

SIGAR

Special Inspector General for
Afghanistan Reconstruction

JAN 30
2023

QUARTERLY REPORT TO THE UNITED STATES CONGRESS





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

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

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

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

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

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

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

Cover photo:

Banned from sports and fearing Taliban reprisals, an Afghan women's soccer team poses in burqas in Kabul. (AP photo by Ebrahim Noroozi)



SPECIAL INSPECTOR GENERAL FOR
AFGHANISTAN RECONSTRUCTION

To Congress, the Secretaries of State and Defense, and the American people, I am pleased to submit SIGAR's 58th quarterly report on the status of reconstruction in Afghanistan.

As the largest donor to the Afghan people, the United States remains deeply engaged in Afghanistan despite the Taliban takeover of the country in August 2021. Since then, the United States has appropriated or otherwise made available over \$8 billion in assistance to Afghanistan and Afghan refugees. This includes more than \$2 billion, primarily for humanitarian and development aid in Afghanistan, and \$3.5 billion transferred to a newly created Afghan Fund to recapitalize the Afghan central bank and for related purposes. In addition, the United States obligated \$2.7 billion in FY 2022 for the Department of Defense to transport, house, and feed Afghan evacuees.

The United States is also the largest donor to the United Nations humanitarian aid effort for Afghanistan. Humanitarian operations in the country rely on a UN cash pipeline that delivers regular shipments of \$40 million flown into Kabul from New York to pay UN staff and implementing partners. This report explains in Section Three how that cash pipeline works, from cash pickups by a UN-hired money exchanger at the Federal Reserve Bank of New York to deposits of cash to UN accounts at the Afghanistan International Bank in Kabul.

Looming over all of this is the Taliban's worsening subjugation of Afghan women and girls. Most gains made by Afghan women and girls over the past 20 years have now been wholly lost. By Taliban edict, women are being systematically erased from public life. They face severe restrictions on their movements outside their homes, requirements to be fully covered in public, limited opportunities for employment, and a ban on attending school past the sixth grade. Afghanistan is now the only country in the world where it is illegal for a woman to attend secondary school or university.

In sum, the Taliban have effectively sentenced half the population to house arrest. Once again, women are being barred from public spaces.

It is SIGAR's judgment that the Taliban regime's institutionalized abuse of women raises the important question of whether the United States can continue providing aid to Afghanistan without benefiting or propping up the Taliban.

Several realities have to be taken into consideration. First, the Taliban regime derives revenue from this aid in the form of "licenses," "taxes," and "administrative fees" imposed on NGOs and their employees as a condition for operating in Afghanistan. Second, U.S. aid to Afghanistan, whether humanitarian in nature or of some other kind, may inadvertently confer legitimacy onto the Taliban, both internationally and domestically. Third, the Taliban's erasure of women from public life has substantially hindered or prevented the provision of humanitarian aid. Fourth, a record two-thirds of the country, or some 28.3 million Afghans, are depending on international food assistance this winter, according to the UN. There is no certainty

how much of this aid will reach its intended recipients. There is also no guarantee that either providing or stopping that aid will succeed in changing the Taliban's behavior. To answer questions like these, SIGAR has initiated a review of the challenges of providing assistance to at-risk populations living in places governed by hostile—or otherwise problematic—regimes.

The international effort to avert starvation in Afghanistan was imperiled this quarter by the Taliban's decision to ban women from working for humanitarian organizations in the country. The State Department joined the United Nations Security Council and other major donors in condemning the Taliban's move. The United Nations and many nongovernmental organizations have suspended some of their work in Afghanistan in response to the ban.

The United States Agency for International Development (USAID) said the ban's most significant impact on their work is that implementing partners will no longer be able to serve Afghan women beneficiaries, who make up more than 70% of the total participants in USAID-supported activities, due to Afghanistan's gender segregation under the Taliban.

This quarter, SIGAR issued 10 products, including this quarterly report.

SIGAR's Audits and Inspection Directorate issued three reports. One performance audit report found that despite more than 17 years and hundreds of millions of dollars spent to develop Afghanistan's extractives industry, U.S. efforts could not overcome numerous challenges, including (1) Afghanistan's inability to reform mineral policies and regulations; (2) frequent turnover of Afghan officials; (3) corruption and illicit artisanal and small-scale mining operations; (4) Afghanistan's suspension from the Extractive Industries Transparency Initiative; (5) lack of infrastructure; and (6) insecurity.

A second report assessed the factors that contributed to the collapse of the Afghan government in August 2021, including chronic challenges to Afghan state authority and legitimacy since 2002, and the relative successes or failures of U.S. reconstruction efforts to build and sustain Afghan governing institutions. In total, SIGAR identified six primary short- and long-term factors that contributed to the collapse of the government.

The third report assessed the extent to which (1) the Taliban may have gained access to funds that U.S. agencies provided directly, or through multilateral trust funds, to the former Afghan government; (2) the Taliban has access to U.S.-funded defense articles and other equipment; and (3) DOD, State, and USAID plan to recover or secure U.S. funds and U.S.-funded defense articles and other equipment remaining in Afghanistan when the government collapsed. SIGAR found that the Taliban likely gained access to approximately \$57.6 million in funds that DOD, State, and USAID provided to the former Afghan government.

SIGAR completed six financial audits of U.S.-funded projects to rebuild Afghanistan that identified \$766,321 in questioned costs as a result of internal-control deficiencies and noncompliance issues. These financial audits identified a range of deficiencies by U.S. government contractors including Tetra Tech Inc., The Asia Foundation, and the Mine Clearance Planning Agency. Even though these contracts have ceased, our financial audits can still recover U.S. taxpayer dollars.

During the reporting period, SIGAR's criminal investigations resulted in one indictment, two criminal informations, one guilty plea, and \$10.8 million in U.S.

government cost savings. SIGAR initiated one case and closed one, bringing the total number of ongoing investigations to 35.

In the coming weeks, SIGAR plans to issue its 2023 High-Risk List report alerting the new Congress and the Administration to the most important risks facing continued funds to the Afghan people. SIGAR will also issue its final report requested by Congress on why the Afghan National Defense and Security Forces collapsed so quickly following the withdrawal of U.S. forces from Afghanistan.

SIGAR has saved the U.S. taxpayer nearly \$4 billion since the agency was created in 2008. So long as the United States remains engaged in Afghanistan, SIGAR will continue its work to protect U.S. taxpayer programs from waste, fraud, abuse, and mission failure.

Respectfully,

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

John F. Sopko

EXECUTIVE SUMMARY

This report summarizes SIGAR’s oversight work and updates developments in four major areas of reconstruction efforts in Afghanistan from October 1–December 31, 2022.*

During this reporting period, SIGAR issued 10 audits, evaluations, and other products assessing U.S. reconstruction efforts in Afghanistan. Criminal investigations resulted in one indictment, two criminal informations (a prosecutor’s allegation of a crime, as distinct from a grand-jury indictment), one guilty plea, and over \$10.8 million in recovered funds for the U.S. government.

SIGAR OVERVIEW

AUDITS AND INSPECTIONS

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

- The **first performance audit** report found that U.S. programming focused on developing Afghanistan’s extractives industry did not achieve their goals and as a result, Afghanistan did not realize economic benefits from its mineral resources.
- The first **evaluation** analyzed the factors that contributed to the collapse of the Afghan government in August 2021. SIGAR collected testimony from a wide array of Afghan, American, and international interviewees, and subsequently identified six primary factors that contributed to the collapse.
- The second evaluation assessed Taliban access to assets remaining in Afghanistan when the Afghan

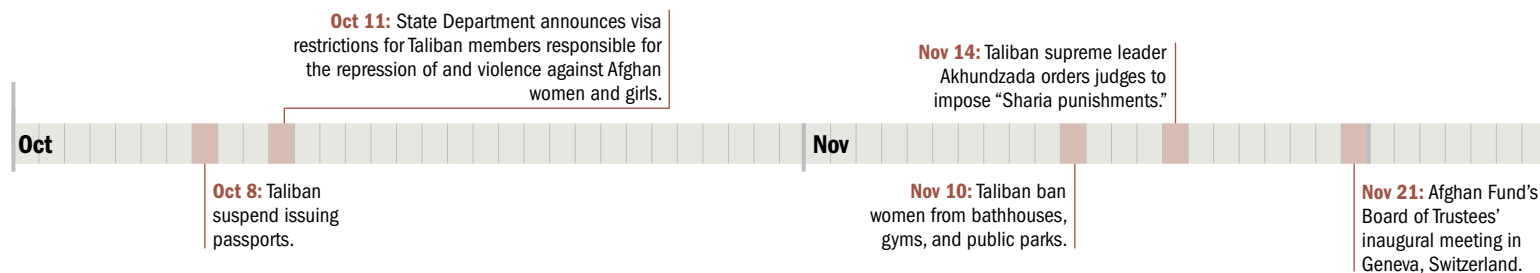
government collapsed. SIGAR found that the Taliban likely gained access to approximately \$57.6 million in funds that DOD, State, and USAID provided to the former Afghan government.

- The six **financial audit reports** identified \$766,321 in questioned costs as a result of internal control deficiencies and noncompliance issues.

INVESTIGATIONS

- During the reporting period, SIGAR’s criminal investigations resulted in one indictment, two criminal informations, one guilty plea, and over \$10.8 million in U.S. government cost savings. SIGAR initiated one case and closed one, bringing the total number of ongoing investigations to 35.
- In a separate case, SIGAR’s assistance helped secure \$28 million in savings for the U.S. Army. In October

KEY EVENTS, OCT 2022–JAN 2023



EXECUTIVE SUMMARY

2022, the U.S. Army Corps of Engineers general counsel secured the dismissal of a \$28 million appeal before the Armed Services Board of Contract Appeals, arising out of Abchakan Village real estate leases in Afghanistan. This victory saved the U.S. Army tens of millions of dollars and created legal precedent on the Act of State doctrine that will give the U.S. government an advantage at winning similar cases in the future.

- A second investigation resulted in the indictment of Jeromy Pittmann on charges of conspiracy to commit bribery and false writing, bribery, false writing, and concealment of money laundering conspiracy. Pittmann served as an Officer in the U.S. Navy Reserves for approximately 20 years, including in Afghanistan. In this capacity, Pittmann prepared approximately 24 false letters of recommendation for Afghans whose SIV applications had been submitted to State for processing. He received bribe money from an Afghan co-conspirator for each false letter of recommendation submitted to the State Department.

LESSONS LEARNED

SIGAR's Lessons Learned Program was created to identify lessons and make recommendations to Congress and executive branch agencies on ways to improve current and future reconstruction efforts. The program has issued 12 lessons learned reports to date. This quarter, the Lessons Learned Program led cross-directorate efforts for two evaluation reports for Congress—on the collapse of the Afghan government (issued in November 2022), and on the collapse of the Afghan National Defense and Security Forces (interim report issued in May 2022; final report due in February 2023).

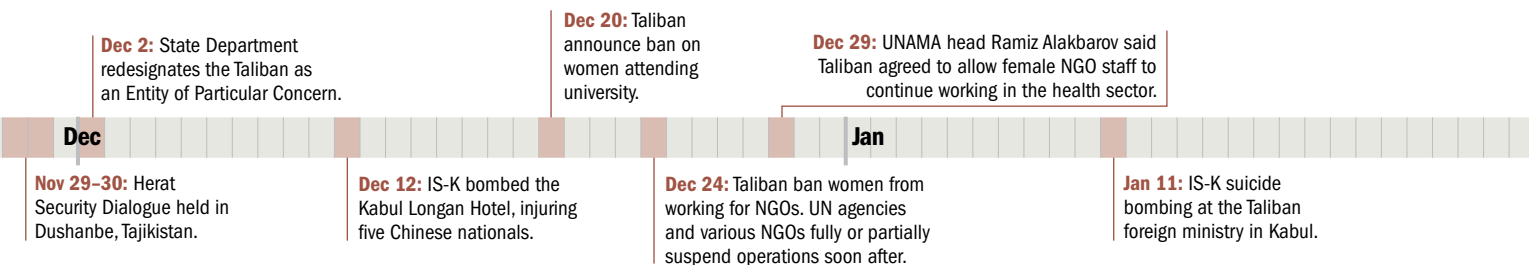
RESEARCH AND ANALYSIS

SIGAR's Research and Analysis Directorate issued its 58th *Quarterly Report to the United States Congress*.

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

Note: To date, the U.S. government has not taken a position on whether to recognize a government of Afghanistan. Accordingly, references in this report to a "Taliban-controlled government," "interim government," Taliban "governance," "Taliban regime," a "former Afghan government," or similar phrases are not intended to prejudge or convey any U.S. government view or decision on recognition of the Taliban or any other entity as the government of Afghanistan.

Source: State, SCA, response to SIGAR data call 12/13/2022; State, response to SIGAR vetting, 2/10/2022.





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

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“We believe the only way forward for Afghanistan is through a more pluralistic polity, where all Afghans, especially women and minorities, see themselves represented and have a real voice in decision making. This is clearly not the case now.”

—*Special Representative to
Afghanistan Roza Otunbayeva*

1 WHAT THE UNITED STATES IS DOING IN AFGHANISTAN



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Medical worker gives aid to Afghan woman. (UNICEF Afghanistan Twitter photo, 12/30/2022)

WHAT THE UNITED STATES IS DOING IN AFGHANISTAN

In the year and a half since the Taliban took over Afghanistan in August 2021, the United States has remained deeply engaged in Afghanistan. Since then, the United States has appropriated or otherwise made available over \$8 billion in assistance to Afghanistan and Afghan refugees, as shown in Table I.1. This includes more than \$2 billion, primarily for humanitarian and development aid in Afghanistan, and over \$3.5 billion transferred to a newly created Afghan Fund to recapitalize the Afghan central bank and related purposes.¹ In addition, the United States obligated \$2.7 billion in FY 2022 for the Department of Defense (DOD) to transport, house, and feed Afghan evacuees.

TABLE I.1

U.S. AFGHANISTAN RECONSTRUCTION AND DOD AFGHAN REFUGEE ASSISTANCE SINCE AUGUST 2021	
U.S. Afghanistan Reconstruction (Appropriations), October 1, 2021, to December 31, 2022 ¹	\$2,020,691,000
Department of Defense, Overseas Humanitarian, Disaster, and Civic Aid (Obligations), FY 2022 ²	2,755,261,000
U.S.-Authorized Transfers of Afghan Central Bank Assets to the Fund for the Afghan People ³	3,500,000,000
TOTAL	\$8,275,952,000

¹ U.S. government funding appropriated or otherwise made available for all Security, Governance & Development, Humanitarian, and Agency Operations accounts. This amount does not include DOD funds disbursed on ASFF contract close-out from October 1, 2021, to December 31, 2022.

² Most recent data for the period under review. This figure does not account for other agency assistance that may have been provided for the transport, evacuation, processing, and resettlement of Afghan refugees.

³ Transfer of Da Afghanistan Bank reserves held at the Federal Reserve Bank of New York to Switzerland-based entity.
Note: Numbers have been rounded.

WHAT THE UNITED STATES IS DOING IN AFGHANISTAN

TABLE I.2

U.S. APPROPRIATIONS SUPPORTING AFGHANISTAN RECONSTRUCTION FIVE QUARTERS POST TALIBAN TAKEOVER FROM OCTOBER 1, 2021 TO DECEMBER 31, 2022 (\$ MILLIONS)			
Funding Category	FY 2022	FY 2023	Total
Security	\$100.00	\$0.00	\$100.00
Governance & Development	217.69	5.10	222.79
Humanitarian	890.28	538.44	1,428.72
Agency Operations	225.71	43.46	269.17
Total	\$1,433.69	\$587.00	\$2,020.69

Source: SIGAR Quarterly Report to the United States Congress, 1/30/2023, Appendix B.

The over \$2 billion in aid includes amounts appropriated for security, governance and development, humanitarian assistance, and agency operations in FY 2022 and FY 2023. As shown in Table I.2, most appropriations in this period have gone toward humanitarian assistance.

The United States transferred the \$3.5 billion in Afghan central bank assets previously frozen in the United States to the Fund for the Afghan People or “Afghan Fund,” based in Switzerland. This fund may be used to recapitalize the Afghan central bank, keep Afghanistan current on debt payments to international financial institutions to preserve its eligibility for development assistance, and pay for critically needed imported goods. This is notwithstanding the fact that the Biden administration has not yet developed a new integrated country strategy for Afghanistan. According to the State Department, current U.S. priorities in Afghanistan include:

- the welfare and safety of U.S. citizens abroad
- ensuring the Taliban upholds its counterterrorism commitments, including as stated in the February 29, 2020, Doha Agreement
- ensuring the Taliban abide by commitments to permit the departure from Afghanistan of U.S. citizens and permanent residents, Special Immigration Visa (SIV) holders, and Afghans of special interest to the United States
- addressing the humanitarian and economic crises in Afghanistan
- supporting the formation of an inclusive government
- encouraging the Taliban to respect human rights in Afghanistan, including those of religious and ethnic minorities, women and girls, civil society leaders, [President Ashraf] Ghani administration-affiliated individuals, and individuals who were formerly affiliated with the U.S. government, U.S. military, and U.S. nongovernmental organizations (NGOs) or media institutions

WHAT THE UNITED STATES IS DOING IN AFGHANISTAN

In August and September 2021, the United States reviewed all non-humanitarian assistance programs in Afghanistan following the fall of the Afghan government. During this time, State and the United States Agency for International Development (USAID) paused most development assistance programs to assess the situation in Afghanistan, including implementing partners' safety and ability to operate there.

Since then, State and USAID have restarted and begun new programs to address critical needs of the Afghan people in several key sectors—health, education, agriculture, food security, and livelihoods—and are also supporting civil society and media, focusing on women, girls, and broad human rights protections. These efforts are being implemented through NGOs, international organizations such as UNICEF and the World Food Programme, and other implementing partners.

For example, USAID's Bureau for Humanitarian Assistance and State's Bureau of Population, Refugees, and Migration reported commitments or obligations of \$923.75 million for humanitarian assistance to Afghanistan through their International Disaster Assistance (IDA) and Migration and Refugee Assistance (MRA) accounts in FY 2022 (shown in Table I.3). These funds support programs for distressed populations and refugees with food and other assistance.

USAID also reported to SIGAR its active programs in FY 2022 funded by the Economic Support Fund (ESF) and the Global Health Programs (GHP) account with obligated balances of some \$359 million (shown in Table I.4). These funds support programs in the areas of economic growth, health, agriculture, education, and gender equality.

WHAT THE UNITED STATES IS DOING IN AFGHANISTAN

TABLE I.3

HUMANITARIAN FUNDING FOR THE AFGHANISTAN RESPONSE IN FY 2022		
U.S. Agency	Activity	Amount Committed/Obligated
USAID Bureau for Humanitarian Assistance		
Implementing Partners	Food Assistance-Cash transfers, Local, Regional, and International Procurement; Economic Recovery and Market Systems (ERMS); Health; Humanitarian Coordination; Information Management, and Assessments (HCIMA); MPCA; Natural Hazards and Technological Risks; Nutrition; Protection; Shelter and Settlements; WASH	\$78,427,415
UN Food and Agriculture Organization	Agriculture, MPCA, HCIMA	30,500,000
IOM	Shelter and Settlements, WASH	63,057,000
UNICEF	Health, HCIMA, Nutrition, Protection, MPCA, WASH	33,645,428
OCHA	HCIMA	1,000,000
UNFPA	Health, Protection, HCIMA	2,361,800
WFP	Food Assistance-Cash transfers, Vouchers, Local, Regional, and International Procurement; Logistics Support; Nutrition	460,721,579
WHO	HCIMA	1,000,000
	Program Support	533,540
Total		\$671,246,762
State Department Bureau of Population, Refugees, and Migration		
Implementing Partners	Education, Food Security, Health Livelihoods, Mental Health and Psychosocial Support, Protection	\$60,966,881
IOM	Health	10,835,000
UNHCR	Education, ERMS, HCIMA, Health, Logistics and Support, MPCA, Protection, Shelter and Settlements, WASH	116,200,000
UNICEF	Education, Health, Nutrition, Protection, WASH	9,300,000
UNFPA	Health, Protection	52,389,172
WHO	Health	2,812,750
Total		\$252,503,803
TOTAL		\$923,750,565

Note: Numbers have been rounded.
 USAID, "Afghanistan – Complex Emergency," Fact Sheet #9, Fiscal Year 2022, 9/23/2022.

WHAT THE UNITED STATES IS DOING IN AFGHANISTAN

TABLE I.4

USAID ACTIVE AFGHAN PROGRAMS (ECONOMIC SUPPORT FUND & GLOBAL HEALTH PROGRAMS), OBLIGATED AMOUNTS FY 2022		
USAID Office	Activity	Obligated Amounts
Office of Livelihoods		
Strengthening Rural Livelihoods and Food Security (SRL-FS)	Agriculture	\$40,000,000.00
Afghanistan Competitiveness of Export-Oriented Businesses Activity (ACEBA)	Economic growth	36,867,313.74
Agricultural Marketing Program (AMP)	Agriculture	15,000,000.00
Afghanistan Value Chains - Livestock	Agriculture	14,892,098.37
Afghanistan Value Chains- High Value Crops	Agriculture	11,535,522.00
Livelihood Advancement for Marginalized Population (LAMP)	Economic growth	5,000,000.00
Carpet and Jewelry Value Chains	Economic growth	2,815,757.00
Extractive Technical Assistance by the U.S. Geological Survey	Economic growth	*
Total		\$126,110,691.11

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WHAT THE UNITED STATES IS DOING IN AFGHANISTAN

TABLE I.4

USAID ACTIVE AFGHAN PROGRAMS (ECONOMIC SUPPORT FUND & GLOBAL HEALTH PROGRAMS), OBLIGATED AMOUNTS FY 2022 (CONTINUED)		
USAID Office	Activity	Obligated Amounts
Office of Social Services		
Keep Schools Open	Education	\$40,000,000.00
Urban Health Initiative (UHI) Program	Health	17,337,012.00
New DEWS (Disaster Early Warning System) Plus	Health	14,500,000.00
Assistance for Families and Indigent Afghans to Thrive (AFIAT)	Health	10,162,988.00
Consolidated Grant - COVID-19 Response	Health	6,000,000.00
Local Health Systems Sustainability (LHSS)	Health	5,152,166.00
Central Contraceptive Procurement (CCP)	Health	5,000,000.00
Global Health Supply Chain Management (GHSCM-PSM)	Health	5,000,000.00
Technical Capacity Building for the American University of Afghanistan	Education	4,509,909.88
Let Girls' Learn Initiative and Girls' Education Challenge Programme (GEC)	Education	4,000,000.00
SHOPS Plus	Health	861,000.00
DEWS Plus	Health	*
Strengthening Education in Afghanistan (SEA II)	Education	*
Total		\$112,523,075.88
Office of Program and Project Development		
Contributions to the Afghanistan Reconstruction Trust Fund	Cross-cutting (WASH + Economic Growth)	\$53,717,780.90
Afghanistan Monitoring, Evaluation and Learning Activity (AMELA)		3,359,910.74

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WHAT THE UNITED STATES IS DOING IN AFGHANISTAN

TABLE I.4

USAID ACTIVE AFGHAN PROGRAMS (ECONOMIC SUPPORT FUND & GLOBAL HEALTH PROGRAMS), OBLIGATED AMOUNTS FY 2022 (CONTINUED)		
USAID Office	Activity	Obligated Amounts
Office of Democracy, Gender, and Rights		
Enabling Essential Services for Afghan Women and Girls	Crosscutting (Gender, Civil Society, Economic Growth)	\$21,291,247.18
Safeguarding Civic Rights and Media Freedoms in Afghanistan (Huquq)	Civil Society	7,215,000.00
Conflict Mitigation Assistance for Civilians (COMAC)	Aid to conflict-affected Afghans	5,000,000.00
Supporting Media Freedom and Access to Information for Afghan Citizens	Civil Society	3,250,000.00
Supporting Transformation for Afghanistan's Recovery (STAR)	Livelihood assistance	*
Promoting Conflict Resolution, Peace Building, and Enhanced Governance	Good governance	*
Women's Scholarship Endowment	Crosscutting (Gender + Education)	*
Total		\$36,756,247.18
Office of Infrastructure, Energy, and Engineering		
Rural Water Supply, Sanitation & Hygiene (Ru-WASH)	WASH	\$20,000,000.00
Total		\$20,000,000.00
Executive Office		
ISC to hire former Afghan FSNs		\$6,018,796.80
Total		\$6,018,796.80
Office of Financial Management		
Audits AMP (Agriculture Marketing Program) 2021	Financial Audit	\$183,722.38
Total		\$183,722.38
TOTAL (33 programs)		\$358,670,224.99

Source: USAID Transaction Detail Report, 1/4/2023.

* Note: Programs without figures in the obligated amounts column are active programs that continue to operate on previously distributed funds but for which there are no new amounts obligated in FY 2022.

WHAT THE UNITED STATES IS DOING IN AFGHANISTAN

As shown in Tables I.3 and I.4, food assistance makes up the largest portion of the U.S. government spending in Afghanistan. Other programs include health care, water and sanitation, and aid to victims of conflict. SIGAR has adjusted its approach to preventing the waste, fraud, and abuse of U.S. taxpayer money and is focused on emerging U.S. programming priorities and on areas of interest and concern to Congress and to the American taxpayer. These include, but are not limited to, U.S. government support for Afghan women and girls; activities to prevent gender-based violence; sanitation and public health; economic support and stabilization; and human rights protections.

SIGAR will also continue to address the core challenges to the reconstruction effort by identifying high-risk areas and systemic weaknesses, developing recommendations to help Executive Branch agencies and Congress, and communicating SIGAR's findings.

So long as the United States continues to appropriate or otherwise make available significant U.S. funds for Afghanistan, SIGAR will continue conducting independent, objective, and strategic audits, evaluations, investigations, and lessons learned reports for Congress and the American taxpayer to promote economy and efficiency in U.S.-funded and -authorized programming in Afghanistan.

ESSAY ENDNOTES

- 1 Treasury, response to SIGAR data call, 12/13/2022; Treasury, response to SIGAR vetting, 1/11/2023; See Appendix B to this report for amounts appropriated by the U.S. government to all U.S. government agencies for Afghanistan reconstruction for FY 2022 and FY 2023.
- 2 U.S. Foreign Assistance by Country, <https://www.foreignassistance.gov/cd/afghanistan/2022/obligations/0>, 12/09/22, accessed 1/18/2023; DOD, Fiscal Year 2023 Budget Estimates, Overseas, Humanitarian, Disaster, and Civic Aid (OHDCA), April 2022, p. 11.
- 3 Treasury, response to SIGAR data call, 12/13/2022; Treasury, response to SIGAR vetting, 1/11/2023; Treasury and State press release, “Joint Statement by U.S. Treasury and State Department: The United States and Partners Announce Establishment of Fund for the People of Afghanistan,” 9/14/2022; State, “Department Press Briefing – September 14, 2022,” 9/14/2022.
- 4 State, SCA, response to SIGAR data call, 3/16/2022.
- 5 State SCA, response to SIGAR vetting, 4/13/2022.
- 6 State SCA, response to SIGAR vetting, 4/13/2022; USAID, response to SIGAR vetting, 1/11/2023; State, response to SIGAR vetting, 1/12/2023.
- 7 USAID, Afghanistan - Complex Emergency Fact Sheet #9 FY2022, 9/23/2022; SIGAR, analysis of USAID-provided transaction details (September 2001 to December 2022), 1/18/2023; SIGAR, Quarterly Report to the United States Congress, 10/30/2022, pp. 57, 59.
- 8 USAID, Afghanistan - Complex Emergency Fact Sheet #9 FY2022, 9/23/2022; SIGAR, analysis of USAID-provided transaction details (September 2001 to December 2022), 1/18/2023; SIGAR, Quarterly Report to the United States Congress, 10/30/2022, pp. 57, 59.

“In Afghanistan, tens of billions of dollars injected into the Afghan economy, combined with the limited spending capacity of the Afghan government, opened the door to widespread corruption.”

— *Deputy Inspector General Gene Aloise*

2 SIGAR OVERSIGHT



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Deputy Inspector General Gene Aloise gives the keynote address on lessons learned in Afghanistan at the Danish Institute for International Studies in Copenhagen. (SIGAR photo)

SIGAR OVERSIGHT ACTIVITIES

This quarter, SIGAR issued 10 products, including this quarterly report. SIGAR work to date has identified approximately \$3.97 billion in savings for the U.S. taxpayer.

SIGAR issued one performance audit report and two evaluations this quarter. The performance audit report found that despite more than 17 years and hundreds of millions of dollars spent to develop Afghanistan's extractives industry, U.S. efforts could not overcome numerous challenges, including (1) Afghanistan's inability to reform mineral policies and regulations; (2) frequent turnover of Afghan officials; (3) corruption and illicit artisanal and small-scale mining operations; (4) Afghanistan's suspension from the Extractive Industries Transparency Initiative; (5) lack of infrastructure; and (6) insecurity.

The first evaluation assessed the factors that contributed to the collapse of the Afghan government in August 2021, including chronic challenges to Afghan state authority and legitimacy since 2002, and the relative success or failure of U.S. reconstruction efforts to build and sustain Afghan governing institutions. In total, SIGAR identified six primary short- and long-term factors that contributed to the collapse of the government.

The second evaluation assessed the extent to which (1) the Taliban may have gained access to funds that U.S. agencies provided directly, or through multilateral trust funds, to the former Afghan government; (2) the Taliban has access to U.S.-funded defense articles and other equipment; and (3) DOD, State, and USAID plan to recover or secure U.S. funds and U.S.-funded defense articles and other equipment remaining in Afghanistan when the government collapsed. SIGAR found that the Taliban likely gained access to approximately \$57.6 million in funds that DOD, State, and USAID provided to the former Afghan government.

SIGAR completed six financial audits of U.S.-funded projects to rebuild Afghanistan that identified \$766,321 in questioned costs as a result of internal-control deficiencies and noncompliance issues. These financial audits identified a range of deficiencies by U.S. government contractors including Tetra Tech Inc., The Asia Foundation, and the Mine Clearance Planning Agency.

SIGAR OVERSIGHT ACTIVITIES

During the reporting period, SIGAR's criminal investigations resulted in one indictment, two criminal informations, one guilty plea, and \$10.8 million in U.S government cost savings. SIGAR initiated one case and closed one, bringing the total number of ongoing investigations to 35.

PERFORMANCE AUDITS AND EVALUATIONS

SIGAR conducts performance and financial audits of programs and projects connected to the reconstruction effort in Afghanistan. This quarter, SIGAR has 10 ongoing performance audits and evaluations, and 45 ongoing financial audits, as seen in Appendix C of this report. In the wake of the U.S. withdrawal and the collapse of the former Afghan government, SIGAR's independent and objective oversight of ongoing U.S. government funding and activities to support the people of Afghanistan is more vital than ever. U.S.-funded programs in Afghanistan, across multiple key sectors through the end of (at least) FY 2024 include support for girls' and women's rights, health care, food assistance, agriculture, education, and assisting internally displaced persons.

In response to Afghanistan's changing environment, SIGAR's Audits and Inspections Directorate has adapted and re-prioritized its oversight work to meet emergent programming priorities and address areas of interest and concern to Congress and to the American taxpayer. These include U.S. government support for Afghan women and girls, including activities to prevent gender-based violence, sanitation and public health, maternal and newborn health, economic support and stabilization, and human rights protections for vulnerable populations, including women, children, refugees, and internally displaced persons.

Additionally, SIGAR has long demonstrated the need for vigilant verification of third-party monitoring reporting, which remains relevant as U.S. implementing agencies continue to rely on third-party monitoring and evaluations for their in-country programming. Moreover, SIGAR has identified donor coordination as an area needing improvement, a particularly applicable concern given ongoing U.S. funding to international organizations. The Audits and Inspections Directorate will maintain vigorous oversight in both these areas to improve accountability and transparency, suggest process improvements, and generate lessons learned for other current and future overseas reconstruction and development efforts.

Performance Audit Reports Issued

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

Performance Audit 23-10-AR: Afghanistan’s Extractives Industry

U.S. Program Did Not Achieve Their Goals and Afghanistan Did Not Realize Widespread Economic Benefits From Its Mineral Resources

This audit’s objectives were to determine (1) whether USAID, the U.S. Department of the Interior’s U.S. Geological Survey (USGS), and the U.S. Department of Commerce’s Commercial Law Development Program (CLDP) conducted required oversight of their extractives industry efforts in Afghanistan; and (2) whether the Extractives Technical Assistance (ETA) program and the Multi-Dimensional Economic and Legal Reform Assistance (MELRA) program achieved their goals and addressed prior challenges in building capacity in Afghanistan’s extractives industry from January 2018 through September 2021.

SIGAR found that U.S. agencies did not perform required oversight of these programs and that USAID, USGS, and CLDP made progress toward but did not ultimately achieve program goals, due in part to the same challenges that plagued previous U.S. efforts in the sector. Afghanistan’s extractives industry has never achieved its potential, despite U.S. government spending of nearly \$1 billion to fund critical mineral surveys, mineral exploration, regulatory reforms, and capacity development for the former Afghan government. While U.S. efforts led to significant information and data collected on Afghanistan’s mineral deposits, the collapse of the former Afghan government negated all other progress made. USAID chose to continue supporting the development of Afghanistan’s extractives industry, despite the failure of prior USAID and DOD programs to achieve their intended outcomes or address obstacles to success. The ETA and MELRA programs resulted in similarly marginal and unsustainable outcomes in building capacity in Afghanistan’s extractives industry and reforming Afghanistan’s extractives laws to better attract foreign investment.

Evaluation Reports Issued

This quarter, SIGAR issued two evaluation reports.

Evaluation 23-05-IP: Why the Afghan Government Collapsed

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

SIGAR OVERSIGHT ACTIVITIES

SIGAR identified six factors that contributed to the collapse of the Afghan government, including (1) the Afghan government failed to recognize that the United States would actually leave; (2) the Afghan government's exclusion from U.S.-Taliban talks weakened and undermined it; (3) the Afghan government, despite its weakened position, insisted that the Taliban be effectively integrated into the republic, making progress on peace negotiations difficult; (4) the Taliban were unwilling to compromise; (5) former Afghan President Ashraf Ghani governed through a highly selective, narrow circle of loyalists, destabilizing the government at a critical juncture; and (6) the Afghan government's high level of centralization, endemic corruption, and struggle to gain legitimacy were long-term contributors in the collapse.

Evaluation 23-04-IP: U.S.-Provided Funds and Equipment to Afghanistan

An Assessment of Taliban Access to Assets Remaining in Country When the Afghan Government Collapsed

This report was conducted in response to a Congressional request to determine the extents to which (1) the Taliban may have gained access to funds that U.S. agencies provided directly, or through multilateral trust funds, to the former Afghan government; (2) the Taliban has access to U.S.-funded defense articles and other equipment; and (3) DOD, State, and USAID plan to recover or secure U.S. funds and U.S.-funded defense articles and other equipment remaining in Afghanistan when the government collapsed. SIGAR found that the Taliban likely gained access to approximately \$57.6 million in funds that DOD, State, and USAID provided to the former Afghan government. Although DOD reported that it left at least \$7.1 billion in U.S.-funded defense articles and equipment in Afghanistan when the U.S. departed, State provided SIGAR limited, inaccurate, and untimely information about the equipment and funds it left behind. The three agencies do not have plans to recover any of the funds or equipment identified.

Financial Audits

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

SIGAR OVERSIGHT ACTIVITIES

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

SIGAR’s financial audit program identifies questioned costs resulting from a contract or grant awardee’s lack of, or failure to comply with, internal controls, or a failure to comply with applicable requirements. The results of SIGAR’s financial audits, including any recommendations about questioned costs, are provided to the funding agencies to make final determinations on fund recovery. Since 2012, SIGAR’s financial audits have identified \$532 million in questioned costs and \$366,718 in unpaid interest on advanced federal funds or other revenue amounts owed to the government.

This quarter, SIGAR completed six financial audits of U.S.-funded projects to rebuild Afghanistan. An additional 45 ongoing financial audits are reviewing \$543 million in auditable costs, as shown in Table 2.1. A list of completed and ongoing financial audits can be found in Appendix C of this quarterly report.

SIGAR issues each financial-audit report to the funding agency that made the award(s). The funding agency is responsible for making the final determination on questioned amounts identified in the report’s audit findings. As of December 31, 2022, funding agencies had disallowed \$29.3 million in questioned amounts, which are thereby subject to collection. It takes time for funding agencies to carefully consider audit findings and recommendations. As a result, final disallowed-cost determinations remain to be made for several of SIGAR’s issued financial audits. SIGAR’s financial audits have also identified and reported 704 compliance findings and 771 internal-control findings to the auditees and funding agencies.

Financial Audit Reports Issued

The six financial audits completed this quarter identified \$766,321 in questioned costs as a result of internal-control deficiencies and noncompliance issues. Due to the current security situation in Afghanistan, including threats from terrorist groups and criminal elements, the names and other identifying information of some implementing partners administering humanitarian assistance in Afghanistan have been withheld at the request of USAID and the award recipient.

Financial Audit 23-03-FA: State’s Justice Sector Support Program–Afghanistan

Audit of Costs Incurred by Tetra Tech Inc.

On August 28, 2017, State’s Bureau of International Narcotics and Law Enforcement Affairs awarded a five-year, \$116,494,908 contract to Tetra Tech Inc. to support the Justice Sector Support Program–Afghanistan. The program’s objective was to bolster the Afghan justice system’s capacity to administer justice in a sustainable, Afghan-led manner, with the goal

TABLE 2.1

SIGAR’S FINANCIAL AUDIT COVERAGE (\$ BILLIONS)	
223 completed audits	\$9.3
47 ongoing audits	.54
Total	\$9.84

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

Source: SIGAR Audits and Inspections Directorate.

of ensuring self-sufficiency. State modified the contract 37 times; the total amount decreased to \$110,791,000, while the August 27, 2022, performance end date remained unchanged.

