U.S. Strategy on Women, Peace, and Security—but that State and USAID could not guarantee women's

participation in the peace negotiations, or the rights of women and ethnic and religious minorities, in general. For example, SRAR Zalmay Khalilzad publicly stated on September 22, 2020, that women's rights and minority rights were top priorities for the United States, and insisted that the Trump Administration had not abandoned these causes. However, he acknowledged that Afghanistan's political future would be determined by talks between the Taliban and an Afghan government-led delegation. In February 2021, the SRAR office told SIGAR that the November 2020 Afghanistan Conference held virtually in Geneva had been an opportunity to signal to the Afghan people and the negotiating parties the U.S. government's priority on protecting the rights of all Afghans, especially those of women, girls, and minorities. However, neither State nor USAID conditioned future reconstruction assistance in Afghanistan to ensure continued progress for Afghan women and girls in social, economic, or government structures and systems.

In December 2020 Congress passed Public Law 116-260, the Consolidated Appropriations Act, 2021, directing executive agencies to plan for the "day after" an Afghan peace agreement is reached. Specifically, the law stated

no later than 90 days after enactment of this Act, the Secretary of State, in consultation with the heads of other relevant Federal agencies, shall submit to the appropriate congressional committees a comprehensive, multi-year strategy for diplomatic and development engagement with the Government of Afghanistan that reflects the agreement between the United States and the Taliban, as well as intra-Afghan negotiations. Such strategy shall include: a component to protect and strengthen women and girl's welfare and rights, including in any intra-Afghan negotiations and during the implementation of any peace agreement; a description of the anticipated United States diplomatic and military presence in Afghanistan over a multi-year period and related strategy for mitigating and countering ongoing terrorist threats and violent extremism.

However, our review of the completed April 2021 congressional report, showed that State did not provide any definitive plans for future reconstruction efforts, and did not include clear priorities, risks, or contingencies. The report acknowledged that State was still working on developing a final strategy for future reconstruction efforts. In addition, the report focused assumption that a peace settlement will be reached, and that State may continue its work during the U.S. military's withdrawal from Afghanistan.

WHAT SIGAR RECOMMENDS

SIGAR did not make any recommendations in this report.

SIGAR's draft report included two recommendations. The first recommendation called for the Secretary of State to immediately complete the Congress's reporting requirements in Public Law 116-260, the Consolidated Appropriations Act, 2021, directing executive agencies to plan for the "day after" an Afghan peace agreement is reached. The second recommendation called for the Secretary of State and the Administrator of USAID to update U.S. reintegration plans for Afghanistan, including details for reintegrating ex-Taliban prisoners and combatants back into society.

With regard to SIGAR's first recommendation, in July 2021, State provided a copy of the report on a "comprehensive, multi-year strategy for diplomatic and development engagement with the government of Afghanistan that reflects the agreement between the United States and the Taliban, as well as intra-Afghan negotiations" required by section 7044(a)(5) of the Department of State, Foreign Operations, and Related Programs Appropriations Act, 2021 (Div. K, P.L. 116-260). As a result, we removed the first recommendation. With regard to SIGAR's second recommendation, although we completed our fieldwork prior to the collapse of the Afghan government in August 2021, we decided to remove our second recommendation because it was clearly overtaken by recent events in Afghanistan.

SIGAR received written comments from State's Acting Deputy Assistant Secretary of State for the Office of Afghanistan Affairs, Bureau of South and Central Asian Affairs in July 2021, and from USAID's Mission Director of Afghanistan in July 2021, which are reproduced in appendices II and III, respectively.



SIGAR

Office of the Special Inspector General
for Afghanistan Reconstruction

September 30, 2021

The Honorable Antony J. Blinken
Secretary of State

The Honorable Samantha Power
Administrator, U.S. Agency for International Development

This report discusses the results of SIGAR’s congressionally-mandated audit examining the extent to which the Department of State (State) and the U.S. Agency for International Development (USAID) have developed strategies and plans for (1) providing continued reconstruction assistance to Afghanistan in the event of a peace agreement between the Islamic Republic of Afghanistan government and the Taliban; (2) monitoring and evaluating future reconstruction assistance; and (3) protecting the rights of Afghan women and girls.

State and USAID did not develop strategies or plans for future reconstruction efforts following Afghan peace negotiations, and it did not develop a plan detailing how its reconstruction activities would be revised based on other possible outcomes and risks. State and USAID also deferred decisions on reintegrating released prisoners and combatants into Afghan society to the Afghan government and Taliban. Similarly, neither agency developed plans for monitoring and evaluating reconstruction activities following an Afghan peace deal or outcome of the U.S. withdrawal. While State and USAID had a strategy and plans for protecting the rights of Afghan women and girls, according to State and USAID officials, it is up to the Afghan government and the Afghan people to decide whether and to what extent the rights of women and of ethnic and religious minorities in general should be protected. However, State and USAID told us they intended to condition future reconstruction assistance in Afghanistan to ensure continued progress for Afghan women and girls.

We did not make any recommendations in this report. Our draft report included two recommendations. The first recommendation called for the Secretary of State to immediately complete the Congress’s reporting requirements in Public Law 116-260, the Consolidated Appropriations Act, 2021, directing executive agencies to plan for the “day after” an Afghan peace agreement is reached. The second recommendation called for the Secretary of State and the Administrator of USAID to update U.S. reintegration plans for Afghanistan, including details for reintegrating ex-Taliban prisoners and combatants back into society. With regard to our first recommendation, in July 2021, State completed and provided a copy of the report on a “comprehensive, multi-year strategy for diplomatic and development engagement with the government of Afghanistan that reflects the agreement between the United States and the Taliban, as well as intra-Afghan negotiations” required by section 7044(a)(5) of the Department of State, Foreign Operations, and Related Programs Appropriations Act, 2021 (Div. K, P.L. 116-260). Based on this, we removed the first recommendation. With regard to our second recommendation, although we completed our fieldwork prior to the collapse of the Afghan government in August 2021, we decided to remove our second recommendation because it was clearly overcome by recent events in Afghanistan.

SIGAR received written comments from State’s Acting Deputy Assistant Secretary of State for the Office of Afghanistan Affairs, Bureau of South and Central Asian Affairs, and from USAID’s Mission Director of Afghanistan, which are reproduced in appendices II and III, respectively.



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We completed substantive field work for this audit in March 2021. We briefed the State and USAID on our preliminary findings and the agencies responded to our preliminary findings and provided additional information in March 2021. We then provided a complete draft of this report to State and USAID for review and comment in June 2021, and we received comments from State and USAID in July 2021. This report responds to the reporting requirement contained in S. Rept. 116-126, accompanying the Department of State, Foreign Operations, and Related Programs Appropriations Bill, 2020. It highlights deficiencies in State and USAID planning, including planning to address contingencies such as how the agencies would revise programs and funding to address the current environment—the Taliban takeover of the Afghan government—and contains important information for Congress to consider as it makes decisions regarding future assistance to Afghanistan.

SIGAR conducted this work under the authority of Public Law No. 110-181, as amended; and the Inspector General Act of 1978, as amended; and in accordance with generally accepted government auditing standards.

John F. Sopko
Special Inspector General
for Afghanistan Reconstruction

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ABBREVIATIONS

ICS	Integrated Country Strategy
M&E	monitoring and evaluation
SRAR	Special Representative for Afghanistan Reconciliation
State	Department of State
USAID	U.S. Agency for International Development

The United States government, through the Department of State (State), is attempting to find a diplomatic solution and peaceful end to the war in Afghanistan. According to State, the establishment of the Special Representative for Afghanistan Reconciliation (SRAR) office in 2018 was intended to help bring an end to the war in Afghanistan; reduce the burden on the U.S. military and taxpayers; and provide the best chance for Afghanistan to become a sovereign, unified, and democratic country at peace with itself and its neighbors, with respect for the human rights of all of its citizens.¹ Moreover, in early 2020, State secured the Taliban's commitment to enter a political process, including peace negotiations, with key Afghan stakeholders representing the nation's government, political figures, civil society, women's groups, and ethnic and religious leaders.

The potential for an Afghan peace agreement has raised significant questions regarding the U.S. government's future role and presence in Afghanistan. S. Rept. 116-126, accompanying the Department of State, Foreign Operations, and Related Programs Appropriations Bill, 2020, directed SIGAR, "in coordination with the Inspectors General of the Department of State and USAID [the U.S. Agency for International Development]," to

conduct an assessment of the extent to which the Department of State and USAID have developed strategies and plans for the provision of continued reconstruction assistance to Afghanistan in the event of a peace agreement, including a review of any strategies and plans for monitoring and evaluating the effectiveness of such assistance, and for protecting the rights of Afghan women and girls.²

In response to the mandate, we conducted this audit and examined the extent to which State and USAID, since January 2019, have developed strategies and plans for (1) providing continued reconstruction assistance to Afghanistan in the event of a peace agreement between the Islamic Republic of Afghanistan and the Taliban; (2) monitoring and evaluating future reconstruction assistance; and (3) protecting the rights of Afghan women and girls.

To accomplish our objectives, we reviewed the *Agreement for Bringing Peace to Afghanistan between the Islamic Emirate of Afghanistan which is not recognized by the United States as a state and is known as the Taliban and the United States of America* (hereafter, the "U.S.-Taliban Agreement"), and the *Joint Declaration between the Islamic Republic of Afghanistan and the United States for Bringing Peace to Afghanistan* (hereafter, "Joint Declaration"); the National Defense Authorization Act for Fiscal Year 2020; the June 2019 U.S. Strategy on Women, Peace, and Security; State and USAID strategic documents, such as an Integrated Country Strategy (ICS) and Country Development Cooperation Strategy; and SIGAR internal reports. We also interviewed State and USAID officials. We conducted our work in Arlington, Virginia, from May 2020 to September 2021, in accordance with generally accepted government auditing standards.³ Appendix I has a more detailed discussion of our scope and methodology.