SIGAR's financial audit, performed by Davis Farr LLP, reviewed \$44,178,267 in costs charged to the contract from August 28, 2017, through April 30, 2021. Davis Farr identified one deficiency in Tetra Tech's internal controls. Davis Farr also identified one instance of noncompliance with the terms of the contract. Because of these issues, the auditors identified \$4,262 in total questioned costs.

Financial Audit 23-06-FA: USAID's Survey of the Afghan People Program

Audit of Costs Incurred by The Asia Foundation

On October 11, 2012, the USAID Mission to Afghanistan awarded a three-year, \$750,000 grant to The Asia Foundation in support of the Survey of the Afghan People program. The purpose of the program was to support and develop local capacity for public opinion research and to drive substantive policy discourse about development issues in Afghanistan. USAID modified the grant 21 times, increasing the total award amount to \$7,694,206, and extending the period of performance to October 10, 2022.

SIGAR's financial audit, performed by Castro & Company LLC, reviewed \$1,837,095 in costs charged to the grant from October 1, 2019, through September 30, 2021. Castro identified one deficiency in The Asia Foundation's internal controls and one instance of noncompliance with the terms of the grant. The auditors did not identify any questioned costs.

Financial Audit 23-07-FA: State's Weapons Removal and Abatement Program in Afghanistan

Audit of Costs Incurred by Mine Clearance Planning Agency

On December 22, 2014, State awarded a one-year, \$505,254 grant to the Mine Clearance Planning Agency (MCPA) to support the Weapons Removal and Abatement Program in Afghanistan. The program's initial objective was to support a non-technical survey to reduce the threat of mines and explosive remnants of war across 13 provinces in Afghanistan. State modified the grant three times and issued four additional grants to MCPA to continue and expand activities. The modifications and additional grants increased the total MCPA grant funding to \$7,504,109 and extended the period of performance through July 15, 2021.

SIGAR's financial audit, performed by Crowe LLP, reviewed \$6,860,773 in costs charged to the grants from January 1, 2015, through July 15, 2021. Crowe identified nine deficiencies in MCPA's internal controls and nine instances of noncompliance with the terms of the grants. Because of these issues, the auditors identified \$362,346 in questioned costs.

Financial Audit 23-08-FA: USAID’s Emergency Lifesaving, Protection, and Early Recovery Assistance for Shock-Affected Populations Program in Afghanistan

Audit of Costs Incurred by [redacted]

On June 12, 2020, USAID awarded a \$8,250,000 grant to [redacted] to support the Emergency Lifesaving, Protection, and Early Recovery Assistance for Shock-Affected Populations Program in Afghanistan. USAID modified the agreement once, which did not change the total award amount or the period of performance. However, USAID issued a no-cost extension of the award that extended the period of performance from September 30, 2021, through December 31, 2021.

SIGAR’s financial audit, performed by Conrad LLP reviewed \$8,249,438 in costs charged to the grant from April 14, 2020, through December 31, 2021. Conrad identified five deficiencies in [redacted]’s internal controls and five instances of noncompliance with the terms of the grant. Because of these issues, the auditors identified \$49,383 in questioned costs.

Financial Audit 23-09-FA: USAID’s Building a Culture of Resilience and Saving Lives Through Integrated Emergency Response to Disaster Affected Populations in Afghanistan Program

Audit of Costs Incurred by [redacted]

On September 20, 2019, USAID awarded a one-year, \$6,000,000 grant to [redacted] in support of USAID’s Building a Culture of Resilience and Saving Lives Through Integrated Emergency Response to Disaster Affected Populations in Afghanistan program. The program’s purpose was to increase access to quality, comprehensive, and gender-sensitive support for disaster-affected people in targeted provinces of Afghanistan. USAID modified the grant twice; the modifications did not affect the total grant amount, but the period of performance end date was extended to March 23, 2021.

SIGAR’s financial audit, performed by Conrad LLP, reviewed \$5,995,116 in costs charged to the grant from September 24, 2019, through March 23, 2021. Conrad identified seven deficiencies in [redacted]’s internal controls and eight instances of noncompliance with the terms of the grant. Because of these issues, the auditors identified \$100,623 in questioned costs.

Financial Audit 23-11-FA: USAID’s Response to Shelter and Water, Sanitation and Hygiene Needs of Returnees in Afghanistan Program

Audit of Costs Incurred by [redacted]

On July 19, 2019, the USAID awarded a \$7,800,000 grant to [redacted] to support the Responding to Shelter and Water, Sanitation, and Hygiene Needs of Returnees in Afghanistan program. Among other program objectives, the grant supported vulnerable returnees, and internally displaced and natural disaster-affected households through transitional shelter. USAID modified the grant three times; the modifications did not affect the total grant amount, but the period of performance was extended from December 31, 2020, through February 28, 2022.

SIGAR’s financial audit, performed by Conrad LLP reviewed \$7,799,940 in costs charged to the grant from July 1, 2019, through February 28, 2022. Conrad identified three deficiencies in [redacted]’s internal controls and three instances of noncompliance with the terms of the grant. Because of these issues, the auditors identified \$249,707 in questioned costs.

Status of SIGAR Recommendations

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

From 2009 through December 2022, SIGAR issued 454 audits, alert letters, and inspection reports, and made 1,276 recommendations to recover funds, improve agency oversight, and increase program effectiveness.

SIGAR has closed 1,164 of these recommendations, about 91%. Closing a recommendation generally indicates SIGAR’s assessment that the audited agency either has implemented the recommendation or has otherwise appropriately addressed the issue. In some cases, where the agency has failed to act, SIGAR will close the recommendation as “Not Implemented;” SIGAR closed a total of 245 recommendations in this manner. In some cases, these recommendations will be the subject of follow-up audit or inspection work.

SIGAR OVERSIGHT ACTIVITIES

SIGAR is also required to report on any significant recommendations from prior reports on which corrective action has not been completed. SIGAR works with agencies to obtain the sufficient, relevant information necessary to resolve recommendations. If documentation is insufficient or does not meet the intent of a recommendation, it remains open. This process continues until SIGAR receives the information necessary to close the recommendation.

This quarter, SIGAR continued to monitor agency actions on 112 open recommendations. Of these recommendations, 56 have been open for more than 12 months because the agency involved has not yet produced a corrective-action plan that SIGAR believes would resolve the identified problem or has otherwise failed to appropriately respond to the recommendation(s). SIGAR continues to monitor implementation, and follow-up, as required. For recommendations that have not been resolved within two years, SIGAR notifies agencies that the recommendation will be closed as unimplemented unless resolution is reached within 90 days.

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

LESSONS LEARNED

SIGAR's Lessons Learned Program (LLP) was created to identify lessons from the U.S. reconstruction in Afghanistan, and to make recommendations to Congress and executive branch agencies on ways to improve current and future reconstruction efforts. Unlike performance audits, which often look at a specific programs or projects, LLP reports provide in-depth reviews of major issues (such as corruption and gender equality) and large-scale efforts (such as security-sector assistance and counternarcotics) involving multiple U.S. agencies and programs over long periods of time. To date, the program has issued 12 reports. They offer detailed and actionable recommendations to policymakers and respond to the needs of U.S. implementing agencies—both in terms of accurately capturing their past efforts and providing timely and actionable guidance for future efforts. LLP reports have identified over 216 specific findings and lessons and made over 156 recommendations to Congress, executive branch agencies, and the previous Afghan government.

Lessons Learned Program Activities

This quarter, the Lessons Learned Program led cross-directorate work on two evaluation reports for Congress—one on why the Afghan government collapsed (issued in November 2022), and the second on the collapse of the Afghan National Defense and Security Forces (interim report issued in May 2022; final report due in February 2023).

Briefing for the U.S. Embassy in Somalia

On December 14, 2022, the U.S. Embassy in Somalia and Ambassador Larry Andre invited LLP team lead David Young to brief the embassy on lessons learned from stabilization efforts in Afghanistan. The briefing aimed to inform the U.S. government's support to the Somali government's ongoing offensive against al Shabaab.

INVESTIGATIONS

Following the U.S. withdrawal and the collapse of the former Afghan government, SIGAR's investigations and criminal inquiries into corruption-related theft of U.S. taxpayer monies spent in and on Afghanistan continue. SIGAR's Investigations Directorate (INV) investigates the misuse of reconstruction funds provided prior to and post-August 2021, and works with cooperating U.S. government partners to identify weaknesses in financial institutions that contribute to capital flight from Afghanistan and to access intelligence on illicit financial networks.

SIGAR OVERSIGHT ACTIVITIES

SIGAR INV pursues its work through several initiatives, including (1) identifying all financial institutions in Afghanistan that U.S. reconstruction funds were deposited into for an 18-month period prior to the collapse of the Afghan government; (2) working with financial agencies and law enforcement partners to identify monetary outflows from Afghanistan that may be connected to former Afghan government officials, politically connected individuals, and others involved in suspicious transactions, and identifying high value real estate purchased by such individuals in the United States or abroad for potential connection to capital flight and potential seizure; and (3) developing extensive networks and contacts to uncover the identity of individuals, entities, and shell corporations used by former Afghan government officials or politically connected individuals who may have benefited from the theft of reconstruction funds or capital flight from Afghanistan.

Investigations Directorate Results

During the reporting period, SIGAR's criminal investigations resulted in one indictment, two criminal informations, one guilty plea, and \$10.8 million in U.S government cost savings. SIGAR initiated one case and closed one, bringing the total number of ongoing investigations to 35 as shown in Appendix D.

To date, SIGAR investigations have resulted in a cumulative total of 168 criminal convictions. Criminal fines, restitutions, forfeitures, civil settlements, and U.S. government cost savings and recoveries total approximately \$1.67 billion.

SIGAR Assists Effort Leading to \$28 Million Savings for the U.S. Army

In October 2022, the U.S. Army Corps of Engineers general counsel secured the dismissal of a \$28 million appeal before the Armed Services Board of Contract Appeals, arising out of Abchakan Village real estate leases in Afghanistan.

SIGAR OVERSIGHT ACTIVITIES

As part of the overall effort to achieve this outcome, SIGAR Investigative Analyst Ajmal Mayar and former SIGAR Special Agent Marie Acevedo assisted in translating Afghan court decisions and tracking down and sharing information from Afghanistan. This victory saved the U.S. Army tens of millions of dollars and created legal precedent on the Act of State doctrine that will give the U.S. government an advantage at winning similar cases in the future.

Former U.S. Navy Reserves Officer Indicted for Special Immigration Visa Conspiracy Scheme

On November 28, 2022, in the U.S. District Court, District of New Hampshire, an indictment was filed against Jeromy Pittmann charging conspiracy to commit bribery and false writing, bribery, false writing, and concealment money laundering conspiracy.

The Afghan Allies Protection Act of 2009 authorized the issuance of Special Immigrant Visas (SIVs) to Afghan nationals who worked with the U.S. Armed Forces in Afghanistan as interpreters or translators. Among other requirements, an Afghan national applying for an SIV under this program had to submit a letter of recommendation from a person associated with the U.S. government in a specified supervisory or senior position. The U.S. Department of State National Visa Center, located in Portsmouth, New Hampshire, was responsible for reviewing SIV applications. As part of its procedures for processing an SIV application, it was practice for State to request verification from the recommender.

Pittmann is a U.S. citizen who resided in Naples, Italy, and Pensacola, Florida, and served as an Officer in the U.S. Navy Reserves for approximately 20 years, including in Afghanistan. In his capacity as Naval Officer, Pittmann prepared approximately 24 false letters of recommendation for Afghans whose SIV applications had been submitted to State for processing. He received bribe money from an Afghan co-conspirator for each false letter of recommendation submitted to State.

Former Construction Specialist Pleads Guilty to Special Immigration Visa Fraud

On November 28, 2022, in the U.S. District Court, District of New Hampshire, Mike Baum entered a guilty plea to a criminal information charging one count of visa fraud.

The Afghan Allies Protection Act of 2009 authorized the issuance of SIVs to Afghan nationals who worked with the U.S. Armed Forces in Afghanistan as interpreters or translators. Among other requirements, an Afghan national applying for a SIV under this program had to submit a letter of recommendation from a person associated with the U.S. government in

a specified supervisory or senior position. The State Department National Visa Center, located in Portsmouth, New Hampshire, was responsible for reviewing SIV applications. As part of its procedures for processing a SIV application, it was practice for State to request verification from the recommender.

During 2020 and 2021, Baum, a former construction specialist residing in California, knowingly presented to State a document required by the immigration laws and regulations that contained a false statement. Specifically, in exchange for monetary payments, Baum signed multiple letters of recommendation in support of SIV applications for Afghan nationals whom Baum falsely claimed to have supervised while deployed to Afghanistan. After the applications were submitted, Baum falsely verified the authenticity of the letters in response to inquiries from the National Visa Center. Baum will be sentenced on March 2, 2023.

Former Construction Manager Pleads Guilty to Bribery and Visa Fraud Conspiracies

On December 22, 2022, in the U.S. District Court, Northern District of Georgia, a criminal information was filed against Orlando Clark charging one count of conspiracy to bribe a public official and one count of conspiracy to commit visa fraud. On January 4, 2023, Clark pleaded guilty to both charges.

Clark was a construction manager for a U.S. company which helped manage the U.S. government's contract awards in Afghanistan. He and his co-conspirators manipulated the procurement of government contracts to increase contract values and facilitate bribes. To conceal bribe payments, Clark and a co-conspirator registered fictitious limited liability companies (LLCs) in Georgia, opened bank accounts in the names of the fictitious LLCs, deposited bribe payment proceeds into the accounts, and created false invoices to make it appear they were involved in a car-exporting

SIGAR OVERSIGHT ACTIVITIES

business in the United Arab Emirates. Clark and his co-conspirator sent approximately 22 wire transfers totaling approximately \$255,000 in bribe payments through the fictitious LLCs and provided intentionally misleading information to banks concerning the purpose of the wires. In total, they steered approximately 10–12 U.S. government contracts to Afghan companies and received \$400,000 in bribe payments.

Additionally, between 2015 and 2020, Clark signed over 10 letters of recommendation in support of SIV applications for Afghan nationals whom he falsely claimed to have supervised while deployed to Afghanistan. He stated in the letters, without any factual basis, that he had no reason to believe that the individuals posed a threat to U.S. national security. He received \$1,500 in bribe payments for each letter of recommendation.

Clark is scheduled to be sentenced on April 12, 2023, and faces a maximum penalty of five years in prison on each charge.

United Nations Development Program Removes Afghan Contractors from Consideration for \$10.8 Million in Contract Awards

In December 2022, the United Nations Development Programme (UNDP) removed two Afghan business entities from consideration for contract awards worth a combined total of \$10.8 million. The removal from funding consideration was based on information provided by SIGAR.

As part of its continuous efforts to protect U.S. taxpayer dollars, SIGAR is assisting the UN vet entities that support UN humanitarian programs in Afghanistan. SIGAR is uniquely positioned, based on its extensive investigative knowledge and experience, to provide the UN with credible information to prevent funds from being disbursed to implementers and contractors with a history of waste, fraud, and abuse.

In October 2022, the head of the UNDP in Afghanistan recognized SIGAR's contributions that led to the cancelation of \$10.8 million in contracts, commending SIGAR for "the valuable information provided to us on dozens of entities and persons;" information that "has been extremely beneficial in supporting our threat identification and risk avoidance measures."

SIGAR continues to assist the UN in this important effort.

OTHER SIGAR OVERSIGHT ACTIVITIES

Special Inspector General Sopko Meets with German Member of Parliament Ralf Stegner to Discuss Committee of Inquiry on Afghanistan

On October 26, 2022, Special Inspector General Sopko met with Dr. Ralf Stegner, a German parliamentarian and Chair of the German Bundestag's First Committee of Inquiry on Afghanistan. The Committee was established

SIGAR OVERSIGHT ACTIVITIES

in July 2022 to examine the circumstances of Germany’s withdrawal from Afghanistan in 2021. IG Sopko and Dr. Stegner discussed the purpose and scope of the Committee’s work, as well as how SIGAR could assist in that effort. They also discussed the possibility of Inspector General Sopko testifying before the Committee as an expert witness.

Special Inspector General Sopko Remarks at the United States Institute of Peace

On December 6, 2022, Special Inspector General Sopko was invited to speak at an event at the United States Institute of Peace entitled “Filling the Security Gap: International Approaches to Policing in Conflict.” The event was held to discuss best practices in policing and police capacity building in conflict-affected settings. It included speakers from the NATO Stability Policing Centre of Excellence, the United Nations Police Division, and the European Union Rule of Law Mission in Kosovo. Inspector General Sopko’s remarks focused on the findings of SIGAR’s report entitled *Police in Conflict: Lessons Learned from the U.S. Experience in Afghanistan*, focusing on the need to fully understand the history of policing in a country where international donors are trying to rebuild a police force, the importance of maintaining deployable police assistance units who have specialized expertise, and how the failure to build a credible Afghan civilian police force, free from corruption, ultimately undermined the democratically-elected Afghan government.



Deputy Inspector General Gene Aloise gives the keynote address on lessons learned in Afghanistan at the Danish Institute for International Studies in Copenhagen. (SIGAR photo)



Special Inspector General John Sopko gives the keynote address on stability policing in Afghanistan at an event hosted by John Jay College of Criminal Justice. (SIGAR photo)

Special Inspector General Sopko Meets with German Member of Parliament Peter Beyer to Discuss Study Commission on Afghanistan

On December 7, 2022, Special Inspector General Sopko met with Peter Beyer, a German parliamentarian who serves as the spokesperson and group coordinator for the German Bundestag's Study Commission on Afghanistan. Established in 2022, the Commission is tasked with examining Germany's involvement in Afghanistan from 2001 to 2021 to identify lessons that can be applied to future foreign and security policies. IG Sopko and MP Beyer discussed SIGAR's Lessons Learned Program and its reports and how SIGAR could be helpful to the Commission's work.

Panel Discussion on Post-War Ukraine

On December 7, 2022, Special Inspector General Sopko participated in a panel discussion on how to ensure maximum transparency and accountability of the post-war reconstruction and recovery of Ukraine, utilizing SIGAR's institutional knowledge from 15 years of oversight. The panel,

sponsored by Transparency International Ukraine, the Open Contracting Partnership, and USAID’s Support to Anti-Corruption Champion Institutions program was part of the International Anti-Corruption Conference in Washington, DC.

Inspector General Sopko’s remarks focused on the lessons learned from over two decades of reconstruction in Afghanistan and how they are applicable to Ukraine. In particular, he noted that oversight needs to begin as soon as the money begins to flow, and that oversight of reconstruction spending is both a whole-of-government (across U.S. government agencies) and whole-of-governments (across multiple countries and international organizations) effort, emphasizing that coordination among all the various donor entities is critical.

Inspector General Sopko also emphasized the need for oversight bodies to gain access to records—including those of international organizations and of the host-country—as well as the imperative to measure project outcomes (actual results) rather than just project outputs, such as the number of schools rebuilt. Other panelists included the Deputy Minister of Infrastructure of Ukraine, and representatives from the European Commission, Transparency International Ukraine, the Open Contracting Partnership, and the USAID Support to Anti-Corruption Champion Institutions program.

Deputy Inspector General Gives Keynote Address at the Danish Institute for International Studies

On December 9, 2022, in Copenhagen, Denmark, SIGAR participated in a symposium at the invitation of the Danish Institute for International Studies (DIIS). Deputy Inspector General Gene Aloise delivered the keynote address at the symposium entitled “20 Years of Engagement: Learning from Afghanistan.” DIIS is examining Denmark’s efforts in Afghanistan, including the nature of its withdrawal and the reasons why the Taliban were able to take over the country despite two decades of international investment. The symposium gathered representatives from the United States, UK, Germany, Netherlands, Norway, and Sweden to discuss lessons learned on Afghanistan from past studies, and coordinate on major, ongoing, government-mandated research projects addressing what went wrong in Afghanistan.

Deputy Inspector General Aloise presented key takeaways from SIGAR’s reports on the collapse of the Afghan government, the collapse of the Afghan security forces, and *What We Need to Learn*, the latter of which focused on the overall lessons for the United States after 20 years of reconstruction. He emphasized 10 lessons in particular, ranging from the U.S. failure to formulate a coherent, realistic strategy, to poor monitoring and evaluation. His formal presentation concluded with a “lesson of lessons” that any future reconstruction mission similar in scale and ambition to

that in Afghanistan is likely to be difficult, costly, and defined by the very real possibility of an unfavorable outcome. Director of the Research and Analysis Directorate Deborah Scroggins and Lessons Learned Project Lead Daniel Fisher provided additional lessons and observations to the group as speakers in a Q&A session. Through its participation in the symposium, SIGAR shared unique and important insights gained from 15 years of Afghanistan oversight to assist international partners as they undertake their own oversight efforts.

Special Inspector General Sopko Gives Keynote Address on Stability Policing in Afghanistan

On December 13, 2022, Special Inspector General Sopko gave the keynote address at an event entitled “Stability Policing in Afghanistan: Did NATO Miss an Opportunity?” sponsored by the John Jay College of Criminal Justice at the City University of New York. The event centered on Inspector General Sopko’s presentation of the findings from SIGAR’s Lessons Learned Program report *Police in Conflict: Lessons from the U.S. Experience in Afghanistan*. Other speakers included Colonel Giuseppe De Magistris, the Director of the NATO Stability Policing Centre of Excellence, and Dr. John Hussey, Adjunct Professor at John Jay College, an expert in developing the rule of law in failed and fragile states.

SIGAR OVERSIGHT ACTIVITIES

SIGAR BUDGET

SIGAR is currently funded under H.R. 2617, the Consolidated Appropriations Act, 2023, signed into law on December 29, 2022. This bill provides \$35.2 million (fully funding SIGAR’s revised budget request) to support SIGAR’s oversight activities and products by funding SIGAR’s Audit and Inspections, Investigations, Management and Support, Research and Analysis Directorates, and Lessons Learned Program. In addition, the Joint Explanatory Statement (JES) accompanying the bill directs that “the Secretary of State and USAID Administrator shall work with SIGAR to resolve any disputes related to SIGAR’s ongoing investigatory and audit work, consistent with prior fiscal years.” The JES further directs “the Special Inspector General, the Secretary of State, and the USAID Administrator [to] brief the Committees on Appropriations on the status of cooperation not later than 60 days after the date of enactment of [the] Act and every 90 days thereafter until September 30, 2023.”

SIGAR STAFF

With 133 employees on board at the end of the quarter, SIGAR had six fewer staff members than reported in the last quarterly report to Congress. There were no SIGAR employees in Afghanistan during this reporting period.

“We support the Afghan people’s calls for girls and women to return to work, school, and university, and for women to continue to play essential roles in humanitarian and basic needs assistance delivery, and we urge the Taliban to respect the political, economic, social, and cultural rights of women and girls in Afghanistan.”

— *Joint Statement from 16 Foreign Ministers*

3 RECONSTRUCTION UPDATE



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Photo on previous page

UN Deputy Secretary-General Amina Mohammed visits refugees at a women business training center in Herat. (UNHCR photo)



RECONSTRUCTION IN BRIEF

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

Afghan Women Forbidden to Work for Aid Organizations and Banned From Higher Education

- On December 24, the Taliban ordered all local and international non-governmental organizations working in Afghanistan to terminate their female employees. In response, UN agencies and most NGOs have partially or fully suspended operations, saying they cannot reach female recipients without female staff.
- On December 20, the Taliban announced an immediate ban on women's higher education, triggering widespread condemnation. Nearly all Afghan women and girls are now barred from formal education past the sixth grade.
- On November 21, the Fund for the Afghan People's (Afghan Fund) Board of Trustees held their inaugural meeting in Geneva, Switzerland. They discussed steps to further operationalize the Fund, further define potential disbursements of its \$3.5 billion in held assets, agreed to make prudent investments to protect held assets, and initiated a recruitment process for an Executive Secretary.
- The Afghan economy has not fully stabilized after a year of economic contraction, but the pace of deterioration has slowed. The World Bank projects that Afghanistan's real gross domestic product (GDP) fell by an accumulated 30–35% between 2021 and 2022, and the United Nations estimates that 97% of Afghans now live below the poverty line.

Taliban Impose Islamic Punishments

- In early November, Taliban supreme leader Haibatullah Akhundzada ordered Afghan judges to impose punishments for certain crimes according to the Taliban's interpretation of Sharia, including public lashing, amputation, stoning, and execution.

- Islamic State-Khorasan carried out multiple attacks in Afghanistan this quarter, including the bombing of the Kabul Longan Hotel on December 12, frequented by Chinese diplomats and businessmen; five Chinese nationals were injured in the attack.

Opium Sales Triple

- In its 2022 report on opium poppy cultivation in Afghanistan, the United Nations Office on Drugs and Crime (UNODC) found that opium sales tripled between 2021 and 2022 to \$1.4 billion and opium poppy cultivation increased 32% over the previous year, to 233,000 hectares, the third largest area under cultivation since UNODC began systematic monitoring.

U.S. Reconstruction Funding

- Cumulative appropriations for reconstruction and related activities in Afghanistan since FY 2002 rose to \$146.68 billion in the quarter ending December 31, 2022, and they have exceeded \$2.02 billion in the five full quarters since the Taliban takeover of Afghanistan in August 2021.
- Of the \$112.14 billion (76% of total) appropriated to the six largest active reconstruction funds, about \$2.22 billion remained for possible disbursement.
- The UN's Office for the Coordination of Humanitarian Affairs reported that donors contributed \$3.02 billion for Afghanistan humanitarian assistance programs in 2022, surpassing the previous annual record of \$2.16 billion for 2021. The United States was the largest donor in each of these two periods, contributing \$0.62 billion and \$0.44 billion, respectively.

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STATUS OF FUNDS

STATUS OF FUNDS

In accord with SIGAR’s legislative mandate, this section details the status of U.S. funds appropriated, obligated, and disbursed for Afghanistan reconstruction. As of December 31, 2022, the United States government had appropriated or otherwise made available approximately \$146.68 billion in funds for reconstruction and related activities in Afghanistan since FY 2002. Total Afghanistan reconstruction funding has been allocated as follows:

- \$88.85 billion for security (including \$4.60 billion for counternarcotics initiatives)
- \$35.53 billion for governance and development (including \$4.22 billion for additional counternarcotics initiatives)
- \$6.05 billion for humanitarian aid
- \$16.25 billion for agency operations

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

Figure F.1 shows the six largest active U.S. funds that contribute to these efforts. U.S. government agencies have reported FY 2022 activity to SIGAR in 18 accounts affecting current or prior year appropriations, obligations, or disbursements for Afghanistan reconstruction.¹ Appendix B to this report provides a comprehensive accounting of the annual appropriations made for Afghanistan reconstruction from FY 2002 to FY 2023 Q1.

FIGURE F.1

U.S. APPROPRIATIONS SUPPORTING AFGHANISTAN RECONSTRUCTION, FY 2002 TO FY 2023 Q1 (\$ BILLIONS)

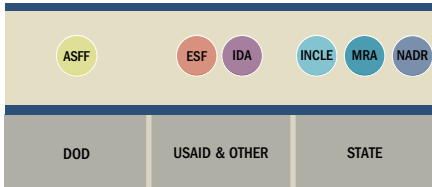
SIX LARGEST ACTIVE RECONSTRUCTION ACCOUNTS – \$112.14 BILLION		
DEPARTMENT OF DEFENSE	USAID & OTHER AGENCIES	DEPARTMENT OF STATE
ASFF \$80.74	ESF \$20.67 IDA \$2.62	INCLE \$5.15 MRA \$2.01 NADR \$0.94
OTHER RECONSTRUCTION ACCOUNTS – \$18.29 BILLION		
\$12.48	\$3.99	\$1.82
AGENCY OPERATIONS – \$16.25 BILLION		
N/A*	\$2.56	\$13.70
TOTAL AFGHANISTAN RECONSTRUCTION – \$146.68 BILLION		
\$93.22	\$29.83	\$23.63

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

Note: Numbers have been rounded.

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

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U.S. RECONSTRUCTION FUNDING FOR AFGHANISTAN

As of December 31, 2022, cumulative appropriations for reconstruction and related activities in Afghanistan totaled approximately \$146.68 billion, as shown in Figure F.2. This total comprises four major categories of reconstruction and related funding: security, governance and development, humanitarian, and agency operations. Approximately \$8.82 billion of these funds supported counternarcotics initiatives that crosscut the categories of security (\$4.60 billion) and governance and development (\$4.22 billion).

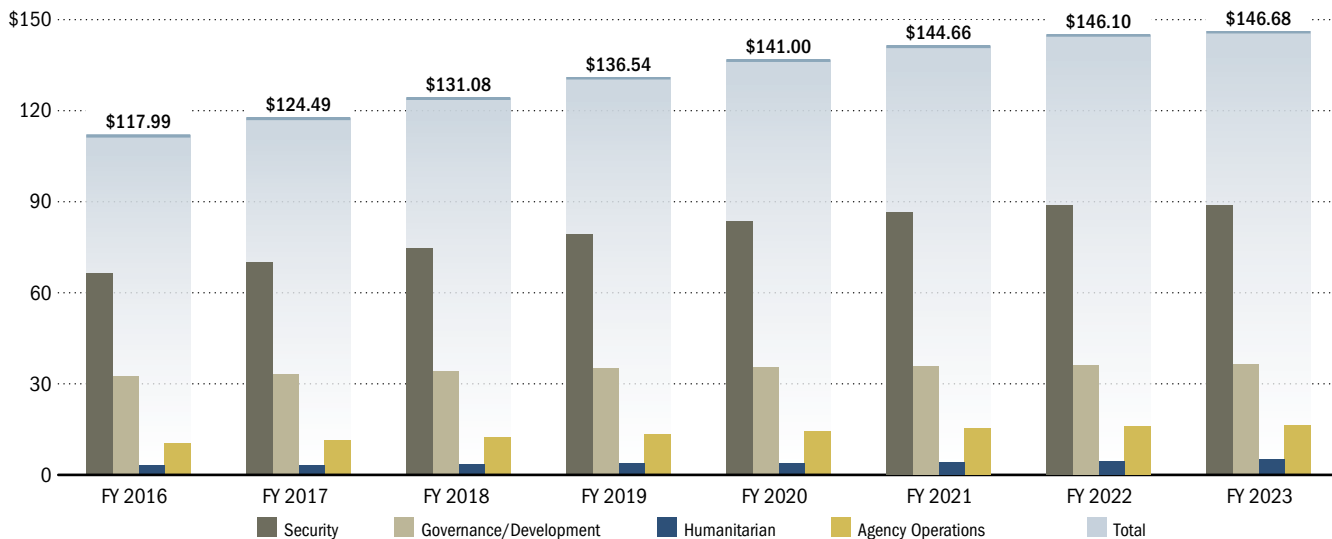
The amount provided to the six largest active U.S. funds represents more than 76.4% (nearly \$112.14 billion) of total reconstruction assistance to Afghanistan since FY 2002. Of this amount, nearly 93.8% (nearly \$105.17 billion) has been obligated, and nearly 92.0% (more than \$103.14 billion) has been disbursed. An estimated \$6.78 billion of the amount appropriated for these funds has expired and will therefore not be disbursed.

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

The Consolidated Appropriations Act, 2022, enacted on March 15, 2022, mandated rescissions of ASFF FY 2021 appropriations of \$700.00 million and unspecified ESF and INCLE funds allocated to Afghanistan totaling \$855.64 million and \$105.00 million, respectively, in FY 2022.³ These

FIGURE F.2

CUMULATIVE APPROPRIATIONS BY FUNDING CATEGORY AS OF DECEMBER 31, 2022 (\$ BILLIONS)



Note: Numbers have been rounded.

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

STATUS OF FUNDS

rescissions were all completed by September 30, 2022. State took additional steps by de-allotting nearly \$166.38 million in INCLE funds and transferring \$25.00 million in ESF funds programmed for Afghanistan from USAID to itself for re-programming during FY 2022.⁴ The Continuing Appropriations and Ukraine Supplemental Appropriations Act, 2023, enacted September 30, 2022, mandated an additional rescission of \$100.00 million in ASFF FY 2021 appropriations and at the same time appropriated \$100.00 million to ASFF for obligation in the FY 2022 to FY 2025 period to facilitate ASFF contract close-out activities.⁵ Also in the final quarter of FY 2022, State and Congress agreed on the FY 2022 Section 653(a) allocation of ESF, INCLE, Global Health Programs (GHP), and the Non-Proliferation, Antiterrorism, Demining, and Related Programs (NADR) funds for Afghanistan, totaling \$155.88 million.⁶

The Consolidated Appropriations Act, 2023, enacted on December 29, 2022, did not mandate funding rescissions nor provide funding for line-item appropriations specifically for Afghanistan reconstruction in FY 2023 other than the appropriation of \$35.20 million for SIGAR.⁷ The total amount appropriated for Afghanistan reconstruction in FY23Q1 totaled \$587.00 million, as shown in Figure F.3.

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

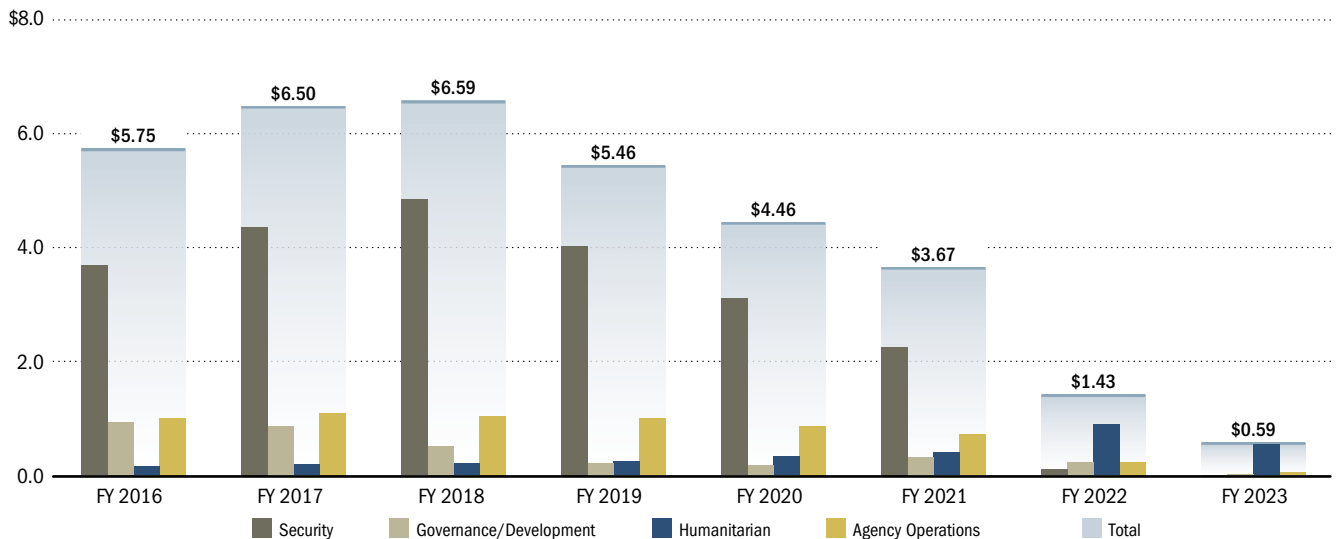
De-allotment: Returning allotted funds to a central budget authority who may then re-allot or use those funds for other purposes (e.g., rescission or reprogramming).

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

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

FIGURE F.3

ANNUAL APPROPRIATIONS BY FUNDING CATEGORY (\$ BILLIONS)



Note: Numbers have been rounded.

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

STATUS OF FUNDS

TABLE F.1

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

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

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

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

U.S. COST OF WAR AND RECONSTRUCTION IN AFGHANISTAN

DOD's latest *Cost of War Report*, dated September 30, 2021, said its cumulative obligations for Operation Enduring Freedom and Operation Freedom's Sentinel in Afghanistan, including U.S. warfighting and DOD reconstruction programs, had reached \$849.7 billion.⁸ DOD and SIGAR both provide oversight for security-related reconstruction funding accounting for \$86.8 billion of this amount. State, USAID, and other civilian agencies report cumulative obligations of \$50.1 billion for Afghanistan reconstruction, which when added to the DOD amount results in \$136.9 billion obligated for Afghanistan reconstruction through that date, as shown in Figure F.4.⁹ This cost of reconstruction equals 15% of the \$899.7 billion obligated by all U.S. government agencies in Afghanistan.