BACKGROUND

State's SRAR-led efforts to help initiate an Afghan-led peace process included the U.S. government's negotiation and implementation of separate agreements with the Taliban and the Afghan government in February 2020.⁴ The two agreements—"U.S.-Taliban Agreement" and the "Joint Declaration"—set out several

¹ Then-Secretary of State Michael Pompeo appointed Ambassador Zalmay Khalilzad as the U.S. Special Representative for Afghanistan on September 21, 2018. The SRAR office consists of State Department Foreign Service Officers, civil servants, and detailees from across the U.S. government.

² S. Rept. 116-126, *Department of State, Foreign Operations, and Related Programs Appropriations Bill (2020)*, p. 32.

³ We completed substantive field work for this audit at the end of March 2021. Therefore, the events of August 2021, including the collapse of the Afghan government and the Taliban's return to the capital, are generally not considered or incorporated into our findings.

⁴ State officials told us that State started negotiating the two "commitments" in January 2019. In response to our preliminary findings, State and USAID told us, "[The commitments] are not binding international agreements; we avoid

commitments. These commitments include (1) a condition-based withdrawal of U.S. and NATO Coalition forces in Afghanistan; (2) counter-terrorism commitments by the Taliban; (3) Afghan peace negotiations between the Afghan government and the Taliban that include a political settlement; (4) a permanent and comprehensive ceasefire; and (5) release of prisoners. In the Joint Declaration, the U.S. also reaffirmed its commitments to (1) support the Afghan National Defense and Security Forces and other governmental institutions; (2) seek funds on a yearly basis that support training, equipping, advising, and sustaining Afghan National Defense and Security Forces; and (3) continue providing reconstruction assistance.

State worked to implement the U.S.-Taliban Agreement and the Joint Declaration in order to help both parties facilitate a broader, comprehensive, and sustainable political settlement.⁵ In the Joint Declaration, the Afghan government reaffirmed its commitment to participate in negotiations on a political settlement, and on a permanent and comprehensive ceasefire with the Taliban. Similarly, the Taliban committed in the U.S.-Taliban Agreement to participate in the Afghan peace negotiations toward a political settlement, and on the date and modalities of a ceasefire. On September 12, 2020, the Afghan government and Taliban launched the peace negotiations, an Afghan-led process in which the parties determine the elements of a negotiated peace settlement.

At the November 2020 Afghanistan Conference in Geneva, Switzerland, the United States and other members of the international community pledged \$3.3 billion in civilian assistance for Afghanistan through 2021.⁶ This assistance is intended to help build upon, and sustain, development gains made in Afghanistan over the last two decades, and to support the ongoing peace negotiations. The U.S. pledged an initial \$300 million—or approximately 9 percent of the total pledged by the international community.⁷ State officials also told us that in April 2021, the Secretary of State announced that the United States plans to provide nearly \$300 million more in 2021 to demonstrate enduring support for the Afghan people.⁸

Then-Secretary of State Pompeo emphasized at the November 2020 conference that future U.S. assistance to Afghanistan would depend on the decisions and progress made in the peace negotiations. Following the conference—which included representatives from 66 countries, more than 32 international organizations, as well as Afghan government officials and civil society representatives—the participants issued a communique. This document renewed the participants’ “long-term commitment to support Afghanistan in seizing this historic opportunity on its path towards peace, prosperity and self-reliance and to continue efforts for the benefit of all Afghans,” and called for an inclusive and meaningful peace process with the participation of women, youth,

using the word ‘agreement’ with the joint declaration, which contains political commitments but is not a bilateral agreement under international law.” Additionally, USAID acts in a limited “supporting role” to State, but is not actively involved in the implementation or monitoring of the two bilateral commitments or the intra-Afghan negotiation process.

⁵ General Scott Miller, commanding general of U.S. and NATO forces in Afghanistan, also has played a leading role and participated in the negotiations and implementation of both the U.S.-Taliban Agreement and the Joint Declaration. President Biden announced on April 14, 2021, that U.S. military troops, as well as NATO forces, will withdraw from Afghanistan by September 11, 2021. The President stated, “While we will not stay involved in Afghanistan militarily, our diplomatic and humanitarian work will continue. We’ll continue to support the government of Afghanistan. We will keep providing assistance to the Afghan National Defenses and Security Forces.” White House, “Remarks by President Biden on the Way Forward in Afghanistan,” transcript, April 14, 2021, p. 4.

⁶ Many of the participants at the conference attended virtually. However, the conference was hosted in Geneva. According to the United Nations Assistance Mission in Afghanistan, “The donors pledged at least US\$ 3.3 billion for the first year of the upcoming quadrennial [through 2024], with annual commitments expected to stay at the same level year-on-year” (see, United Nations Assistance Mission in Afghanistan, “Strong Support for Afghanistan at the 2020 Afghanistan Conference,” November 24, 2020, <https://unama.unmissions.org/strong-support-afghanistan-2020-afghanistan-conference>).

⁷ In addition, the U.S. plans for future assistance beyond 2021 to be “at comparable levels provided there is consistent progress on transparency and accountability, as well as on the peace process, on the part of the Afghan government” (see, State’s Bureau of South and Central Asian Affairs, “Key Topics—Bureau of South and Central Asian Affairs,” state.gov/key-topics-bureau-of-south-and-central-asian-affairs/, accessed May 7, 2021).

⁸ State, *Report to Congress In Response to Section 7044(a)(5) of the Department of State, Foreign Operations, and Related Programs Appropriations Act, 2021 (Div. K, P.L. 116-260) regarding a Comprehensive, Multi-year, Strategy for Diplomatic and Development Engagement with the Government of Afghanistan that Reflects the Agreement between the United States and the Taliban, as well as Intra-Afghan Negotiations*, April 28, 2021, p. i.

and ethnic, religious, and other minorities.⁹ The international partners also affirmed that any political settlement should protect the rights of all Afghans, including women, youth and minorities, and respond to the desire of Afghans to sustain and build on the gains achieved since 2001.

STATE AND USAID DID NOT DEVELOP PLANS FOR RECONSTRUCTION EFFORTS FOLLOWING AFGHAN PEACE NEGOTIATIONS, AND DEFERRED DECISIONS ABOUT REINTEGRATING EX-COMBATANTS TO THE AFGHAN GOVERNMENT

State and USAID had general strategies and plans to guide their reconstruction efforts in Afghanistan. However, neither agency developed specific strategies or plans to guide future reconstruction efforts in Afghanistan, should a peace agreement be reached. Furthermore, neither the US-Taliban Agreement nor the Joint Declaration include future U.S. reconstruction plans. State officials told us it would be inappropriate to make final decisions on future reconstruction strategies and plans before a peace agreement is reached.¹⁰ USAID told us it was awaiting State's direction. Because State and USAID did not develop plans based on "hypothetical" and "speculative" conditions, they did not develop a plan detailing how their reconstruction activities could be leveraged or revised based on other possible outcomes and risks. We also found that State and USAID did not incorporate existing plans to support the reintegration of the Taliban into Afghan society, and deferred decisions on how to reintegrate released prisoners and combatants into Afghan society to the Afghan government and Taliban.¹¹

State and USAID Did Not Develop or Update Strategies and Plans for Future Reconstruction Efforts Following Afghan Peace Negotiations

Our 2019 High Risk List report called on the U.S. government to consider and plan for how it will conduct reconstruction after an eventual Afghan peace agreement. Specifically,

As discussions [peace negotiations] progress, members of the U.S. Congress and of executive agencies should consider the "day after" a peace agreement and be on the alert for unexamined assumptions, overlooked details, unintended consequences, concealed agendas, and other issues that could turn a wished-for peace deal into another sort of conflict. An opportunity exists.¹²

Although not required, neither the U.S.-Taliban Agreement nor the Joint Declaration detailed the nature or scope of U.S. reconstruction assistance following a settlement.¹³ In addition, State officials told us that the U.S.-Taliban Agreement and the Joint Declaration were not peace agreements, nor did they set out a framework for future reconstruction in Afghanistan.¹⁴ State officials said that, while discussions and contingency planning continued, the agency had not decided on specific post-peace reconstruction strategies because any such

⁹ 2020 Afghanistan Conference, *Geneva Peace, Prosperity, and Self-Reliance, Communique*, November 24, 2020, p. 1.

¹⁰ In a July 2021 response to our draft report, State officials requested we note that the agency is conducting "discussions" on these topics.

¹¹ In its 2018 ICS, State and USAID discuss reintegration plans as part of broader disarmament, demobilization, and reintegration plans. For the purposes of this audit, we focus on the reintegration portion. (see State, *Integrated Country Strategy: Afghanistan*, September 27, 2018.)

¹² SIGAR, *2019 High-Risk List*, SIGAR 19-25-HRL, March 28, 2019, p. 57.

¹³ Our review and SRAR officials confirmed that neither unclassified nor classified versions of the documents, including any supporting annexes, detailed the nature or scope of U.S. reconstruction assistance following a settlement.

¹⁴ SIGAR met with officials from State's Bureau of Democracy, Human Rights and Labor; Bureau of International Narcotics and Law Enforcement Affairs; Bureau of South and Central Asian Affairs/Afghanistan (the Afghan Desk); Office of Global Women's Issues; Office of Press and Public Diplomacy; Office of US Foreign Assistance Resources; and the Embassy Kabul's Peace and Reconciliation section.

decision would be based on “hypothetical” and “speculative” conditions.¹⁵ A senior State official added that the agency would like the flexibility to revise any future planning and make necessary adjustments based on the outcome of the peace negotiations.¹⁶ As a result, it is also apparent that State did not develop reconstruction plans that considered outcomes other than a negotiated settlement. For example, State did not develop future reconstruction plans detailing how its reconstruction activities would be leveraged or revised should a peace agreement not be reached, or should the Afghan government collapse—which it did in August 2021.

USAID is primarily responsible for U.S. development assistance to Afghanistan, and it operates under the overall direction of the Secretary of State. In August 2020, USAID officials told us they were awaiting State’s direction before developing or updating reconstruction plans or programs for a post-peace Afghanistan because State is responsible for negotiating with Afghans on a political roadmap for Afghanistan’s future. In addition, USAID officials said the agency is not involved in the U.S. negotiation team implementing the U.S.-Taliban Agreement and Joint Declaration, nor is the agency directly supporting the peace negotiations.¹⁷ Therefore, USAID said it has no direct knowledge of any potential negotiation agendas or progress, which it might use for planning purposes. In response to our preliminary findings, USAID and State emphasized in March 2021 that State is the agency engaging with Afghan negotiators on a political roadmap for Afghanistan’s future. USAID and State also clarified that USAID has performed some activities to support the peace process and identified examples, such as organizing the 2020 to 2022 Consortium for Peace and Recovery in Afghanistan and the 2020 to 2021 Office of Transition Initiatives Peace Support Activity.¹⁸

USAID also did not develop or update any specific plans or strategies since the U.S.-Taliban Agreement was signed and the Joint Declaration was announced. But, USAID said it considered future development activities in Afghanistan, “both before and following a peace agreement” that can “pivot” towards support of the peace process.¹⁹ However, the examples USAID provided demonstrate that its efforts were all focused on how USAID may respond to a negotiated peace agreement between the Afghan government and Taliban, and did not outline how the agency would respond to other possible outcomes, such as the collapse of the Afghan government. Specifically, USAID provided the following examples to show it was taking some action to define how it may respond to a negotiated peace:

- Prior to the signing of the U.S.-Taliban Agreement and the announcement of the Joint Declaration, USAID developed its Country Development Cooperation Strategy in September 2018, which defined how USAID would approach development efforts in Afghanistan over the next 5 years (fiscal years 2019 through 2023). USAID expected that Afghanistan would reach a peace agreement during the 5-year period covered by its strategy.²⁰
- A senior USAID official told us that USAID has conducted some “academic discussions” and studies with the U.S. Institute of Peace on what future development efforts may look like in Afghanistan,

¹⁵ An August 2019 State cable, “Afghanistan: Supporting a Settlement and Planning for Success,” describes the U.S. Embassy Kabul’s phased approach to peace and assistance programming.

¹⁶ In response to our preliminary findings, State re-emphasized that the U.S. is awaiting the outcome of the peace negotiations before developing or updating strategies or plans for future reconstruction.

¹⁷ In response to our preliminary findings, State and USAID stated that given sanctions and the U.S. government’s relationship with the Afghan government, it is not currently within USAID’s authority to engage with the Taliban. USAID also claimed that this information would not become clear until the peace negotiations start addressing substantive issues.

¹⁸ The consortium includes six international non-government organizations who negotiated a USAID cooperative grant agreement for example, to support water, sanitation and health, livelihoods, and protection of women and children in geographic areas where USAID may see early reductions in violence and openings for peace building. USAID’s Office of Transition Initiatives activity provides a 6-month contract to support a range of issues, such as assistance with the peace negotiations, strategic communication support to the Afghan government, and citizen education on the peace process.

¹⁹ In its July 2021 response to our draft report, USAID provided us with additional examples, such as the June 2021 “Advancing the APN and Supporting Sustainable Peace” paper (also referred to as the “Peace Vision Paper”). USAID officials told us this “paper includes USAID’s strategic alignment with USG [U.S. government] objectives on peace, planning assumptions, proposed areas of intervention and a list of activities that will support peace efforts.”

²⁰ USAID developed the Country Development Cooperation Strategy, which focuses on development objectives to meet the Mission Goals and Objectives in State’s Mission Strategies.

should a peace agreement be reached. According to the senior official, those discussions were ongoing and broad, and did not constitute formal planning or strategic discussions.

- USAID hosted an event in May 2019 in Kabul with State and other stakeholders to identify development efforts that could support an eventual negotiated Afghan peace settlement. As a result, USAID issued the “Scoping Mission Report” on the stakeholders’ findings, recommendations, and observations in July 2019.²¹ The report stated that USAID and the broader donor community will need to assess what the Taliban wants or expects should peace be achieved; that a peace settlement will not result in immediate peace, and development assistance will need to be flexible and adaptive to help sustain any peace agreement; and that USAID should continue to deliver long-term development assistance to Afghanistan.²²

The activities undertaken by State and USAID prior to the signing of a peace agreement to consider their future reconstruction activities following a negotiated peace in Afghanistan did not identify key considerations and assumptions that would guide future interventions, such as potential risks to current reconstruction efforts and risks that might persist or arise in the event of a peace settlement between the Afghan government and the Taliban. As SIGAR’s 2019 High Risk List report notes, “These issues could become more acute should international financial aid and military support decline sharply before, during, or after peace talks between the Afghan government and the Taliban.”²³

In response to our preliminary findings, State noted its August 2020 review of the Afghanistan Stabilization Annex to the 2018 ICS prepared the “ground for a long-term peace building setting” and specific “strategic ‘day after’ reconstruction planning.”²⁴ However, State acknowledged that the annex does not constitute a strategy or plan to guide future reconstruction efforts in Afghanistan, should a peace agreement be reached.

In response to our draft report, USAID acknowledged that the steps taken did not constitute final plans, but noted, “USAID believes, that, given constantly evolving conditions in Afghanistan and the peace process, this is the necessary planning process for adapting the current strategy and programming and for developing a new strategy...” While we recognize that State and USAID consider discussing options for future reconstruction efforts is a reasonable approach, we continue to believe that having a definitive, final plan that considers priorities and risks is important. Indeed, planning is clearly a pre-emptive effort to identify how to respond to possible events, considering risks and assumptions; State and USAID’s position implies that any planning, for any scenario, would be premature. We disagree and maintain that effective planning is critical to successful outcomes.

Congress also recognized the importance of planning and, in December 2020, it passed Public Law 116-260, the Consolidated Appropriations Act, 2021, directing executive agencies to plan for the “day after” an Afghan peace agreement is reached. Specifically, the law stated that

Section 7044(a) further provides that, no later than 90 days after enactment of this Act, the Secretary of State, in consultation with the heads of other relevant Federal agencies, shall submit to the appropriate congressional committees a comprehensive, multi-year strategy for diplomatic and development engagement with the Government of Afghanistan that reflects the agreement between the United States and the Taliban, as well as intra-Afghan negotiations. Such strategy shall include

²¹ The USAID Scoping Mission Report was developed in coordination and collaboration with USAID offices; Embassy Kabul officials; State’s Bureau of Conflict and Stabilization Operations; diplomatic and donor officials; Resolute Support; various Afghan government, civil society, and private sector leaders; and subject matter experts. (see USAID, “Scoping Mission Report,” July 2019.)

²² USAID officials could not confirm whether State’s negotiation team has considered U.S. Institute of Peace studies or the Scoping Mission Report’s findings and recommendations in its work with the Afghan government and Taliban.

²³ SIGAR, *2019 High-Risk List*, SIGAR 19-25-HRL, March 2019, p. 12.

²⁴ State developed the ICS Afghanistan 2018, which provides a framework with the following goals and objectives: (1) achieve peace and stability, (2) develop a more stable, democratic and accountable government, (3) prevent the reoccurrence of terrorist threats, and (4) promote private sector-driven economic prosperity in Afghanistan based on exports and the creation of jobs and social gains in education, health, and women’s empowerment.

- A component to protect and strengthen women and girl's welfare and rights, including in any intra-Afghan negotiations and during the implementation of any peace agreement;
- A description of the anticipated United States diplomatic and military presence in Afghanistan over a multi-year period and related strategy for mitigating and countering ongoing terrorist threats and violent extremism.²⁵

In March 2021, we asked State and USAID officials about the status of the congressional report, which should have been completed within 90 days of the law passing. At that time, none of the officials with whom we spoke knew whether a report was even being worked on. In July 2021, State provided us a copy of the required report, which it had submitted to Congress in April 2021.²⁶ As a result, we removed our draft's recommendation that State complete the report. However, our review of the congressional report showed that it did not provide any definitive plans for future reconstruction efforts, and it did not include clear priorities and risks. The report acknowledges that State was still in the process of developing a final strategy for future reconstruction efforts. In addition, the report focuses on the assumption that a peace settlement will be reached, and that State may continue its work while the U.S. military's withdrawal from Afghanistan.

State and USAID Deferred Decisions About Reintegrating Ex-combatants to the Afghans

Although the U.S. supported the release of 5,000 Taliban prisoners and 1,000 Afghan government prisoners as part of its U.S.-Taliban Agreement and Joint Declaration, State and USAID decided not to execute reintegration plans outlined in State's 2018 ICS. Instead, the U.S. agencies deferred to the Afghan government and the Taliban regarding decisions on how to handle the reintegration of released prisoners and combatants back into Afghan society. In addition, we found that neither the U.S.-Taliban Agreement nor the Joint Declaration incorporate any specific discussion or plan for reintegration, or an alternative reintegration approach, to address Taliban ex-combatants.²⁷

Prior to deciding to stop executing reintegration plans in advance of the Afghan-led peace negotiations, State and USAID had been engaged in reintegration activities in Afghanistan since at least September 2018, and State, USAID, and SIGAR have all previously highlighted the importance of integrating former Taliban fighters into Afghan society and national security forces.²⁸ For example, USAID's Scoping Mission Report states that an effective reintegration program analyzes the means, motives, and opportunities that drive individuals and groups to resort to arms; assists in designing a plan for reconciliation and reintegration of former combatants; and establishes development priorities of the Afghan government and the Taliban. In addition, according to State's 2018 ICS and Stabilization Annex, reintegration is one important component that need to be considered when making decisions on Afghan power-sharing, security sector reform, and reconciliation, among other issues.²⁹

Moreover, a July 2019 USAID document, the "Reintegration Paper" emphasized that integration of Taliban combatants into governance structures, the security apparatus, and wider society is central to the peace agreement. The paper stated that reintegration processes always should be tailored to the particular conflict and country context for which they are designed. In addition, reintegration "planning should start early," given the complexity and political, security and socio-economic interrelationships, and important for the international community to help shape an effective, evidence-based framework."³⁰ In another example, a September 2019

²⁵ Public Law 116-260, the Consolidated Appropriations Act, 2021.