DOD Says It Is Unable to Report Reconstruction Costs

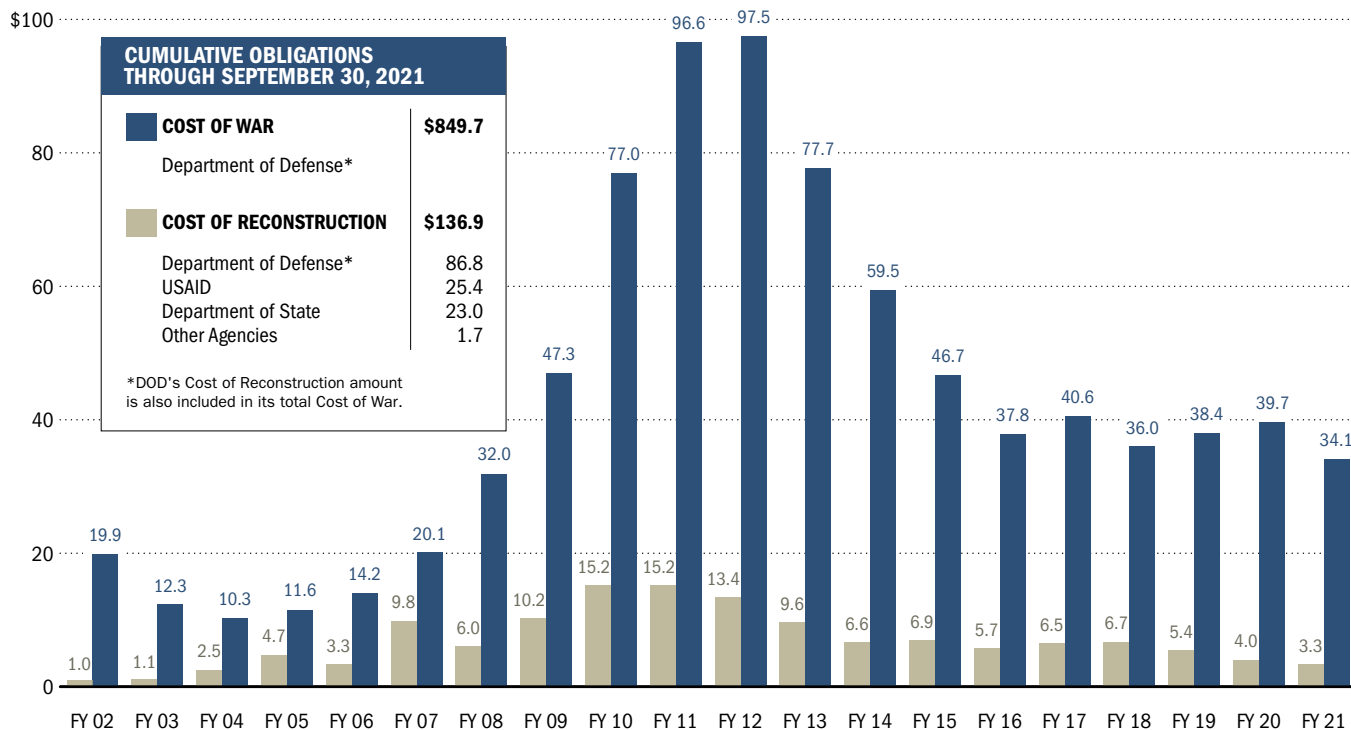
Because DOD has not provided information to SIGAR pursuant to requests made under statutory requirement, SIGAR has been unable to report on some Afghan reconstruction costs, principally those relating to the DOD's Train, Advise, and Assist (TAA) mission under Operation Freedom's Sentinel that are not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

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

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FIGURE F.4

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



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

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

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

SIGAR is mandated by federal statute to report on amounts appropriated or otherwise made available for the reconstruction of Afghanistan. Statutory references to reconstruction include funding for efforts “to establish or reestablish a political or societal institution of Afghanistan” such as the ANDSF. The mandate also requires reporting on “operating expenses of agencies or entities receiving amounts appropriated or otherwise made available for the reconstruction of Afghanistan.”¹⁰

SIGAR has made repeated requests to DOD since 2018 for an accounting or estimates of these costs, but none has been provided.¹¹ DOD representatives have replied that the Department’s financial reports do not provide

STATUS OF FUNDS

costs for individual commands previously located in Afghanistan. These costs are distributed in multiple, disaggregated line items across the services and component commands.¹² In addition, DOD's existing reports on Afghanistan costs, such as its Cost of War Report, do not include the costs of the base pay and certain benefits of military personnel deployed to Afghanistan, since these costs are generally reported by units based outside of Afghanistan. This method of reporting costs is inconsistent with SIGAR's mandate to report on all costs associated with military organizations involved in Afghanistan reconstruction, regardless of whether they are staffed with DOD military personnel, DOD civilian personnel, or DOD-paid contractors.

DOD's Office of Inspector General (OIG) received a data call request from SIGAR in November 2021 seeking information on its costs in providing oversight of Afghanistan reconstruction, referencing the statutory reporting mandates noted above, and including a listing of 55 DOD OIG audit and evaluation reports examining various topics related to DOD support of the ANDSF issued from 2009 to 2020. The DOD OIG replied that they had "no operating expenses to support reconstruction efforts in Afghanistan," nor had they conducted "activities under programs and operations funded with amounts appropriated or otherwise made available for the reconstruction of Afghanistan."¹³

Costs of War Project Sees Higher Costs than DOD

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

The Costs of War Project sponsored by the Watson Institute at Brown University issued a report, *U.S. Costs to Date for the War in Afghanistan, 2001–2021*, putting total costs at \$2.26 trillion.¹⁴

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

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

STATUS OF FUNDS

AFGHANISTAN RECONSTRUCTION FUNDING PIPELINE

Since 2002, Congress has appropriated more than \$146.68 billion for reconstruction and related activities in Afghanistan, of which nearly \$112.14 billion was appropriated to the six largest active reconstruction accounts. As of December 31, 2022, SIGAR calculates that approximately \$2.22 billion of the amount appropriated to the six largest active reconstruction accounts remained available for possible disbursement, as shown in Table F.2 and Figure F.5.

TABLE F.2

CUMULATIVE AMOUNTS APPROPRIATED, OBLIGATED, DISBURSED, AND REMAINING FOR POSSIBLE DISBURSEMENT				
FY 2002 TO DECEMBER 31, 2022 (\$ BILLIONS)				
	Appropriated	Obligated	Disbursed	Remaining
Afghanistan Security Forces Fund (ASFF)	\$80.74	\$75.38	\$74.89	\$0.59
Economic Support Fund (ESF)	20.67	19.48	18.92	0.67
International Narcotics Control and Law Enforcement (INCLE)	5.15	4.85	4.79	0.02
International Disaster Assistance (IDA)	2.62	2.53	1.67	0.88
Migration and Refugee Assistance (MRA)	2.01	1.99	1.92	0.06
Non-Proliferation, Antiterrorism, Demining, and Related Programs (NADR)	0.94	0.94	0.94	0.00
Six Largest Active Accounts, Total	112.14	105.17	103.14	2.22
Other Reconstruction Funds	18.29			
Agency Operations	16.25			
Total	\$146.68			

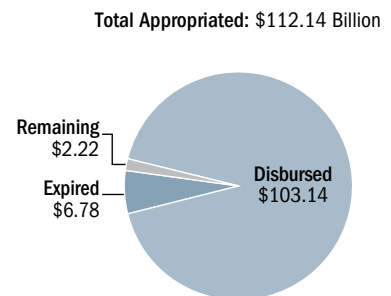
Note: Numbers have been rounded. Funds remaining available for possible disbursement from ASFF consist of \$487.30 million in undisbursed obligations on ASFF contracts on dates ranging from November 28, 2022, to January 9, 2023 (the most recent date this data is available), as presented in Table S.2 Summary Status of ASFF Obligated Contracts on page 133, and \$100.00 million appropriated to ASFF for obligation during the FY 2022 through FY 2025 period under Pub. L. No. 117-180 enacted September 30, 2022. Since the \$487.30 million in undisbursed obligations on ASFF contracts noted above exceeds the \$218.66 million in ASFF undisbursed obligations reported by DFAS on page 48, the \$268.64 million excess is subtracted from DFAS-reported ASFF disbursements of \$75.16 billion to reflect adjusted ASFF disbursements of \$74.89 billion in the analysis above.

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

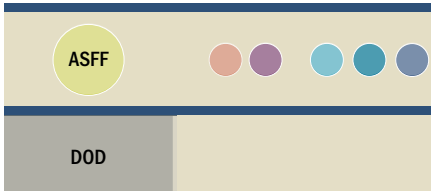
Source: SIGAR analysis of appropriation laws and obligation and disbursement data provided by DOD, State, USAID, USAGM, and DFC, 1/21/2023.

FIGURE F.5

STATUS OF APPROPRIATED FUNDS, SIX LARGEST ACTIVE ACCOUNTS, AS OF DECEMBER 31, 2022 (\$ BILLIONS)



STATUS OF FUNDS



AFGHANISTAN SECURITY FORCES FUND

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

Following the Taliban takeover of Afghanistan, Congress and DOD have taken a series of steps to rescind and reallocate ASFF funds no longer required to support the ANDSF. DOD reprogrammed nearly \$1.46 billion from its ASFF FY 2020 and FY 2021 accounts in FY21Q4, and rescinded \$700.00 million from its ASFF FY 2021 account in FY22Q3 as mandated under the Consolidated Appropriations Act, 2022.¹⁵ The Continuing Appropriations and Ukraine Supplemental Appropriations Act, 2023, enacted September 30, 2022, mandated an additional rescission of ASFF FY 2021 appropriations of \$100.00 million and at the same time appropriated \$100.00 million to ASFF for obligation in the FY 2022 to FY 2025

ASFF FUNDS TERMINOLOGY

Appropriations: Total monies available for commitments

Obligations: Commitments to pay monies

Disbursements: Monies that have been expended

FIGURE F.6

ASFF APPROPRIATED FUNDS BY FISCAL YEAR (\$ BILLIONS)

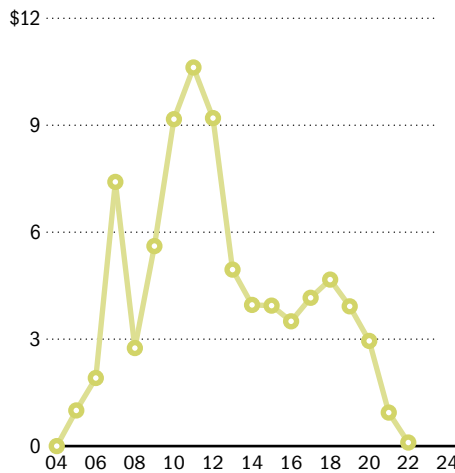
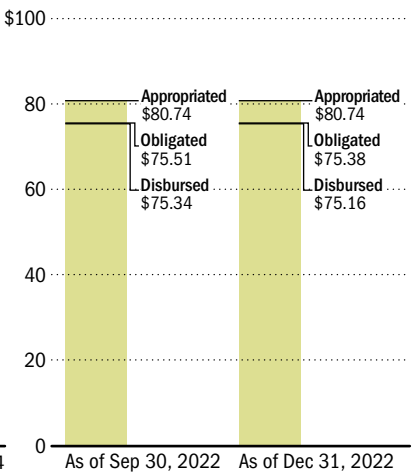


FIGURE F.7

ASFF FUNDS, CUMULATIVE COMPARISON (\$ BILLIONS)



Notes on ASFF Reporting

The findings of an ongoing DOD OIG audit of DOD's financial management of ASFF may impact previously reported ASFF obligations and disbursements. These findings and DOD comments thereon are expected to be available in the quarter ending March 31, 2023.

Source: DOD, response to SIGAR data call, 10/24/2022 and 1/19/2023.

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

Source: DOD, response to SIGAR data call, 10/20/2022; DFAS, "AR(M) 1002 Appropriation Status by FY Program and Sub-accounts (Cumulative) December 2022 Final," accessed at dfas.mil/dodbudgetaccountreports/ on 1/20/2023 and "AR(M) 1002 Appropriation Status by FY Program and Subaccounts (Cumulative) September 2022 Certified," accessed at dfas.mil/dodbudgetaccountreports/ on 10/20/2022.

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period to facilitate ASFF contract close-out activities.¹⁶ There was no ASFF FY 2023 appropriation in the Consolidated Appropriations Act, 2023, enacted December 29, 2022, and cumulative ASFF appropriations remained unchanged from September 30 to December 31, 2022, at more than \$80.74 billion as shown in Figure F.6 and Figure F.7.¹⁷

ASFF Budget Categories

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

DOD revised its budgeting and reporting framework for ASFF FY 2019. The new framework restructured the ANA and ANP BAGs to better reflect the ANDSF force structure and new budget priorities. In FY 2018 and previous years, all costs associated with the Afghan Air Force (AAF) fell under the ANA BAG and costs for the Afghan Special Security Forces (ASSF) were split between the ANA and ANP BAGs. Beginning with the ASFF FY 2019 appropriation, the ANDSF consisted of the ANA, ANP, AAF, and ASSF BAGs. As shown in Figure F.8, ASFF disbursements for the new AAF and ASSF BAGs, amounting to \$1.63 billion and \$0.92 billion, respectively, over the FY 2019 to FY 2023 Q1 period, together accounted for \$2.55 billion or 44% of total disbursements of \$5.84 billion over this period.

Funds for each BAG were further allocated to four **subactivity groups** (SAGs): Sustainment, Infrastructure, Equipment and Transportation, and Training and Operations. As shown in Figure F.9, ASFF disbursements of

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

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

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

FIGURE F.8

ASFF DISBURSEMENTS BY BUDGET ACTIVITY GROUP, OLD (FY 2005–2018) AND NEW (FY 2019–2022), THROUGH FY 23Q1 (\$ BILLIONS)

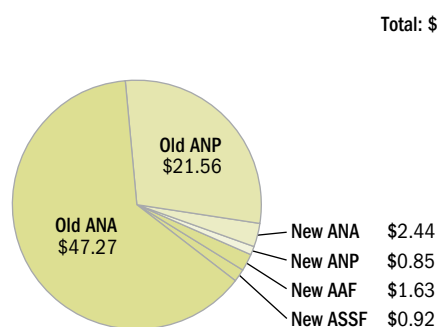
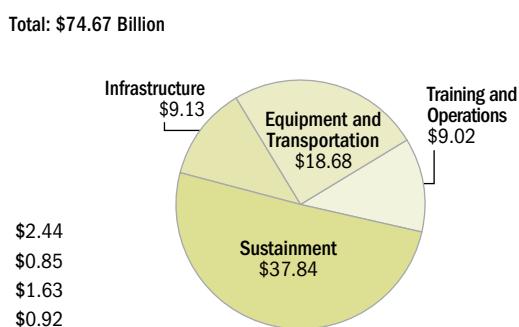


FIGURE F.9

ASFF DISBURSEMENTS BY SUBACTIVITY GROUP, FY 2005–2022, THROUGH FY 23Q1 (\$ BILLIONS)



Note: Numbers have been rounded. ASFF Disbursements by Budget Activity Group and Subactivity Group both exclude disbursements for Related Activities and undistributed disbursements, amounting to \$0.49 billion, that are included in total ASFF disbursements of \$75.34 billion as presented in Figure F.7.

Source: DFAS, "AR(M) 1002 Appropriation Status by FY Program and Subaccounts (Cumulative) December 2022 Final," accessed at dfas.mil/dodbudgetaccountreports/ on 1/20/2023.

STATUS OF FUNDS

\$37.84 billion for ANDSF Sustainment constituted 51% of total cumulative ASFF expenditures of \$74.67 billion through December 31, 2022.

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

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

ASFF Budgeting Requirements

DOD notified Congress of its initial budget for the ASFF FY 2021 appropriation with **Financial and Activity Plan (FAP)** 21-1 in January 2021 and notified Congress of its proposed plans to modify the budget for the ASFF FY 2020 appropriation with FAP 20-3 in March 2021.¹⁸ These budgets were further modified with the reprogramming actions taken in FY21Q4, as notified to Congress, and the rescissions executed in FY21Q3 and FY22Q4. DOD's execution of its spending plans for the ASFF FY 2020 and ASFF FY 2021 appropriations is presented below in Table F.3.

TABLE F.3

ASFF FY 2020 AND ASFF FY 2021 BUDGET EXECUTION THROUGH DECEMBER 31, 2022 (\$ MILLIONS)						
Budget Activity Groups	ASFF FY 2020			ASFF FY 2021		
	Approved Program	Obligations	Disbursements	Approved Program	Obligations	Disbursements
Afghan National Army	\$1,130.99	\$869.11	\$850.27	\$276.37	\$202.17	\$189.47
Afghan National Police	419.25	299.93	279.00	101.25	61.10	54.18
Afghan Air Force	988.83	663.98	662.86	239.92	146.06	125.99
Afghan Spec. Sec. Forces	414.73	240.74	232.79	320.75	99.41	85.44
Undistributed		(0.70)	(1.36)		(54.51)	(30.05)
Total	\$2,953.79	\$2,073.06	\$2,023.57	\$938.28	\$454.22	\$425.03

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

Source: DFAS, "AR(M) 1002 Appropriation Status by FY Program and Subaccounts (Cumulative) December 2022 Final," accessed at dfas.mil/dodbudgetaccountreports/ on 1/20/2023.

NATO ANA Trust Fund Contributions to ASFF

The NATO-managed Afghan National Army (ANA) Trust Fund (NATF) contributed nearly \$1.70 billion to ASFF for specific projects funded by donor nations through December 31, 2022; ASFF returned more than \$529.08 million following the cancellation or completion of these projects. DOD disbursed more than \$1.04 billion of NATF-contributed funds through ASFF through December 31, 2022.¹⁹ These amounts are not reflected in the U.S. government-funded ASFF obligation and disbursement numbers presented in Figures F.6 and F.7.

STATUS OF FUNDS

MILITARY BASE AND EQUIPMENT TRANSFERS TO ANDSF

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

U.S. Forces-Afghanistan (USFOR-A) defined FERP as any U.S.-owned real property located outside the United States and its territories that is under the control of a federal agency, but which the head of the agency deemed unnecessary to meet the agency’s needs or responsibilities. Before disposing of FERP in Afghanistan, the donor agency must declare the property excess and ensure that another department or agency of the U.S. government does not require it to fulfill U.S. government objectives. The DOD Base Closure and Transfer Policy Standard Operating Procedures guide sets forth the conditions of transfer.²⁰ The FEPP and EDA programs have similar transfer frameworks.

USFOR-A reported FERP and FEPP transfers at depreciated transfer values of nearly \$1.77 billion and \$462.26 million, respectively, over the FY 2012 to FY 2021 period. The Defense Security Cooperation Agency (DSCA) separately reported EDA transfers at a depreciated transfer value of \$108.49 million over the FY 2010 to FY 2021 period. The peak transfer years of FY 2015 and FY 2021 had transfers valued at \$584.02 million and nearly \$1.30 billion, as shown in Figure F.10. Cumulative FERP, FEPP, and EDA transfers are valued at nearly \$2.34 billion, as shown in Figure F.11.²¹

Largest Base Transfers to the ANDSF Based on Depreciated Transfer Value

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

Kandahar Airfield, Kandahar Province
\$130.19 million, May 2021

Shindand Airfield, Herat Province
\$297.73 million, November 2014

Camp Leatherneck, Helmand Province
\$236.00 million, October 2014

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

FIGURE F.10

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

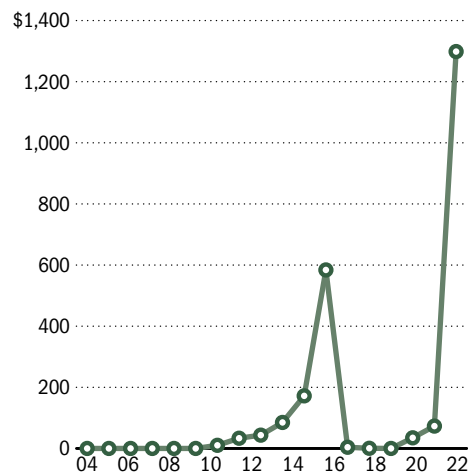
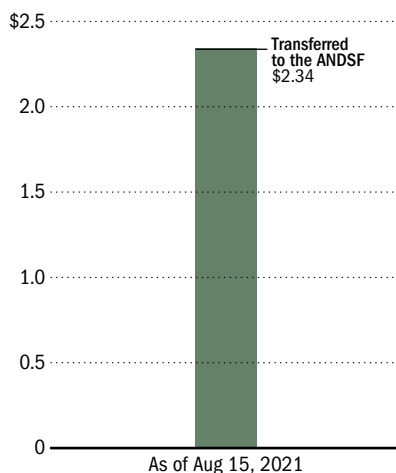


FIGURE F.11

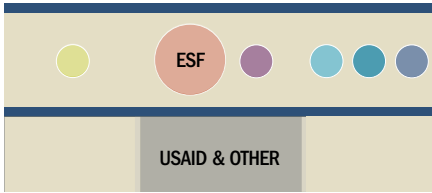
FERP, FEPP, & EDA, CUMULATIVE
(TRANSFERS, DEPRECIATED VALUES, \$ BILLIONS)



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

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

STATUS OF FUNDS



ESF FUNDS TERMINOLOGY

Appropriations: Total monies available for commitments

Obligations: Commitments to pay monies

Disbursements: Monies that have been expended

ECONOMIC SUPPORT FUND

Economic Support Fund (ESF) programs are intended to advance U.S. interests by helping countries meet short- and long-term political, economic, and security needs. ESF programs support counterterrorism; bolster national economies; and assist in the development of effective, accessible, and independent legal systems for a more transparent and accountable government.²²

The ESF was allocated more than \$122.88 million for Afghanistan for FY 2022 through the Section 653(a) consultation process concluded between State and the U.S. Congress in FY22Q4.²³ An additional allocation of \$99.50 million of ESF FY 2021 funds was received over several quarters in FY 2022.²⁴ USAID implemented rescissions of more than \$855.64 million ESF mandated in the Consolidated Appropriations Act, 2022, by rescinding \$140.91 million from FY 2017, \$163.03 from FY 2018, \$313.33 million from FY 2019, \$115.03 million from FY 2020, and \$123.35 million from FY 2021 ESF balances in FY22Q4. USAID also transferred \$25.00 million in FY 2020 and FY 2021 ESF balances to State in FY22Q4.²⁵ The rescissions and transfer of ESF funds in FY 2022 reduced annual ESF appropriations as shown in Figure F.12. Cumulative ESF appropriations remained unchanged at more than \$20.67 billion between September 30 and December 31, 2022, as shown in Figure F.13 below.²⁶

FIGURE F.12

ESF APPROPRIATIONS BY FISCAL YEAR
(\$ BILLIONS)

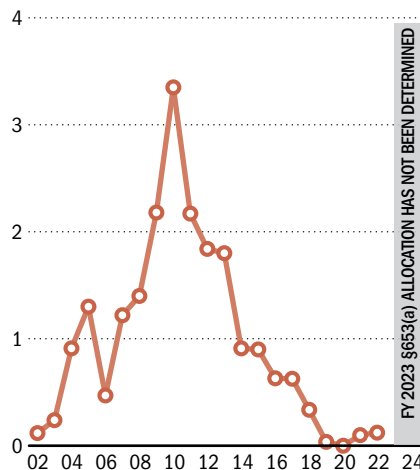
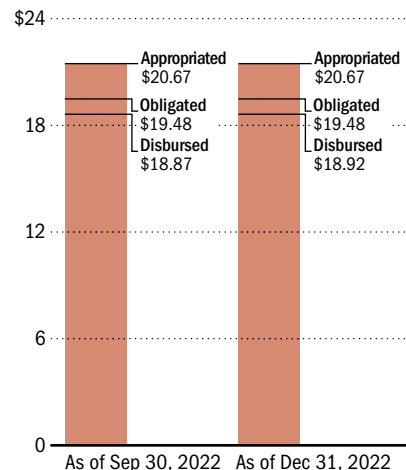


FIGURE F.13

ESF FUNDS, CUMULATIVE COMPARISON
(\$ BILLIONS)



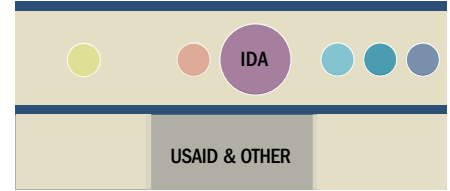
Note: Numbers have been rounded. Data reflect (1) transfers from AIF to the ESF of \$101.00 million in FY 2011 balances, \$179.50 million in FY 2013 balances, and \$55.00 million in FY 2014 balances; (2) transfers from ESF to the Green Climate Fund of \$179.00 million in FY 2016 balances and to the Department of State of \$25.00 million in FY 2020 and FY 2021 balances, the latter transaction being recorded in FY22Q4; (3) the rescission of FY 2020 ESF balances of \$73.07 million in FY21Q4 as part of a larger rescission mandated by Pub. L. No. 116-260; and (4) the rescission of FY 2017, FY 2018, FY 2019, FY 2020, and FY 2021 ESF balances of \$855.64 million in FY22Q4 as mandated by Pub. L. No. 117-103.

Source: USAID, response to SIGAR data call, 1/15/2023, 12/8/2022, and 11/10/2022; State, response to SIGAR data call, 10/12/2022, 7/20/2022, 10/19/2021, and 7/2/2021.

INTERNATIONAL DISASTER ASSISTANCE

USAID’s Bureau for Humanitarian Assistance (BHA), created through the combination of its Offices of U.S. Foreign Disaster Assistance (OFDA) and Food for Peace (FFP) in June 2020, administers International Disaster Assistance (IDA) funds. BHA is responsible for leading and coordinating the U.S. government response to disasters overseas and obligates funding for emergency food-assistance projects when there is an identified need and local authorities lack the capacity to respond. BHA works closely with international partners such as the United Nations Children’s Fund (UNICEF), the UN’s World Food Programme (WFP), and the UN’s World Health Organization (WHO) to deliver goods and services to assist conflict- and disaster-affected populations in Afghanistan.²⁷

The IDA account has been the largest recipient of funding for Afghanistan assistance since the Taliban takeover in August 2021. USAID reported it has allocated \$671.34 million in FY 2022 IDA funds and \$538.44 million in FY 2023 funds for Afghanistan programming in the five quarters post Taliban takeover through December 31, 2022, as shown in Figure F.14. Disbursements from the IDA account for Afghanistan over this period total only \$562.53 million.²⁸ Cumulative appropriations for the IDA account total nearly \$2.62 billion at December 31, 2022, as shown in Figure F.15.



IDA FUNDS TERMINOLOGY

Appropriations: Total monies available for commitments

Obligations: Commitments to pay monies

Disbursements: Monies that have been expended

FIGURE F.14

IDA APPROPRIATIONS BY FISCAL YEAR
(\$ MILLIONS)

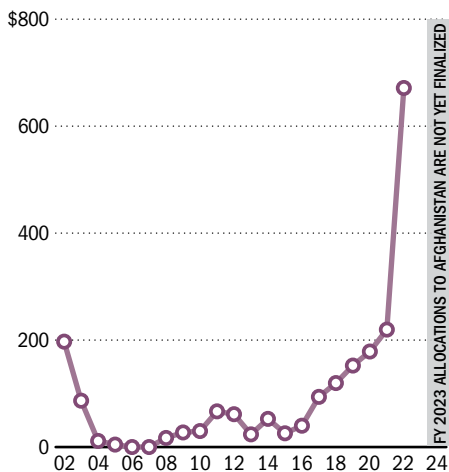
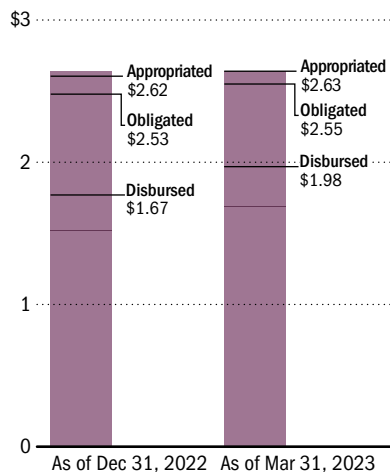


FIGURE F.15

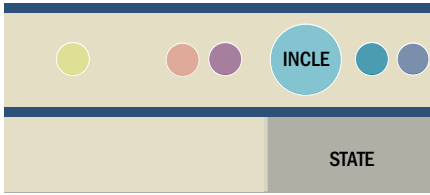
IDA FUNDS, CUMULATIVE COMPARISON
(\$ BILLIONS)



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

Source: USAID, response to SIGAR data call, 4/21/2023 and 1/15/2023.

STATUS OF FUNDS



INCLE FUNDS TERMINOLOGY

Appropriations: Total monies available for commitments

Obligations: Commitments to pay monies

Disbursements: Monies that have been expended

INTERNATIONAL NARCOTICS CONTROL AND LAW ENFORCEMENT

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

The Consolidated Appropriations Act, 2022, mandated a rescission of unspecified INCLE funds amounting to \$105.00 million in FY 2022. State de-allotted nearly \$84.95 million in INCLE FY 2017, FY 2018, and FY 2021 balances in FY22Q2, and de-allotted more than \$186.43 million in INCLE FY 2017, FY 2018, FY 2019, and FY 2021 balances in FY22Q3. A portion of these de-allotments were applied to the \$105.00 million rescission that was executed in FY22Q4. The FY 2022 Section 653(a) process also concluded in FY22Q4, with \$6.00 million in INCLE funds allocated to Afghanistan, exactly equal to the FY 2022 allotment previously recorded. An allocation of \$2.00 million in new INCLE funds and disbursements of \$2.33 million were recorded in FY23Q1, resulting in cumulative appropriations of more than \$5.15 billion and cumulative disbursements of nearly \$4.79 billion million at December 31, 2022, being nearly unchanged from cumulative balances at September 30, 2022, as shown in in Figure F.16 and Figure F.17.³⁰

FIGURE F.16

INCLE APPROPRIATIONS BY FISCAL YEAR
(\$ MILLIONS)

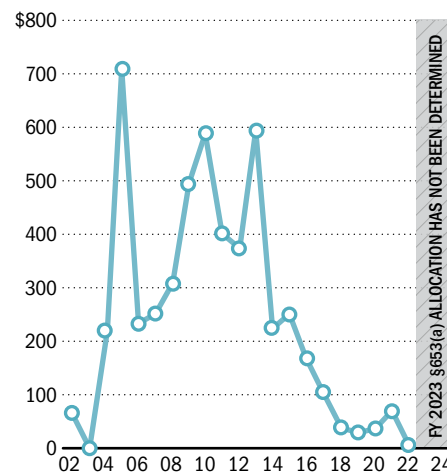
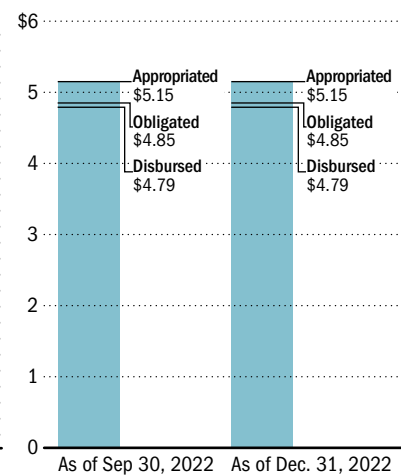


FIGURE F.17

INCLE FUNDS, CUMULATIVE COMPARISON
(\$ BILLIONS)



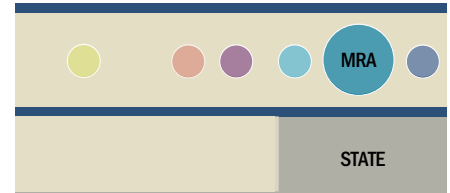
Note: Numbers have been rounded. Data reflect de-allotments of \$93.03 million of prior-year funding in FY 2021 and \$271.38 million of prior-year funding in FY 2022; the rescission of \$105.00 million of these funds in FY22Q4; and the Section 653(a) allocation of \$6.00 million in INCLE funds to Afghanistan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

Source: State, response to SIGAR data call, 1/9/2023, 10/12/2022, and 10/11/2022.

MIGRATION AND REFUGEE ASSISTANCE

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

The MRA allocation for Afghan refugees, internally displaced persons, and returnees has been at historically high levels for the past three fiscal years, at \$150.41 million in FY 2020, \$176.63 million in FY 2021, and \$218.94 million for FY 2022, as shown in Figure F.18. There were no FY 2023 MRA funds allocated in FY23Q1. PRM reported that the FY 2021 allocation includes funds from the American Rescue Plan Act, 2021, and the Emergency Security Supplemental Appropriation Act, 2021 (ESSAA), for use in Afghanistan and neighboring countries, but that it did not obligate funds from the Emergency Refugee and Migration Assistance Fund made available through the ESSAA for these purposes.³² Cumulative appropriations since FY 2002 have totaled nearly \$2.01 billion through December 31, 2022, with cumulative obligations and disbursements reaching more than \$1.99 billion and more than \$1.92 billion, respectively, on that date, as shown in Figure F.19.³³



MRA FUNDS TERMINOLOGY

Appropriations: Total monies available for commitments

Obligations: Commitments to pay monies

Disbursements: Monies that have been expended

FIGURE F.18

MRA APPROPRIATIONS BY FISCAL YEAR
(\$ MILLIONS)

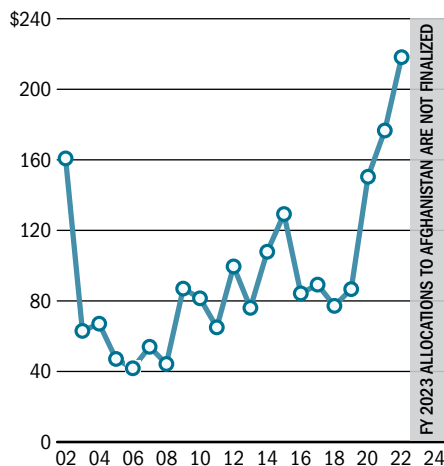
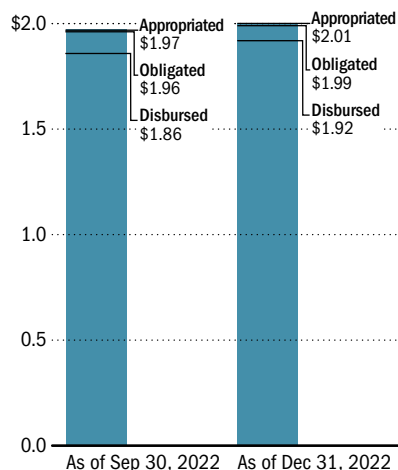


FIGURE F.19

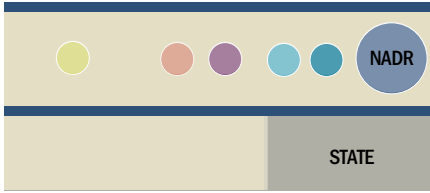
MRA FUNDS, CUMULATIVE COMPARISON
(\$ BILLIONS)



Note: Numbers have been rounded. Data may include interagency transfers. MRA balances include funds provided from the Emergency Refugee and Migration Assistance Fund (ERMA) of \$25.00 million in FY 2002 and \$0.20 million in FY 2009 (obligated and disbursed), and funds from the American Rescue Plan Act, 2021, appropriated to supplement MRA funds, of \$25.69 million obligated and \$25.61 million disbursed through December 31, 2022. All other MRA balances shown have been allocated from the annual Migration and Refugee Assistance appropriation.

Source: State, response to SIGAR data call, 1/13/2023 and 10/17/2022.

STATUS OF FUNDS



NONPROLIFERATION, ANTITERRORISM, DEMINING, AND RELATED PROGRAMS

The Non-Proliferation, Antiterrorism, Demining, and Related Programs (NADR) account played a critical role in improving the Afghan government’s capacity to address terrorist threats, protect its borders, and remove dangerous explosive remnants of war.³⁴ The majority of NADR funding for Afghanistan was funneled through two subaccounts—Antiterrorist Assistance (ATA) and Conventional Weapons Destruction (CWD)—with additional funds going to Export Control and Related Border Security (EXBS) and Counterterrorism Financing (CTF). The Office of Foreign Assistance Resources made allocated funding available to relevant bureaus and offices that obligate and disburse these funds.³⁵

NADR FUNDS TERMINOLOGY

Appropriations: Total monies available for commitments

Obligations: Commitments to pay monies

Disbursements: Monies that have been expended

The NADR account was allocated \$45.80 million for Afghanistan for FY 2021 through the Section 653(a) consultation process concluded between State and the U.S. Congress in the quarter ending June 30, 2021. The FY 2022 Section 653(a) process concluded in the quarter ending September 30, 2022, and the NADR account was allocated \$15.00 million for Afghanistan for FY 2022, as shown in Figure F.20. Cumulative appropriations of NADR funds remained unchanged from September 30 to December 31, 2022, at more than \$942.14 million, as shown in Figure F.21.³⁶

FIGURE F.20

NADR APPROPRIATIONS BY FISCAL YEAR (\$ MILLIONS)

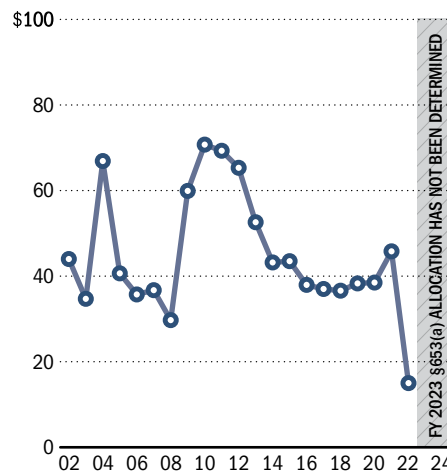
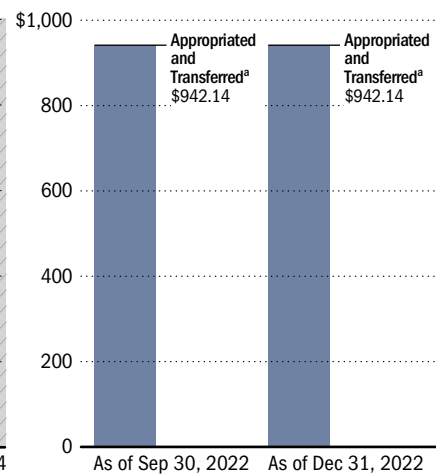


FIGURE F.21

NADR FUNDS, CUMULATIVE COMPARISON (\$ MILLIONS)



Note: Numbers have been rounded.

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

Source: State, response to SIGAR data call, 10/12/2022.