²⁶ State, *Report to Congress In response to Section 7044(a)(5)*...

²⁷ In response to our draft report, State officials emphasized that "State and USAID have not been asked to finalize a substitute DDR [disarmament, demobilization, and reintegration] plan or approach for how to help Afghanistan reintegrate the Taliban, should an agreement be reached."

²⁸ State originally approved the Afghanistan ICS in September 2018.

²⁹ State's ICS defines how State intends to execute its mission goals and objectives in Afghanistan. The strategy does not specify plans for a post peace Afghanistan.

³⁰ USAID, "Reintegration Paper," July 26, 2019, p. 1.

USAID commissioned report stated, “The reintegration of these former fighters into Afghanistan’s formal economy is one of the most critical elements needed to ensure peace.”³¹

As we reported in our September 2019 Lessons Learned report on reintegration, reintegration sets the conditions for durable peace, recovery, and development, and “aims to deal with the post-conflict security problem that arises when combatants are left without livelihoods and support networks.”³² Moreover, our 2019 High Risk List report stated that integrating former Taliban fighters into national security forces and society may be challenging in a post-settlement environment. Formal reintegration efforts require many programmatic capabilities, such as data collection, vetting, monitoring and evaluation, and resource mobilization.³³ Our 2019 SIGAR Lessons Learned report also stated, “[T]he reintegration of former fighters and their families will be necessary for sustainable peace...If ex-combatants are not accepted by their communities or are unable to find a new livelihood, they may be vulnerable to recruitment by criminal groups or terrorist organizations like the Islamic State Khorasan.”³⁴ Therefore, the report continues, “U.S. policymakers must consider under what conditions the United States should support reintegration efforts, and if so, determine the best approach.”³⁵

State and USAID have promoted reintegration plans and programming clearly, highlighted the importance of reintegration in previous years, and included such plans in the ICS and other USAID documents. However, both State and USAID decided not to execute a reintegration plan and programming as part of ongoing peace negotiations because they were awaiting the results of the negotiations before developing or updating future reconstruction plans, including any reintegration plans, and because they determined that past reintegration efforts were unsuccessful.³⁶ State and USAID officials explained that, during their review of State’s 2018 ICS and Stabilization Annex, they determined that their Taliban reintegration initiatives were not effective, would have a limited impact, and commenced without any broader link to the Afghan peace process. As a result, both State and USAID agreed that their reintegration plans were unrealistic and should be rewritten after peace negotiations started. Accordingly, State shifted the ICS’s objective toward a more “practical goal” of building support for peace at Afghan local levels.³⁷ State and USAID had not finalized any new reintegration plans as of the writing of this report, even though the peace negotiations started in September 2020. USAID officials told us the agency must wait for State’s direction before formally starting any new reintegration planning.

State officials emphasized to us that the reintegration of former prisoners and combatants will depend on the results of the peace negotiations, and that it would be ineffective to develop a reintegration plan based on “speculative” and “hypothetical” peace scenarios. However, the lack of a plan or program may have impacted the ability to have lasting peace in Afghanistan. In October 2020, State reported that an Afghan provincial governor stated that the majority of released Taliban prisoners returned to the battlefield; were not listening to their Taliban leaders to stop various crimes, such as destroying bridges, blocking roads, kidnapping and shaking

³¹ Dean Piedmont, “The Reintegration of Taliban Fighters into a Market-Based Economy in Afghanistan,” Creative Associates International, July 23, 2019, p. 3.

³² SIGAR, *Reintegration of Ex-Combatants: Lessons from the U.S. Experience in Afghanistan*, SIGAR 19-58-LL, September 2019, p. 2.

³³ SIGAR, *2019 High-Risk List*, SIGAR 19-25-HRL, March 2019, pp. 4, 13.

³⁴ SIGAR, *Reintegration of Ex-Combatants*, SIGAR 19-58-LL, p. vii.

³⁵ SIGAR, *Reintegration of Ex-Combatants*, SIGAR 19-58-LL, p. i.

³⁶ In March 2021, State and USAID officials told us it is important to note that they conducted reintegration activities to support reintegration even though they are deferring decisions about reintegrating ex-combatants into Afghan society to the Afghan government and Taliban. For example, from August 2019 through May 2020, State partnered with a team of students from George Washington University to develop strategies for supporting reconciliation in a post-conflict Afghanistan, including the reintegration of former combatants and guarantees for the rights of women and girls. In addition, State officials said they have encouraged Afghan parties to add these particular topics to the Afghan peace negotiations agenda.

³⁷ The most recently reviewed and updated ICS, dated November 2020, does not provide information regarding the “practical goals” and objectives it intends to implement to address reintegration initiatives for former Taliban combatants. The strategy does describe efforts to end the conflict, including tailoring assistance and capacity building to accelerate transition to the Afghan government; safeguarding the rights of women, girls, and ethnic and religious minorities; and reaching a political settlement between the Afghan government and the Taliban for lasting peace.

down travelers; and were seeking revenge against Afghan security personnel who incarcerated them.³⁸ In response to our preliminary findings, State and USAID told us in March 2021 that the release of prisoners was a confidence building measure—and not part of an internationally supported disarmament, demobilization, and reintegration effort—to both the Afghan government and the Taliban to help initiate the peace negotiation. State also re-emphasized that the U.S. is not an official party to the peace negotiations, and that it is up to the Afghan government and Taliban to consider details regarding the Taliban’s reintegration in a post-peace environment.

The SRAR office told us in February 2021 that future reintegration efforts must be Afghan-led and should be based on solutions derived during the peace negotiations. The office also stated, “[w]e will continue to hold the Taliban to their commitment in the U.S.-Taliban Agreement that Taliban prisoners who are released will not pose a threat to the security of the United States and its allies.” However, many of the released prisoners have returned to the battlefield, and the SRAR office did not provide details on how it will hold the Taliban to this commitment.

As SIGAR, State, and USAID previously emphasized, so long as ex-Taliban prisoners and combatants are not properly reintegrated into society, Afghanistan will face the problem of terrorists and criminals remaining on, and returning to, the battlefield, potentially undermining the implementation of any peace process. Moreover, as we previously recommended in 2019, “In the event of negotiations between the Afghan government and the Taliban, State should encourage negotiators on both sides to determine how former combatants will be reintegrated—socially, economically, militarily, and politically—into society.”³⁹ State and USAID acknowledged the need to update reintegration plans to support the peace negotiations and a sustainable peace agreement, but they did not do so.⁴⁰

STATE AND USAID DID NOT DEVELOP STRATEGIES OR PLANS TO MONITOR AND EVALUATE RECONSTRUCTION ACTIVITIES FOLLOWING AN AFGHAN PEACE AGREEMENT OR OTHER POSSIBLE OUTCOMES FOLLOWING THE U.S. DRAWDOWN

As we reported above, State and USAID officials told us that they were not required to develop, and did not develop, new strategies or update existing strategies or plans for future Afghanistan reconstruction efforts since the U.S.-Taliban Agreement was signed, the Joint Declaration was announced, and the peace negotiations began.⁴¹ These officials said that, as a result, neither agency revised monitoring and evaluation (M&E) guidance or developed new strategies or plans for monitoring and evaluating future reconstruction activities, should a peace agreement be reached or to respond to other possible outcomes following the U.S. drawdown.

State and USAID officials stated they already had M&E mechanisms in place for projects and programs implemented under the 2018 ICS and the Country Development Cooperation Strategy. According to State and USAID personnel, the agencies planned to continue adhering to those M&E plans until they receive further guidance as a result of changes due to developments in the peace negotiations. State officials implementing the ICS’s M&E plan said State did not intend to update the current plan until the peace negotiations reach an outcome.

³⁸ U.S. Embassy Kabul, “Afghanistan: Kandahar for Peace, Alarmed by Violence,” KABUL 1936 cable, October 13, 2020, p. 2. In response to our draft report, State commented that “The State Department has neither reported this as a fact nor reached this conclusion.” However, the Secretary of State confirmed that many released Taliban prisoners had returned to the battlefield during a U.S. House of Representatives Committee on Foreign Affairs hearing on September 13, 2021.

³⁹ SIGAR, *Reintegration of Ex-Combatants*, SIGAR 19-58-LL, p. xii.

⁴⁰ In response to our draft report, USAID told us it is conducting a “cautious approach” and “deliberative process” toward reintegration planning. This includes, for example, a USAID assessment of the “environment for peacebuilding,” and consultations with Afghan provincial governors and ministries, Afghan national ministries and directorates, and the World Bank to assess needs to support peace and ceasefires.

⁴¹ In response to our preliminary findings, State officials told us in March 2021 that it was also not the right time to finalize new or update existing strategies or plans for future reconstruction efforts until “sufficient progress” is made in the peace negotiations.

USAID officials added that the agency still follows M&E guidance contained in the Country Development Cooperation Strategy, which calls for M&E data collection from multiple sources to increase confidence in program implementation and to corroborate the key performance results. The strategy includes the following elements and sources:

- The monitoring, evaluating, and learning approach is used to provide a continuous feedback of performance information to USAID which assists in adjusting the implementation of projects in Afghanistan.
- The multi-tiered monitoring approach includes direct observation and analyses by U.S. staff, independent third-party monitors, implementing partners, the Afghan government, other donors, civil society organizations, beneficiaries, and other sources of information.
- The Afghan Info database is used to track performance indicators; report on project results; monitors performance; store Geographic Information Systems data; conduct operational planning; support performance plan reports; and track new projects and activities, budgets, and plans.⁴²

USAID stated that it uses this M&E approach to track projects' progress, inform the design of future projects, and assess the overall effectiveness of the Country Development Cooperation Strategy. According to the USAID officials, USAID will change its priorities and M&E criteria based on the result of the peace negotiations, if necessary.

STATE AND USAID COULD NOT GUARANTEE THE RIGHTS OF AFGHAN WOMEN AND GIRLS WOULD BE PROTECTED FOLLOWING AFGHAN PEACE NEGOTIATIONS; BUT THE AGENCIES STATED THEY INTEND TO CONDITION FUTURE ASSISTANCE ON PRESERVING THESE RIGHTS

State and USAID both told us their agencies had strategies and plans for protecting the rights of Afghan women and girls. Both agencies also said they follow the June 2019 U.S. Strategy on Women, Peace, and Security, and the U.S. Embassy Kabul Gender Strategy.⁴³ The gender strategy states that the Department of State and other national security agencies should, “develop implementation plans in order to make demonstrable progress toward the following three interrelated strategic objectives by 2023.”⁴⁴ The objectives are the following:

Objective 1: Women are more prepared and increasingly able to participate in efforts that promote stable and lasting peace;

Objective 2: Women and girls are safer, better protected, and have equal access to government and private assistance programs, including from the United States, international partners, and host nations;

Objective 3: The United States and partner governments have improved institutionalization and capacity to ensure WPS efforts are sustainable and long-lasting.⁴⁵

USAID officials told us that USAID has specific programs to implement this gender strategy. For example, USAID's PROMOTE Musharikat program's objectives were to

⁴² USAID, *Country Development Cooperation Strategy*, Fiscal Year 2019–2023, p. 57.

⁴³ The June 2019 U.S. Strategy on Women, Peace, and Security responds to the Women, Peace, and Security Act of 2017 (Public Law 115-68, October 6, 2017), which required that “...the President, in consultation with the heads of the relevant Federal departments and agencies,” submit and publish a strategy.

⁴⁴ State, *The Department of State's Plan to Implement the U.S. Strategy on Women, Peace, and Security 2020–2023*, p. 1.

⁴⁵ Department of State, *The Department of State's Plan to Implement the U.S. Strategy on Women, Peace, and Security, 2020 – 2023*, p. 1.

- Build constituencies among national, provincial, and local activists and civil society organizations focused on promoting women’s equality and empowerment;
- Strengthen more effective advocacy for women’s equality and empowerment;
- Increase awareness of, and support for, women’s rights in all 34 provinces in Afghanistan; and
- Increase the effectiveness of civil society and the Afghan government in the development and implementation of gender policies, laws, and regulations.

In addition, the June 2019 U.S. Strategy on Women, Peace, and Security establishes the way in which State and USAID should conduct M&E and measure the progress and performance of their efforts to protect the rights of Afghan women and girls. For example, agencies should track annual interagency reporting on performance metrics and compliance with the requirements of The February 2019 *Presidential Memorandum on Promoting Women’s Global Development and Prosperity*.⁴⁶

State and USAID officials added that they encourage and train Afghan women to participate in the peace negotiations. In addition, State noted in its April 2021 congressional report that four women, all beneficiaries of USAID funded programs, were well integrated into the Afghan negotiation team and play an important role in the peace discussions, and actively engage stakeholder constituencies in Afghanistan and abroad.

State and USAID officials also said they were very concerned about the rights of women and girls, but cannot guarantee their rights or those of ethnic and religious minorities because Afghanistan is a sovereign country. According to State and USAID officials, it is up to the Afghan government and the Afghan people to decide whether and to what extent the rights of women, girls, and ethnic and religious minorities should be protected.

SRAR Khalilzad publicly stated on September 22, 2020, that women’s rights and minority rights were a top priority for the United States, and insisted that the Trump Administration had not abandoned their cause. However, he acknowledged that Afghanistan’s political future would be determined by talks between the Taliban and an Afghan government-led delegation. In February 2021, the SRAR office told us that the November Afghanistan 2020 Conference in Geneva was an opportunity to signal to the Afghan people and the negotiating parties the U.S. government’s priority on protecting the rights of all Afghans, especially women, girls, and religious, and ethnic minorities. Conference donors also helped underscore the important role of assistance in incentivizing progress in peace talks. According to the SRAR office in February 2021, the U.S.-Taliban Agreement and the U.S.-Afghan Joint Declaration were significant in facilitating the Afghan peace negotiations. Moreover, according to State’s April 2021 congressional report, “The United States continues to coordinate with the international community to ensure donors speak with one voice to make clear to all Afghan parties the international consensus and expectations on women’s rights.”⁴⁷ However, the United States made no commitments about the nature or scope of U.S. reconstruction assistance following a potential peace settlement.

In response to our preliminary findings, State and USAID said in March 2021 that the Biden administration is still reviewing its overall approach to the peace process, and the United States has not made any commitments regarding the nature or scope of U.S. reconstruction assistance following a settlement.⁴⁸

⁴⁶ The February 2019 *Presidential Memorandum on Promoting Women’s Global Development and Prosperity* focuses on three pillars: (1) “Women Prospering in the Workforce,” which will support workforce development and skills training; (2) “Women Succeeding as Entrepreneurs,” which will focus on entrepreneurship and access to capital, markets, and networks; and (3) “Women Enabled in the Economy,” which will address the factors that affect women’s ability to reach their economic potential, including applicable laws, regulations, policies, practices, and norms. In addition, the memorandum requires that no later than 120 days after the end of each fiscal year, beginning with fiscal year 2019, U.S. government agencies shall report to the Director of the Office of Management and Budget, the Assistant to the President for National Security Affairs, the Assistant to the President for Economic Policy, and the Advisor to the President, regarding their activities carried out during the preceding fiscal year to achieve the goals of the memorandum.

⁴⁷ Department of State, *Report to Congress In response to Section 7044(a)(5)*...,p. 7.

⁴⁸ The Biden administration announced that it will withdraw U.S. troops by September 2021. However, it provided no plans detailing the extent of future development assistance to Afghanistan.

Moreover, neither State nor USAID has conditioned future reconstruction assistance in Afghanistan on the continued progress of Afghan women and girls in social, economic, or government structures and systems. Although we recognize that Afghans will determine the conditions for peace, State and USAID have contributed significant funding to promote the rights of Afghan women and girls.⁴⁹

Our 2019 High Risk List report stated that the U.S. mission in Afghanistan and the reconstruction effort would continue to require vigorous oversight because the Afghan government's capabilities were weak and lacked the capacity to manage and account for donor funds. A large-scale withdrawal of U.S. operational and oversight personnel would impact oversight of the reconstruction effort and its objectives. Additionally, our report stated, "If women's rights and progress are not respected, and if the rule of law is not upheld, equitable and effective governance could fail."⁵⁰ Nonetheless, State and USAID did not articulate or establish any preconditions or contingencies for the Afghan government or the Taliban regarding future funding. State and USAID did not have specific agency requirements to develop a new strategy or plan for monitoring and evaluating reconstruction efforts—particularly efforts to protect the rights of women and girls in Afghanistan, should a peace agreement be reached.

We have repeatedly emphasized our concerns about the U.S. government's ability to properly monitor and evaluate efforts to protect Afghan women and girls.⁵¹ For example, in February 2021, Special Inspector General Sopko stated,

SIGAR's examination of 24 U.S. gender-related programs also revealed serious shortcomings. Some programs were designed based on assumptions that proved to be ill suited to the Afghan context. We also found that establishing a correlation between program activities and related outcomes was not always possible, and insufficient monitoring and evaluation of program activities often made it impossible to assess program impact—a problem that SIGAR has regularly identified across the reconstruction effort as a whole.⁵²

Public Law 116-260 can help address our concern that State and USAID had not established preconditions or contingencies for future funding, and in particular, for protecting the rights of women and girls. The law requires

...the Secretary of State shall promote and ensure the meaningful participation of Afghan women in any discussions between the Government of Afghanistan and the Taliban related to the future of Afghanistan, in a manner consistent with the Women, Peace, and Security Act of 2017 (Public Law 115-68) and the 2019 United States Strategy on Women, Peace, and Security, including through:

- Advocacy by the U.S. for the inclusion of Afghan women representatives, particularly from civil society and rural provinces, in ongoing and future discussion;⁵³
- The leveraging of assistance for the protection of women and girls and their rights; and,

⁴⁹ In March 2021, in response to our preliminary findings, State officials told us State has made it clear to both the Afghan government and the Taliban that future assistance decisions will be informed by the outcome of the peace negotiations, including with regard to human rights.

⁵⁰ SIGAR, *2019 High-Risk List*, SIGAR 19-25-HRL, p. 57.

⁵¹ SIGAR, *Support for Gender Equality: Lessons from the U.S. Experience in Afghanistan*, SIGAR 21-18-LL, February 17, 2021, p. ix.

⁵² John F. Sopko, "Support for Gender Equality: Lessons from the U.S. Experience in Afghanistan" (lecture, Brookings Institution, Washington, DC, February 17, 2021).

⁵³ In a March 2021 response to our preliminary findings, State told us there are specific examples of programs addressing this point of the Act, such as the Musharikat gender and civil society program that supports the "Women in Peace Coalition," which has trained over 2000 activists; facilitated peace dialogues for various groups at the district, provincial, regional, and national levels; and conducted awareness-raising activities on the importance of women's inclusion in the peace process.