STATUS OF FUNDS

INTERNATIONAL RECONSTRUCTION FUNDING FOR AFGHANISTAN

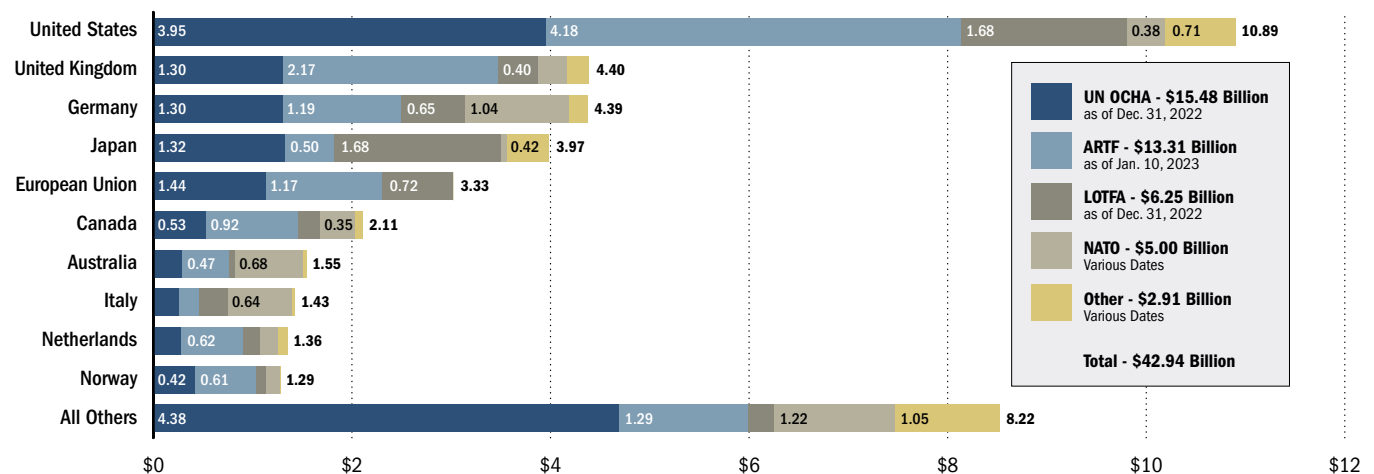
The international community has provided significant funding to support Afghanistan relief and reconstruction efforts through multilateral institutions. These include multilateral trust funds; UN and nongovernmental humanitarian assistance organizations; two multilateral development finance institutions,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

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

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

FIGURE F.22

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



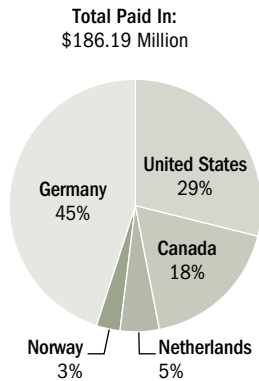
Note: Amounts under \$350 million are not labeled. Numbers may not add due to rounding. "NATO" consists of NATO ANA Trust Fund (NATF) contributions of \$3.45 billion through January 11, 2022, and NATO member assessments for Resolute Support Mission costs of \$1.55 billion for 2015–2020 (2021 remains unaudited). "Other" consists of UN member assessments for UNAMA costs of \$2.52 billion for 2007–2021, and AITF contributions (excluding those by NATF) of \$0.39 billion at 9/30/2022.

Source: World Bank, ARTF: Administrator's Report on Financial Status as of November 21, 2022 (end of period 11 in FY 1401), at www.wb-artf.org, accessed 1/18/2023, and response to SIGAR data call, 1/10/2023; UN OCHA, Financial Tracking Service at <https://fts.unocha.org>, accessed 12/31/2022; UNDP, LOTFA Receipts and Refunds 2002–2022, 6/30/2022, and UNDP updates on refunds, in response to SIGAR data calls, 7/20/2022, 10/12/2022, and 1/17/2023; NATO, Afghan National Army (ANA) Trust Fund, Status of Contributions Made as of May 31, 2021, at www.nato.int, accessed 10/10/2021, and confirmation that these gross receipt amounts remained unchanged, 1/11/2022; NATO, IBAN Audits of Allied Command Operations and Cost Share Arrangements for Military Budgets, at www.nato.int, accessed 4/28/2021 and 7/6/2022; ADB, AITF Progress Report 1 July–30 September 2022, response to SIGAR data call, 1/19/2023; State, UNAMA approved budgets and notified funding plans, in response to SIGAR data calls, 7/13/2020, 2/19/2021, and 7/13/2022; UN, Country Assessments, at www.un.org/en/ga/contributions/scale, accessed 10/9/2020.

STATUS OF FUNDS

FIGURE F.23

ARTF CONTRIBUTIONS BY DONOR, SEP. 23, 2022–JAN. 10, 2023 (PERCENT)



Note: Percentages may not add to 100% due to rounding.

Source: World Bank, ARTF: Administrator's Report on Financial Status as of September 22, 2022 (end of period 9 in FY 1401) at www.wb-artf.org, accessed 1/20/2023; Administrator's Report on Financial Status as of November 22, 2022 (end of period 11 in FY 1401) at www.wb-artf.org, accessed 1/20/2023; response to SIGAR data call, 1/10/2023.

Cumulative contributions to these seven organizations since 2002 total \$42.94 billion, with the United States contributing \$10.89 billion of this amount, through recent reporting dates. The World Bank Group and the ADB are funded through general member assessments that cannot be readily identified as allocated to Afghanistan. These two institutions have collectively made financial commitments of \$12.66 billion to Afghanistan since 2002, as discussed in the sections on the World Bank Group and the ADB that follow.

Contributions to the Afghanistan Reconstruction Trust Fund

The largest share of international contributions to the Afghan government's operational and development budgets has come through the ARTF. From 2002 to January 10, 2023, the World Bank reported that 34 donors had paid in more than \$13.31 billion. Figure F.22 shows the three largest donors over this period as the United States, the United Kingdom, and the European Union. The World Bank reported to SIGAR that contributions to the ARTF ceased after the Taliban takeover of Afghanistan in August 2021, but resumed in September 2022 when the U.S. contributed nearly \$53.72 million. Germany, Canada, the Netherlands, and Norway have since made contributions bringing the combined total to more than \$186.19 million through January 10, 2023, as shown in Figure F.23.³⁷ The U.S. contribution is proposed to be used toward basic service delivery, livelihood, and private sector support projects.³⁸

Contributions to the ARTF had been divided into two funding channels, the Recurrent Cost Window (RCW) and the Investment Window. According to the World Bank, as of January 20, 2022, more than \$6.05 billion of ARTF funds had been disbursed to the former Afghan government through the RCW, including the Recurrent and Capital Cost Component and the Incentive Program Development Policy Grant, to assist with recurrent costs such as civil servants' salaries.³⁹

The Investment Window supported development programs. As of January 20, 2022, according to the World Bank, more than \$6.18 billion had been committed through the Investment Window, and nearly \$5.31 billion had been disbursed. The Bank reported 33 active projects with a combined commitment value of more than \$2.51 billion, of which more than \$1.63 billion had been disbursed.⁴⁰

STATUS OF FUNDS

The ARTF's Investment Window projects were cancelled in April 2022 and undisbursed grants in the project portfolio of nearly \$1.22 billion were made available to UN agencies, and potentially to nongovernmental agencies (NGOs) in the future, to support operations focused on basic services delivery. Four basic services projects, addressing health, food security, livelihoods, and education, and one cross-sector local NGO capacity assistance project, have been approved with a total value of \$914.00 million. Grant agreements for First Tranche commitments totaling \$520.00 million have been signed, and disbursements totaling of \$301.09 million have been made for the five projects through November 21, 2022.⁴¹

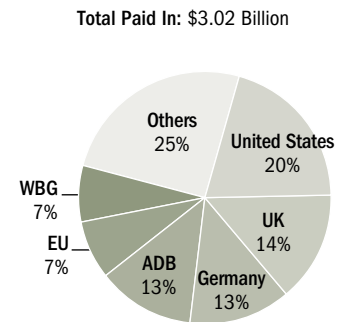
Contributions to UN OCHA-Coordinated Humanitarian Assistance Programs

The UN's Office for the Coordination of Humanitarian Affairs (OCHA) leads emergency appeals and annual or multiyear humanitarian-response plans for Afghanistan, and provides timely reporting of humanitarian assistance provided by donors to facilitate funding of targeted needs. Donors have contributed nearly \$15.48 billion to humanitarian-assistance organizations from 2002 through December 31, 2022, as reported by OCHA. OCHA-led annual humanitarian-response plans and emergency appeals for Afghanistan accounted for nearly \$11.39 billion, or 73.6% of these contributions.

The United States, the European Union, and Japan have been the largest contributors to humanitarian assistance organizations in Afghanistan since 2002, as shown in Figure F.22. Contributions of nearly \$3.02 billion for calendar year 2022 were the highest annual total ever recorded, led by the United States, United Kingdom, and Germany, as shown in Figure F.24. Contributions for calendar year 2021 were more than \$2.16 billion, led by the United States, Germany, and the European Union. The UN World Food Programme (WFP), the UN High Commissioner for Refugees (UNHCR), the UN Children's Fund (UNICEF), the International Committee of the Red Cross, and the International Organization for Migration (IOM) have been the largest recipients of humanitarian assistance in Afghanistan, as shown in Table F.4.⁴²

FIGURE F.24

UN OCHA-COORDINATED CONTRIBUTIONS BY DONOR, JAN. 1–DEC. 31, 2022 (PERCENT)



Note: Percentages may not add to 100% due to rounding. "Others" includes 32 national governments, 24 United Nations Children's Fund (UNICEF) national organizations, and 18 other entities. ADB refers to the Asian Development Bank and WBG refers to the World Bank Group.

Source: UN OCHA, Financial Tracking Service at <https://fts.unocha.org>, accessed 12/31/2022.

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TABLE F.4

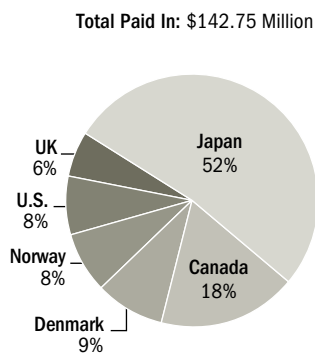
LARGEST RECIPIENTS OF HUMANITARIAN ASSISTANCE FOR AFGHANISTAN UN OFFICE FOR THE COORDINATION OF HUMANITARIAN AFFAIRS (OCHA) CUMULATIVE RECEIPTS, 2002 TO DECEMBER 31, 2022 (\$ MILLIONS)	
Largest Recipients	Receipts
United Nations Organizations	
World Food Programme (WFP)	\$4,981.17
United Nations High Commissioner for Refugees (UNHCR)	1,534.98
United Nations Children's Fund (UNICEF)	1,416.24
International Organization for Migration (IOM)	438.29
Food and Agricultural Organization (FAO)	409.84
United Nations Mine Action Service (UNMAS)	351.40
World Health Organization (WHO)	347.55
Afghanistan Humanitarian Fund (sponsored by UN OCHA)	339.00
Office for the Coordination of Humanitarian Affairs (UN OCHA)	176.55
Nongovernmental Organizations	
International Committee of the Red Cross	871.89
Norwegian Refugee Council	221.35
Save the Children	143.11
HALO Trust	132.78
International Rescue Committee	113.55
Danish Refugee Council	112.06
ACTED (formerly Agency for Technical Cooperation and Development)	111.84
All Other and Unallocated	3,777.30
Total Humanitarian Assistance Reported by OCHA	\$15,478.91

Note: Numbers may not add due to rounding.

Source: UN OCHA, Financial Tracking Service at <https://fts.unocha.org>, accessed 12/31/2022.

FIGURE F.25

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



Note: Numbers may not add due to rounding. Japan and the United States contributed through the LOTFA Bilateral Mechanism and Canada, Denmark, Norway, and the United Kingdom contributed through the LOTFA MPTF Mechanism. The numbers do not reflect refunds made to donors in 2021 and 2022 totaling \$134.41 million through December 31, 2022.

Source: UNDP, LOTFA Receipts 2002–2022 (Combined Bilateral and MPTF), updated 3/31/2022, LOTFA Refunds 2021–2022, updated 6/30/2022, LOTFA Refunds Q3 2022, and LOTFA Refunds Q4 2022, in response to SIGAR data call, 4/13/2022, 7/20/2022, 10/12/2022, and 1/18/2023, respectively.

Contributions to the Law and Order Trust Fund for Afghanistan

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

Donors paid in more than \$6.38 billion to the two LOTFA funds from 2002 through September 30, 2021; this level of contributions has remained unchanged through December 31, 2022. UNDP has made refunds to LOTFA donors over the October 1, 2021, through December 31, 2022, period aggregating more than \$134.41 million. Donor contributions, net of refunds, to the two LOTFA funds stood at nearly \$6.25 billion at December 31, 2022, as shown in Figure F.22. The largest donors to the two LOTFA funds, cumulatively and net of refunds, were the United States and Japan. Figure F.25 shows Japan and Canada were the largest donors to the two LOTFA funds for the calendar year ending December 31, 2021, without

considering refunds, with the United States the fifth-largest donor with a \$10.84 million contribution.⁴⁴

Contributions to the NATO Resolute Support Mission

NATO members are assessed annual contributions for the NATO Civil Budget, Military Budget, and Security Investment Program based on audited program costs and agreed annual cost-sharing formulas. The NATO Military Budget includes Allied Command Operations (ACO) whose largest cost component was the NATO Resolute Support Mission (RSM) in Afghanistan. NATO had assessed member contributions of nearly \$1.55 billion for costs of the Resolute Support Mission from 2015, the first year of the mission, through 2020, the most recent year for which ACO audited statements detailing RSM costs have been made publicly available. The United States' share of commonly funded budgets has ranged from 22.20% to 22.13% over the 2015–2020 period, resulting in contributions of \$342.65 million. The United States, Germany, and the United Kingdom were the largest contributors to the costs of the NATO Resolute Support Mission; their contributions are reflected in Figure F.24.⁴⁵ The Resolute Support Mission was terminated in September 2021.⁴⁶

Contributions to the NATO ANA Trust Fund

The NATO-managed Afghan National Army (ANA) Trust Fund (NATF) supported the Afghan National Army and other elements of the Afghan National Defense and Security Forces through procurements by the Afghanistan Security Forces Fund (ASFF) and the NATO Support and Procurement Agency.⁴⁷ NATO's most recent financial report discloses that the fund received contributions from 25 of the 30 current NATO members, including the United States, and from 12 other Coalition partners totaling nearly \$3.45 billion through May 31, 2021. NATO confirms that contribution levels remain substantially unchanged through December 31, 2021.⁴⁸ Germany, Australia, and Italy were the three largest contributors to the fund, as shown in Figure F.22. The United States made its first contribution in FY 2018 to support two projects under an existing procurement contract.⁴⁹

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

World Bank Group in Afghanistan

The World Bank's International Development Association (IDA) committed over \$5.42 billion for development, emergency reconstruction projects, and nine budget support operations in Afghanistan between 2002 and August 15, 2021. This support consisted of \$4.98 billion in grants and \$0.44 billion in no-interest loans known as "credits." In line with its policies, the World Bank paused all disbursements in its Afghanistan portfolio following the collapse of the Afghan government on August 15, 2021. As of January 17,

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2022, the paused portfolio consists of 23 IDA projects (eight IDA-only projects and 15 projects with joint financing from IDA, ARTF, and other World Bank-administered trust funds) of which two are guarantees, one budget support operation, and 20 investment projects.⁵¹

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

The United States is the World Bank Group's largest shareholder, with ownership stakes of 10–25% of shares in the IDA, IBRD, MIGA, and IFC.⁵³

Asian Development Bank in Afghanistan

The Asian Development Bank (ADB) has committed over \$6.41 billion for 168 development projects and technical-assistance programs in Afghanistan from 2002 through June 2021. This support has consisted of \$5.43 billion in grants (of which the Asian Development Fund (ADF) provided \$4.33 billion, and the ADB provided \$1.10 billion in co-financing), \$0.87 billion in concessional loans, and \$111.2 million in technical assistance. ADB has provided \$2.67 billion for 20 key road projects, \$2.12 billion to support energy infrastructure, \$1.08 billion for irrigation and agricultural infrastructure projects, and \$190 million for the health sector and public sector management. The United States and Japan are the largest shareholders of the ADB, with each country holding 15.57% of total shares.⁵⁴

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

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

United Nations Assistance Mission in Afghanistan

The United Nations Assistance Mission in Afghanistan (UNAMA) is a UN political mission that was established at the request of the previous government of Afghanistan. The UN Security Council voted on March 17, 2022, to extend UNAMA's mandate through March 17, 2023.⁵⁷ UNAMA maintains its

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headquarters in Kabul with an extensive field presence across Afghanistan, and is organized around its development and political affairs pillars. The State Department has notified Congress of its annual plan to fund UNAMA along with other UN political missions based on mission budgets since FY 2008. The U.S. contribution to UNAMA, based on its fixed 22.0% share of UN budgets and funded through the Contribution to International Organizations (CIO) account, has totaled \$553.57 million from FY 2008 through FY 2022. Other UN member governments have funded the remainder of UNAMA's budget of \$2.52 billion over this period.⁵⁸

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

The United States provides significant financial support to the numerous multilateral institutions that are active in the civilian sector in Afghanistan. As the international donor community, including the United States, reduced its physical presence in Afghanistan, the relative importance of these multilateral institutions increased compared to individual donors' bilateral assistance programs. Table F.5 presents disbursements from the principal State and USAID civilian sector assistance accounts, and contributions from these accounts to the principal civilian sector multilateral institutions. report. Table F.6 provides additional details on the sources of U.S. funding for the multilateral assistance programs and organizations active in Afghanistan.

TABLE F.5

SHARE OF U.S. CIVILIAN ASSISTANCE PROVIDED TO MULTILATERAL INSTITUTIONS, 2016 TO 2022 (\$ MILLIONS)							
	2016	2017	2018	2019	2020	2021	2022
U.S. Contributions to Civilian Sector Multilateral Institutions							
Afghanistan Reconstruction Trust Fund (ARTF)	\$261.03	\$185.40	\$400.00	\$240.00	\$360.00	\$ -	\$ 53.72
UN OCHA-Reported Programs (UN OCHA)	149.72	113.51	190.90	212.44	245.43	440.25	615.52
UN Assistance Mission in Afghanistan (UNAMA) and AITF	49.35	80.98	36.12	32.72	30.28	29.64	30.11
Total	\$460.10	\$379.89	\$627.02	\$485.16	\$635.71	\$469.89	\$699.35
Disbursements from the Principal U.S. Civilian Sector Assistance Accounts							
International Narcotics Control and Law Enforcement (INCLE)	\$265.28	\$232.94	\$147.07	\$196.76	\$148.27	\$154.87	\$44.68
Migration and Refugee Assistance (MRA)	90.35	119.20	82.97	84.47	96.89	167.68	259.39
Non-Proliferation, Antiterrorism, Demining & Related (NADR)	37.96	37.00	35.60	38.30	38.50	45.80	15.00
Contributions to International Organizations (CIO)	41.35	40.31	36.12	32.72	30.28	29.64	30.11
Economic Support Fund (ESF)	1,091.06	878.51	555.49	1,118.59	631.20	504.67	422.60
International Disaster Assistance (IDA) and Title II	63.81	49.88	102.09	100.32	170.43	178.25	524.32
Total	\$1,589.81	\$1,357.84	\$959.34	\$1,571.16	\$1,115.57	\$1,080.91	\$1,296.10
U.S. Civilian Assistance Provided to Multilateral Institutions/ Total Disbursements from U.S. Civilian Assistance Accounts	28.9%	28.0%	65.4%	30.9%	57.0%	43.5%	54.0%

Note: Numbers may not add due to rounding. Calendar year reporting is used for UN OCHA, UNAMA, AITF, ESF, IDA, MRA, and CIO; Afghan fiscal year reporting is used for ARTF; and U.S. fiscal year reporting is used for Title II and NADR. Annual allocation and not disbursement data is used for CIO and NADR. The Principal U.S. Civilian Sector Assistance Accounts presented above exclude DOD civilian sector accounts (CERP AIF, and TFBSO) and a group of civilian agency accounts (IMET, DA, GHP CCC, USAID-Other, HRDF, ECE DFC, USAGM, DEA, and TI) that were active in the FY 2015 to FY 2022 period but whose combined annual appropriations averaged approximately \$50.00 million per year. (See Appendix B to this report for additional information.)

Source: SIGAR analysis of the SIGAR Quarterly Report to the United States Congress, 1/30/2023, 1/30/2022, 1/30/2021, 1/30/2020, 1/30/2019, 1/30/2018, 1/30/2017, 1/30/2016, and 1/30/2015.

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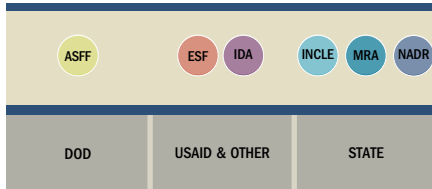


TABLE F.6

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

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

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

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

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

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- 1 SIGAR analysis of agency data call responses and open-source material. Account activity noted for ASFF, NATO RSM, ESF, GHP, USAID-Other, NADR, INCLE, HRDF, ECE, CIO, USAGM, IDA, MRA, DP, USAID-OE, USAID IG, State IG, and SIGAR in FY 2022. Account names appear next to account abbreviations in Appendix B to this report.
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- 3 Consolidated Appropriations Act, 2022, Pub. L. No. 117–103, 3/15/2022.
- 4 State/INL, response to SIGAR data call, 10/19/2022; State/F, response to SIGAR data call, 10/12/2022; USAID, response to SIGAR data call, 12/8/2022.
- 5 Continuing Appropriations and Ukraine Supplemental Appropriations Act, 2023, Pub. L. No. 117–180, Section 124, 9/30/2022.
- 6 State, response to SIGAR data call, 10/12/2022.
- 7 Consolidated Appropriations Act, 2023, Pub. L. No. 117–328, 12/29/2022.
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- 9 SIGAR analysis of annual obligation of reconstruction accounts as presented in SIGAR, Quarterly Report to the United States Congress, 10/30/2021.
- 10 See Appendix A, Cross-Reference of Report to Statutory Requirements, at paragraph (2) of Section 1229(i) and Section 1229(i)(1)(F) of Pub. L. No. 110–181, respectively.
- 11 SIGAR data call requests to DOD, including, but not limited to, those dated 11/21/2018, 11/20/2019, 11/18/2020, and 8/18/2021.
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- 13 SIGAR email to DOD OIG introducing upcoming data call request with attachment listing selected DOD OIG oversight reports, 11/1/2021; DOD OIG, response to SIGAR data call, 1/8/2022.
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- 17 DOD, response to SIGAR data call, 10/20/2022; DFAS, AR(M) 1002 Appropriation Status by Fiscal Year Program and Subaccounts (Cumulative) December 2022 Final, accessed at www.dfas.mil/dodbudgetaccountreports/ on 1/20/2023; Consolidated Appropriations Act, 2023, Pub. L. No. 117–328, 12/29/2022.
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- 21 DOD, response to SIGAR data call, 7/20/2022, 2/18/2022, and 9/14/2021; SIGAR, Department of Defense Base Closures and Transfers in Afghanistan: The U.S. Has Disposed of \$907 Million in Foreign Excess Real Property, SIGAR 16-23-SP, 3/2016.
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- 23 State, response to SIGAR data call, 10/12/2022.
- 24 USAID, response to SIGAR data call, 11/12/2022 and 7/20/2022.
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- 29 State, response to SIGAR data call, 10/13/2009.
- 30 State, response to SIGAR data call, 1/9/2023, 10/19/2022, and 10/11/2022.
- 31 Department of State, Congressional Budget Justification, Foreign Operations, Appendix 2, FY 2019, Released February 12, 2018, pp. 44–52; State, response to SIGAR data call, 4/17/2019.
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- 37 UN OCHA, Financial Tracking Service, <https://fts.unocha.org>, accessed 12/31/2022.
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- 53 The World Bank Group, United States, Shares and Voting Power, <https://www.worldbank.org/>, accessed 4/21/2020.
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- 56 Asian Development Bank, excerpts from AITF Progress Report as of 30 September 2022, response to SIGAR data call, 1/19/2023.
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ECONOMIC AND SOCIAL DEVELOPMENT



KEY ISSUES & EVENTS

On December 24, the Taliban ordered all local and international non-governmental organizations working in Afghanistan to terminate their female employees. In response, UN agencies and most NGOs have partially or fully suspended operations, saying they cannot reach female recipients without female staff.

On December 20, the Taliban announced an immediate ban on women's higher education, triggering widespread condemnation. Nearly all Afghan females past the sixth grade are now barred from formal education.

On November 21, the Fund for the Afghan People's (Afghan Fund) Board of Trustees held their inaugural meeting in Geneva, Switzerland. They discussed steps to further operationalize the Fund, further define potential disbursements of its \$3.5 billion in held assets, agreed to make prudent investments to protect held assets, and initiated a recruitment process for an Executive Secretary

The Afghan economy has not fully stabilized after a year of economic contraction, but the pace of deterioration has slowed. The World Bank projects that Afghanistan's real gross domestic product (GDP) fell by an accumulated 30-35% between 2021 and 2022, and the United Nations estimates that 97% of Afghans now live below the poverty line

U.S. SUPPORT FOR ECONOMIC AND SOCIAL DEVELOPMENT

As of December 31, 2022, the United States had appropriated nearly \$35.53 billion for governance and development for Afghanistan since 2002. Most of this funding, more than \$20.67 billion, was appropriated to the Economic Support Fund (ESF) administered by the State Department (State) and the U.S. Agency for International Development (USAID). The United States has appropriated over \$2.02 billion for reconstruction and related activities for Afghanistan for the five quarters ending December 31, 2022.¹

In August and September 2021, following the Taliban takeover, the U.S. government reviewed all non-humanitarian assistance programs in Afghanistan. During this time, in accordance with the interagency review, State and USAID paused most development assistance programs to assess the situation in Afghanistan, including implementing partners' safety

and ability to operate there. Since then, State and USAID have restarted programs to address critical needs of the Afghan people in several key sectors—health, education, agriculture, food security, and livelihoods—as well as to support civil society and media, focusing on women, girls, and broad human rights protections. These efforts are being implemented through nongovernmental organizations (NGOs), international organizations, and other implementing partners.²

HUMANITARIAN CRISIS UPDATE

Taliban Ban on Women Imperils Aid and Draws International Condemnation

The international campaign to avert starvation in Taliban-controlled Afghanistan was imperiled when on December 24, the Taliban banned women from employment with national and international NGOs, warning that aid organizations who defy the ban will have their operating licenses suspended.³ The UN Security Council, the UN Secretary-General, representatives of the United States and other major donor countries, and numerous NGOs have declared that the ban on female NGO staff will severely harm humanitarian efforts in the country.⁴

USAID said the ban's most significant impact on their work is that, given Afghanistan's gender segregation, humanitarian organizations will no longer be able to serve Afghan women, who make up 70% or more of total USAID-supported beneficiaries. They reported that aid agencies need female staff to provide support and reach out to these beneficiaries. Now, implementing partners cannot hire the women trainers, consultants, and experts necessary to deliver the many training and capacity building activities for women. (USAID said that female staff are allowed to work on project activities from home, but not in-person.)⁵

In response to the Taliban's ban, the UN's Inter-Agency Standing Committee (IASC) said that female staff are key to every aspect of the humanitarian response in Afghanistan. Women serve as teachers, nutrition experts, team leaders, community health workers, vaccinators, nurses, doctors, and have access to populations that their male colleagues cannot reach under the Taliban's gender segregation. The IASC said that "[Women] save lives. Their professional expertise is indispensable. Their participation in aid delivery is not negotiable and must continue."⁶

The UN Human Rights Council further noted that the ban will not only exclude millions of women and girls from receiving humanitarian support; it will also deprive Afghan women working at NGOs the income they and their families depend on.⁷

On December 27, all 15 members of the UN Security Council issued a unanimous statement condemning the Taliban's bans on women working at NGOs and on women attending higher education.⁸

On December 28, the State Department released a joint statement condemning the Taliban's actions, on behalf of the foreign ministries of 12 nations and the European Union:

Women are absolutely central to humanitarian and basic needs operations. Unless they participate in aid delivery in Afghanistan, NGOs will be unable to reach the country's most vulnerable people to provide food, medicine, winterization, and other materials and services they need to live. This would also affect the humanitarian assistance provided by international organizations, as international organizations utilize NGOs to deliver such materials and services.⁹

In the days following the Taliban's announcement, many major humanitarian aid organizations suspended their operations in Afghanistan as they are unable to perform work without female staff. These included the International Rescue Committee, Islamic Relief, Cordaid, and the Norwegian Refugee Council, among others.¹⁰ As of January 6, 11 distinct USAID Bureau for Humanitarian Assistance (BHA) and State Department Bureau of Population, Refugees, and Migration (PRM) partners had fully suspended humanitarian operations in Afghanistan.¹¹

On December 28, the United Nations Office for the Coordination of Humanitarian Affairs (UN OCHA) announced it had suspended some of its "time-critical" programs in the country due to the Taliban's restrictions on female staff. The majority of UN activities in the country are carried out through partner NGOs that are subject to the Taliban's policy. The UN stated that the ban would have "immediate life-threatening consequences for all Afghans." State also noted "there are credible reports that the ban will also apply to female staff directly employed by the United Nations," despite initial media reporting that they were exempt.¹²

UN officials have met with Taliban leaders several times to resolve the crisis. In late January, UN Deputy Secretary-General Amina Mohammed and the Executive Secretary for UN Women Sima Bahous traveled to Afghanistan to engage with and urge Taliban leaders to reverse their restrictions on women's employment and education. While they met some Taliban leadership in Kabul, Mohammed was denied a meeting with Taliban supreme leader Haibatullah Akhundzada in Kandahar, according to Afghan media. Instead, they were greeted by Taliban's governor for Kandahar.¹³



UN Deputy Secretary-General Amina Mohammed visits refugees at a women business training center in Herat. (UNHCR photo)

According to the *New York Times*, while some Afghan officials have argued for the resumption of aid programs, the Taliban's top leadership have proved unwilling to reverse their ban. Instead, Taliban leaders doubled down on accusations that women aid workers "had not worn Islamic head scarves, or hijabs."¹⁴

Prior to outlawing women from working at NGOs, Taliban restrictions on female humanitarian staff already undermined aid to women and girls, raising concerns over female staff recruitment and retention.¹⁵

The Taliban have so far not faced any significant consequences from the international community in response to their expanding bans on women's education, vocational training, and professional participation.¹⁶ State reported that they have not amended contributions to UN programming and efforts to support the Afghan people, adding that the Taliban have not indicated that they will moderate their restrictive policies towards girls' education in exchange for more international aid or other incentives.¹⁷

One organization, however, did act this quarter to protest the Taliban's restrictions on women and girls' education and employment. On January 12, Australia's men's cricket team withdrew from a series of upcoming matches against Afghanistan. In response, the Afghanistan Cricket Board complained that Australia was "politicizing the sport."¹⁸

Taliban Offer Verbal Exemption for Health Care Workers

On December 29, deputy head of the UN Assistance Mission in Afghanistan (UNAMA), Ramiz Alakbarov, told reporters that an agreement had been reached with the Taliban to allow female NGO staff to continue working in the health sector. The Taliban's acting health minister made similar statements to reporters, though no official decree to this effect has been issued. USAID confirmed that their implementing partners received verbal assurances from Taliban officials that health facilities and mobile clinics are exempt from this ban. However, according to State, many health organizations reported the situation was unclear since the Taliban did not issue any exemptions in writing.¹⁹

Some health-focused NGOs, like Médecins Sans Frontières and the International Federation of Red Cross and Red Crescent Societies, continued to employ female health workers in the country.²⁰ On January 13, the International Rescue Committee announced it was resuming health and nutrition activities in four Afghan provinces following assurances from Taliban public health officials, and would continue discussions with provincial authorities to restart programs in other provinces.²¹ Two other NGOs, Save the Children and CARE, similarly announced they would restart some operations supporting health and nutrition.²²

Despite Taliban assurances that health care workers are exempt, the Taliban's ban on female NGO workers has already hurt Afghanistan's health sector significantly. As of January 10, the World Health Organization (WHO) reported that 11 health care NGOs have suspended delivery of health services entirely, and five others have suspended operations partially. Some 280 health facilities have fully suspended operations, while 42 partially halted work. WHO estimates that two million Afghans now have limited-to-no access to essential life-saving health services.²³

UN Women Impact Studies Issued

On January 12, UN Women released two separate reports assessing the impact of the Taliban's ban on female NGO staff.²⁴ The first report surveyed 87 UN and non-governmental organizations—most of which are women-led or focused—providing humanitarian assistance in 33 Afghan provinces and found that only 17% were continuing full operations in Afghanistan in the wake of the Taliban's ban. Approximately 15% of the aid groups completely suspended operations in the country, while the remaining 68% were partially operating. Of those partially operating, nearly one-third had suspended more than 70% of their work. Three quarters of organizations that have suspended activities have done so due to their inability to continue delivering services without female staff, while the remaining 25% halted work following a policy decision by their organization. Humanitarian work in the areas of gender-based violence, social cohesion, education, livelihoods, and protection (physical and mental well-being) are the most impacted by the ban.²⁵

UN Women's second report surveyed 127 NGOs providing humanitarian assistance in 17 Afghan provinces. Only 6% of surveyed NGOs were continuing full operations in Afghanistan, while 34% suspended all work, and 60% partially suspended operations. Of those partially operating, 64% had suspended more than 70% of their work. Social cohesion, gender-based violence, and education are the areas most impacted by the new ban, according to this report.²⁶



Afghan women who attended a sewing and tailoring course that is now halted due to the Taliban ban on female NGO staff. (UNHCR photo)

Humanitarian Crisis Remains Dire

The Taliban's ban on female NGO staff comes as Afghanistan continues to face the highest levels of hunger in the world, according to the United Nations World Food Programme (WFP), as the country enters its second year of economic contraction following the Taliban takeover and endures its third consecutive year of drought-like conditions. Millions of families face another harsh winter, in which they will struggle to afford food and heating materials amidst widespread unemployment and cash shortages. The United Nations' preliminary humanitarian response plan for 2023 estimates that two-thirds of the Afghan population, or 28.3 million people, will need life-saving humanitarian and protection assistance this year, up from 24.4 million in 2022 and 18.4 million at the beginning of 2021.²⁷

According to the UN, Afghanistan's economy continues to suffer from disruptions to financial and trade mechanisms, depressed purchasing power from lost livelihoods, and the sudden drop in direct international development assistance, which accounted for 75% of public budget expenditures before the Taliban takeover. The Taliban cut government spending on social

services by 81% in 2022. High-levels of unemployment and sustained inflation of key commodities have driven the average household’s debt to a six-fold increase since 2019. Per UN reporting, Afghanistan remains in the grips of a climate-change induced crisis, with six times more households experiencing drought in 2022 than in 2020. The UN also cites the Taliban’s increasing restrictions placed on women and girls, including the exclusion of most girls and women from education, as the primary impetus for greater protection assistance, including specialized support for at-risk communities.²⁸

Food insecurity and malnourishment persist throughout all 34 provinces in Afghanistan. The UN projected nearly half of the population—20 million people—will face Crisis or Emergency levels of food insecurity between November 2022 and March 2023. This is an increase from the 18.9 million previously projected at these levels through November 2022. The WFP also reported in December that four million Afghans were acutely malnourished, including 3.2 million children under the age of five. While the worst-case scenarios for widespread famine projected a year ago were averted due to massive amounts of international humanitarian aid, the severity of food insecurity is now plateauing with six million people at the near-famine/emergency level of food insecurity—one of the highest such figures in the world. Table E.1 provides more details on how levels of food insecurity are categorized.²⁹

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

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

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

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

TABLE E.1

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

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

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

The cost of basic food and household goods remained high in part due to high fuel prices impacting transportation costs. On average, 90% of household income was spent on food in December, compared to 80% in January 2022. Around 50% of Afghan households continued to employ crisis coping strategies, such as rationing out food or skipping meals, to meet their basic needs. Households headed by women remain especially vulnerable, with an estimated 84% facing insufficient food consumption amid Taliban restrictions on the movements of women and girls. Women are twice as likely as men to sacrifice their own meals so their families can eat, WFP reported.³⁰

The State Department projects that without continued humanitarian assistance, many households would exhaust food stocks early, as the season between planting and harvest progresses. State identified below-average crop production in the 2021–2022 season, above-average food prices, and below-average income-earning as causes for this high level of food insecurity.³¹

Taliban escalate interference in humanitarian assistance activities

In addition to banning female aid workers, the Taliban escalated its interference into international humanitarian assistance operations this quarter, detaining humanitarian workers and trying to influence or control activities. Aid groups were particularly concerned about Taliban pressure on relief workers to disclose personal biographic details.³²

Even prior to the ban, UN OCHA head Martin Griffiths warned that the Taliban's requirement that women be accompanied by a *mahram* (male chaperone) when leaving their homes was blocking women's access to services. He said, "there have been concerning reports from Helmand Province, among others, that women have been prevented from entering health facilities when they don't have a *mahram*."³³

In December, the UN reported 275 incidents of Taliban interference between August 21 and November 15, compared with 146 during the same period last year. The UN also reported three attacks on health-care personnel and 302 incidents of violence and threats against humanitarian personnel, assets, and facilities in 2022, including 42 incidents of threats or intimidation against female aid workers by local Taliban authorities. Further, they recorded 84 bureaucratic impediments in 2022 regarding Taliban pressure on aid implementers to sign memorandums of understanding (MOUs).³⁴

USAID reported that Taliban officials increased their unannounced visits to implementing partner offices, requests for information (including work plans, budgets, operations, and personnel), requests for signed MOUs, and demands to be more involved in project decision making and implementation. While the majority of USAID project activities were not hindered by these actions, USAID's largest health activity, the Assistance for Families and Indigent Afghans to Thrive (AFIAT) program, paused in Herat due to a dispute

with the Taliban over signing a MOU. State reported that NGOs supporting the Afghanistan Reconstruction Trust Fund's Health Emergency Response program paused their work in 10 provinces this quarter for similar reasons.³⁵

State also noted reports of the Taliban charging NGO workers annual fees for use of private cars, motorcycles, bicycles, and livestock, and said the fee structure is arbitrary, appears to be selectively enforced nationwide, and is not targeting humanitarian agencies.³⁶

USAID/Afghanistan's Policy on MOUs with the Taliban

The USAID Office of Afghanistan's new policy prohibits its implementing partners from signing MOUs with Taliban authorities unless it is submitted to USAID/Afghanistan for prior review and approval. USAID had previously directed its implementing partners not to enter into MOUs with the Taliban because the United States does not recognize the Taliban as the government of Afghanistan and USAID officials would not be able to witness the document signing, as required by USAID grant agreements. This USAID/Afghanistan policy does not apply to programs under USAID's Bureau for Humanitarian Assistance (BHA). USAID/BHA and the State Department Bureau of Population, Refugees, and Migration (PRM) have a separate set of guidelines for their implementing partners to follow when presented with MOUs.

This quarter, USAID/Afghanistan told SIGAR that MOU approvals may be given "on a case-by-case basis and must be based on the justification that an MOU is necessary for implementation of activities or for the safety of partner staff or beneficiaries." USAID/Afghanistan added that MOUs should facilitate necessary communication and coordination by the implementing partner with local authorities to carry out activities, facilitate the safety of staff and beneficiaries, or if it is required for

project registration, permits, license plate transfers, and other necessary authorizations, provided that communication and coordination occurs at the lowest level possible and the MOU does not call for interactions with individuals listed on Treasury's OFAC Specially Designated Nationals and Blocked Persons List.

- USAID/Afghanistan's criteria for approval include:
- (1) the MOU must be a non-obligating agreement—no funds and no direct or technical assistance may be provided by the implementing partner to the Taliban
 - (2) the MOU may not call for Taliban approval of project interventions, activities, modalities, or budgets, may not provide for discussion of policy or budget information with the Taliban, and may not permit Taliban participation in design meetings, assessments, or field implementation
 - (3) the MOU may not permit Taliban involvement in partner staffing or volunteers, selection of vendors or the geographic focus for assistance
 - (4) USAID is not asked to sign or witness the MOU and the MOU does not appear to confer legitimacy to, or recognition of, the Taliban as the government of Afghanistan

Source: USAID, response to SIGAR vetting, 1/11/2023; Catholic Relief Services, Supporting Transformation for Afghanistan's Recovery (STAR) Quarterly Report FY22 Q3, April 1 to June 30, 2022, 8/1/2022, pp. 5–6.

Gallup Report: Lives of Afghans worse than "for anyone else on the planet"

In December, Gallup released findings from a survey of Afghans conducted in July and August 2022, one year after the Taliban seized power. They found, "life is worse for Afghans than it has been at any point during the past decade—or for anyone else on the planet."³⁷

When asked to rate their lives on a scale from zero to 10, 26% of respondents said "zero." Approximately 98% of Afghan women and 97% of Afghan

men rate their lives below “four,” the threshold at which Gallup considers them to be “suffering.” This compares to the 94% “suffering” average reported by respondents last year.³⁸

The share of Afghans who report being unable to afford food for themselves and their families is now 86%, an 11% increase since 2021. Gallup states that this is not only a record for Afghanistan, but a statistical tie with the world record for any country recorded in the past 16 years (the other being the Central African Republic in 2010).³⁹

Furthermore, 73% of Afghans also reported lacking the money for adequate shelter in the prior year, a 15% increase from 2021. Overall, nine in 10 Afghans said they were finding it “difficult” or “very difficult” to get by on their household incomes. The 71% of Afghans who said it was “very difficult” represent a record high and a 14% increase since last year.⁴⁰

Only 19% of Afghans said they were satisfied with the educational system or schools where they live. This is the lowest level of satisfaction measured in any country Gallup has surveyed in 16 years. The survey also found that a mere 6% of Afghan women said children in their country had an opportunity to learn and grow, compared to 17% of men.⁴¹

For more information on the Gallup survey, see page 126.



Afghan girls attend school outdoors. (UNHCR photo)

INTERNATIONAL ASSISTANCE TO AFGHANISTAN

The United States remains Afghanistan’s single largest donor, having provided \$1.1 billion in humanitarian assistance since August 2021, comprising nearly \$812 million from USAID and nearly \$320 million from the State Department.⁴²

Last fall, USAID made contributions to two new **Afghanistan Reconstruction Trust Fund (ARTF)** programs separate from the \$1.1 billion in contributions described above. In September 2022, USAID contributed \$53.7 million to support the Water Emergency Relief Project (WERP) and the Supporting Economic Revitalization in Afghanistan Project (SERAP). WERP aims to “restore access to and improve the quality of water supply services” and SERAP aims to “revitalize and accelerate the growth of micro, small, and medium firms, including informal rural micro-enterprises, strengthen rural-urban market linkages, and enhance the skills of men and women to work gainfully in the targeted value chains and other resilient local services.”⁴³

The United States is also the single largest donor to the UN’s 2022 Humanitarian Response Plan (HRP), contributing over \$614.8 million (23.5%) of the HRP’s \$2.61 billion funding as of January 3, 2023.⁴⁴ Through the 2022 HRP, the United Nations has led international efforts to deliver humanitarian assistance directly to Afghans, including food, shelter, cash, and household supplies.

UN Agencies Deliver Over \$1.8 Billion in Cash to Afghanistan in 2022

The UN’s cash pipeline transferred approximately \$1.8 billion between December 1, 2021, and January 9, 2023, for humanitarian operations and salary payments of UN staff and contractors in Afghanistan.⁴⁵ According to the UN Secretary-General and UN OCHA, money was distributed directly to 19 UN agencies, funds, or programs, the World Bank, and 30 international NGOs through the Afghanistan International Bank, an independent commercial bank headquartered in Kabul.⁴⁶

The UN said cash provided to NGOs allows them to pay Afghan staff salaries and sustain their operations in the health, education, and environmental sectors, helps protect vulnerable communities, and reduces reliance on high-cost money service providers. According to the UN, the tens of thousands of Afghan NGO workers receiving their salaries through this cash pipeline are also better able to contribute to the local economy.⁴⁷

The UN stressed that the delivery of cash into Afghanistan is a result of the disruption to international banking transfers and the liquidity issues since August 2021. They noted that cash deliveries both help stabilize Afghanistan’s currency and serve as an economic stimulus without directly supporting the Taliban. The World Bank has similarly cited the UN’s \$1.8 billion in cash shipments to Afghanistan as a main driver of exchange rate

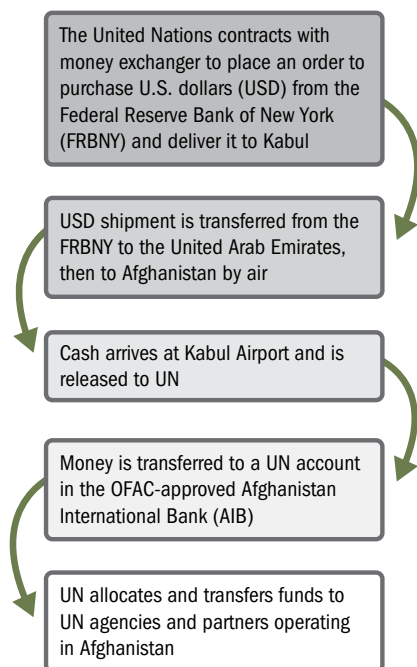
Afghanistan Reconstruction Trust Fund

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

Source: ARTF, “Who We Are,” 2021; ARTF Administrator’s Report on Financial Status, as of January 20, 2022, (end of 1st month of FY1401); SIGAR, Quarterly Report to the United States Congress, 7/30/2022, p. 50; SIGAR, Quarterly Report to the United States Congress, 7/30/2021, p. 42; ARTF, email to SIGAR, 10/13/2022.

FIGURE E.1

UN Cash Pipeline to Afghanistan



Source: SIGAR Investigations Directorate, information obtained from the Federal Reserve Bank of New York, 1/6/2023; and information obtained from the United Nations, 1/13/2023.

stability in the past year.⁴⁸ See Figure E.1 for more information about how cash is delivered from the Federal Reserve Bank of New York to a UN bank account in Kabul.

The UN cash pipeline and the international community’s humanitarian activities are carried out under exemptions to the international sanctions regime enacted in the wake of the Taliban’s takeover, including the UN’s December 2021 Resolution 2615, and several U.S. Treasury Department Office of Foreign Assets Control (OFAC) general licenses. The OFAC licenses expand authorizations for U.S. commercial and financial transactions in Afghanistan so that U.S. sanctions do not prevent or inhibit transactions and activities needed to provide aid and support the basic human needs of the Afghan people. Still, State reported that many international banks remain hesitant to approve transactions involving Afghanistan, fearing reputational risk.⁴⁹

On December 20, UN OCHA head Martin Griffiths reported that UN agencies and NGO partners have been conducting authorized transactions with Taliban-controlled entities when needed for the delivery of humanitarian aid and basic services. Such transactions include paying withholding taxes on income provided to Afghan staff, sales taxes, property taxes, fees for visas and work permits, vehicle registration duties, electricity and water bills, and customs payments to import goods. UN OCHA reports that funds have been transferred to Taliban-controlled line ministries for these purposes, including the ministry of finance, ministry of economy, ministry of interior, ministry of water and electricity, ministry of refugees and repatriation, ministry of transport and civil aviation, and the ministry of agriculture, irrigation, and livestock.⁵⁰

According to Griffiths, these payments are essential to ongoing humanitarian activities. UN agencies and NGO partners are required by law to pay taxes, administrative fees, and public utilities. Griffiths added, “Let me be clear: Failure to make some of these payments can have severe consequences for NGO partners, including the freezing of bank accounts, the shutting of offices, and even deregistration.”⁵¹

Neither the State Department nor SIGAR have visibility on how much revenue Taliban-controlled ministries may be collecting from fees and other payments from UN agencies or NGOs. The ministry of finance has curtailed its quarterly reporting which, prior to the Taliban takeover in August 2021, included more granular information regarding ministries’ expenditures and revenues. Similarly, the UN does not provide State or SIGAR detailed accounts of its expenditures, nor that of its partners.⁵²

United Nations Building New Aid Architecture for 2023

The UN reported that funding shortfalls are imminent without further donor support, which will limit their ability to scale-up and deliver life-saving support in the midst of Afghanistan’s ongoing crises. In December, WFP

reported facing a net funding shortfall of \$958.88 million to sustain operations through June 2023. The agency warned that severe shortfalls would begin in January 2023, impacting their ability to provide aid to six million people on the brink of famine.⁵³

While the full 2023 Humanitarian Response Plan (HRP) has not yet been formally published, the UN OCHA reports that it seeks \$4.6 billion to assist 23.7 million Afghans with life-saving and protection assistance in 2023. Notably, the \$4.44 billion appeal for the 2022 HRP was not fully realized, with \$2.61 billion funded as of January 3, 2023.⁵⁴

The UN is also developing a new Strategic Framework for Afghanistan for 2023–2025, to succeed the 2022 Transitional Engagement Framework for Afghanistan that aimed to address basic human needs in essential services, livelihoods, disaster risk reduction, community resilience, planning and social cohesion.⁵⁵

In developing the new strategic framework, the UN has been holding subnational consultations in October and November in Badakhshan, Balkh, Bamyan, Faryab, Ghor, Herat, Kandahar, Kapisa, and Paktika Provinces, gathering 514 stakeholders—including 117 Taliban representatives, women, young people, community leaders and elders, private sector actors, and farmers.⁵⁶

In September, the United Nations Assistance Mission Afghanistan (UNAMA) and the World Bank organized an Afghanistan Coordination Group meeting in Istanbul, Turkey, to discuss enacting a new aid architecture. Among those discussions was potential technical assistance to Taliban-controlled institutions to strengthen basic human needs programming and macroeconomic stability. The UN Secretary-General's December report to the UN Security Council describes that, "Given some donors' concerns on the level of engagement with the de facto authorities [the Taliban], the Group discussed the feasibility of defining broadly shared objectives with the de facto authorities for economic stabilization and requested UNAMA to spearhead this dialogue and identify possible points of convergence. Donors recognized the need to identify clear modalities for providing technical assistance to the de facto entities involved in basic service delivery and vital cross-cutting functions." The Afghanistan Coordination Group is also exploring options for resuming small-scale infrastructure programs that have been suspended since August 2021.⁵⁷

\$3.5 Billion in Afghan Central Bank Assets Transferred to the Afghan Fund

The Treasury Department reports that \$3.5 billion in Afghanistan central bank assets have been transferred to the Fund for the Afghan People's (Afghan Fund) account at the Bank for International Settlements in Switzerland.⁵⁸

Announced on September 14, the Afghan Fund is incorporated as a Swiss charitable foundation that aims to protect, preserve, and make targeted disbursements of Afghan central bank reserves to help provide greater stability

to the Afghan economy and ultimately work to alleviate the worst effects of the humanitarian crisis.⁵⁹ According to State, the Fund is “explicitly not intended to make humanitarian disbursements.”⁶⁰

The \$3.5 billion is part of \$7 billion in assets that Da Afghanistan Bank (DAB), Afghanistan’s central bank, had deposited in the United States prior to the Taliban takeover of Afghanistan in August 2021. On February 11, 2022, President Joseph R. Biden blocked the DAB assets in response to a writ of execution issued on September 13, 2021, by victims of the 9/11 attacks who had earlier won a judgment against the Taliban for more than \$7 billion. The writ of execution was issued in an attempt to seize the assets, most of which were on deposit with the Federal Reserve Bank of New York. The effect of Executive Order (E.O.) 14064 was to preserve the DAB assets until several complex legal issues could be resolved in court. In a Statement of Interest filed in court on the same day the President signed E.O. 14064, the United States stated that it intended to reserve \$3.5 billion of the \$7 billion “for the benefit of the Afghan people” and would leave it to the court to decide whether the other \$3.5 billion could be used to compensate 9/11 victims. The ultimate disposition of these assets remains subject to court decision.⁶¹

Approximately \$2 billion in Afghan central bank assets held in Europe and the United Arab Emirates may also end up in the Fund.⁶²

Treasury said that it is unaware of any transfer of U.S. government funds to the Afghan Fund, or any plans for such a transfer. The Bank for International Settlements is considered “an established international financial organization that provides a range of financial services, including banking services to central banks, monetary authorities, and international financial institutions.”⁶³

The Taliban are not involved in the Afghan Fund or the management of its assets and have protested its creation.⁶⁴

Afghan Fund Board of Trustees holds inaugural meeting in Geneva

On November 21, the Afghan Fund’s Board of Trustees met for the first time in Geneva, Switzerland. They discussed taking steps to further operationalize the Fund, further define potential disbursements of its \$3.5 billion in held assets, make prudent investments to protect held assets, establish an Afghan Advisory Committee, and initiate a recruitment process for an Executive Secretary. The Board also announced that it was taking steps to prevent the funds from being used for illicit activities, including by hiring an external auditor to conduct annual audits, and developing compliance controls and foundational corporate governance documents.⁶⁵

According to Treasury, the Board currently consists of a Treasury Department official, a Swiss government representative, and two Afghan economic experts with experience in Afghanistan’s Ministry of Finance.⁶⁶

In the short term, the Afghan Fund’s Board of Trustees aims “to authorize targeted disbursements to promote monetary and macroeconomic stability and benefit the Afghan people.” This could include paying for critical imports

like electricity, paying Afghanistan's arrears at international financial institutions to preserve their eligibility for financial support, and paying for essential central banking services like SWIFT.⁶⁷

Fund for the Afghan People Board of Trustees

The Afghan Fund's Board of Trustees comprises four individuals appointed for a term of two years:

Treasury Department official Andrew P. Baukol, Counselor to the Secretary of the Treasury, is the U.S. representative on the Board and the Board's chairman.

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

Dr. Shah Mohammad Mehrabi, a U.S.-based Afghan economic expert and professor of economics at Montgomery College, Maryland. Dr. Mehrabi has served on DAB's governing board since 2003 and was an economic advisor to multiple Afghan ministers of finance.

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

Source: Treasury, response to SIGAR data call, 12/13/2022; Treasury, response to SIGAR vetting, 1/11/2023; Site officiel de la République et canton de Genève, "Fund for the Afghan People – Fondation", 9/5/2022; Fund for the Afghan People, Statutes of September 2, 2022, Art. 12, English translation, 9/2/2022; SWI (Swiss Broadcasting Corporation), "U.S. to move \$3.5 billion in Afghan central bank assets to Swiss based trust," 9/14/2022; Polar Journal, "New ambassador represents Swiss Arctic policy," 9/1/2022; Montgomery College Maryland website, "Faculty and Staff – Business and Economics Department – Rockville Campus," accessed 10/13/2022; Afghan Ministry of Agriculture, Irrigation and Livestock website, "Minister's Biography - Brief Biography of Dr. Anwar-ul Haq Ahady," accessed 10/13/2022; SIGAR, interview with Dr. Shah Mehrabi, 10/4/2022.

Long term, the goal is for those funds to be preserved for eventual return to DAB. Treasury and State have said that the United States will not support the return of these funds until DAB (1) demonstrates its independence from political influence and interference; (2) demonstrates it has instituted adequate anti-money laundering/countering the financing of terrorism (AML/CFT) controls; and (3) completes a third-party needs assessment and onboards a reputable third-party monitor.⁶⁸

This quarter, USAID reported that it is providing \$3.5 million for such a third-party assessment of Da Afghanistan Bank, to focus on DAB's commercial bank and payments departments, and its AML/CFT capabilities. The assessment began after receiving approval from DAB's Executive Board on December 27, 2022.⁶⁹

Concerns about potential Taliban misuse of central bank funds remain, in part because the Taliban rejected the constitution of the former Afghan government under which the banking law—and DAB's statutory independence—was established. The Taliban have also appointed loyalists to senior roles at DAB, including a deputy governor sanctioned by the UN for his role as a Taliban militant leader.⁷⁰

Ambassador Alexandra Baumann, the Swiss representative on the Afghan Fund's Board told reporters in October that, "the DAB in its current form is not a fit place for this money. We do not have any guarantee that if the money goes back right now that it will be effectively used for the benefit of the Afghan people."⁷¹

AFGHANISTAN'S ECONOMIC OUTLOOK

Economic Forecast Signals “Afghanistan’s New Normal”

The Afghan economy has not fully stabilized after a year of economic contraction, but the pace of continued deterioration has slowed. The World Bank estimates that the country’s real GDP fell 30–35% year-on-year (Y-O-Y) from 2021 to 2022, and that employment levels may have dropped by 50% between August 2021 and June 2022. Over the next two years, the Bank projects that the Afghan economy will move forward at a rate of about 2.0–2.4% GDP growth with no improvement in per capita incomes. The UN Office for the Coordination of Humanitarian Affairs (UN OCHA) estimates that 97% of Afghans now live below the poverty line, compared to 72% in September 2021. Poverty levels are expected to remain very high, with over two-thirds of households struggling to cover basic expenses. The Bank also warns that “any continued restrictive policies on women’s education and work, increased instability of the banking sector, any potential reduction in aid from the international community, or worsening of the security and political situation will further hurt the economy and people’s welfare.”⁷²

“While there are signs of economic stabilization and resilience of Afghan businesses, the country continues to face enormous social and economic challenges that are impacting heavily on the welfare of the Afghan people, especially women, girls, and minorities,” said Melinda Good, World Bank Country Director for Afghanistan. “Living conditions showed slight improvements in the past few months, but deprivation remains very high across the country, and persistent inflation might further erode any welfare gains.”⁷³

Inflationary pressure began easing in recent months, according to the World Bank, due to a better harvesting season last summer and lower global oil and food prices. Headline inflation decelerated from its recent peak of 18.3% in July 2022 to 13.6% in September 2022. Inflation of basic household good prices decelerated more sharply, though prices remain significantly higher than the two-year average. Calculated using the price data collected by World Food Programme (WFP), inflation in basic household goods was down to 11% Y-O-Y in October 2022, compared to 26.4% observed in September 2022, and the peak of 51.7% in June 2022. The World Bank stated that this 15.3% monthly decline can be explained by an inflation drop in fuel (38%), cooking oil (30%), wheat (19%), sugar (12%), pulses (4.5%), bread (3%), and rice (2.4%), etc. Notably, diesel prices slightly decreased by 1.7% nationally, though they remain 22% higher than the same time last year and 71% higher than the two-year average.⁷⁴

The value of Afghanistan’s currency, the afghani (AFN), remained stable this quarter. Data issued by Afghanistan’s central bank show that between the end of June and end of October, the AFN depreciated 0.2% against the U.S. dollar (USD), but appreciated 2.0% against the Chinese yuan, 7.2% against the euro, 16.3% against the Pakistani rupee, and 2.5% against the Indian rupee. As of September 8, 2022, the AFN was trading close to 88 per USD, 2.3% below its August 15, 2021, value. The World Bank cites the UN’s \$1.8 billion in cash shipments to Afghanistan during the last 12 months as a main driver of exchange rate stability.⁷⁵

Financial sector remains distressed

There is no sign that Afghanistan’s commercial banking sector is recovering, according to the State Department. Afghanistan’s central bank, Da Afghanistan Bank (DAB), continues to waive required examinations, stress tests, and fees as it recognizes that several Afghan banks would not survive the recapitalization actions needed to cover losses incurred from reduced lending, loss of access to foreign reserves, and non-performing assets.⁷⁶

Afghanistan’s **liquidity** challenges began when the Taliban takeover triggered the revocation of DAB’s credentials to interact with the international banking system, halting basic banking transactions.⁷⁷ The wide-ranging sanctions that followed, along with lost confidence in Afghanistan’s domestic banking sector, limited the country’s cash flow to the point of a **liquidity crisis**. Unable to conduct international financial transactions, access cash deposited in bank accounts, or seek lending opportunities, the Afghan private sector collapsed, with surviving businesses forced to rely on more expensive and less reliable **hawala** networks that drove up the cost of importing goods. With rising prices, falling incomes, and diminished access to cash, most Afghan families are struggling to purchase food and household goods, despite their availability on the open market.⁷⁸ Most of the sanctions’ restrictions constraining international aid were lifted earlier

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

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

Source: Investopedia, “Liquidity,” 8/29/2021; Investopedia, “Liquidity Crisis,” 12/6/2020.

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

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

this year when the Treasury Department's Office of Foreign Assets Control issued several licenses, yet international transactions have not fully been restored, in part due to continued risk aversion by banks.⁷⁹

DAB resumed foreign exchange auctions this quarter to support AFN stability, selling \$15 million USD in the first week of January, and \$16 million in late December. The Taliban also continue to exert direct controls in the foreign exchange market to manage parity and liquidity, such as regulating (informal) money service providers and prohibiting foreign currency-denominated domestic transactions. Nonetheless, money service providers have reported persistent foreign exchange shortages in the open market.⁸⁰

The Taliban also continue to regulate cash withdrawals of pre-August 2021 bank deposits for both firms and individuals (they have not imposed a statutory withdrawal limit on deposits made after August 28, 2021.) According to the World Bank, most commercial banks have been able to satisfy *individual* depositors' cash withdrawal requests in recent months. However, *firms* continued to report problems, only being able to withdraw cash amounts at levels much lower than the allowed limits.⁸¹

The *Financial Times* reports that "public trust in banks has been destroyed for the next few decades," with many Afghans turning back to the use of informal hawalas instead.⁸²

Afghanistan made progress this quarter towards one source of its liquidity constraints, a lack of banknotes. Since August 2021, the physical quality of individual bills in circulation has worsened beyond use, with afghani banknotes literally falling apart and being rejected in transactions. Prior to the Taliban takeover, DAB would withdraw 3–4 billion afghanis' worth (about \$33–45 million) of decrepit banknotes annually and substitute them with new ones printed abroad, since Afghanistan lacks the domestic capacity to print currency. However, the Taliban have struggled to restore international arrangements for such services.⁸³ After two transactions between the Taliban and European companies were permitted by Treasury in October, a first batch of new afghani banknotes arrived in early November, partially alleviating this problem.⁸⁴

Taliban budget and revenue

The Taliban's national budget for Afghan fiscal year 1401 (March 21, 2022–March 20, 2023) totaled 231.4 billion AFN (\$2.65 billion), including 203.4 billion AFN (\$2.33 billion) designated for government operations and 27.9 billion AFN (\$302 million) for development. By contrast, the Afghan government's national budget for Afghan fiscal year 1399 (2020–2021), funded significantly by foreign donors, was 473.1 billion AFN (around \$6.1 billion at the exchange rate then) and included 288.1 billion AFN (\$3.7 billion) for operations and 185 billion AFN (\$2.4 billion) for development. The UN Development Programme (UNDP) reported earlier this year that the Taliban

budget in its present size has limited capacity to direct and stimulate growth in the country.⁸⁵

Despite a boost in domestic revenues, the World Bank assessed that the revenues remain insufficient compared to expenditure needs. The current national budget includes an over 44 billion AFN (\$500 million) projected deficit that remains explicitly unfinanced. Since the assessment, the Taliban have severely restricted access to public expenditure statistics, including granular information on expenditure allocations, and stopped publishing data on planned and actual spending.⁸⁶

According to the World Bank, the Taliban collected an estimated 144.2 billion AFN (over \$1.62 billion) in total revenue between December 22, 2021, and end-October 2022, exceeding the Afghan government's collections over the same period in 2020 and 2021. Afghanistan continued to rely heavily on revenue collected at the border. For example, taxes at the borders comprised 59% of the total revenue collected up to October 2022.⁸⁷ Inland tax revenues have been lagging against internal targets and compared to previous performance. As a result of the depressed economy, domestic tax revenues declined by approximately 18% Y-O-Y from December 22, 2021, to end-August 2022.⁸⁸

Non-tax sources, mainly revenue from ministry administration fees and royalties, made up 53% of total inland revenue in the first 10 months of 2022 (compared to 33% in 2021). The World Bank said the increase in ministries' revenue is likely driven by a rise in coal mining royalties and fees.⁸⁹

The State Department reported that the Taliban began collecting a flat-rate tax from all households, landowners, and shopkeepers in rural areas, though implementation is allegedly spotty and does not seem to conform to any ministry of finance decree. Reports suggest that the Taliban have increased collections of electricity bill payments and are starting to charge parking fees in central Kabul. Afghan businesses, however, say the increased tax collection is not sustainable. The Taliban ministry of agriculture has reportedly begun collecting *ushr* (in-kind or cash payment based on crop yields), *zakat* (obligatory charitable donations), tithes, and other donations that are not captured in budget figures.⁹⁰

According to State, customs revenues from the trade of both mining and agricultural products are the largest licit source of revenue for the Taliban, providing an estimated average of \$155 million per month—significantly more than the Ghani administration collected, despite heavier border traffic at the time. State said that after a spike in coal exports boosted licit mining revenues to over \$6 million per week in August/September, mining revenues have stabilized at an estimated \$4 million worth of exported minerals per week. Revenue from agricultural production is collected through income taxes, fees, and customs on products as they are exported. Despite its central role in the Afghan economy, agriculture is not normally considered a revenue generating sector in Afghanistan by itself.⁹¹

International trade

Afghanistan's merchandized trade activity indicates strong relative export growth in 2022, outpacing the growth rate of imports and narrowing Afghanistan's large trade deficit, according to the World Bank. Available aggregated official statistics show that during the first half of 2022, Afghanistan imported merchandise worth \$2.9 billion—10% lower than the comparable period last year—of which \$0.6 billion was duty exempted (and thus likely to be humanitarian imports). During the same period, exports reached \$740 million, a significant growth of 121% compared to the first half of 2021. The Afghan goods that saw the greatest increase in exports in 2022 include coal, cotton and cotton yarn, and fresh and dried fruits. Pakistan was the largest export destination for Afghan goods, followed by India. Mirror trade data for the third quarter of 2022 from Pakistani authorities show that Pakistan's imports from Afghanistan reached \$253 million, driven mainly by coal (\$107 million) and vegetables and fruits (\$110 million). The January–September 2022 data suggest that Pakistan imported \$282 million worth of coal, and \$149 million worth of food from Afghanistan.⁹²

According to State, Afghanistan's seven official border crossings were all open to trade, as of mid-December 2022. Of these, the Herat border crossing with Iran collects the highest revenues, according to the World Bank. The border of Spin Boldak-Chaman with Pakistan has been reopened following closure for several days due to clashes between Pakistani security forces and the Afghan Taliban that started on November 13, causing casualties of security personnel and civilians.⁹³

The Taliban and the Pakistani government are developing policies and infrastructure to improve the flow of trade and improve security despite recent clashes, according to State. The main disagreement is in regard to granting Afghanistan transit access to India by land. Pakistan Customs, the Pakistan-Afghanistan Joint Chamber of Commerce and Industry (PAJCCI), and the Provincial Government of Khyber Pakhtunkhwa met with their Afghan counterparts this quarter to discuss ways to facilitate trade via Torkham. Pakistani officials have specifically requested lower duties on Afghan coal and higher supply to Pakistan.⁹⁴ See page 119 for more information about tensions between the Taliban and Pakistan.

Despite significant exports of coal, Afghanistan remains reliant on energy imports for 78% of its electricity needs. The Taliban signed an agreement with Uzbekistan in early January for the continued import of 450 megawatts of electricity through the winter. However, by January 23, Uzbekistan had reportedly cut off electricity supply to Afghanistan for non-payment. The Taliban head of Afghanistan's power utility claimed the power blackouts were the result of technical issues during the winter.⁹⁵

Extractives

The extractives industry remains a key component of the Afghan economy and of revenues for the Taliban regime, driven largely by coal exports. According to State, the ministry of mines and petroleum's (MOMP) weekly licit revenue has increased from 94 million AFN (\$1.1 million) in July 2022, peaked at 627 million AFN (\$7.1 million) in September 2022, then stabilized at 347 million AFN (\$4 million) in November 2022. Estimates on illicit mining vary between \$20–100 million annually. In September 2022, MOMP announced the creation of a 70-member unit to combat illicit mining. MOMP offered 12 small-scale mining tenders in Logar, Maidan Wardak, Paktika, Faryab, Uruzgan and Helmand Provinces.⁹⁶

On January 5, the Taliban signed a \$540 million deal with the Chinese state-owned Xinjiang Central Asia Petroleum and Gas company to develop oil-and-gas fields at the Amu Darya river basin in northern Afghanistan. The Taliban's minister for mining and petroleum, Shahabuddin Delawar, announced that the Chinese investment would develop reserves over the next three years as part of a 25-year extraction deal. According to Delawar, the Taliban have an initial 20% share in the project, with a provision for up to 75%. He also said that under the agreement, crude oil would be processed inside Afghanistan. However, it remains unclear if the Chinese firm is willing to build a local refinery.⁹⁷

In 2011, the U.S.-backed Afghan government awarded a similar contract for extracting oil and gas in the Amu Darya basin to a different Chinese state company, the China National Petroleum Corporation (CNPC). In 2016, MOMP announced it was ending the contract due to CNPC's failure to develop the reserves and meet production goals.⁹⁸

In addition to fossil fuel deposits, Afghanistan is rich in precious stones and rare-earth minerals. The country's total mineral resources are estimated to be worth over \$1 trillion, including deposits of chromite, gold, lead, zinc, copper, iron, mercury, uranium, and possibly the world's largest deposit of lithium.⁹⁹

The Taliban are currently restricting lithium extraction and may not grant any lithium concessions to foreign parties until 2032. In a statement reported by the *Los Angeles Times* in November 2022, MOMP spokesperson Esmatullah Burhan said, "There are other minerals we talk about first—coal, chromite, nephrite, gemstones, marble. Because lithium is a material that all nations need, we will leave it till after these are expended, for the long term."¹⁰⁰

In recent months, Afghanistan's neighbors continued to express interest in securing access to various extractive resources. In September, MOMP signed a contract with an Iranian company for the extraction of lead and zinc in Ghor Province. According to the Taliban-controlled ministry of commerce, the Taliban are also negotiating a deal with Iran for Afghan coal.¹⁰¹

China has shown interest in Afghan minerals since 2007, when the China Metallurgical Group Corporation (MCC) secured a 30-year lease on the Mes Aynak copper deposit in Logar Province after offering the Afghan government a 19% royalty on profits and promising to invest \$2.83 billion in infrastructure. However, security concerns, the need for greater infrastructure investment, and concerns about archeological artifacts on the site have caused numerous delays in the development of this deposit.¹⁰²

SIGAR Oversight of U.S. Efforts to Support Afghanistan's Extractive Industry

The U.S. government began to support the development of Afghanistan's extractives industry in 2004. In 2010, the United States estimated that Afghanistan had over \$1 trillion in extractive reserves that could generate \$2 billion in annual revenue for the Afghan government. As of September 30, 2021, the United States had invested approximately \$962.6 million to fund mineral surveys, exploration, regulatory reforms, and capacity development. USAID and DOD's Task Force for Business and Stability Operations (TFBSO) were the two primary U.S. entities responsible for providing direct support to Afghanistan's extractives industry. TFBSO was operational in Afghanistan between 2010 and 2014 and spent a total of \$316 million on extractives projects.

Despite this funding, the United States could not overcome numerous challenges in developing Afghanistan's extractives industry. SIGAR issued two audit reports in 2015 and 2016, and one special project

report in 2018, highlighting TFBSO and USAID programs' shortcomings in interagency coordination, implementation, and outcomes to support Afghanistan's extractives sector.

In January 2023, SIGAR issued its most recent audit report on U.S. support for Afghanistan's extractives industry, which found that several U.S. agencies did not conduct required program oversight and failed to reach their goals. SIGAR reporting also pointed to other key challenges that prevented U.S. agencies from successfully developing Afghanistan's extractive sector, including (1) Afghanistan's inability to reform mineral policies and regulations, (2) frequent turnover of Afghan officials, (3) corruption and artisanal and small-scale mining operations, (4) Afghanistan's suspension from the Extractive Industries Transparency Initiative, (5) lack of infrastructure, and (6) insecurity. More information can be found in the SIGAR Oversight section of this report.

Source: SIGAR, Afghanistan's Extractives Industry: U.S. Programs Did Not Achieve Their Goals and Afghanistan Did Not Achieve Their Goals and Afghanistan Did Not Realize Widespread Economic Benefits from Its Mineral Resources, SIGAR 23-10-AR, 1/5/2023; SIGAR, Afghanistan's Mineral, Oil, and Gas Industries: Unless U.S. Agencies Act Soon to Sustain Investments Made, \$488 Million in Funding is at Risk, SIGAR 15-55-AR, 4/24/2015; SIGAR, Afghanistan's Oil, Gas, and Minerals Industries: \$488 Million in U.S. Efforts Show Limited Progress Overall, and Challenges Prevent Further Investment and Growth, SIGAR 16-11-AR, 1/11/2016; SIGAR, Status of U.S. Efforts to Develop Extractive Tenders: \$125 Million Spent Resulting in No Active Contracts, SIGAR 18-58-SP, 7/5/2018.

Economic Growth Portfolio

USAID's Office of Livelihoods (OLH) continued supporting economic growth activities in Afghanistan worth a total of \$165,672,139.¹⁰³ USAID's active economic growth programs are shown in Table E.2.

Three of these programs performed activities in Afghanistan this quarter: the Afghanistan Competitiveness of Export-Oriented Businesses Activity (ACEBA); The Livelihood Advancement for Marginalized Populations (LAMP) program; and the Turquoise Mountain Trust (TMT) - Exports, Jobs, and Market Linkages in Carpet and Jewelry Value Chains activity. Two other programs—the Afghanistan Investment Climate Reform Program (AICR) and

Extractives Technical Assistance by the U.S. Geological Survey (USGS)—conducted no physical work in Afghanistan since the Taliban takeover.¹⁰⁴

The Taliban’s ban on female NGO staff has negatively impacted USAID’s economic growth programming. OLH reports that prior to the ban, some implementers issued grants to NGOs for production and processing activities. They have since been suspended. OLH said implementers will now have to rely solely on private companies, instead of NGOs. According to USAID, the Taliban’s minister of commerce and industry confirmed that the decree does not apply to the private sector/value chain businesses that some implementers work with.¹⁰⁵

Local authorities are not interpreting the Taliban edict uniformly. OLH reports that private businesses have been warned or threatened that they should exclude females from participating in USAID-funded activities, particularly apprenticeships. They described how Taliban representatives paid a surprise visit to the Azim Waras Bags Production Company, a prospective USAID apprenticeship host company in Kabul, and instructed the business owner to “discontinue his women staff contracts.”¹⁰⁶

TABLE E.2

USAID ACTIVE ECONOMIC-GROWTH PROGRAMS				
Project Title	Start Date	End Date	Total Estimated Cost	Cumulative Disbursements, as of 1/4/2023
Afghanistan Competitiveness of Export-Oriented Businesses Activity (ACEBA)	1/27/2020	1/26/2025	\$105,722,822	\$40,094,147
Livelihood Advancement for Marginalized Population (LAMP)	8/1/2018	8/1/2023	18,481,505	9,108,585
Extractive Technical Assistance by USGS	1/1/2018	6/30/2023	18,226,206	13,722,639
Afghanistan Investment Climate Reform Program (AICR)	3/27/2015	3/31/2023	13,300,000	8,246,328
Carpet and Jewelry Value Chains	1/31/2019	4/30/2023	9,941,606	8,168,623
Total			\$165,672,139	\$79,340,323

Source: USAID, response to SIGAR data call, 1/13/2023.

Afghanistan Competitiveness of Export-Oriented Businesses Activity (ACEBA)

USAID’s \$105.7 million, five-year ACEBA project, supports activities meant to improve market performance by providing business development support to small and medium enterprises in targeted value chains and facilitating increased access to finance, in order to address Afghanistan’s current liquidity challenge. The project operates from four regional hubs in Kabul, Mazar-e Sharif, Jalalabad, and Herat. ACEBA is currently supporting four value chains: carpets, cashmere, saffron, and humanitarian goods and services.¹⁰⁷ Project activity updates were unavailable this quarter.

Livelihood Advancement for Marginalized Populations (LAMP)

The \$18.5 million, five-year LAMP program was initiated in 2018 to create sustainable jobs and livelihoods for internally displaced persons (IDPs), returnees, and host communities in the four urban centers of Afghanistan: Kabul, Khost, Ghazni, and Balkh Provinces. LAMP works to address the constraints faced by Afghanistan's vulnerable populations. Internally displaced persons, returnees, women, and youth are supported with secure jobs, business opportunities, and essential skills.¹⁰⁸

In 2022, LAMP added a humanitarian plan to its portfolio, providing winterization kits and cash assistance for both current beneficiaries and families in locations with LAMP programming. In total the activity reached approximately 6,000 households by July 2022. USAID extended LAMP from August 1, 2022, to July 31, 2023, and LAMP hopes to reach an additional 4,664 beneficiaries (70% female and 30% male) in five new provinces.¹⁰⁹

TMT – Exports, Jobs, and Market Linkages in Carpet and Jewelry Value Chains

The \$9.9 million, four-year cooperative agreement with the Turquoise Mountain Trust (TMT) NGO aims to create jobs within the carpet and jewelry sectors, particularly for women. The project's objective is to provide business development assistance to jewelry makers and carpet weavers and the micro, small, and medium enterprises that employ them to maximize livelihood opportunities. The activity is currently supporting six carpet producer companies and 15 jewelry businesses.¹¹⁰ Project activity updates were unavailable this quarter.