- Efforts to ensure that any agreement protects women's and girls' rights and ensure their freedom of movement, rights to education and work, and access to healthcare and legal representation.⁵⁴

As previously noted, in response to the draft report, State provided us a copy of the completed April 2021 congressional report. The report states that the United States worked closely with international donors to develop a common set of key principles that preserves the political, economic, and social achievements of the Afghan people with regard to human rights, especially the rights of women, children, and minority groups. State officials added that these principles were adopted at the November 2020 donors conference where several donors, including the United States, conditioned future assistance preserving these rights and clarified that future assistance to Afghanistan will be dependent upon "an inclusive peace process."

CONCLUSION

We completed substantive field work for this audit at the end of March 2021. We briefed the State and USAID on our preliminary findings and the agencies responded to our preliminary findings and provided additional information in March 2021. We then provided a complete draft of this report to State and USAID for review and comment in June 2021, and we received comments from State and USAID in July 2021. This report responds to the reporting requirement contained in S. Rept. 116-126, accompanying the Department of State, Foreign Operations, and Related Programs Appropriations Bill, 2020, and highlights deficiencies in State and USAID planning for continued reconstruction assistance to Afghanistan in the event of a peace agreement, including planning to address contingencies, such as how the agencies would revise programs and funding to address the current environment. The report also contains important information for Congress to consider as it makes decisions regarding future assistance to Afghanistan.

SIGAR has emphasized that the U.S. government, including State and USAID, needed to plan the extent to which U.S. development assistance would continue in Afghanistan in the future. Planning for future development assistance and priorities should have happened whether or not (1) the U.S. withdrew its troops from Afghanistan by September 2021, (2) the U.S. fulfilled its two separate commitments with the Afghan government and the Taliban, or (3) the Afghan government and Taliban negotiated a peace agreement.

While State and USAID had general strategies and plans to guide their reconstruction efforts in Afghanistan, neither had developed specific strategies, or plans for future reconstruction efforts, should a peace agreement have been reached. We acknowledge the challenge of planning with significant unknown variables; however, both State and USAID said that they would continue supporting Afghanistan in the future. Without developing a plan for future U.S. development assistance, State and USAID will likely have difficulty identifying what risks and challenges might have arisen in the event a peace settlement was not reached. We hoped State and USAID's fulfillment of Public Law 116-260 planning requirements would allay the planning issues we identified, establish reconstruction priorities and planning for the "day after," and detail how it will tailor reconstruction activities according to various possible outcomes. Unfortunately, State's congressional report fell well short of this mark. The report did not address our concerns, did not consider specific risks and contingencies, and only included broad generalities indicating how the agency may operate in Afghanistan should peace negotiations deliver expected results.

State and USAID also did not implement plans to support reintegration of the Taliban into Afghan society. While State and USAID have previously promoted reintegration and clearly agreed on its importance to Afghanistan reaching lasting peace, both agencies tabled reintegration planning efforts during the ongoing peace negotiations. This decision is especially concerning given that the majority of the released Taliban prisoners had returned to the battlefield, and there is no indication that State and USAID advocated for reintegration to be a part of peace negotiations before the fall of the Afghan government. In the absence of a U.S. reintegration

⁵⁴ Public Law 115-68; Women, Peace, and Security Act of 2017.

plan for Afghanistan, State and USAID lacked a key diplomatic mechanism to support the peace negotiations and help achieve a sustainable peace.

Additionally, State and USAID officials told us that they were not required to develop, and did not develop, a new strategy or updated plans for how to monitor and evaluate future reconstruction assistance. They intend to follow existing monitoring and evaluation plans until they receive new guidance that may develop as a result of the peace negotiations.

Finally, State and USAID have already contributed significant funding and support to promote the rights of Afghan women and girls, and statements from Biden administration officials make clear that assistance to preserve those rights will continue. The U.S. military withdrawal significantly impacted U.S. oversight of future reconstruction efforts, including those supporting the rights of Afghan women, girls, and ethnic and religious minorities. The agencies need to determine how their strategies and plans will be effected by the withdrawal and the new structure of the Taliban controlled Afghanistan. State and USAID's fulfillment of Public Law 116-260 requirements help address our concerns that the agencies work to establish preconditions for future funding, and in particular, for protecting and overseeing the U.S. investment in, and commitment to, human rights. It remains to be seen whether State and USAID will consider similar diplomatic approaches now with a Taliban-run Afghan government.

RECOMMENDATIONS

We are not making any recommendations in this report.

AGENCY COMMENTS

We provided a draft of this report to State and USAID for comment. We received written comments from the Acting Deputy Assistant Secretary of State for the Office of Afghanistan Affairs, Bureau of South and Central Asian Affairs in July 2021, and from USAID's Mission Director for Afghanistan in July 2021, which are reproduced in appendices II and III, respectively. The Acting Deputy Assistant Secretary of the Bureau of South and Central Asian Affairs concurred with our draft recommendations.

Additionally, State and USAID provided technical comments that we incorporated into the report, as appropriate. For example, we clarified language in the report to reflect comments and evidence from State showing that it issued the report required by section 7044(a)(5) of the Department of State, Foreign Operations, and Related Programs Appropriations Act, 2021 (Div. K, P.L. 116-260). In addition, as a result of State's submission of the required report, we incorporated new information pertaining to the conditioning of future assistance on several key principles, including preserving the rights of Afghan women and children.

With regard to our first draft recommendation, State provided the report on a "comprehensive, multi-year strategy for diplomatic and development engagement with the government of Afghanistan that reflects the agreement between the United States and the Taliban, as well as intra-Afghan negotiations." Based on this evidence, we removed the first recommendation.

Additionally, our draft report included a second recommendation calling for the Secretary of State and Administrator of USAID to update U.S. reintegration plans for Afghanistan, including details for reintegrating ex-Taliban prisoners and combatants back into society. Although we completed our fieldwork prior to the collapse of the Afghan government in August 2021, we decided to remove our second recommendation because it was clearly overcome by recent events in Afghanistan.

APPENDIX I - SCOPE AND METHODOLOGY

This audit examined efforts by the U.S. Department of State (State) and U.S. Agency for International Development (USAID) to develop or update strategies and plans for future reconstruction assistance, and ensure the protection of the rights of Afghan women, girls, and minorities, should the U.S. and Afghan governments reach a peace agreement with the Taliban. Our audit scope is January 2019 to June 2021.⁵⁵ To carry out this audit, the audit team conducted interviews, reviewed documentation, and coordinated with stakeholders within the agencies.

Specifically, we examined the extent to which State and the USAID, since January 2019, have developed strategies and plans for (1) the provision of continued reconstruction assistance to Afghanistan in the event of a peace agreement between the Government of the Islamic Republic of Afghanistan and the Taliban; (2) monitoring and evaluating future reconstruction assistance; and (3) protecting the rights of Afghan women and girls.

To meet these objectives, we reviewed

- U.S. agreements with the Afghan government and the Taliban, respectively; such as, the *Joint Declaration between the Islamic Republic of Afghanistan and the United States of America for Bringing Peace to Afghanistan* (February 2020), and the *Agreement for Bringing Peace to Afghanistan between the Islamic Emirate of Afghanistan which is not recognized by the United States as a state and is known as the Taliban and the United States of America* (February 2020);
- U.S. laws and strategies, including the National Defense Authorization Act for Fiscal Year 2020, the *U.S. Strategy on Women, Peace, and Security* (June 2019);
- State and USAID strategic documents, such as the 2018 Integrated Country Strategy (ICS), and the Country Development Cooperation Strategy.

In addition, we interviewed officials from

- State's Bureau of South and Central Asian Affairs; Office of Global Women's Issues; Bureau of Democracy, Human Rights, and Labor; and Embassy Kabul's Peace & Reconciliation Office, the Office of Press & Public Diplomacy; and, the Office of the Special Representative for Afghanistan Reconciliation (SRAR); and
- USAID's Kabul Mission Office; Gender Office; Office of Transition Initiatives; Office of Afghanistan and Pakistan Affairs; and, the Peace and Reconciliation Section.

To examine the extent to which State and USAID, since January 2019, have developed strategies and plans for the provision of continued reconstruction assistance to Afghanistan in the event of a peace agreement between the Afghan government and the Taliban, we interviewed State and USAID officials responsible for the development of reconstruction strategies and plans in Afghanistan. In addition, we received answers to interview questionnaires from representatives from the SRAR office to understand U.S. reconstruction planning and related conditions established during the peace negotiations. We also reviewed relevant planning documents, such as State's ICS and USAID's 2019 "Scoping Mission Report."

To examine the extent to which State and USAID, since January 2019, developed strategies and plans for monitoring and evaluating future reconstruction assistance, we interviewed officials from State and USAID responsible for developing and reviewing strategies and plans specifically for monitoring and evaluating reconstruction assistance. We also reviewed State and USAID documents that incorporated monitoring and evaluation guidance, such as State's ICS and USAID's Country Development Cooperation Strategy.

To examine the extent to which State and USAID developed strategies and plans for protecting the rights of Afghan women and girls, we interviewed officials from State and USAID responsible for developing and

⁵⁵ State officials told us that State started negotiating the two commitments in January 2019 to help reach a broader peace agreement.

reviewing such strategies and plans. We also reviewed strategic plans and guidance, such as State's U.S. Strategy on Women, Peace, and Security, and the *Presidential Memorandum on Promoting Women's Global Development and Prosperity*.

We coordinated and de-conflicted over the course of our audit with the Offices of the Inspectors General for State and USAID, per the congressional mandate.

We did not use or rely on computer-processed data for the purpose of our audit objectives. We assessed State and USAID's efforts through interviewing officials and reviewing requested documentation.

We conducted our audit work in Arlington, Virginia, and Kabul, Afghanistan, from April 2020 to September 2021 in accordance with generally accepted government auditing standards. Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objectives. SIGAR performed this audit under the authority of Public Law No. 110-181, as amended, and the Inspector General Act of 1978, as amended.