Turquoise Mountain is a British NGO established in 2006 by then-Prince Charles (now-King Charles III) to preserve and “revive historic areas and traditional crafts, to provide jobs, skills and a renewed sense of pride.”¹¹¹

Extractives Technical Assistance by the U.S. Geological Survey (USGS)

The \$18.2 million interagency agreement (IAA) between USAID and USGS was initiated in January 2018. Before the Taliban takeover, USGS trained and mentored Afghan Ministry of Mines and Afghanistan Geological Survey staff and developed comprehensive country-wide geologic data. The IAA was suspended in September 2021 immediately after the Taliban takeover, and later restarted in February 2022 after a second review by the Interagency Policy Committee chaired by the U.S. National Security Council.¹¹²

Since restarting, all remaining activities are being conducted by U.S.-based USGS staff. USAID also reports that “the final deliverables that USGS will provide are important to understanding the economic potential of the extractives sector and describing the critical mineral potential in Afghanistan. These reports document the types of gemstones, commercial

and industrial, and critical minerals in Afghanistan including their extent, estimated value, and accessibility to regional and world markets. This information has been deemed valuable by the National Security Council, and other federal agencies, and was a significant factor in the resumption of the USGS extractives program in 2022.” The IAA ends in June 2023.¹¹³

Afghan Investment Climate Reform Program (AICR)

Activities under the \$13.3 million AICR have been suspended since September 2021. Prior to the Taliban takeover in August 2021, AICR supported the Afghan government’s efforts to improve Afghanistan’s investment climate.¹¹⁴

AICR is part of the \$49.1 million USAID-International Finance Corporation (IFC)/World Bank Group grant agreement, which facilitates USAID access to IFC expertise and services in a range of sectors, including investment climate, energy, public-private partnerships, digital finance, and infrastructure in selected countries. The IFC grant expires in March 2023.¹¹⁵

Agriculture

This quarter, USAID’s Office of Livelihoods (OLH) continued to support agriculture activities in Afghanistan valued at \$252,521,170.¹¹⁶ USAID’s active agriculture programs are shown in Table E.3.

USAID’s agriculture programs and activities are designed to mitigate the immediate hardships of vulnerable farm households and agribusinesses due to the continuing drought, political instability, and financial liquidity challenges, while also addressing longer term economic recovery to help ensure improvements in food security and the operational sustainability of key agricultural value chains. These efforts include (1) training, technical assistance, and agriculture extension services (education, marketing, health, business assistance) to smaller-scale farmers; (2) supplying seeds, fertilizer, and other items to farmers to help increase production; (3) providing veterinary services and other support to the livestock and dairy industries to improve animal health, maintain productive assets, and increase production and incomes; and (4) improving domestic market linkages and creating additional value. Other activities include farm upgrades by providing a technical package of tools, supplies, and equipment such as saplings, trellising, greenhouses, development of vineyards and orchards.¹¹⁷

On November 18, USAID announced it would provide \$20 million for the “Grain from Ukraine” initiative, which supports UN World Food Programme efforts to purchase and ship Ukrainian grain to provide food assistance to countries currently facing the most severe hunger crises, including Afghanistan.¹¹⁸

TABLE E.3

USAID ACTIVE AGRICULTURE PROGRAMS				
Project Title	Start Date	End Date	Total Estimated Cost	Cumulative Disbursements, as of 1/4/2023
Strengthening Rural Livelihoods and Food Security (SRL-FS)	7/25/2022	7/24/2026	\$80,000,000	\$40,000,000
Afghanistan Value Chains - Livestock	6/9/2018	6/8/2023	55,672,170	40,833,172
Afghanistan Value Chains - High Value Crops	8/2/2018	8/1/2023	54,958,860	35,764,706
Agricultural Marketing Program (AMP)	1/28/2020	1/27/2023	30,000,000	19,606,308
Grain Research and Innovation (GRAIN)	11/8/2012	9/30/2022	19,500,000	15,172,500
USDA PAPA	9/30/2016	9/29/2022	12,390,140	1,651,139
Total			\$252,521,170	\$153,027,825

Source: USAID, response to SIGAR data call, 1/13/2023.

Rural Livelihoods and Food Security Activity

USAID’s new \$80 million, four-year Rural Livelihoods and Food Security Activity intends to minimize the impacts of economic disruption and instability, drought, and other recent shocks on vulnerable and at-risk agriculture-based communities in targeted Afghan provinces and districts. This assistance also aims to enhance food security and improve nutrition and near-term resilience of vulnerable smallholder farmers and herders, including landless and women-headed households.¹¹⁹

USAID reports that these goals are to be achieved by increasing the production and productivity of food and staple crops such as wheat, beans and legumes, and fresh fruits and vegetables, and other crops; enhancing access to nutritious food at the household level; maintaining and enhancing livestock; increasing production of fodder crops (for livestock grazing); strengthening capacities of farmers, farmer groups, women vegetable growers, and livestock holders on climate smart cultivation/production practices; and linking them to domestic markets to provide a short-term income boost.¹²⁰

Afghanistan Value Chains (AVC) – Livestock

The \$55.7 million AVC–Livestock program is a market-oriented program that operates throughout Afghanistan with regional offices in Kabul, Herat, Mazar-e Sharif, Jalalabad, and Kandahar. AVC-Livestock works with established agribusinesses that impact their respective value chains (known as anchor firms) to sustainably strengthen dairy, poultry, honey, red meat, fish, and fiber value chains to improve food security, increased incomes, employment, and productivity.¹²¹ Project activity updates were unavailable this quarter.



UN Food and Agriculture staff support livestock deworming for 15,000 animals in Badakhshan Province. (FAO Afghanistan photo)

Afghanistan Value Chains (AVC) – Crops

The \$55 million AVC–Crops program promotes rapid, inclusive, and lasting growth in the Afghanistan’s agriculture sector. The activity follows a market systems development approach using established anchor firms as entry points and partners to reach other actors in the targeted crops value chains including farmers to accelerate growth in a way that ensures lasting and large-scale transformational market system change.¹²²

Since USAID’s last report to SIGAR on AVC–Crops in July, the activity’s interventions were reorganized around two components: (1) reduce food insecurity and increase the availability of crops, and (2) strengthen linkages between anchor firms and their supplier networks. These two components are reinforced by crosscutting objectives including the engagement of women and youth in crop production and domestic marketing efforts.¹²³

Agriculture Marketing Program (AMP)

The \$30 million Agriculture Marketing Program (AMP) is a follow-on award to USAID’s Commercial Horticulture and Agricultural Marketing Program. The program works in all of Afghanistan’s 34 provinces, focusing on increasing farm production and domestic sales through interventions aimed at farmers and agribusinesses. Since August 2021, AMP has phased out support for export trade and promotion in favor of strengthening domestic market linkages; identifying and helping resolve value chain gaps; increasing the resilience of the agricultural sector to satisfy domestic market demand; and increasing farm gate prices for targeted farming communities. Other activities to increase cultivation and yield include orchard rehabilitation and greenhouse development in response to the strong demand for vegetables in the domestic market.¹²⁴ Project activity updates were unavailable this quarter.

EDUCATION

USAID's Office of Social Services (OSS) supported education development activities in Afghanistan this quarter, valued at \$165,060,711.¹²⁵ USAID's active education programs are shown in Table E.4.

The Girls' Education Challenge program partners continued to serve 188 community-based, accelerated-learning classes, helping more than 5,100 adolescent girl learners. The program aims to support girls with access to quality education, materials, and safe spaces to learn, and to help mobilize and build capacity within government, communities, and schools through training and mentoring of teachers, government employees, and community leaders. Activities were conducted this quarter in Bamyan, Parwan, Badakhshan, Baghlan, Takhar, Ghazni, Khost, Paktiya, Kapisa, Ghor, Daikundi, Kabul, Faryab, and Kandahar Provinces.¹²⁶ The Strengthening Education in Afghanistan (SEA II) program continued operations in Kabul this quarter, focusing increasingly on providing oversight and management support to private schools and universities alongside scholarships to enroll/retain female students.¹²⁷

The technical capacity-building program for the American University of Afghanistan (AUAF) also continued its online education model established in the wake of the Taliban takeover. In addition, for the Fall 2022 semester, AUAF established a branch campus in Doha, Qatar, and is now providing what they refer to as a "Hy-Flex" model of online and in-person instruction to approximately 78 students. AUAF students in Qatar are required to attend in-person and other students join remotely. In the Fall 2022 semester, AUAF enrolled 873 students (Male: 430; Female: 443), of whom 608 students reported living in Afghanistan. AUAF reported that approximately 35 Afghan staff continued to work from Afghanistan.¹²⁸

USAID also continues to support UNICEF's Keep Schools Open project, which helps provide hundreds of thousands of vulnerable Afghans with desperately needed cash assistance to keep their children in school; children who would otherwise not attend or drop-out of school due to ongoing humanitarian, economic, and political crises.¹²⁹

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TABLE E.4

USAID ACTIVE EDUCATION PROGRAMS				
Project Title	Start Date	End Date	Total Estimated Cost	Cumulative Disbursements, as of 1/4/2023
Strengthening Education in Afghanistan (SEA II)	5/19/2014	12/31/2023	\$49,828,942	\$46,868,691
Keep Schools Open	7/11/2022	12/31/2023	40,000,000	40,000,000
Let Girls Learn Initiative and Girls' Education Challenge Programme (GEC)	6/29/2016	12/31/2023	29,000,000	29,000,000
Supporting Student Success in Afghanistan (SSSA)	1/1/2023	12/31/2026	27,284,620	0
Technical Capacity Building for AUAF	2/1/2021	12/31/2022	18,947,149	14,487,868
Total			\$165,060,711	\$130,356,560

Source: USAID, response to SIGAR data call, 1/13/2023.

In addition, USAID’s Office of Democracy, Gender, and Civil Rights (DGR) continued its support for women’s education through the Women Scholarship Endowment (WSE). WSE awards scholarships to Afghan women and girls in Science, Technology, Engineering, and Mathematics (STEM), including 106 scholarships last quarter. As of December 14, 338 scholarships have been awarded. WSE is positioning itself to respond to the Taliban’s ban on secondary and higher education, including shifting to online learning and supporting students to study abroad.¹³⁰

USAID also reports that Taliban-appointed authorities have increased visits to USAID-supported education facilities this quarter, including monitoring trainings conducted by USAID’s implementing partners. USAID said that while authorities initially regarded support to local private schools positively, they increasingly request signed MOUs and have ordered USAID-funded interventions without an MOU to stop operations. As a result, USAID’s SEA II activity has opted to adapt training activities from in-person to remote or online platforms.¹³¹

THE TALIBAN EXPAND THEIR BAN ON FEMALE EDUCATION

On December 20, 2022, the Taliban announced an immediate ban on women's higher education, triggering widespread condemnation. Combined with earlier decrees, nearly all Afghan women above grade six are now barred from formal education.¹³²

Afghans inside and outside Afghanistan denounced the Taliban policy. Women in particular expressed anger and despair, with university students now effectively expelled, and educators left jobless. Women and girls took to the streets in several Afghan cities, at least 60 male university professors resigned from their posts, and a number of male students walked out of their annual exams in solidarity with their female counterparts, according to media reports.¹³³ The Taliban quickly suppressed these protests, beating protestors with sticks, whips, and water cannons. At a December 22 rally, five protestors were arrested along with three journalists covering the event. At one university, professors who permitted women to sit for their final exam of the year were rounded up and brought to a nearby police station by Taliban security forces.¹³⁴

Despite promising a softer rule prior to seizing power in August 2021, the Taliban began shutting down schools for girls almost immediately. When schools reopened on September 18, 2021, the Taliban decreed girls were banned from attending school beyond the sixth grade. The Taliban-controlled education ministry had originally announced that girls could return to secondary and upper-secondary schools on March 23, 2022, the start of the new school year. However, that promise was broken on the morning of March 23, when the ministry renewed the ban. The sudden policy reversal reportedly even took some Taliban members by surprise. Further Taliban promises to eventually reopen girls' secondary schools for girls have not been fulfilled.¹³⁵

The Taliban's ban on girls attending lower-secondary and high school effectively cut off their access to higher education before the ban on higher education came into effect. Without a secondary education, girls and women could not pass the exams needed to advance to the university level. Last quarter, the number of female students applying to university had already decreased sharply compared to previous years. For example, in Laghman Province only 182 girls took college entrance exams in 2022, compared to 1,200 in 2021.¹³⁶

This quarter, before issuing their most recent ban barring all women's higher education, the Taliban took several other steps to limit women and girls' access to schools. These included closing secondary schools that had briefly re-opened in the Paktiya Province to girls; expelling girls who had reached puberty from primary schools; and prohibiting women from pursuing university studies in agriculture, civil engineering, journalism, and other subjects the Taliban deemed "too difficult" for women. Still, the Taliban did allow women to take university entrance exams less than three months prior to banning them from attending the schools they were eligible to attend.¹³⁷



Afghan women students barred by Taliban security forces from entering a university in Kabul. (AFP photo)

The Militant Turned Minister of Higher Education

On December 22, the Taliban's acting higher education minister, Mawlawi Neda Mohammad Nadeem defended his decision to deny women the right to higher education. Nadeem said the ban was necessary to prevent the mixing of genders in universities and to keep women from being taught certain subjects that are deemed unacceptable for women under Taliban interpretation, like engineering and agriculture. He also claimed that women were not observing hijab (female dress code) and were coming to class "with the clothes that mostly women wear to go to a wedding."¹³⁸

...education is a human right and is “also essential to Afghanistan’s economic growth and stability. The Taliban cannot expect to be a legitimate member of the international community until they respect the rights of all in Afghanistan. This decision will come with consequences for the Taliban.”

Antony Blinken, U.S. Secretary of State

Source: State, “Standing with Afghanistan’s Women and Girls,” press release, 12/20/2022.

Nadeem did not say when, if ever, the ban would be lifted. However, a Taliban official tweeted the same day that, “Allah will bring such a day when all schools and universities will be opened for all. Do not despair. The country’s education system will be organized, independent, advanced, and free of all kinds of corruption.”¹³⁹

The Taliban made similar promises to reopen secondary schools after “technical issues” were resolved when they banned girls from attending secondary school in September 2021. The UN reports that no progress has been made since then to return girls to secondary education.¹⁴⁰ The Taliban made similar promises during their 1990s rule and never restored girls’ access to education.¹⁴¹

According to media reports, there are rifts within the Taliban over the issue of girls’ education. Some moderate Taliban officials have voiced support for women and girls’ education but have not been able to influence the trajectory of regime policy.¹⁴²

Taliban leadership, including supreme leader Haibatullah Akhundzada and his inner circle of hardliners, have proven firmly opposed to modern education, especially for women and girls. Among these hardliners is minister Nadeem, who Akhundzada appointed to the higher education ministry on October 17 amid a reshuffling of the Taliban’s governing cabinet. According to the UN Secretary-General, this and other appointments continued Akhundzada’s earlier trend of elevating Taliban members with hardline religious and militant credentials.¹⁴³

Prior to becoming the higher education minister, Nadeem had served as a Taliban provincial governor, police chief, and military commander. He vowed to stamp out all forms of modern, secular education while in his previous roles. He has also voiced opposition to female education, stating his belief it against Islamic and Afghan values. Since taking over the ministry, Nadeem scrapped rules and bylaws regulating and overseeing public universities such as the exam requirements for instructors and unveiled plans to build a vast network of *madradas* (religious seminaries) throughout the country. He has also appointed Taliban fighters as officials and teachers at universities despite their lack of academic qualifications. In a December speech, Nadeem said it would be disrespectful to test these appointees, instead insisting that a Taliban fighter’s credentials were based on the “number of bombs” he detonated.¹⁴⁴

International Reactions to the Latest Attack on Women

Afghanistan is the only country in the world where women and girls are not allowed to attend secondary schools and universities. No Muslim country or Islamic organization has expressed support for the Taliban’s ban.¹⁴⁵

Instead, the Taliban’s policy has been met with widespread condemnation throughout the Islamic world. The Saudi foreign ministry expressed “astonishment and regret” at women being denied their right to a university

education, saying the Taliban's decision was "astonishing in all Islamic countries" and should be reversed. The Saudi Council of Islamic Scholars likewise issued a statement underscoring that the Taliban's policies were not based on Islam. The Organization for Islamic Cooperation, as well as the governments of Turkey, Qatar, Pakistan, Indonesia, and many other Muslim nations, also condemned the Taliban's ban on women's work and education.¹⁴⁶

Turkey's foreign minister, Mevlut Cavusoglu, decried the Taliban's actions as "neither Islamic nor humane." Speaking before a joint news conference with his Yemeni counterpart, Cavusoglu urged the Taliban to reverse their ban. "What harm is there in women's education? What harm does it do to Afghanistan?" Cavusoglu said. "Is there an Islamic explanation? On the contrary, our religion, Islam, is not against education. On the contrary, it encourages education and science."¹⁴⁷

U.S. Secretary of State Antony Blinken likewise issued a statement condemning the Taliban's actions, describing education as a human right that is "also essential to Afghanistan's economic growth and stability. The Taliban cannot expect to be a legitimate member of the international community until they respect the rights of all in Afghanistan. This decision will come with consequences for the Taliban."¹⁴⁸

On December 21, the governments of the United States, Australia, Canada, Denmark, France, Germany, Italy, Japan, Malta, the Netherlands, Norway, Spain, Switzerland, and the United Kingdom released a joint statement condemning the Taliban for their "relentless and systemic" campaign of stripping women of their rights and freedoms over the previous 16 months.¹⁴⁹

On December 22, the Group of Seven (G7) also issued a statement warning that the Taliban's policies of "gender persecution may amount to a crime against humanity under the Rome Statute, to which Afghanistan is a state party."¹⁵⁰

The Consequences of the Taliban's Oppression

The Taliban have not yet seen any significant new consequences imposed on them by the international community in response to their expanded bans on women's education, vocational training, and professional participation.¹⁵¹ International donors—and notably, several Muslim-majority countries—have publicly condemned the restrictions on women and girls' education and other rights, however they continue to contribute to UN programs and efforts to support the Afghan people. According to State, the Taliban have not indicated they would moderate their restrictive policies towards girls' education in exchange for more international aid or other incentives.¹⁵²

The deleterious impact of their policies appears equally unlikely to persuade the Taliban to change course. Restrictions on girls' education are instead likely to deepen Afghanistan's economic crisis and lead to greater

insecurity, poverty, and isolation, according to the UN.¹⁵³ An educated labor force contributes more to the national economy with higher levels of productivity, while earning higher wages, assuming women are allowed to work. Though potential costs from lost education are high for both boys and girls in terms of lost earnings, a failure to educate girls has further costs to women and girls because of the relationship between girls' educational attainment, child marriage, and early childbearing.¹⁵⁴

“Afghanistan is already losing more than \$1 billion per year in contributions that women could be making to the economy,” wrote Secretary Blinken in response to the Taliban’s ban on women’s higher education. “Now the Taliban have sentenced the Afghan people to these losses and more. No country can thrive when half its population is held back.”¹⁵⁵

PUBLIC HEALTH

Afghanistan's already strained health sector faces another challenging winter. According to a November World Health Organization (WHO) report, 18.1 million Afghans need humanitarian health assistance, including 3.2 million children under the age of five, almost 350,000 pregnant women, and over 480,000 elderly people. An estimated 20% of childbirth deliveries and 20% of newborn babies require life-saving emergency interventions. Acute respiratory infections and acute diarrheal diseases are the leading causes of death across the country; concurrently, millions continue to experience high levels of food insecurity.¹⁵⁶

International donor funding helped prevent the collapse of the Afghan health sector in 2021 and 2022, by ensuring essential staff were paid. In November, the International Committee of the Red Cross reported that it continued to directly pay the monthly salaries of over 10,000 health care workers. UN OCHA reported in August that the Afghanistan Humanitarian Fund and Central Emergency Reserve Fund helped some 7.7 million people receive sustained health services in 2022, including three million women and girls who received primary, reproductive, and maternal health support, contributing to reduced excess maternal, neonatal, and child deaths.¹⁵⁷

This quarter, USAID continued implementation of public health initiatives in Afghanistan valued at \$309,311,524.¹⁵⁸ USAID's active health programs are shown in Table E.5.

USAID's largest health activity, the Assistance for Families and Indigent Afghans to Thrive (AFIAT) program, continued focusing on providing life-saving pharmaceuticals and commodities, improving the quality and accessibility of basic health services (especially for women) in public health facilities, strengthening community-based services, advocating for strengthened nutrition counseling for mothers and children, and strengthening COVID-19 prevention and response. AFIAT conducted work in rural areas of Herat, Kabul, Nangarhar, Balkh, Kandahar, Bamyan, Parwan, Faryab, Ghazni, Ghor, Helmand, Jawzjan, Khost, and Takhar Provinces this quarter.¹⁵⁹

USAID's second largest health activity, the Urban Health Initiative (UHI), continued its support for improved access to and quality of basic health services (especially for women) in public and private facilities, strengthening COVID-19 prevention and response, strengthening community-based service delivery (especially midwife-led services), and expanding "eMentoring" for healthcare providers. UHI conducted work in urban areas of Balkh, Herat, Kabul, Kandahar, and Nangarhar Provinces this quarter.¹⁶⁰

A third USAID initiative, the Sustaining Health Outcomes through the Private Sector (SHOPS-Plus) activity, closed and was replaced by the Local Health Systems Sustainability (LHSS) activity. LHSS aims to build on the work of SHOPS-Plus to expand the scale, quality, availability, and affordability of health services through the private sector in five USAID priority provinces. LHSS will (1) provide financial and technical support to a family

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planning, maternal and child health marketing NGO and, (2) increase product coverage and support the establishment of franchising and provider networking models to improve service provision. LHSS conducted work in Kandahar, Herat, Balkh, Kabul, and Nangarhar Provinces this quarter.¹⁶¹

USAID reports that the Taliban's recent ban on women working in NGOs has created confusion among donors and NGOs alike. UHI and AFIAT initially paused all activities implemented through female staff members, including community midwifery services and training/mentoring support provided to health care staff provided by female clinical specialists.¹⁶²

TABLE E.5

USAID ACTIVE HEALTH PROGRAMS				
Project Title	Start Date	End Date	Total Estimated Cost	Cumulative Disbursements, as of 1/4/2023
Assistance for Families and Indigent Afghans to Thrive (AFIAT)	7/10/2020	7/9/2025	\$117,000,000	\$28,739,361
Urban Health Initiative (UHI) Program	10/14/2020	10/13/2025	104,000,000	28,514,542
New DEWS Plus	2/2/2022	9/30/2031	50,000,000	0
SHOPS Plus	10/1/2015	9/30/2022	13,886,000	13,879,577
Afghanistan Demographic and Health Survey (ADHS) Follow-On	10/9/2018	9/9/2023	10,500,000	5,548,814
Consolidated Grant - COVID-19 Response	9/30/2021	9/29/2026	6,000,000	535,340
Central Contraceptive Procurement (CCP)	4/20/2015	11/28/2023	3,599,998	3,122,674
Sustaining Technical and Analytic Resources (STAR)	5/1/2018	9/30/2023	2,186,357	1,274,223
Modeling American Healthcare, Standards & Values in Afghanistan	10/1/2020	9/30/2022	1,092,601	816,862
TB Data, Impact Assessment and Communications Hub (TB DIAH)	9/24/2018	9/24/2023	600,000	600,000
Meeting Targets and Maintaining Epidemic Control	4/15/2019	4/14/2024	270,000	1,155,000
Global Health Supply Chain Management (GHSCM-PSM)	4/20/2015	11/28/2023	176,568	4,197,570
Local Health Systems Sustainability (LHSS)	*	*	0	268,046
Total			\$309,311,524	\$88,652,010

* Note: Start and end dates were not provided for this program.
Source: USAID, response to SIGAR data call, 1/13/2023.

As of January 11, UHI and AFIAT female staff were largely working from home while implementing partners closely evaluate the safety and security needs of the female staff. USAID stated that both projects were still being implemented, albeit at a reduced level without female staff in the field. During the week of January 2, UHI received written authorization from three provincial health offices to resume select female-led project activities (including community midwifery services), however those staff remain working from home while measures to ensure their safety are put in place.¹⁶³

AFIAT activities implemented through female staff members remain on hold. Under the Local Health Systems Sustainability project, all female staff members are suspended from work until further notice. This has paused outreach to midwife networks, collaboration with female community health workers, and direct engagement of female clients/beneficiaries.¹⁶⁴

Taliban policies impact access to health care services

Access to health care remains a major concern for communities across Afghanistan, according to UN agencies and public health NGOs. In December, 13.3 million Afghans had no access to health care, according to UNICEF, largely due to high costs and the lack of infrastructure, while facilities continue to face shortages in staffing, medicines, and other needed supplies.¹⁶⁵ The WHO similarly described how emergency reproductive, maternal and child health services are not readily accessible for a significant portion of the population, due to the limited capacity of public sector health care providers and a weak referral system.¹⁶⁶ According to the NGO *Première Urgence Internationale*, Afghans in rural and remote areas are among the most affected, with most families unable to afford the cost of transportation to the nearest health facilities. People in need of health services often travel for several hours in difficult conditions that add to their health risks.¹⁶⁷

Further, Taliban policies restricting the rights and freedom of women are constraining their ability to access needed health care. According to the United Nations, the gender segregation of health workers in medical facilities is now institutionalized, with female health workers only attending to women and male health workers only attending to men. With a shortage of women doctors, particularly specialists, women patients have reported facing difficulties and delays in treatment. Female patients without a *mahram*—male chaperone—are also being turned away from health facilities. The Taliban’s acting deputy minister of public health, Muhammad Hassan Ghyasi stated that these policies come from Taliban supreme leader Haibatullah Akhundzada.¹⁶⁸

While the Taliban have stated that their ban on women working at NGOs does not apply to the health care sector, the policy has significantly worsened health care access. As of January 10, the World Health Organization reported that 11 health care NGOs have entirely suspended delivery of health services, and five others have partially suspended operations. Some 280 health facilities have fully suspended operations, while another 42 have partially halted work. As a result, WHO estimates that two million Afghans now have limited to no access to essential life-saving health services.¹⁶⁹

Prior to banning women from all forms of higher education, the Taliban had expressed interest in training more female doctors to address the growing need for women treatment under the Taliban’s gender segregation policies, according to the *Washington Post*. Women made up 46% of

students admitted to several government-run institutes for nursing, radiology, and other health fields, a slight increase compared to 2020 figures. The Taliban had also expressed support for medical residency programs for female health workers, in contrast to their increasing restrictions for women studying and working in other fields.¹⁷⁰

It is unclear whether the Taliban will allow these programs to resume in the wake of their ban on women's higher education.

According to USAID, the midwifery program at Moraa University—where 150 USAID-funded female scholarship recipients are enrolled in and completing a two-year midwifery program—has reopened after being shut down due to the women's higher education ban. The Taliban-appointed MOPH has only given permission for the midwifery program to remain open. No other faculties of study at Moraa University have re-opened, including the medical faculty.¹⁷¹

Urging the Taliban to reverse the bans on women's education and NGO employment, the International Committee of the Red Cross (ICRC) said, "It is clear that if women are no longer able to complete their health studies, in different specialties, it will have an even more severe impact on the delivery of healthcare services across Afghanistan, putting millions of lives at risk."¹⁷²

Even before women were banned from universities, the Taliban ban on girls' education beyond the sixth grade was already closing the educational pipeline for future female doctors. UNICEF senior health advisor Fouzia Shafique told the *Washington Post* that, "Girls need to have finished high school if they're going to enroll in a midwifery course, if they're going to be a paramedic or if they're going to train as vaccinators. And we now have two years of which we have no cohorts graduating out of high school and therefore no people to train."¹⁷³



Médecins Sans Frontières medical staff working in a maternal ward in Afghanistan. (MSF Afghanistan photo)

Vaccination programs

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

USAID reported that based on data from Afghanistan's national health database presented at a COVAX partnership meeting on November 22, a total of 375 individuals were vaccinated against COVID-19 between October 2 and November 20, 2022.¹⁷⁴

USAID reported that a measles campaign began on November 26 across 30 Afghan provinces (four remaining provinces are pending due to pre-campaign preparations). The campaign is expected to reach 5.4 million children in 329 districts in 10 days.¹⁷⁵ Between August 21 and November 15, UN agencies had also vaccinated over two million children against measles. The UN estimates 72,789 suspected cases of measles and 380 associated deaths took place between January 1 and November 12. Of those cases, 77% were in children under five years of age.¹⁷⁶

The Global Polio Eradication Initiative (GPEI) is also planning a vaccination campaign for 5.3 million Afghan children in late January.¹⁷⁷

Afghanistan recorded two cases of wild poliovirus in 2022, compared to four in 2021, and 56 in 2020. In the past year, six nationwide polio vaccination campaigns were conducted, each targeting 9.9 million children and using house-to-house and mosque-to-mosque vaccination approaches,

reaching approximately three million children who had been previously inaccessible since 2015.¹⁷⁸

The Taliban's December 24 ban on female NGO staff may also jeopardize ongoing vaccination efforts. The Taliban ministry of public health's exemption for health workers is not clearly defined, particularly as it relates to mobile health teams operating outside of a hospital or clinic. Two days after the edict came out, GPEI began a vaccination campaign in four eastern provinces with female vaccinators. But UNICEF decided not to send its female staff, who would have informed women about upcoming campaigns and their benefits.¹⁷⁹

"That is not sustainable going forward," said WHO official Hamid Jafari in an interview with *Science*. "We are working closely with the ministry of health to ensure that women can stay in campaigns." If not, vaccination campaigns will proceed with male vaccinators, as they already do in parts of the country. Fewer children will be vaccinated, especially babies who can't be taken out of the house, Jafari said, "But we will go ahead and try our best."¹⁸⁰

ECONOMIC AND SOCIAL DEVELOPMENT ENDNOTES

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SECURITY AND GOVERNANCE

KEY ISSUES & EVENTS

In early November, Taliban supreme leader Haibatullah Akhundzada ordered Afghan judges to impose punishments for certain crimes according to the Taliban's interpretation of Sharia, including public lashings, stonings, and executions.

Islamic State-Khorasan carried out multiple attacks in Afghanistan this quarter, including the bombing of the Kabul Longan Hotel on December 12, frequented by Chinese diplomats and businessmen; five Chinese nationals were injured in the attack.

In its 2022 report on opium poppy cultivation in Afghanistan, the United Nations Office on Drugs and Crime (UNODC) found that opium sales tripled to \$1.4 billion between 2021 and 2022, and opium poppy cultivation increased 32% over the previous year, to 233,000 hectares, the third largest area under cultivation since UNODC began systematic monitoring.

In further setbacks to gender rights in Afghanistan, the Taliban banned women from attending university, working for non-healthcare nongovernmental organizations, and entering public bathhouses, gyms, and parks.

SECURITY SITUATION IN AFGHANISTAN

Overall levels of violence in Afghanistan have subsided significantly compared to the period prior to the Taliban takeover in 2021, given that the Taliban ceased fighting its insurgency following the collapse of the former Afghan government. However, violent incidents continue regularly. The Taliban faces increasing challenges to its authority primarily from the Islamic State-Khorasan (IS-K) and various anti-Taliban resistance groups, most notably the National Resistance Front (NRF) that emerged in Panjshir Province in August 2021. Still, no anti-Taliban group is considered an existential threat to Taliban rule.¹

This quarter, IS-K carried out several attacks against various civilian (especially against minorities such as the Hazara Shi'a community), Taliban, and international targets across the country, including in Badakhshan, Herat, Kabul, Laghman, and Nangarhar Provinces.² On December 2, IS-K

gunmen attacked Pakistan's embassy in Kabul, injuring one guard and damaging the building; Taliban authorities arrested one suspect.³ On December 12, IS-K bombed the Kabul Longan Hotel, frequented by Chinese diplomats and businessmen. A Taliban spokesperson claimed its security forces killed three IS-K attackers in the aftermath.⁴ The Chinese foreign ministry announced five Chinese nationals were injured in the attack and advised all Chinese citizens and organizations to leave Afghanistan as soon as possible given the current security situation.⁵ On January 11, 2023, IS-K carried out a suicide bombing outside the Taliban foreign ministry in Kabul, killing at least five civilians.⁶

The Taliban perceives IS-K as its primary threat, according to State, though Taliban officials have publicly downplayed the danger to their regime.⁷ During the quarter, Taliban security forces continued operations against IS-K, somewhat degrading IS-K's capabilities. State said by late 2022, IS-K attacks were less frequent compared to earlier in the year.⁸ In late October, the commander of the Taliban's 217th Omari Corps, headquartered in Kunduz, claimed that Taliban security forces killed two senior IS-K commanders during an operation in Takhar's Dashti Qala District, and an additional six IS-K members in Kabul.⁹ The Taliban also said they arrested IS-K members responsible for the September 2022 attack on the Kaaj education center and the Pakistan Embassy attack, both in Kabul. However, IS-K attacks continue, especially against the Hazara Shi'a.¹⁰

Throughout this quarter, the NRF also clashed with Taliban forces in multiple provinces, including Badakhshan, Baghlan, Kapisa, Kunduz, Nangarhar, Nuristan, Panjshir, Parwan, Sar-e Pul, and Takhar. The NRF has expanded its operations outside of Afghanistan's eastern and north-eastern regions, but the most significant clashes have taken place in Panjshir, according to the United Nations Assistance Mission in Afghanistan (UNAMA).¹¹ Other anti-Taliban groups have also clashed with the Taliban, including the Afghanistan Liberation Movement in Kandahar, the Afghanistan Freedom Front in Kandahar and Zabul, and Watandost Front in Ghazni.¹² UNAMA reported that at least 22 anti-Taliban groups claim to operate in Afghanistan, though none have taken control of significant territory.¹³ State said some former Afghan National Defense and Security Forces (ANDSF) members and former government officials, particularly non-Pash-tuns, have joined these groups. However, of the hundreds of thousands of Afghans who served in the ANDSF, it is likely only a small percentage have joined.¹⁴

The Taliban have targeted civilians they suspect of having links with anti-Taliban resistance groups, particularly arresting and killing individuals in Panjshir they believe have affiliations with the NRF.¹⁵ In late October, Taliban forces reportedly tortured to death two civilians in Panjshir with suspected links to the NRF and displaced village residents in Panjshir's Bazarak District, using their homes as a Taliban base.¹⁶ NGOs operating in

Afghanistan report they are unable to travel to certain parts of the country, such as Panjshir Province, due to ongoing clashes between Taliban and anti-Taliban forces.¹⁷

Taliban and Pakistani forces clash at the border

Tensions between the Taliban and Pakistan have mounted in recent months, resulting in the periodic closure of the Chaman-Spin Boldak border crossing. On December 15, Taliban and Pakistani security forces exchanged fire near the Chaman border crossing, which Pakistani officials said stemmed from a dispute involving Pakistani forces repairing a fence along the disputed border. One Pakistani civilian was reportedly

killed and 15 wounded. This follows a December 11 exchange of fire in which Taliban forces killed seven Pakistanis and injured more than two dozen, while Pakistani forces killed a Taliban border guard. The tensions have been exacerbated by the recent increase in anti-Pakistan attacks by Tehreek-e-Taliban Pakistan (TTP), which operates from Afghanistan.

Source: Voice of America, "Fresh Border Clashes Between Pakistan, Afghanistan's Taliban," 12/15/2022; Dawn, "Pakistan at end of its tether with Kabul over TTP attacks," 12/17/2022.

This quarter, former ANDSF and former Ghani administration officials were still targeted, despite Taliban leaders offering a general amnesty days after their takeover in August 2021. In early November, for instance, Taliban authorities arrested five former ANDSF members and government officials in Samangan Province, according to media reports.¹⁸ On January 14, 2023, unknown gunmen killed former member of parliament Mursal Nabizada in her home in Kabul; her security guard also was killed in the attack.¹⁹

The Taliban's enforcement of amnesty has varied and gone unheeded among the group's rank and file, with lower-level Taliban members reportedly responsible for reprisal killings; hundreds of such killings have been reported over the past year.²⁰ According to State, there is no indication at this time that these reprisals were directed by Taliban leaders or part of a Taliban "policy."²¹ Nevertheless, former ANDSF members reported living in constant fear that Taliban authorities will detain, torture, or kill them, with some remaining in hiding and many having fled the country. State informed SIGAR that it is aware of a small number of former ANDSF members who may have gone to fight on both sides of the Russia-Ukraine war.²²

U.S. AND INTERNATIONAL ENGAGEMENT ON AFGHANISTAN

To date, no country has officially recognized the Taliban as the government of Afghanistan after the group seized control of the country in August 2021. However, several countries, including China, Iran, Pakistan, Russia, and Turkmenistan, have allowed Taliban-appointed diplomats to take residence at their respective Afghan embassies.²³ According to State, the U.S. government has been "very clear with the Taliban that any steps toward normalization will be informed by the Taliban's own actions, including

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on supporting the formation of an inclusive government, fulfilling their counterterrorism commitments, and respecting the rights of all Afghans, including women, members of minority groups, and individuals associated with the Afghan Republic.”²⁴

Even though the United States does not recognize the Taliban—or any other entity—as the official government of Afghanistan, U.S. officials have continued to engage with Taliban representatives on a wide range of issues relevant to U.S. national-security interests and closely observe Taliban actions in several areas.²⁵ The United States also remains the largest donor to Afghanistan, having appropriated more than \$2 billion since August 2021.²⁶

While there is currently not an approved Integrated Country Strategy for Afghanistan, according to State, U.S. priorities in Afghanistan include:²⁷

- preventing terrorist groups from using Afghanistan as a base for external operations that could threaten the United States or its allies
- facilitating safe passage for U.S. citizens and certain Afghans to the United States
- facilitating delivery of humanitarian assistance to the Afghan people
- advocating for U.S. values and international human rights, especially those of women, girls, and members of minority groups
- coordinating with the international community on shared interests and support for the people of Afghanistan

In the 2022 National Security Strategy, released on October 12, 2022, the White House reiterated that the United States’ security priority in Afghanistan is to “ensure Afghanistan never again serves as a safe haven for terrorist attacks on the United States or our allies,” relying on over-the-horizon counterterrorism actions such as the July 2022 strike that killed al-Qaeda leader Ayman al-Zawahiri in Kabul. The White House further noted that the U.S. government intends to hold “the Taliban accountable for its public commitments on counterterrorism.”²⁸

State’s Afghanistan Affairs Unit

State’s Afghanistan Affairs Unit (AAU) in Doha, Qatar, was formally established on February 24, 2022, as the official U.S. diplomatic mission to Afghanistan following the suspension of operations at the U.S. Embassy in Kabul in August 2021. The AAU coordinates with a variety of State Department offices and other U.S. government agencies to advance State Department priorities. Since September 5, 2021, the AAU has met

regularly with Taliban representatives through the Issue Solutions Channel to discuss a range of issues relevant to U.S. national security interests and priorities. A military [communications] channel was set up following the February 2020 U.S.-Taliban Doha Agreement to deconflict battlefield movements and support the safe withdrawal of U.S. and Coalition forces from Afghanistan.

Source: State OIG, Inspection of the Afghanistan Affairs Unit, ISP-23-05, 11/2022, pp. 1–3; Afghanistan Study Group, Final Report, 2/2021, p. 20.

UN Special Rapporteur Visit to Afghanistan

In October 2022, UN Special Rapporteur on the situation of human rights in Afghanistan Richard Bennett completed a 12-day visit to Afghanistan, during which he visited Kabul, Bamyan, and Panjshir. Bennett reported that the humanitarian situation remains “dire” and security conditions “fragile,” with most stakeholders expressing “grave concerns about the desperate situation of women and girls, increased attacks on places of worship, schools, transportation systems and minority communities, especially Hazara-Shia.” He also met with Taliban officials and urged them to address these concerns, especially the rights of women and girls, and stressed the importance of an inclusive government.²⁹ The Taliban denied reports of human rights abuses and announced that Taliban courts will prosecute media outlets operating outside Afghanistan that report on such abuses for promoting “propaganda against the regime.”³⁰



UN Special Rapporteur Richard Bennett meets with Taliban deputy foreign minister Sher Mohammad Abbas Stanekzai in Kabul. (Taliban regime photo)

Herat Security Dialogue Held in Tajikistan

On November 29–30, the Afghan Institute for Strategic Studies hosted the 10th Herat Security Dialogue in Dushanbe, Tajikistan focusing on how to establish an inclusive political system in Afghanistan, with support from the Tajik Ministry of Foreign Affairs.³¹ A range of Afghan and international participants, including former Afghan government officials and U.S. Charge d’Affaires for Afghanistan Karen Decker (who works from Doha), highlighted the worsening human rights situation under the Taliban, especially for women and girls. Decker underscored the importance of U.S.

engagement in addressing the country's humanitarian needs and stated that the United States was working on mechanisms to provide assistance directly to the Afghan people rather than the Taliban regime. Exiled NRF leader Ahmad Massoud also participated in the conference, where he stressed that elections are the only means out of the current political crisis in Afghanistan.³²

Entity of Particular Concern: The Frank R. Wolf International Religious Freedom Act of 2016, which amended the International Religious Freedom Act of 1998, requires the President to designate nonstate actors that have engaged in particularly severe violations of religious freedom as Entities of Particular Concern; the President has delegated this authority to the Secretary of State. According to the law, a nonstate actor is defined as “a nonsovereign entity that (A) exercises significant political power and territorial control; (B) is outside the control of a sovereign government; and (C) often employs violence in pursuit of its objectives.”

Source: State, Countries of Particular Concern, Special Watch List Countries, Entities of Particular Concern, 11/15/2021.

Taliban Redesignated Entity of Particular Concern

In the wake of continued violence against the Hazara Shi'a community, human rights groups have emphasized the Taliban's failure to adequately protect Afghanistan's population and called on the Taliban to ensure the safety of minority communities.³³ On December 2, 2022, Secretary of State Antony Blinken redesignated the Taliban as an **Entity of Particular Concern** for engaging in particularly severe violations of Afghans' religious freedom.³⁴

State Designates Terrorists Operating in Afghanistan

On November 30, 2022, the State Department designated three leaders of al Qaeda in the Indian Subcontinent—Emir Osama Mehmood, Deputy Emir Atif Yahya Ghouri, and head of recruitment Muhammad Maruf—and Qari Amjad, the deputy emir of Tehreek-e-Taliban Pakistan, as Specially Designated Global Terrorists under Executive Order 13224, as amended. Under this designation, all property and interests of the designated individuals subject to U.S. jurisdiction are blocked and all U.S. persons are generally prohibited from engaging in any transactions with them.³⁵

In announcing these designations, Secretary of State Antony Blinken stressed that the United States is “committed to using its full set of counterterrorism tools to counter the threat posed by terrorist groups operating in Afghanistan, including al Qaeda in the Indian Subcontinent (AQIS) and the Tehreek-e-Taliban Pakistan (TTP), as part of our relentless efforts to ensure terrorists do not use Afghanistan as a platform for international terrorism.”³⁶

Several terrorist groups continue to exploit Afghanistan as a safe haven, including AQIS, the TTP, and al Qaeda. According to State, the presence of the late al Qaeda leader Ayman al-Zawahiri in Kabul in July indicates that at least some in the Taliban continue to maintain a relationship with al Qaeda. State informed SIGAR that they continue to press the Taliban to uphold their counterterrorism commitments under the Doha Agreement, and also continue to monitor al Qaeda's presence in the country.³⁷

In early December, the Taliban Ministry of Interior spokesperson claimed there are no terrorist groups within Afghanistan that can pose a threat to other countries.³⁸ Conversely, State Department spokesperson Ned Price said the Taliban have shown that they are “either unable or unwilling” to live up to their counterterrorism commitments. He reiterated that the United States has capabilities to strike at terrorist groups operating within Afghanistan “that [do] not leave us entirely beholden to the Taliban,” as demonstrated by the July 2022 air strike against al Qaeda leader Ayman al-Zawahiri in Kabul, and “will take action if we see international terrorists regrouping in Afghanistan. We will take action in a way that protects our interests.”³⁹ The National Intelligence Council assessed that al Qaeda “will need an extended period of restructuring before they will be capable of threatening the region and the West from Afghanistan.”⁴⁰

TALIBAN RULE

Since August 2021, the Taliban, favoring a strong centralized state, have consolidated their administrative control over Afghanistan. In doing so, they have moved away from the seemingly more moderate positions publicized soon after their takeover to a strict implementation of their interpretation of Sharia and enforcement of theocratic rule.⁴¹ On November 14, for instance, Taliban supreme leader Haibatullah Akhundzada ordered Afghan judges to impose “Sharia punishments”—including public lashings, stonings, and executions—for certain crimes, such as robbery, kidnapping, and sedition.⁴²



The Taliban publicly flog a man accused of adultery in Uruzgan Province. (Mohammad Shareef Sharafat, RFE/RL photo)

Shortly after the order, a series of such punishments was carried out in different parts of the country. On November 23, 12 people, including three women, were publicly flogged in front of a crowd of thousands in a football stadium in Logar Province. A Taliban official claimed those punished were guilty of “moral crimes,” such as adultery, robbery, and homosexuality.⁴³ On December 7, in Farah Province, the Taliban publicly executed a man accused of a stabbing death in 2017, following authorization by the Taliban’s supreme spiritual leader. This was the first officially confirmed public execution by the Taliban following their takeover. The execution, in which the victim’s father shot the man three times, was attended by more than a dozen senior Taliban officials, including the acting interior minister, acting deputy prime minister, acting foreign minister, and acting education minister, according to media reporting. A Taliban spokesperson asserted that “retribution is a divine order and must be implemented.” The execution was condemned by the State Department, the UN, and human rights groups.⁴⁴ The very next day, in Parwan Province, Taliban authorities publicly lashed 27 people for alleged charges of adultery, theft, drug offenses, and other crimes.⁴⁵ As of late December, Taliban authorities had reportedly carried out public floggings of more than 130 men and women since Akhundzada’s order was issued.⁴⁶

Immediately after their takeover, Taliban officials stated they would review Afghanistan’s 1964 constitution and temporarily enact articles that were “not in conflict with Islamic Sharia and the principles of the Islamic Emirate.”⁴⁷ Over the past year, the Taliban have maintained much of the former Afghan government’s structure and with many junior level civil servants continuing to hold positions under Taliban-appointed leadership, largely mullahs and Taliban loyalists with little administrative or government experience. The Taliban have also abolished several democratic and human rights government bodies and appointed new provincial *ulema* shuras comprised of religious scholars and tribal elders to replace the country’s provincial councils elected under the previous government, while continuing to exclude women from positions in government and reject calls for inclusive governance.⁴⁸ Shuras are traditionally defined as bodies of learned men who hold government appointments in a Muslim state. These *ulema* shuras are intended to implement the Taliban’s interpretation of Sharia and oversee the activities of provincial administrators, under the guidance of the Taliban’s Ministry of Hajj and Religious Affairs.⁴⁹

The Taliban have faced growing internal tensions, including between hardliners and those advocating a more pragmatic position on a variety of issues, including disputes over recent restrictions on girls’ education, as well as ethnic divisions between non-Pashtun and Pashtun populations, given the dominance of Pashtun Taliban leaders in the group. In response to these divisions, the conservative Akhundzada, who rules from Kandahar, has played a decisive role unifying the group, outwardly at least, while

also increasingly pushing for implementation of policies reflective of the group's religious ideology.⁵⁰ In September 2022, Deputy Minister of Justice Abdul Karim Haider stated that Afghanistan does not require a constitution and can instead rely on Islamic law alone, explaining, "The holy Quran, the Sunnah of Mohammad (peace be upon Him), and the jurisprudence of every Islamic country are the basis of the constitution in general and in detail." He also stated that there is no need for political parties.⁵¹ Nevertheless, a Taliban spokesperson announced in late October that efforts were underway to draft a new constitution in line with the Taliban's interpretation of Sharia, according to media reporting.⁵²

SIGAR Assessment of the Afghan Government's Collapse

In response to directives from the House Armed Services Committee and House Committee on Oversight and Reform and its Subcommittee on National Security, SIGAR issued *Why the Afghan Government Collapsed* in November 2022. This report evaluated the factors that contributed to the Afghan government's dissolution in August 2021, and the extent to which U.S. reconstruction efforts achieved their stated goals and objectives to build and sustain governing institutions.

SIGAR identified six factors that contributed to the collapse of the Afghan government:

- (1) senior Afghan officials failed to recognize that the United States would actually withdraw militarily from Afghanistan, leaving the Afghan government fundamentally unprepared to manage the fight against the Taliban.
- (2) the exclusion of the Afghan government from U.S.-Taliban talks weakened and undermined its position as the Taliban reinvigorated its battlefield campaign following the U.S.-Taliban agreement in February 2020.
- (3) the Afghan government, despite its weakened position, insisted that the Taliban be effectively integrated into the Republic, making progress on peace negotiations difficult.
- (4) the Taliban were unwilling to compromise as the U.S.-Taliban agreement emboldened the insurgent group as it fought the Afghan government on the battlefield.

(5) former Afghan President Ashraf Ghani governed through a highly selective, narrow circle of loyalists and adopted an assertive and undiplomatic approach to dealing with perceived rivals, destabilizing the government at a critical juncture.

(6) the Afghan government's high level of centralization, endemic corruption, and struggle to attain legitimacy were long-term contributors to its eventual collapse.

SIGAR also identified four findings on the question of whether U.S. governance objectives were achieved. First, despite appropriating more than \$36.2 billion towards supporting governance and economic development in Afghanistan, the United States failed to achieve its goal of building stable, democratic, representative, gender-sensitive, and accountable Afghan governance institutions. Second, U.S. failure to resolve Afghan corruption, to hold democratic elections that were not marred by fraud, or to adequately monitor and evaluate the outcomes and impacts of U.S. reconstruction efforts contributed to the overarching inability to establish viable governing institutions. Third, at least some progress towards achieving U.S. governance objectives was made before the Afghan government collapsed, especially in developing the human capital and institutional capacity of various Afghan government organizations. Finally, some residual elements of the Afghan government still exist under Taliban control and are functioning, although their sustainability is uncertain.

Source: SIGAR, *Why the Afghan Government Collapsed*, SIGAR 23-05-IP, 11/2022, i-iii.

Survey: Nearly All Afghans Report Suffering Under Taliban

In a new Gallup survey conducted in July and August 2022 and released in early December, 98% of Afghans surveyed reported that they are suffering under Taliban rule, as compared to thriving or struggling. This surpasses a previous high of 94% found in a 2021 survey. This categorization is based on a 10-point scale where a rating of 4 or less is considered suffering; on average, Afghans rated their current life at a 1.3. Gallup noted that the survey results show that “life is worse for Afghans than it has been at any point during the past decade—or for anyone else on the planet.”⁵³

The survey further found that a record low number of Afghans (22%) reported women being treated “with respect and dignity.” The previous low was 31% reported in 2021. The number of women reporting that they are treated “with respect and dignity” dropped from 26% in 2021 to just 12% in 2022; for men, the number stayed approximately the same at 33%. Following a downward trend in recent years, 2021 was the first year that Gallup’s survey found that the majority of both Afghan men and women felt women were not treated with respect.⁵⁴ For more information on the Gallup survey, see pages 77–78.

Women’s Rights Continue to Deteriorate Under Taliban

This quarter, the Taliban further restricted the rights of women and girls. New edicts banning women from attending university and working for NGOs join the existing restrictions on women’s employment and women and girls’ freedom of movement, a ban on female participation in sports, orders for media outlets to cover the faces of female interviewees and prohibit male and female presenters from appearing together in programs, and the removal of the women’s seat from the Commission of Media Violations. The Taliban also exercised draconian punishments against Afghan women and girls in line with their fundamentalist ideology, such as lashing students for allegedly failing to follow their required dress code.⁵⁵

On November 10, the Ministry for the Propagation of Virtue and Prevention of Vice announced a ban on women entering public bathhouses, gyms, and parks due to Taliban officials’ alleged concerns that restrictions on female dress and requirements for gender segregation were not being followed.⁵⁶ On December 20, Taliban authorities also announced a ban on female students attending university.⁵⁷ Combined with the existing ban on girls’ access to secondary education, this amounts to a ban on girls’ education in Afghanistan beyond the sixth grade. Only four days later, Taliban authorities announced a ban on women working for both domestic and foreign NGOs, allegedly after receiving complaints that female employees were not wearing hijab correctly. A Taliban spokesperson stated that any organization that does not comply with this order will have their operating license revoked.⁵⁸ In January 2023, allegations surfaced that the Taliban were using university enrollment data to force female students to marry Taliban fighters.⁵⁹ More information about the Taliban’s ban on women’s

access to university can be found on pages 98–102 and the Taliban’s ban on women working for NGOs on pages 70–74.

Women-led protests continued this quarter in response to the increasing Taliban restrictions on women and girls’ rights. In late October, women gathered in Kabul to protest the ban on girls’ secondary education. Another women-led protest erupted in Badakhshan following reports that the Taliban attacked a group of students entering a university in Faizabad because they were not fully covering their faces. The Taliban dispersed the demonstration and arrested the participating students.⁶⁰

On November 3, Taliban authorities also disrupted a news conference in Kabul intended to launch an Afghan Women’s Movement for Equality, and arrested five activists (one woman and four men), according to media reports.⁶¹ Several female protestors, who were detained by Taliban authorities in February 2022 and released after several weeks, reported being tortured or otherwise abused and denied due process while in captivity.⁶² Within the past few months, the Taliban have increasingly cracked down on civil society, especially women’s rights advocates, according to State.⁶³

The international community roundly condemned these actions. A joint December 21, 2022, statement by the foreign ministers of Australia, Canada, Denmark, France, Germany, Italy, Japan, Malta, the Netherlands, Norway, Spain, Switzerland, the United Kingdom, the United States, and the High Representative of the European Union described the Taliban’s “oppressive measures” against women and girls as “relentless and systematic” and stressed that “Taliban policies designed to erase women from public life will have consequences for how our countries engage with the Taliban.”⁶⁴ The Organization of Islamic Cooperation (OIC) and the UN likewise condemned the Taliban’s restrictive policies towards women. The OIC secretary-general affirmed that “the true teachings of Islam...calls for the education of girls.”⁶⁵ UNAMA stressed that the Taliban’s restrictions on women will lead to the further international isolation of Afghanistan, economic hardship, and suffering that will impact “millions for years to come.”⁶⁶

On October 11, the State Department announced visa restrictions under the Immigration and Nationality Act for current or former Taliban members, members of non-state security groups, and other individuals believed to be responsible for, or complicit in, the repression of and violence against Afghan women and girls.⁶⁷ In late November, several UN special rapporteurs, including the Special Rapporteur on the situation of human rights in Afghanistan, argued that the Taliban’s actions against women and girls may be constitute crimes against humanity and should be investigated “with a view to prosecutions under international law.”⁶⁸ Yet, the National Intelligence Council assessed that the Taliban “will largely ignore external pressure to alter its fundamental governing approach.”⁶⁹

See pages 98–102 for more information on the status of girls’ education in Afghanistan.

U.S. SUPPORT FOR SECURITY AND DEMOCRACY, GENDER, AND RIGHTS IN AFGHANISTAN

U.S. Support for Democracy, Gender, and Rights in Afghanistan

Since 2002, the United States has provided more than \$35.53 billion to support governance and economic development in Afghanistan, as of December 31, 2022. Most of this funding, more than \$20.67 billion, was appropriated to the Economic Support Fund (ESF), which is managed and reported by USAID.⁷⁰

During August and September 2021, the U.S. government reviewed all non-humanitarian assistance programs in Afghanistan. State and USAID paused the majority of development-assistance programs to assess the situation following the Taliban takeover, including the safety and ability of implementing partners to continue operations. Following Treasury's Office of Foreign Assets Control (OFAC) licenses in November 2021 authorizing the delivery of assistance to Afghanistan, State and USAID restarted several programs addressing critical needs of the Afghan people in key sectors—health, education, agriculture, food security, and livelihoods—as well as supporting civil society, with a focus on women, girls, and human rights protections more broadly. These efforts are implemented through NGOs, international organizations, or other third parties, which State said minimizes any benefit to the Taliban to the extent possible.⁷¹

As seen in Table S.1, USAID continues to manage several democracy, gender, and rights programs in Afghanistan; USAID is no longer providing support to Afghan governing institutions. NGOs and civil society organizations face various challenges associated with Taliban governing practices, including increasing reports of Taliban interference and restrictions over their activities in recent months.⁷² State is aware of Taliban detentions of Afghan civil society figures, including journalists, activists, and women protestors, though they are not aware of a comprehensive policy targeting them at this time. Nevertheless, as both State and USAID noted, the Taliban have increasingly cracked down on civil society organizations and restricted the civic space within which they are able to operate.⁷³ State added that they are aware that the Taliban appear to be increasing pressure on Afghan media outlets through intimidation, detaining journalists, and refusing to allow some foreign journalists into Afghanistan if the authorities believe their reporting to be overly critical of Taliban policies.⁷⁴

The UN and USAID's Bureau for Humanitarian Assistance also reported that Taliban authorities regularly impede aid organizations operating in Afghanistan.⁷⁵ As of November 2022, the UN Office for the Coordination of Humanitarian Affairs (UN OCHA) recorded at least 532 incidents of serious threats and risks against aid workers and operations during 2022.⁷⁶

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Following the Taliban’s December 24 prohibition on women working for both local and international NGOs, several organizations, including Save the Children, the International Rescue Committee, the Norwegian Refugee Council, and CARE, suspended operations in Afghanistan; in mid-January, several NGOs resumed some healthcare-related activities with female staff.⁷⁷ A joint statement by the State Department and the foreign ministers of other international donors reiterated that the Taliban’s ban on female employment with NGOs is “reckless” and “dangerous” and “puts at risk millions of Afghans who depend on humanitarian assistance for their survival.”⁷⁸ See pages 76–78 for more information on Taliban interference into NGO operations.

TABLE S.1

USAID ACTIVE DEMOCRACY, GENDER, AND RIGHTS PROGRAMS				
Project Title	Start Date	End Date	Total Estimated Cost	Cumulative Disbursements, as of 1/4/2023
Promote Scholarship Endowment Activity	9/27/2018	9/26/2023	\$50,000,000	\$50,000,000
Conflict Mitigation Assistance for Civilians (COMAC)	3/12/2018	3/11/2023	49,999,873	41,369,403
Enabling Essential Services for Afghan Women and Girls	7/25/2022	7/24/2025	30,000,000	21,291,247
Supporting Transformation for Afghanistan’s Recovery (STAR)	2/18/2021	2/17/2023	19,997,965	10,283,500
Promoting Conflict Resolution, Peace Building, and Enhanced Governance	7/01/2015	3/31/2023	16,047,117	15,174,944
Survey of the Afghan People	10/11/2012	10/10/2022	7,694,206	6,461,478
Safeguarding Civic Rights and Media Freedoms in Afghanistan (Huquq)	*	*	*	183,938
Supporting Media Freedoms and Access to Information for Afghan Citizens	*	*	*	0
Total			\$173,739,161	\$144,764,510

Source: USAID, response to SIGAR data call, 1/13/2023.

Conflict Mitigation Assistance for Civilians (COMAC)

COMAC is a five-year, \$40 million, nationwide program that began in 2018. The program was established to aid Afghan civilians and their dependent family members who have experienced loss of life, injury, or lack of economic livelihood due to military operations, insurgent attacks, unexploded ordnance such as landmines, improvised explosive devices, or cross-border shelling. COMAC’s support activities include tailored assistance (TA), including physical rehabilitation, counseling, economic reintegration, medical referrals, and immediate assistance (IA) in the format of in-kind goods, such as essential food and household sanitary items for up to 60 days.⁷⁹

Following the Taliban takeover, COMAC paused, but gradually resumed field operations on December 5, 2021, after which the program’s project

design and standard operating procedures were updated to continue activities without providing capacity-building assistance to Taliban-controlled governing institutions.⁸⁰

According to COMAC's FY 2022 annual report, COMAC provided 3,228 IA packages to 1,805 households, along with 3,280 TA packages, during the fourth quarter of FY 2022. Most assistance was provided to backlogged cases from before the collapse of the former Afghan government. In providing this assistance, COMAC staff stopped engaging Taliban-controlled institutions for victim vetting and switched to visual compliance and community vetting.⁸¹

This assistance was a marked increase compared to the same period last year, with improved access to many areas due to the overall reduction in violence following the Taliban takeover. Comparatively, in the fourth quarter of FY 2021, COMAC provided 1,024 IA packages to 665 eligible households, along with 456 TA packages. COMAC was limited in its distribution as the program's coverage area and service delivery were significantly restricted due to the worsening security situation in the summer of 2021 and the suspension of activities following the Taliban takeover that August. Although improved this quarter, COMAC activities were still affected by potential clashes between the Taliban and anti-Taliban groups, with COMAC staff unable to travel to Panjshir Province due to the security situation there.⁸²

While continuing assistance to victims of conflict, COMAC staff reported Taliban interference caused several disruptions to program activities, including the seizure of COMAC equipment and restrictions on female staff. Most notably, on September 28, the Ministry of Martyrs and Disabled Affairs (MoMDA) told COMAC staff they must halt all field activities over their refusal to sign a Memorandum of Understanding (MOU) with MoMDA to coordinate program activities. Prior to this, local Taliban authorities had restricted COMAC activities in Jawzjan, Sar-e Pul, and Helmand Provinces.⁸³ One USAID implementing partner referred to the "inability to sign MOUs with de-facto authorities" as "the biggest obstacle" to program implementation in Afghanistan which "threatens to cause further delays without a compromise by USAID or the de-facto authorities."⁸⁴ See page 77 for details of USAID's current policy on MOUs with the Taliban.

Supporting Transformation for Afghanistan's Recovery (STAR)

USAID's STAR program is a two-year, \$20 million program launched in February 2021. It provides assistance for livelihoods such as cash for work programs, and water, sanitation, and hygiene (WASH) support to help households become more resilient to economic shocks and to help foster a sustained increase in agricultural productivity and income. It is implemented in nine provinces (Ghazni, Ghor, Herat, Jawzjan, Khost, Kunar,

Nangarhar, Paktiya, and Sar-e Pul), focusing on some of the most marginalized and vulnerable parts of Afghanistan.⁸⁵

During FY 2022, STAR implementing partners conducted a needs assessment survey to address several WASH challenges. These include water scarcity, communities only having access to water from unprotected sources, a severe lack of access to safe water and sanitation facilities in health centers and schools, lack of awareness of good hygiene practices, and ongoing effects of drought.⁸⁶

According to the project's FY 2022 annual report, STAR provided food and livelihood security assistance to 11,523 individuals in 194 communities, completed hygiene promotion trainings for 45,602 people, and employed 2,976 individuals in cash for work programs. Men largely participated in the cash for work labor activities due to cultural norms and Taliban restrictions on women's movement.⁸⁷

Some STAR implementing partners were able to coordinate limited activities with local Taliban officials. Local authorities in Nangarhar provided verbal permission for the STAR program to conduct WASH construction at a school severely lacking potable water, but work had not yet begun by the end of the reporting period, according to the implementing partner's most recent report. In early September, after coordinating with Taliban officials, local authorities in Ghazni Province also gave project staff permission to implement activities. In other provinces, project staff continued their efforts to coordinate permissible activities with Taliban officials.⁸⁸

However, the lack of signed MOUs with Taliban authorities remained a "major challenge" overall and caused suspensions and delays of several STAR program activities, including WASH construction activities, in Kunar, Nangahar, and Herat Provinces. STAR implementing partners observed that all NGOs are pressured to sign MOUs with the Taliban to continue work on existing projects and that MOUs will soon be required for all projects started under the Taliban.⁸⁹ On December 5, 2022, USAID approved an MOU between the STAR implementing partner and Taliban authorities in Herat for WASH activities, though it has not yet been signed as of January 11, 2023. USAID has not approved any other MOUs this reporting period.⁹⁰

STAR construction activities were also delayed awaiting vetting approvals for vendors by USAID, according to the project's most recent report. As of September 30, 2022, STAR had five vetting approvals pending with USAID that had been submitted eight to 10 weeks prior; earlier in the year, the approval time was about three weeks.⁹¹

Women's Scholarship Endowment (WSE)

This quarter, USAID's five-year, \$50 million Women's Scholarship Endowment (WSE) project that started in 2018, continued to support Afghan women pursuing higher education in science, technology, engineering, or mathematics (STEM). According to USAID, WSE awarded 106

scholarships to Afghan girls in the last quarter. The scholarship recipients are from 13 provinces and enrolled in 16 universities. As of December 14, 2022, the program had awarded 338 scholarships cumulatively.⁹²

According to USAID, the ban on women's access to university education has impacted 202 out of the 338 current WSE scholarship recipients in Afghanistan. The 202 impacted students have been effectively barred from continuing their studies in public and private universities in Afghanistan. Most of the scholarship recipients were able to complete their fall semester final exams before the ban went into effect. USAID expects that women who are pursuing medical degrees will be the only students not impacted by the ban. USAID informed SIGAR that WSE is exploring alternative means of assistance, such as supporting Afghan girls to pursue their studies online or at regional universities. Yet, Afghan girls going abroad for a university education could face several challenges, including the logistics and accompanying costs of obtaining passports and visas, as well as language requirements by universities outside Afghanistan. Currently only 10 WSE scholarship recipients are pursuing their education outside Afghanistan.⁹³

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

Source: DOD, "DOD Dictionary of Military and Associated Terms," 11/2021, p. 87; DSCA, "Security Assistance Management Manual, Chapter 15," available at <https://samm.dsca.mil/chapter/chapter15>.

Contract vendors must submit claims to begin the close-out process. Vendors typically have a five-year

U.S. Security Support to ANDSF

Following the Taliban takeover, the Afghan National Defense and Security Forces (ANDSF) dissolved and U.S. funding obligations for them ceased, but disbursements to contractors continue, as necessary, until all Afghan Security Forces Fund (ASFF) obligations are liquidated, DOD told SIGAR.⁹⁴

According to DOD, resolving ASFF-funded contracts is an ongoing contract-by-contract matter between contractors and the contracting office in the military departments (Army, Air Force, and Navy). Whether the contracts were awarded using ASFF funds, for which the Combined Security Transition Command-Afghanistan (CSTC-A) received obligation authority from the DOD Comptroller, or using ASFF funds for which the Defense Security Cooperation Agency received obligation authority and then passed it through to the military departments to implement using pseudo-**Foreign Military Sales** (FMS) cases, all contracts being closed out were awarded by a contracting entity within one of the military departments.⁹⁵

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window before expired funds are cancelled by DOD, and DOD cannot force vendors to submit invoices for payment. For these reasons, DOD cannot at this time provide complete information on contract closing dates, the amount of funds available to be recouped, or the approximate costs of terminating each contract.⁹⁶

As seen in Table S.2, ASFF funds that were obligated by CSTC-A or its successor DSCMO-A (which was disbanded on June 1, 2022) for use on new contracts awarded locally by Army Contract Command-Afghanistan or as military interdepartmental purchase requests (MIPRs) to leverage already-awarded contracts, have total remaining unliquidated ASFF obligations of \$98.5 million. Contracts, used to support pseudo-FMS cases managed by the Departments of the Army, Air Force, and Navy have total unliquidated ASFF obligations of \$388.8 million.⁹⁷

Between FY 2002 and FY 2021, Congress has appropriated \$88.8 billion to help the Islamic Republic of Afghanistan provide security in Afghanistan. This accounts for nearly 61% of all U.S. reconstruction funding for Afghanistan since FY 2002. The U.S. government ceased providing funds for Afghan security forces following the Taliban takeover in August 2021.⁹⁸

TABLE S.2

SUMMARY STATUS OF ASFF OBLIGATED CONTRACTS				
	Cumulative Obligations	Cumulative Expenditures	Unliquidated Obligation (ULO)^a	ULO as of:
Defense Security Cooperation Management Office-Afghanistan Obligations				
Contracts	\$278,037,015.27	\$179,535,245.93	\$98,501,769.34	11/28/2022
Department of the Air Force Obligated Contracts				
A-29s	\$1,031,492,000.00	\$992,471,000.00	\$39,022,000.00	11/29/2022
C-130	153,230,000.00	109,210,000.00	44,013,000.00	11/30/2022
PC-12	44,486,955.16	17,796,747.33	26,690,207.83	12/7/2022
C-208	120,903,024.00	115,620,239.00	5,273,857.00	12/2/2022
Munitions	29,213,000.00	6,769,000.00	22,440,000.00	12/6/2022
Department of the Army Obligated Contracts				
ASFF	\$861,781,935.82	\$775,725,570.78	\$86,303,171.19	12/13/2022
UH-60	285,263,075.00	273,575,336.00	11,687,935.00	12/13/2022
ASFF Ammunition	61,180,123.69	34,443,873.86	26,736,249.83	12/13/2022
PEO STRI (simulation, training, and instrumentation)	526,802,878.00	433,029,399.00	93,775,480.00	12/13/2022
Department of the Navy Obligated Contracts				
Contracts	\$38,686,124.10	\$7,498,073.94	\$32,853,664.28	1/9/2023
Total	\$3,431,076,131.04	\$2,945,674,485.84	\$487,297,334.47	

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

Source: DOD, response to SIGAR data call, 12/14/2022, 1/10/2023; DOD, "DOD Dictionary of Military and Associated Terms," 11/2021, p. 295.

COUNTERNARCOTICS

The Status of the Afghan Opiate Industry

The United Nations Office on Drugs and Crime (UNODC) reported in November that opium poppy cultivation in Afghanistan increased 32% from 2021 to 2022, despite the Taliban's April 3, 2022, ban.⁹⁹ UNODC estimated that the area under poppy cultivation reached 233,000 hectares (the third highest ever recorded) for the 2022 season, primarily concentrated in Afghanistan's southwest region. UNODC said the Taliban takeover and decree sparked fears about product scarcity and the future of the narcotics market, with the result that the per-kilogram price of opium doubled, increasing income 300% for farmers.¹⁰⁰ Record prices, at a time of heavy inflation and economic crisis, offer strong incentive for poppy farmers and others in the opiate industry to continue producing.¹⁰¹ This contrasts with the over abundant supply recorded after the 2017 harvest, which lowered prices.¹⁰²

The Taliban's April 3 ban coincided with the beginning of the spring poppy harvest. Due to widespread economic reliance on poppy cultivation, a two-month grace period for harvesting was extended to farmers.¹⁰³ Taliban officials did proceed with some public crop destruction in a possible effort to bolster their authority, but overall, the harvest remained unaffected.¹⁰⁴ On November 4, 2022, Taliban authorities formed a committee to explore a joint effort to fight narcotics trafficking with the so-called 'Administrative Office of the Islamic Emirate,' and the ministries of communication and information technology, economy, and justice.¹⁰⁵ Following the announcement, a spokesperson from the ministry of interior declared they had already arrested "nearly 2,450 major and small-time smugglers" this year.¹⁰⁶ Given that opium exports have not decreased over the past two years, UNODC said it is unlikely these interventions interrupted any major trafficking networks.¹⁰⁷ Following the release of the November 2022 UNODC Opium Survey, the Taliban Ministry of Interior publicly challenged UN efforts, calling their figures "imaginary and arbitrary... without a source or basis."¹⁰⁸

The profitable opium markets stand in stark contrast to Afghanistan's licit economy, which has contracted 21% since 2020.¹⁰⁹ A November 2022 survey by the World Bank deemed the overall state of welfare in Afghanistan "grim," with roughly half of all households experiencing a decline in income.¹¹⁰ Additionally, 65% of Afghan respondents also said they believe economic conditions will worsen over the next year.¹¹¹ While many industries in Afghanistan are suffering, data from UNODC's Drugs Monitoring Platform found that opiates trafficking has not been affected since the Taliban seized power in August 2021.¹¹² Afghanistan continues to provide 80% of the global supply through various cross-national networks.¹¹³

Criminal networks and terrorist organizations utilize these established drug trade pathways to move guns, cigarettes, and victims of sex trafficking.¹¹⁴

Beyond the widespread economic reliance on opium poppy, narcotic sales also provide the Taliban income opportunities. Before the fall of the Afghan government, opiate and methamphetamine trafficking was a key source of income for the Taliban.¹¹⁵ Southwest Afghanistan, the base for the Taliban insurgency prior to 2021, accounted for 73% of the total area used for poppy cultivation in 2022. At the same time opiate prices have soared, the historical Taliban stronghold of Kandahar increased poppy cultivation by 72% over the past year.¹¹⁶

Counternarcotics remains a stated priority of the international community. The UN's Special Representative of the Secretary-General for Afghanistan Roza Otunbayeva met with the deputy interior minister for counternarcotics, Haji Abdul Haq Akhund on December 4, 2022. UNAMA said they discussed the drug ban, treatment for addiction, crop eradication, awareness, and alternatives to poppy/opium-based livelihoods.¹¹⁷ The UN's ongoing counternarcotic activities include tracking Afghan opiate production through UNODC, health interventions related to the use of illicit drugs, and supporting alternative livelihoods for opium poppy farmers.¹¹⁸

Regional countries have also expressed concern about the opium industry and their intent to counter trafficking out of Afghanistan. On December 7, 2022, Kyrgyzstan and India held the first India Central Asia National Security Advisors meeting in Delhi.¹¹⁹ In an interview, the Secretary of the Security Council for the Kyrgyz Republic said, regarding Afghanistan, "all of [central Asia] need to take coordinated efforts, we are working towards it, both with India and our neighbors... with Russia, and also with Iran and Pakistan."¹²⁰ He clarified that while partner countries can assist with closing smuggling routes and providing aid, the Taliban have a responsibility to stop poppy cultivation and drug trafficking within Afghanistan.¹²¹

Quarterly Highlight on Counternarcotics

In an October 2021 quarterly report highlight, SIGAR examined the history of opium-poppy production in Afghanistan—both under the previous era of Taliban rule and under the former Afghan government—and international efforts to counter the narcotics industry. It noted several historical challenges to U.S. and international efforts, including

corruption and the Taliban insurgency. The highlight further discussed various challenges the Taliban may face in enforcing an opium ban, such as Afghans' continued economic reliance on opium-poppy cultivation and the potential for the ban to undermine support for the Taliban regime.

Source: SIGAR, Quarterly Report to the United States Congress, 10/30/2021, pp. 107–111.