APPENDIX II - COMMENTS FROM THE U.S. DEPARTMENT OF STATE



United States Department of State
Washington, D.C. 20520

The Honorable
John F. Sopko
The Special Inspector General for Afghanistan Reconstruction
2530 Crystal Drive,
Arlington, VA 22202

Dear Inspector General Sopko:

The U.S. Department of State thanks the Special Inspector General for Afghanistan Reconstruction (SIGAR) for the opportunity to provide comments on the subject draft report. Enclosed please find a version of the subject draft report with some general comments and minor line-by-line edits.

The Department recognizes that as the United States withdraws militarily from Afghanistan, it is essential to ensure U.S. assistance is used for its intended purposes with effectiveness and accountability.

While the Department is appreciative of SIGAR's efforts, I must note that we were disappointed in the final draft version of SIGAR's Post Peace Planning in Afghanistan audit report. We do not believe our responses to the Statement of Facts (SoF) for this audit, communicated to SIGAR both verbally in an exit conference on March 11, 2021 and in written comments that the Department and USAID jointly provided on March 26, 2021, were significantly taken into consideration. Overall, we continue to have concerns about how the report characterizes State and USAID's planning for future reconstruction assistance to Afghanistan in the event of a peace agreement. We specifically take issue with the following:

- The report's findings do not reflect that the Department and USAID have engaged in post-peace assistance planning efforts, but that we are not in a position to finalize U.S. strategies or plans given the numerous potential outcomes of the Afghan-led peace process. It would be premature to finalize future plans and programs at this stage, but that does not mean that planning and deliberations have not occurred.
- The report states that the Department and USAID have not undertaken planning or discussions regarding disarmament, demobilization, and reintegration (DDR) or supporting a peace agreement. As noted in our SoF feedback, the Department and USAID are continually assessing and planning their response to opportunities to support all potential peace related efforts. Additionally, there is no identified pool of recipients for such assistance, and accordingly, State and USAID are not conducting or planning to conduct any ex-combatant reintegration activities at this time. Moreover, this is a sensitive area where it is essential that the Government of Afghanistan lead, and we are allowing them space to consider options that would work in Afghanistan. With respect to

See SIGAR
comment 1

See SIGAR
comment 2

See SIGAR
comment 3

conditionality, the United States led efforts to develop a common set of key principles that were adopted at the November 2020 donors conference. These donor principles clarify that future assistance to Afghanistan will take into account progress on an inclusive peace process that preserves the political, economic, and social achievements of all Afghan people. The goal was to make clear to both the Afghan government and the Taliban our collective expectation that their actions with regards to human rights, especially the rights of women, children, and minority groups, will affect the size and scope of future assistance. Donors, including the United States, continue to reiterate that these gains are essential for continued development assistance.

- The report suggests that the Department and USAID should do more to ensure Afghan women are involved in the peace process, including conditioning assistance funding. The United States is deeply invested in ensuring that the peace process include women and minority groups, but it is ultimately up to the Afghan government as a sovereign nation to determine what the Afghan-led and Afghan-owned peace process looks like. The report further ignores that four women are currently participating in the Islamic Republic negotiating team.
- The report incorrectly suggests that the State Department “reported” that “a majority of released prisoners” had returned to the battlefield. This language refers to the observation of a single Afghan government official. The State Department has neither reported this as a fact nor reached this conclusion.

See SIGAR
comment 4

See SIGAR
comment 5

We hope that you treat this report with discretion as we do not wish the report to contribute to mistaken public perceptions that the United States is uninterested in supporting Afghanistan over the longer term, including after a peace agreement. We recommend that you consider sharing your findings with select Congressional committees as opposed to a public release until additional progress on peace is achieved and we are better positioned to engage publicly about post-peace scenarios.

See SIGAR
comment 6

The Department is aware of and has prepared responses to both of SIGAR’s recommendations in this draft final report.

Recommendation 1: To help ensure the U.S. effectively plans for future reconstruction in Afghanistan, regardless of the outcome of the peace negotiations, SIGAR recommends that the Secretary of State: Immediately complete the Congress’s reporting requirements in Public Law 116-260, the Consolidated Appropriations Act, 2021, directing executive agencies to plan for the “day after” an Afghan peace agreement is reached.

Management Comments: The report on a comprehensive, multi-year strategy required by section 7044(a)(5) of the Department of State, Foreign Operations, and Related Programs Appropriations Act, 2021 (Div. K, P.L. 116-260) (referenced on page 5 of the draft report) was submitted to the appropriate congressional committees on March 26, 2021.

Target Completion Date: Based on the above, we request that SIGAR close the recommendation upon issuance of the final report.

Recommendation 2: Because reintegration efforts are key to future reconstruction and lasting peace, SIGAR recommends that the Secretary of State and Administrator of USAID: Update U.S. reintegration plans for Afghanistan, including details for reintegrating ex-Taliban prisoners and combatants back into society.

Management Comments: State concurs with the recommendation and will continue to update its plans to support peace and reconciliation based on events on the ground, development in the peace process, and input from the Government of Afghanistan.

Target Completion Date: Based on the above, we request that SIGAR close the recommendation upon issuance of the final report.

Sincerely,

Mark R. Evans
Acting Deputy Assistant Secretary
Office of Afghanistan Affairs
Bureau of South and Central Asian Affairs
U.S. Department of State

Inclousures:

As stated.

SIGAR's Response to the Department of State's Comments

1. We considered all of State's responses to our Statement of Facts and made updates to the report, as necessary, based on evidence and support. For example, on page 4 of the report, we added, "In response to our preliminary findings, USAID and State emphasized in March 2021 that State is the agency engaging with Afghan negotiators on a political roadmap for Afghanistan's future. USAID and State also clarified that USAID has performed some activities to support the peace process and identified examples, such as organizing the 2020 to 2022 Consortium for Peace and Recovery in Afghanistan and the 2020 to 2021 Office of Transition Initiatives Peace Support Activity." We also made changes in response to State's review of our Statement of Facts on report pages 5, 7, 8, 10, and 11.
2. We reported State's position on page 3, in which we state, "State officials, told us it would be inappropriate to make final decisions on future reconstruction strategies and plans before a peace agreement is reached." Moreover, we provided specific bulleted examples of how the U.S. government has conducted some planning and discussed future reconstruction efforts.
3. State's comments misrepresent the language in our report. Our report states that "State and USAID decided not to execute existing reintegration plans outlined in State's 2018 ICS.⁵⁶ Instead, the U.S. agencies have deferred to the Afghan government and Taliban regarding decisions on how to handle the reintegration of released prisoners and combatants back into Afghan society. In addition, we found that neither the U.S.-Taliban Agreement nor Joint Declaration incorporate any specific discussion or plan for reintegration, or an alternative reintegration approach, to address Taliban ex-combatants."
4. We added text in the draft to address State's comment.
5. We changed the text in the draft to reflect State's comment. However, the Secretary of State confirmed that many released Taliban prisoners had returned to the battlefield during a September 13, 2021, U.S. House of Representatives, Committee on Foreign Affairs hearing, *Afghanistan 2001–2021: Evaluating the Withdrawal and U.S. Policies*.
6. At the time of this report's publication, negotiations for peace in Afghanistan will have been ongoing for 1.5 years. Further, in August 2021, the Afghan government collapsed and the Taliban took control of the country. We are required to make our reports publicly available unless they contain Classified or other similarly sensitive information that may put people or U.S. interests at risk. State has not made a persuasive argument against the publication of this report.

⁵⁶ Department of State, *Integrated Country Strategy: Afghanistan*, September 27, 2018.

APPENDIX III - COMMENTS FROM THE U.S. AGENCY FOR INTERNATIONAL DEVELOPMENT



MEMORANDUM

TO: The Honorable John F. Sopko
The Special Inspector General for Afghanistan
Reconstruction

FROM: Peter Duffy, USAID/Afghanistan Mission Director 

DATE: July 25, 2021

SUBJECT: Management Comments to Respond to the Draft Audit Report Produced by the Special Inspector General for Afghanistan Reconstruction (SIGAR) titled, *“Post-Peace Planning in Afghanistan: State and USAID Are Awaiting Results of Peace Negotiations Before Developing Future Reconstruction Plans,”* (SIGAR 141A).

The U.S. Agency for International Development (USAID) would like to thank the Special Inspector General for Afghanistan Reconstruction (SIGAR) for the opportunity to provide comments on the subject draft report. The Agency agrees with the one recommendation and herein provides plans for implementing it, and reports on progress already made.

These Management comments are divided into two parts. The first part provides the Mission’s perspective on three overarching issues raised in the draft report. These are: a) preconditions or contingencies to the Afghan government or the Taliban regarding future funding; b) the development and/or updating of strategies or plans for reintegration and future reconstruction efforts; and c) ensuring the rights of Afghan girls and women. The second part responds to the draft report’s Recommendation 2.

Preconditions or Contingencies to the Afghan Government or the Taliban Regarding Future Funding:

During the November 2020 Afghanistan Conference 2020 held in Geneva, the United States government, along with numerous other donors, presented the Afghanistan Partnership Framework (APF). The APF outlines five key principles and mechanisms for monitoring and assessing progress towards their achievement. Future assistance for FY2021 and beyond, specifically that to be committed by the United States, is contingent upon verifiable progress made towards APF principles, as well as progress made in the peace process.

USAID can engage with the Taliban in discussions on the peace process under the authority of the 2018 Office of Foreign Assets Control (OFAC) License. While USAID has had several planning conversations with Special Representative for Afghanistan Reconciliation (SRAR) starting in 2019 on the timing and content of such engagements, USAID and SRAR have deferred USAID's direct engagement with the Taliban. In the absence of direct contact, USAID held discussions with SRAR and other U.S. Government (USG) agencies, as well as United Nations Assistance Mission in Afghanistan (UNAMA) officials, particularly those who have ongoing dialogue with the Taliban in Doha, to better understand the Taliban's views on humanitarian and development assistance. USAID continues to have discussions with State and other agencies on this question.

Development and/or Updating of Strategies or Plans for Reintegration and Future Reconstruction Efforts:

USAID is continually assessing and planning its response to both opportunities to support peace and the Afghan Peace Negotiations (APN), and a potential peace agreement. The Mission has taken SIGAR's critique of past Disarmament, Demobilization, and Reintegration (DDR) programming to heart. SIGAR has cautioned in the September 2019 Reintegration of Ex-Combatants: Lessons from the U.S. Experience in Afghanistan report that, "...U.S. agencies must begin now to anticipate the risks and challenges of a reintegration effort...Any renewed reintegration effort should not reinvent the wheel, nor repeat the mistakes of the past; it must build on the lessons from past programs and others around the world...The current environment of ongoing conflict is not conducive to a successful reintegration program." We agree that a precondition to reintegration is an overarching peace agreement. USAID has experience with reintegration in Afghanistan. Such programming requires it to be based on local conditions.

Designing and implementing such programming will be dependent on conditions that are presently unknown.

USAID has adopted a cautious approach towards DDR planning. Past DDR failings in Afghanistan are sobering and provide a realistic view of what is needed for DDR in the future. The Mission's ongoing deliberative process on reintegration includes: an assessment of the environment for peacebuilding; consultations with Provincial Governors and Ministries to assess needs at subnational levels to support peace and ceasefires; consultations with several Afghan Ministries and Directorates, the World Bank, and other donors with regards to a peace pilot of Citizens Charter in eastern districts; USAID discussions with the SRAR on the strategic use of development assistance to support the peace process, including reintegration; inter-agency scoping mission to assess and advise the Mission on peace; research on DDR; interagency assessment for peacebuilding; and refinement of a list and description of core/direct and indirect peace programming across the Mission's portfolio.

The USAID/Afghanistan Country Development Cooperation Strategy (2018-2023) was developed in anticipation of a potential peace agreement between the Afghan government and the Taliban. In addition, there has been ongoing strategic planning and design realignments about the anticipated outcomes of the Afghan-led peace process. These efforts are exemplified by the following:

- i. In February 2019, USAID/Afghanistan began plans to integrate peace programming across our entire portfolio.
- ii. During the third quarter of FY2019 each USAID technical office looked at the post-peace environment challenges and proposed programmatic responses.
- iii. The Integrated Country Strategy of 2018 was updated in November 2020 to reflect the changes in the Afghanistan operating context. The June 2020 internal review of the ICS determined that an update was needed based on the launch of the Afghan-led peace negotiations and the February 2020 US-Taliban and US-Afghan agreements.
- iv. An August 18, 2019 cable (19 Kabul 4190) entitled: "Afghanistan: Supporting a Settlement and Planning for Success", describes USEK's phased approach to peace and assistance programming.
- v. During the spring and summer of 2020, the Mission analyzed its entire portfolio and identified activities directly and indirectly supporting peace. The Mission continues its assessment and identification of activities

that can pivot towards support of the peace process. This document has been updated on at least two occasions.

- vi. The USAID Mission has been working on an analysis specific to a peace vision for several months. This analysis resulted in a Peace Vision Paper that will be shared with the interagency and donors. The paper includes USAID's strategic alignment with USG objectives on peace, planning assumptions, proposed areas of intervention and a list of activities that will support peace efforts.
- vii. The Mission has been developing plans since the summer of 2020 to utilize the USAID global "PEACE" Indirect Delivery Indirect Quantity mechanism to possibly support the APN and other peace processes, and support reconciliation, reintegration, social cohesion and other post-peace efforts.
- viii. USAID/OTI started a short-term initiative in August 2020 to assist the Mission in peace planning and assess how USAID can engage the peace process. OTI has conducted various research initiatives to enhance USAID's planning around social cohesion, reconciliation, governance, and economic growth programming to support peace.
- ix. The Mission awarded a cooperative agreement, Supporting Transformation for Afghanistan's Recovery (STAR) for \$19.9 million, in February 2021 to directly support Afghanistan's transition to peace by focusing on bridging current humanitarian assistance to the Mission's development portfolio.
- x. USAID's Women in Civil Society (Musharikat) activity was extended a sixth year and we are currently negotiating a seventh year, specifically to ensure continuity of USAID's support for women's involvement in the peace process, and to prevent and respond to gender-based violence.

While SIGAR noted that the above steps are "limited steps" taken and "do not constitute formal planning," USAID believes that, given constantly evolving conditions in Afghanistan and the peace process, this is the necessary planning process for adapting the current strategy and programming and for developing a new strategy that identifies "key considerations and assumptions that will guide future interventions, such as potential risks to current reconstruction efforts and risks that might persist or arise in the event of a peace settlement between the Afghan government and the Taliban."

Ensuring the Rights of Afghan Girls and Women:

The USAID/Afghanistan 2018-2023 Country Development Cooperation Strategy (CDCS) contains an overarching plan and strategy to monitor and evaluate development efforts to protect the rights of Afghan women and girls (CDCS

Development Objective 2; Intermediate Result 2.3). In addition, the Mission developed Mission-specific policies and guidelines that require all awards to have gender and inclusive development action plans as a core component of monitoring and evaluation requirements. The previous and current suite of gender, democracy and governance, education and economic growth activities include components to monitor and evaluate to ensure the rights of women and girls. Indeed, all the forthcoming awards include a monitoring and evaluation component to monitor these rights.

Additionally, USAID played a leadership role among donors in the development of the Afghanistan Partnership Framework (APF). The APF principles set out the conditions that are necessary for continued international support to the Afghan government. Among other elements, these principles include a commitment to democracy, the rule of law, human rights and gender equality, ensuring full equality between women and men, girls and boys, good governance, and commitment to an inclusive Afghan-owned and Afghan-led peace process. While the results framework for the Afghanistan National Peace and Development Framework (ANPDF) II and the 2021 indicator targets under the Peace Pillar are being finalized, USAID along with other donors is engaging at the strategic and technical levels to ensure that actions, outcomes and targets are set to support an assessment of adherence to the principles and current and outyear targets.

COMMENTS BY THE U.S. AGENCY FOR INTERNATIONAL DEVELOPMENT (USAID) ON THE REPORT RELEASED BY THE SPECIAL INSPECTOR GENERAL FOR AFGHANISTAN RECONSTRUCTION (SIGAR) TITLED, “POST-PEACE PLANNING IN AFGHANISTAN: STATE AND USAID ARE AWAITING RESULTS OF PEACE NEGOTIATIONS BEFORE DEVELOPING FUTURE RECONSTRUCTION PLANS,” (SIGAR 21-XX AUDIT REPORT).

Please find below the management comments from the U.S. Agency for International Development (USAID) on the draft report produced by the Special Inspector General for Afghanistan Reconstruction (SIGAR), which contains one recommendation for USAID:

Recommendation 2: Because reintegration efforts are key to future reconstruction and lasting peace, SIGAR recommends that the Secretary of State and Administrator of USAID: Update U.S. reintegration plans for Afghanistan,

including details for reintegrating ex-Taliban prisoners and combatants back into society.

Management Comments: USAID concurs with the Recommendation and will continue to update its plans to support peace and reconciliation.

USAID is continually assessing and planning its response to both opportunities to support peace and the Afghan Peace Negotiations (APN), as well as a potential peace agreement. As part of its planning process, the Mission undertook an extensive process that resulted in development of a Peace Vision Paper that outlines USAID's vision, approaches, and the key elements to peace. It states, "USAID's approach to peace is characterized by: supporting the APN to ensure that the negotiations and agreements are inclusive of diverse interests and maintains gains made over the past 20 years; enabling the APN process by piloting and modeling social cohesion programs in conflict affected areas; strengthening service delivery to demonstrate the potential to deliver benefits once a durable ceasefire is reached (ex., justice, health, education); and supporting mechanisms that enable successful implementation of a peace agreement" (See Attachment 1). The annex of the Vision Paper highlights which activities will continue, which will be scaled up, and which will be pivoted.

Given that USAID is continually assessing and planning its response to both opportunities to support peace and the APN and a potential peace agreement, USAID will submit the Peace Vision Paper (Attachment 1) to meet the intent of Recommendation 2.

Target Completion Date: Based on the above, we request that SIGAR close the recommendation upon issuance of the final report.

In view of the above, we request that the SIGAR inform USAID when it agrees or disagrees with the management comments.

Attachments:

[Attachment 1: Peace Vision Paper](#)

cc: Morgan J. Brady, Controller

cc: Asia Bureau Budget

cc: APC Audit

APPENDIX IV - ACKNOWLEDGMENTS

Eugene Gray, Senior Program Manager

Suzana Chowdhury, Auditor-in-Charge

Ashley Garrett, Program Analyst

Evan Ward, Program Analyst

This performance audit was conducted
under project code SIGAR-141A.

SIGAR's Mission

The mission of the Special Inspector General for Afghanistan Reconstruction (SIGAR) is to enhance oversight of programs for the reconstruction of Afghanistan by conducting independent and objective audits, inspections, and investigations on the use of taxpayer dollars and related funds. SIGAR works to provide accurate and balanced information, evaluations, analysis, and recommendations to help the U.S. Congress, U.S. agencies, and other decision-makers to make informed oversight, policy, and funding decisions to:

- improve effectiveness of the overall reconstruction strategy and its component programs;
- improve management and accountability over funds administered by U.S. and Afghan agencies and their contractors;
- improve contracting and contract management processes;
- prevent fraud, waste, and abuse; and
- advance U.S. interests in reconstructing Afghanistan.

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