The annual planting season for poppy runs October–December, and harvest for 2023 will not begin until the spring. The Taliban’s response to the next harvest season will give a better understanding of their position on narcotics. However, the costs to the Taliban for enforcing the ban are known to be grave. The UN estimates 20 million people are under high and critical levels of food insecurity in Afghanistan.¹²² A ban will directly affect the economic livelihood of poppy farmers, daily laborers, indirect beneficiaries in the local economy, local opium traders, local manufacturers of heroin, and domestic traffickers.¹²³

The Methamphetamine Market

While Taliban authorities have sent mixed messages on opiates, Afghan opiate industry expert David Mansfield argues the growing methamphetamine market is a more likely target for eradication efforts.¹²⁴ Methamphetamine production has steadily increased since 2017, when local suppliers began using the ephedra plant to create ephedrine, a base ingredient for methamphetamine.¹²⁵ A number of large methamphetamine seizures in neighboring countries in 2020 solidified Afghanistan’s role as a major methamphetamine producer.¹²⁶

In November 2021, satellite imagery captured 11,886 cubic meters of dried ephedra, enough for 220 tons of methamphetamine, available at the open-air market Abdul Wadood bazaar.¹²⁷ Abundant supply lowered the price on ephedra until the Taliban banned its harvest in December 2021.¹²⁸ The ban quickly raised the price of ephedra, ephedrine, and methamphetamine. The Taliban have taken public action against the ephedra market, conducting raids on Abdul Wadood bazaar and searching homes across the country.¹²⁹ Despite the crackdown, neighboring countries including Pakistan, Iran, India, Iraq, Turkey, Sri Lanka, the United Arab Emirates, Tajikistan, and Kyrgyzstan have intercepted record-breaking amounts of methamphetamine originating in Afghanistan since 2021.¹³⁰

Methamphetamine production has risen quickly in the region, but it is still a relatively small market compared to the opium poppy industry.¹³¹ Prior to the Taliban takeover, it was estimated that the opium trade was Afghanistan’s largest economic driver, providing full time employment to 500,000 people.¹³² Mansfield argues that methamphetamine does not have the same history and reach within Afghanistan, and so it may be logistically and politically easier to focus drug eradication efforts on ephedra.¹³³

State Department Counternarcotics Programs

From 2003 until the fall of the Afghan government in August 2021, the State Department’s Bureau of International Narcotics and Law Enforcement Affairs (INL) operated multiple programs in Afghanistan to reform the criminal justice system and limit the production and trafficking of illegal drugs.¹³⁴ As of December 2022, INL programming has been reduced to

counternarcotic oversight efforts, including funding the Afghanistan Opium Surveys and the Afghan Opiate Trade Project (AOTP) through UNODC.¹³⁵

The Afghanistan Opium Surveys utilize data collected by UNODC through remote sensing, surveys, and global data collections on drugs to predict medium- and long-term trends in the narcotics industry.¹³⁶ Understanding the evolution of the Afghan drug market is essential to global efforts to plan and implement counternarcotic measures.¹³⁷

The AOTP also monitors and analyzes trends in the Afghan opiate industry to support the international response to the illicit drug economy. In 2022, AOTP produced a report analyzing the role of women in the opiate trade; their findings dispelled conceptions that women are not involved in the illicit drug economy.¹³⁸

Since the first quarter of FY 2022, following the Taliban takeover, INL has disbursed \$25.1 million from the International Narcotics Control and Law Enforcement (INCLE) account on counternarcotics programs in Afghanistan.¹³⁹

REMOVING UNEXPLODED ORDNANCE

Since 1989, at least 46,625 Afghan civilians have been killed or injured by landmines and explosive remnants of war (ERW).¹⁴⁰ UN humanitarian mine action partners have cleared over 13 million items of unexploded ordnance from Afghanistan, but the threat remains high, especially for children.¹⁴¹ In September 2022, for instance, four children were killed and three injured when unexploded ordnance that the children were playing with detonated inside their school in Helmand Province.¹⁴² Due to the ongoing civilian threat, the State Department continues to fund on-the-ground mine and ERW clearance activities through implementing partners via a Treasury OFAC license exemption. Direct assistance to the former Afghan Directorate for Mine Action Coordination (DMAC), a government entity, was canceled on September 9, 2021, in compliance with international sanctions against Specially Designated Terrorist Groups.¹⁴³

The Office of Weapons Removal and Abatement (PM/WRA) in State's Bureau of Political-Military Affairs manages the conventional-weapons destruction program in Afghanistan with a mission to protect victims of conflict, provide life-saving humanitarian assistance, and enhance the security and safety of the Afghan people.¹⁴⁴ PM/WRA currently supports six Afghan NGOs, one public international organization (United Nations Mine Action Service), and four international NGOs to help clear areas in Afghanistan contaminated by ERW and conventional weapons (e.g., unexploded mortar rounds).¹⁴⁵ From September to December 2022, PM/WRA implementing partners cleared 8,361,763 square meters of minefields, and destroyed 1,141 anti-tank mines and anti-personnel weapons, 506 items of unexploded ordnance, and 1,504 small arm ammunitions.¹⁴⁶ By March 2023,

PM/WRA expects to have disbursed the entirety of its \$15 million in FY 2022 allocated funds.¹⁴⁷

Since FY 2006, State has allocated over \$380 million in weapons-destruction and mine-action assistance to Afghanistan.¹⁴⁸ Implementing partners have cleared a total of 346,929,868 square meters of land and destroyed 8,498,504 landmines and other ERW.¹⁴⁹ However, the exact amount of land mines and ERW yet to be destroyed is unknown. As of the fourth quarter of FY 2022, PM/WRA estimates there are 804 square kilometers of contaminated minefields and battlefields remaining, but this estimate fluctuates with additional surveys and the completion of clearance activities.¹⁵⁰

REFUGEES AND INTERNAL DISPLACEMENT

On September 23, 2022, the U.S. government announced more than \$326.7 million in additional funding to Afghanistan, bringing the total U.S. government humanitarian contribution to Afghanistan and Afghan refugees to almost \$923.8 million in 2022. This funding includes nearly \$208 million from USAID's Bureau for Humanitarian Assistance and nearly \$118.8 million from State's Bureau of Population, Refugees, and Migration (PRM). According to PRM, part of this funding will support efforts to reintegrate returning Afghan refugees and provide multi-sector aid to displaced populations both in Afghanistan and its neighboring countries.¹⁵¹

This quarter, State PRM and USAID continued to implement the assistance provided in FY 2022 to support Afghan refugees and internally displaced persons (IDPs). This funding includes:¹⁵²

- more than \$80 million from State PRM to the UN High Commissioner for Refugees (UNHCR) in Afghanistan, as well as \$32 million to Pakistan and \$3.9 million to other regional countries
- roughly \$2.3 million from USAID and \$52 million from State PRM to the UNFPA to support health and protection programs in Afghanistan and Pakistan
- roughly \$63 million from USAID and nearly \$11 million from State PRM to the International Organization for Migration (IOM) to support health, shelter and settlement, and water, sanitation, and hygiene (WASH) programs



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

Afghan Refugees

As of June 30, 2022, UNHCR recorded 2,072,657 Afghan refugees living in Afghanistan's neighboring countries of Iran, Pakistan, Tajikistan, Uzbekistan, and Turkmenistan.¹⁵³ The UN's International Organization for Migration (IOM) reported decreasing outflows of refugees from Afghanistan this quarter, as 154,118 Afghans left the country November 1–15, and 127,793 left the country November 16–30. Comparatively, 192,021 Afghans left the country in the final two weeks of October.¹⁵⁴

According to PRM, Iran's borders remained open only to Afghans with valid passports and visas, not to asylum seekers. However, Afghans continued to make their way into Iran through unofficial border crossings. Pakistan has also limited entry through the Torkham border crossing to those with valid passports and visas. PRM noted exceptions may apply for critical medical conditions on humanitarian grounds at both the Torkham and Chaman border crossings. Afghans holding Tazkiras (a national identity document) from neighboring districts at Chaman may also be granted exceptions. Afghanistan's Central Asian neighbors, Tajikistan, Uzbekistan, and Turkmenistan have restricted entry to visa holders.¹⁵⁵ The Taliban have suspended issuing passports since October, due to technical issues.¹⁵⁶

UNHCR estimates that as of June 2022, there are 1,285,754 registered Afghan refugees living in Pakistan, 780,000 living in Iran, 6,883 living in Tajikistan, 11 living in Uzbekistan, and 9 living in Turkmenistan.¹⁵⁷ UNHCR's External Situation Report for November warned that the arrival of winter,

steep economic decline, rising living costs, and a lack of livelihood opportunities have strained conditions for Afghan refugees living in neighboring countries.¹⁵⁸

Nearly 763,000 refugees returned to Afghanistan from Iran and 75,700 returned from Pakistan in 2022. Among the returnees from Iran, 43% were adult males, 14% were adult females, and 43% were children under 18. Among the returnees from Pakistan, 20% were adult males, 26% were adult females, and 54% were children under 18.¹⁵⁹ In October, UNHCR recorded 1,612 returnees from Pakistan, the highest monthly figure since 2018. Returnees cited the lack of employment opportunities and high living costs as reasons for leaving Pakistan and Iran.¹⁶⁰

According to State PRM, the Taliban continue to explore regional engagement to support Afghan repatriation. The Taliban ministry of refugees and repatriation (MoRR) has reached out to related ministries in Pakistan and Iran.¹⁶¹ In December, MoRR representatives attended an Iranian-hosted meeting focused on returning Afghan migrants.¹⁶² While the Taliban have outwardly supported expanding services for refugees, PRM expressed concern about the Taliban's interference in humanitarian operations helping returnees.¹⁶³

UNHCR's voluntary repatriation program helped 6,058 Afghan refugees return to Afghanistan between January 1 and November 30, 2022. Of these, 5,682 returned from Pakistan, 357 returned from Iran, and 19 returned from other countries. On August 1, 2022, UNHCR increased the cash grant provided by the voluntary repatriation program from \$250 to \$375 per person to offset economic burdens. UNHCR has provided a total of \$2,141,223 to returned refugees through the program, supporting their immediate humanitarian needs and transportation costs.¹⁶⁴ However, PRM warned that the Taliban's interference with humanitarian operations could impact support for returnees, as UN OCHA reports record-high operational constraints faced by humanitarian partners in Afghanistan.¹⁶⁵

Conflict-Induced Internal Displacement

UN OCHA reported roughly 32,400 newly internally displaced persons in Afghanistan in 2022. Of these internally displaced, 21% were adult males, 21% were adult females, and 58% were children under 18.¹⁶⁶ UNHCR also recorded 211,807 IDP returnees in 2022.¹⁶⁷ The Norwegian Refugee Council estimates that there are currently some two million Afghan IDPs in over 1,000 large, sprawling "slum-like" settlements across nearly 30 provinces in Afghanistan. The Taliban reportedly evicted roughly 20,000 IDPs from settlements in Badghis in December, despite harsh winter conditions.¹⁶⁸

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UN Special Rapporteur Richard Bennett meets with Taliban deputy foreign minister Sher Mohammad Abbas Stanekzai in Kabul, 10/2022.
(Taliban regime photo)

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

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

The descriptions appear as submitted, with minor changes to maintain consistency with other sections of this report: acronyms and abbreviations in place of full organizational names; standardized capitalization, punctuation, and preferred spellings; and third-person instead of first-person voice. These agencies perform oversight activities related to Afghanistan and provide results to SIGAR:

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

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COMPLETED OVERSIGHT ACTIVITIES

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

TABLE 4.1

RECENTLY ISSUED OVERSIGHT ACTIVITIES OF OTHER U.S. AGENCIES, AS OF DECEMBER 31, 2022			
Agency	Report Number	Date Issued	Report Title
State OIG	AUD-MER-23-01	10/18/2022	Compliance Follow-Up Review of the Afghan Special Immigrant Visa Program
State OIG	ISP-I-23-05	11/21/2022	Inspection of the Afghanistan Affairs Unit
State OIG	ISP-S-23-05A	11/21/2022	Classified Annex to the Inspection of the Afghanistan Affairs Unit
GAO	GAO-23-105163	10/5/2022	Special Operations Forces: Better Data Necessary to Improve Oversight and Address Command and Control Challenges
USAID OIG	5-306-23-001-N	11/2/2022	Financial and Closeout Audits of the Schedule of Expenditures of USAID Awards for Strong Hubs for Afghan Hope and Resilience (SHAHAR), Contract AID-306-C-14-00016 and Afghanistan Buy-In Blended Finance Program (INVEST), Contract AID-OAA-C-17-00090 in Afghanistan Managed by DAI Global LLC, December 1, 2018, to March 31, 2021
USAID OIG	5-306-23-002-N	11/29/2022	Closeout Audit of Challenge Tuberculosis Project in Afghanistan, Cooperative Agreement 306-AID-OAA-A-14-00029, Managed by KNCV Tuberculosis Foundation, October 1, 2018, to March 31, 2020
USAID OIG	5-306-23-003-N	12/16/2022	Financial Audit of the Schedule of Expenditures of USAID Awards Under the Assistance for the Development of Afghan Legal Access and Transparency Program in Afghanistan, Managed by Checchi and Company Consulting Inc., July 1, 2020, to April 30, 2021

Source: State OIG, response to SIGAR data call, 12/21/2022; GAO, response to SIGAR data call, 12/20/2022; USAID OIG, response to SIGAR data call, 12/19/2022.

U.S. Department of Defense Office of Inspector General

This quarter, DOD OIG did not issue any reports related to Afghanistan reconstruction.

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

State OIG issued three Afghanistan-related reports this quarter.

Compliance Follow-Up Review of the Afghan Special Immigrant Visa Program

Following the Department of State's (State) evacuation and suspension of operations at U.S. Embassy Kabul, Afghanistan, on August 31, 2021, multiple congressional committees requested that the State OIG review the status of its previous recommendations concerning the Afghan Special Immigrant Visa (SIV) program. State OIG conducted this compliance follow-up review to determine whether State's actions to implement recommendations from State OIG's 2020 review of the Afghan SIV program improved the deficiencies identified.

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State OIG found that the actions by State's Bureau of Consular Affairs to address prior State OIG recommendations provided minor improvements to quarterly reporting, but did not improve methods for collecting or verifying Afghan SIV application processing times. The Bureau of Consular Affairs established a standard operating procedure for calculating the average processing time for Afghan SIV applications, but continued to use inconsistent methods for calculating average processing times because the standard operating procedures did not provide sufficiently detailed guidance and did not encompass the entire Afghan SIV process. In addition, although the Bureau of Consular Affairs included explanations in its quarterly reports for failures to process applications within nine months, State lacked internal controls for verifying Afghan SIV data, resulting in inaccurate information.

State OIG also found that, despite taking some recommended actions, State continued to face a significant Afghan SIV backlog. State appointed a SIV Senior Coordinating Official, conducted a multi-bureau staffing assessment, utilized a Department of Defense database for employment verification, and provided protections to Afghans in imminent danger through safe havens and humanitarian parole. However, State OIG determined that the Senior Coordinating Official was not sufficiently coordinating and monitoring the implementation of improvements to the SIV program and did not ensure sufficient staffing to address the Afghan SIV application backlog. State struggled to complete applicant employment verification because of limited coordination with DOD and has not prioritized SIV functionality within its consular system modernization process. These deficiencies have contributed to Afghan SIV applicant processing times exceeding the nine-month goal set by Congress.

In this report, State OIG closed the remaining prior open recommendations from the 2020 report and made nine new recommendations that are intended to further improve the Afghan SIV program. In response to a draft of this report, State concurred with one recommendation and did not concur with eight recommendations. At the time the report was issued, State OIG considered three recommendations unresolved, and six recommendations resolved pending further action.

Inspection of the Afghanistan Affairs Unit

State suspended operations at Embassy Kabul, Afghanistan, on August 31, 2021, and moved core embassy personnel to Doha, Qatar, to maintain diplomatic operations and to respond to the ongoing political and humanitarian crises in Afghanistan. On February 24, 2022, State formalized the Doha operation as the Afghanistan Affairs Unit (AAU) and confirmed its status as the official U.S. diplomatic mission to Afghanistan, following congressional notification procedures and an exchange of diplomatic notes with the Qatari government. During this inspection, State OIG reviewed the AAU's

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operating environment, and inspected the AAU's executive direction, policy and program implementation, and resource management.

State OIG found that (A) the Chargé d'Affaires and the acting Deputy Chief of Mission modeled State's leadership principles following the evacuation of Embassy Kabul and in the transition to the formal establishment of the AAU in Doha; (B) State and interagency stakeholders were not always clear about the lines of responsibility among the multiple State entities with roles in the management of U.S. Government policy or programs for Afghanistan; (C) from September 2021 to May 2022, the AAU's Political-Economic section organized more than 50 meetings with Doha-based Taliban representatives that aided in the release of detainees and equipment and facilitated discussion of humanitarian, human rights, and related issues; (D) the AAU's public-facing website, which remained branded for the U.S. Embassy in Afghanistan, generally lacked relevant, up-to-date content; and (E) the AAU struggled to rebuild its contact list following the evacuation from Kabul and lacked a unified, mission-wide platform for managing contact information.

State OIG made six recommendations, five to the AAU and one to the Bureau of South and Central Asian Affairs. In response to a draft of this report, State concurred with five recommendations and neither agreed nor disagreed with one recommendation. At the time the report was issued, State OIG considered all six recommendations resolved pending further action.

Classified Annex to the Inspection of the Afghanistan Affairs Unit

State OIG published an additional classified report related to the AAU.

Government Accountability Office

GAO completed one report this quarter related to Afghanistan reconstruction, *Special Operations Forces: Better Data Necessary to Improve Oversight and Address Command and Control Challenges*. GAO reported that SOCOM [United States Special Operations Command] has established a variety of command and control (C2) structures to manage its Special Operations Forces (SOF). In calendar year 2021, SOCOM reported that it had 28 active SOF C2 structures, primarily in the Middle East and Africa. From calendar years 2018 through 2021, SOCOM reported that it terminated or transitioned 57 SOF C2 structures. SOCOM's oversight of its C2 structures is hindered by limited data such as a lack of a standard terminology to define C2 structures and no requirement to have a centralized data collection mechanism for readily available and complete information. As such, there is not a consistent way to determine the composition of SOF C2 structures across the enterprise and maintain accountability of personnel assigned to SOF C2 structures. By using a standard terminology and

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establishing a centralized data collection mechanism, DOD could improve transparency of its SOF C2 structures, which would further enhance oversight. SOCOM has identified three challenges with its oversight of SOF C2 structures, including (1) appropriately sizing or terminating; (2) maintaining SOF training and preparedness; and (3) staffing. SOCOM has taken actions to address these challenges, including mission and organizational changes; reviews of SOF requirements; and improving management of deployments. While these are positive steps, it is too soon for GAO to determine whether these changes, and SOCOM's commitment to further improvements, are sufficient to address the challenges it faces with oversight of SOF C2 structures.

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

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

ONGOING OVERSIGHT ACTIVITIES

As of December 31, 2022, the participating agencies reported nine going oversight activities related to reconstruction in Afghanistan. These activities are listed in Table 4.2 and described in the following sections by agency.

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TABLE 4.2

ONGOING OVERSIGHT ACTIVITIES OF OTHER U.S. AGENCIES, AS OF DECEMBER 31, 2022			
Agency	Report Number	Date Initiated	Report Title
DOD OIG	D2022-D000FV-0091.000	1/28/2022	Audit of the DOD's Financial Management of the Afghanistan Security Forces Fund
DOD OIG	D2022-D000AX-0138.000	5/5/2022	Audit of DOD Afghanistan Contingency Contracts Closeout
State OIG	22ESP015	10/1/2021	Review of the U.S. Refugee Admissions Program and Changes to Accommodate the Admission and Resettlement of Afghan Evacuees
State OIG	22AUD012	12/2/2021	Review of the Department of State Afghan Special Immigrant Visa Program
State OIG	22AUD016	12/30/2021	Review of Emergency Action Planning Guiding the Evacuation and Suspension of Operations at U.S. Embassy Kabul, Afghanistan
State OIG	22AUD065	5/19/2022	Audit of the Department of State's Efforts to Identify and Terminate Unneeded Contracts Related to Afghanistan
State OIG	23AUD001	12/13/2022	Audit of the Disposition of Defensive Equipment and Armored Vehicles in Advance of Evacuations of Embassies Kabul and Kyiv
USAID OIG	552F1722	9/30/2022	Audit of the Schedule of Expenditures of USAID Award Managed by Chemonics International Inc. (CHEMONICS) Under Global Health Supply Chain Management (GHSCM) - Population and Reproductive Health (PRH) Program Contract No. AID-OAA-TO-15-00010 for the period January 1, 2019, to December 31, 2020
USAID OIG	552F0123	12/31/2022	Audit of the schedule of expenditures of USAID awards managed by Da Afghanistan Breshna Sherkat (DABS) under program The Claims Related to Installation of Turbine Generator Unit 2 at Kajaki Dam Hydropower Plant (Kajaki), Implementation Letter No. 306-IL-15-56-09 for the period April 1, 2013, to December 31, 2016 (Closeout) and program Power Transmission Expansion and Connectivity (PTEC), Implementation Letter No. 306-IL-13-22-7 for the period January 1, 2019, to December 31, 2020 (Financial)

Source: DOD OIG, response to SIGAR data call, 12/22/2022; State OIG, response to SIGAR data call, 12/21/2022; GAO, response to SIGAR data call, 12/20/2022; USAID OIG, response to SIGAR data call, 12/19/2022.

U.S. Department of Defense Office of Inspector General

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

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

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

Audit of DOD Afghanistan Contingency Contracts Closeout

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

State Office of Inspector General–Middle East Regional Operations

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

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

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

Review of the Department of State Afghan Special Immigrant Visa Program

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

Review of Emergency Action Planning Guiding the Evacuation and Suspension of Operations at U.S. Embassy Kabul

The audit is reviewing whether U.S. Embassy Kabul followed established State Department guidance in preparation for the evacuation of U.S. government personnel, private U.S. citizens, Afghans at risk, and others from Afghanistan before and after the suspension of operations.

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

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

Audit of the Disposition of Defensive Equipment and Armored Vehicles in Advance Operations of Evacuations of Embassies Kabul and Kyiv

This audit will determine whether U.S. Embassies Kabul and Kyiv managed, safeguarded, and disposed of sensitive security assets in advance of the evacuation and suspension of operations at each post in accordance with Department of State guidance.

Government Accountability Office

GAO does not have any ongoing projects this quarter related to Afghanistan reconstruction.

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

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

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The Official Seal of SIGAR

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

APPENDICES



APPENDICES

APPENDIX A

CROSS-REFERENCE OF REPORT TO STATUTORY REQUIREMENTS

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

TABLE A.1

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

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TABLE A.1 (CONTINUED)

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

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APPENDICES

TABLE A.1 (CONTINUED)

CROSS-REFERENCE TO SIGAR QUARTERLY REPORTING REQUIREMENTS UNDER PUB. L. NO. 110-181, § 1229			
Public Law Section	SIGAR Enabling Language	SIGAR Action	Report Section
Section 1229(i)(1)(B)	A project-by-project and program-by-program accounting of the costs incurred to date for the reconstruction of Afghanistan, together with the estimate of the Department of Defense, the Department of State, and the United States Agency for International Development, as applicable, of the costs to complete each project and each program	Project-by-project and program-by-program accounting of costs. List unexpended funds for each project or program	Funding Note
Section 1229(i)(1)(C)	Revenues attributable to or consisting of funds provided by foreign nations or international organizations to programs and projects funded by any department or agency of the United States Government, and any obligations or expenditures of such revenues	Revenues, obligations, and expenditures of donor funds	Funding
Section 1229(i)(1)(D)	Revenues attributable to or consisting of foreign assets seized or frozen that contribute to programs and projects funded by any U.S. government department or agency, and any obligations or expenditures of such revenues	Revenues, obligations, and expenditures of funds from seized or frozen assets	Funding
Section 1229(i)(1)(E)	Operating expenses of agencies or entities receiving amounts appropriated or otherwise made available for the reconstruction of Afghanistan	Operating expenses of agencies or any organization receiving appropriated funds	Funding Appendix B
Section 1229(i)(1)(F)	In the case of any contract, grant, agreement, or other funding mechanism described in paragraph (2)*— (i) The amount of the contract or other funding mechanism; (ii) A brief discussion of the scope of the contract or other funding mechanism; (iii) A discussion of how the department or agency of the United States Government involved in the contract, grant, agreement, or other funding mechanism identified and solicited offers from potential contractors to perform the contract, grant, agreement, or other funding mechanism, together with a list of the potential individuals or entities that were issued solicitations for the offers; and (iv) The justification and approval documents on which was based the determination to use procedures other than procedures that provide for full and open competition	Describe contract details	Note
Section 1229(i)(3)	PUBLIC AVAILABILITY — The Inspector General shall publish on a publicly available Internet website each report under paragraph (1) of this subsection in English and other languages that the Inspector General determines are widely used and understood in Afghanistan	Publish report as directed at www.sigar.mil Dari and Pashto translation in process	Full report
Section 1229(i)(4)	FORM — Each report required under this subsection shall be submitted in unclassified form, but may include a classified annex if the Inspector General considers it necessary	Publish report as directed	Full report
Section 1229(j)(1)	Inspector General shall also submit each report required under subsection (i) to the Secretary of State and the Secretary of Defense	Submit quarterly report	Full report

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

* Covered "contracts, grants, agreements, and funding mechanisms" are defined in paragraph (2) of Section 1229(i) of Pub. L. No. 110-181 as being—
"any major contract, grant, agreement, or other funding mechanism that is entered into by any department or agency of the United States Government that involves the use of amounts appropriated or otherwise made available for the reconstruction of Afghanistan with any public or private sector entity for any of the following purposes:
To build or rebuild physical infrastructure of Afghanistan.
To establish or reestablish a political or societal institution of Afghanistan.
To provide products or services to the people of Afghanistan."

APPENDICES

TABLE A.2

CROSS-REFERENCE TO SEMIANNUAL REPORTING REQUIREMENTS UNDER SECTION 5 OF THE IG ACT OF 1978, AS AMENDED (5 U.S.C. APP. 3) (“IG ACT”)			
IG Act Section	IG Act Language	SIGAR Action	Section
Section 5(a)(1)	Description of significant problems, abuses, and deficiencies	Extract pertinent information from SWA/JPG member reports List problems, abuses, and deficiencies from SIGAR audit reports, investigations, and inspections	Other Agency Oversight SIGAR Oversight See Letters of Inquiry at www.sigar.mil
Section 5(a)(2)	Description of recommendations for corrective action ... with respect to significant problems, abuses, or deficiencies	Extract pertinent information from SWA/JPG member reports List recommendations from SIGAR audit reports	Other Agency Oversight SIGAR Oversight See Letters of Inquiry at www.sigar.mil
Section 5(a)(3)	Identification of each significant recommendation described in previous semiannual reports on which corrective action has not been completed	List all instances of incomplete corrective action from previous semiannual reports	Posted in full at www.sigar.mil
Section 5(a)(4)	A summary of matters referred to prosecutive authorities and the prosecutions and convictions which have resulted	Extract pertinent information from SWA/JPG member reports List SIGAR Investigations that have been referred	Other Agency Oversight SIGAR Oversight
Section 5(a)(5)	A summary of each report made to the [Secretary of Defense] under section 6(b)(2) (instances where information requested was refused or not provided)	Extract pertinent information from SWA/JPG member reports List instances in which information was refused SIGAR auditors, investigators, or inspectors	Other Agency Oversight SIGAR Oversight
Section 5(a)(6)	A listing, subdivided according to subject matter, of each audit report, inspection report and evaluation report issued ... showing dollar value of questioned costs and recommendations that funds be put to better use	Extract pertinent information from SWA/JPG member reports List SIGAR reports	Other Agency Oversight SIGAR Oversight
Section 5(a)(7)	A summary of each particularly significant report	Extract pertinent information from SWA/JPG member reports Provide a synopsis of the significant SIGAR reports	Other Agency Oversight A full list of significant reports can be found at www.sigar.mil
Section 5(a)(8)	Statistical tables showing the total number of audit reports and the total dollar value of questioned costs	Extract pertinent information from SWA/JPG member reports Develop statistical tables showing dollar value of questioned cost from SIGAR reports	See reports of SWA/JPG members In process
Section 5(a)(9)	Statistical tables showing the total number of audit reports, inspection reports, and evaluation reports and the dollar value of recommendations that funds be put to better use by management	Extract pertinent information from SWA/JPG member reports Develop statistical tables showing dollar value of funds put to better use by management from SIGAR reports	See reports of SWA/JPG members In process
Section 5(a)(10)	A summary of each audit report, inspection report, and evaluation report issued before the commencement of the reporting period for which no management decision has been made by the end of reporting period, an explanation of the reasons such management decision has not been made, and a statement concerning the desired timetable for achieving a management decision	Extract pertinent information from SWA/JPG member reports Provide a synopsis of SIGAR audit reports in which recommendations by SIGAR are still open	See reports of SWA/JPG members Posted in full at www.sigar.mil

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APPENDICES

TABLE A.2 (CONTINUED)

CROSS-REFERENCE TO SEMIANNUAL REPORTING REQUIREMENTS UNDER SECTION 5 OF THE IG ACT OF 1978, AS AMENDED (5 U.S.C. APP. 3) (“IG ACT”)			
IG Act Section	IG Act Language	SIGAR Action	Section
Section 5(a)(11)	A description and explanation of the reasons for any significant revised management decision	Extract pertinent information from SWA/JPG member reports	See reports of SWA/JPG members
		Explain SIGAR audit reports in which significant revisions have been made to management decisions	None
Section 5(a)(12)	Information concerning any significant management decision with which the Inspector General is in disagreement	Extract pertinent information from SWA/JPG member reports	See reports of SWA/JPG members
		Explain SIGAR audit reports in which SIGAR disagreed with management decision	No disputed decisions during the reporting period
Section 5(a)(13)	Information described under [Section 804(b)] of the Federal Financial Management Improvement Act of 1996 (instances and reasons when an agency has not met target dates established in a remediation plan)	Extract pertinent information from SWA/JPG member reports	See reports of SWA/JPG members
		Provide information where management has not met targets from a remediation plan	No disputed decisions during the reporting period
Section 5(a)(14)(A)	An Appendix containing the results of any peer review conducted by another Office of Inspector General during the reporting period; or	On October 1, 2022, the Department of Health and Human Services, Office of Inspector General began a peer review of SIGAR’s inspections and evaluations program. SIGAR anticipates the peer review to be concluded by March 30, 2023, and will report on the results in the appropriate quarterly report	None
Section 5(a)(14)(B)	If no peer review was conducted within that reporting period, a statement identifying the date of the last peer review conducted by another Office of Inspector General	SIGAR has posted in full the results of, and reports from, SIGAR’s peer review by NRC OIG for the period ending 9/30/2021	Posted in full at www.sigar.mil
		SIGAR received a rating of pass	
Section 5(a)(15)	A list of any outstanding recommendations from any peer review conducted by another Office of Inspector General that have not been fully implemented, including a statement describing the status of the implementation and why implementation is not complete	All peer review recommendations have been implemented	Recommendations and related materials posted in full at www.sigar.mil
Section 5(a)(16)	Any peer reviews conducted by SIGAR of another IG Office during the reporting period, including a list of any outstanding recommendations made from any previous peer review . . . that remain outstanding or have not been fully implemented	A peer review was not conducted in the reporting period	None

APPENDICES

TABLE A.3

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

APPENDICES

APPENDIX B

U.S. FUNDS FOR AFGHANISTAN RECONSTRUCTION

Table B.1 lists funds appropriated for Afghanistan reconstruction* by agency and fund per year, and Table B.2 lists funds appropriated for counternarcotics initiatives, as of December 31, 2022.

TABLE B.2

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

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

^a DEA receives funding from State's Diplomatic & Consular Programs account in addition to DEA's direct line appropriation listed in Table B.1.

Table B.2 Source: SIGAR analysis of counternarcotics funding, 1/16/2023; State, response to SIGAR data call, 1/9/2023; DOD, response to SIGAR data call, 10/7/2021; USAID, response to SIGAR data call, 1/13/2023; DEA, response to SIGAR data call, 1/10/2022.

Note: Numbers have been rounded. DOD reprogrammed \$1 billion from FY 2011 ASFF, \$1 billion from FY 2012 ASFF, \$178 million from FY 2013 ASFF, \$604 million from FY 2019 ASFF, \$146 million from FY 2020 ASFF, and \$1.31 billion from FY 2021 ASFF to fund other DOD requirements. DOD reprogrammed \$230 million into FY 2015 ASFF. ASFF data reflects the following rescissions: \$1 billion from FY 2012 in Pub. L. No. 113-6, \$764.38 million from FY 2014 in Pub. L. No. 113-235, \$400 million from FY 2015 in Pub. L. No. 114-113, \$150 million from FY 2016 in Pub. L. No. 115-31, \$100 million from FY 2017 in Pub. L. No. 115-141, \$396 million from FY 2019 in Pub. L. No. 116-93, \$1.10 billion in FY 2020 in Pub. L. No. 116-260, \$700 million in FY 2021 in Pub. L. No. 117-103, and \$100 million from FY 2021 in Pub. L. No. 117-180. DOD transferred \$101 million from FY 2011 AIF, \$179.5 million from FY 2013 AIF, and \$55 million from FY 2014 AIF to the ESF. USAID transferred \$179 million from FY 2016 ESF to the Green Climate Fund and \$25 million from FY 2020 and FY 2021 ESF to State, and rescinded \$73.07 million from FY 2020 ESF under Pub. L. No. 116-260, and rescinded \$855.64 million from FY 2017, FY 2018, FY 2019, FY 2020, and FY 2021 ESF under Pub. L. No. 117-103. State de-allotted \$364.41 million in FY 2021 and FY 2022 from FY 2016, FY 2017, FY 2018, FY 2019, FY 2020, and FY 2021 INCLE, and rescinded \$105.00 million of these funds under Pub. L. No. 117-103.

Source: DOD, responses to SIGAR data call, 1/20/2023, 10/20/2022, 7/20/2022, 10/19/2021, 10/7/2021, and 9/14/2021; State, responses to SIGAR data call, 1/13/2023, 1/9/2023, 1/3/2023, 10/12/2022, 10/5/2022, 9/16/2022, 7/20/2022, and 7/13/2022; OMB, responses to SIGAR data call, 4/16/2015 and 4/17/2012; USAID, responses to SIGAR data call, 1/13/2023 and 1/4/2023; DOJ, response to SIGAR data call, 1/10/2022; DFC, response to SIGAR data call, 4/22/2022; USAGM, response to SIGAR data call, 1/10/2023; USDA, response to SIGAR data call, 4/2009.

TABLE B.1

U.S. FUNDS FOR AFGHANISTAN RECONSTRUCTION (\$ MILLIONS)			
U.S. Funding Sources	Agency	Total	FY 2002-11
Security			
Afghanistan Security Forces Fund (ASFF)	DOD	\$80,744.25	38,452.52
Train and Equip (T&E)	DOD	440.00	440.00
Foreign Military Financing (FMF)	State	1,059.13	1,059.13
International Military Education and Training (IMET)	State	20.37	10.72
Voluntary Peacekeeping (PKO)	State	69.33	69.33
Afghanistan Freedom Support Act (AFSA)	DOD	550.00	550.00
Drug Interdiction and Counter-Drug Activities (DICDA)	DOD	3,284.94	1,890.33
NATO Resolute Support Mission (RSM)	DOD	342.65	0.00
Military Base and Equipment Transfers (FERP, FEPP, and EDA)	DOD	2,339.14	43.65
Total - Security		88,849.82	42,515.69
Governance & Development			
Commanders' Emergency Response Program (CERP)	DOD	3,711.00	3,039.00
Afghanistan Infrastructure Fund (AIF)	DOD	988.50	299.00
Task Force for Business and Stability Operations (TFBSO)	DOD	822.85	312.94
Economic Support Fund (ESF)	USAID	20,673.36	13,371.39
Development Assistance (DA)	USAID	900.93	898.53
Global Health Programs (GHP)	USAID	600.17	560.20
Commodity Credit Corp (CCC)	USAID	37.93	33.91
USAID-Other (Other)	USAID	60.44	41.43
Non-Proliferation, Antiterrorism, Demining & Related Programs (NADR)	State	942.14	488.37
International Narcotics Control and Law Enforcement (INCLE)	State	5,153.79	3,270.14
Human Rights and Democracy Fund (HRDF)	State	14.48	4.18
Educational and Cultural Exchange Programs (ECE)	State	107.64	48.81
Contributions to International Organizations (CIO)	State	553.57	116.32
U.S. International Development Finance Corporation (DFC)	DFC	337.39	305.54
U.S. Agency for Global Media (USAGM)	USAGM	334.87	67.30
Drug Enforcement Administration (DEA)	DOJ	290.80	165.34
Total - Governance & Development		35,529.87	23,022.39
Humanitarian			
Pub. L. No. 480 Title II	USAID	1,095.38	835.07
International Disaster Assistance (IDA)	USAID	2,618.04	440.80
Transition Initiatives (TI)	USAID	40.20	36.97
Migration and Refugee Assistance (MRA)	State	2,007.68	711.52
USDA Programs (Title I, §416(b), FFP, FFE, ET, and PRTA)	USDA	287.46	287.46
Total - Humanitarian		6,048.76	2,311.82
Agency Operations			
Diplomatic Programs, including Worldwide Security Protection (DP)	State	12,011.15	3,070.72
Embassy Security, Construction, & Maintenance (ESCM) - Capital Costs	State	1,479.71	975.61
Embassy Security, Construction, & Maintenance (ESCM) - Operations	State	159.63	8.24
USAID Operating Expenses (OE)	USAID	1,825.64	697.45
Oversight (SIGAR, State OIG, and USAID OIG)	Multiple	778.73	113.52
Total - Agency Operations		16,254.86	4,865.53
Total Funding		\$146,683.30	72,715.44

* Table B.1 is not a full accounting of Afghanistan reconstruction. DOD has not provided certain costs associated with its Train, Advise, and Assist mission, and DOD and DOD OIG have not provided their Agency Operations costs for Afghanistan. See pp. 45-46 for details.

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	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023
	9,200.00	4,946.19	3,962.34	3,939.33	3,502.26	4,162.72	4,666.82	3,920.00	2,953.79	938.28	100.00	0.00
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	1.18	1.42	1.50	1.05	0.86	0.80	0.80	0.43	0.80	0.80	0.00	0.00
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	472.99	255.81	238.96	0.00	138.76	135.61	118.01	10.18	24.30	0.00	0.00	0.00
	0.00	0.00	0.00	63.82	43.05	57.19	58.78	59.02	60.79	0.00	0.00	0.00
	43.49	85.03	172.05	584.02	3.89	0.53	0.00	34.78	73.13	1,298.58	0.00	0.00
	9,717.65	5,288.46	4,374.84	4,588.22	3,688.82	4,356.84	4,844.40	4,024.41	3,112.81	2,237.67	100.00	0.00
	400.00	200.00	30.00	10.00	5.00	5.00	5.00	10.00	5.00	2.00	0.00	0.00
	400.00	145.50	144.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	245.76	138.20	122.24	3.72	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	1,836.76	1,802.65	907.00	900.00	633.27	626.25	336.97	36.67	0.00	99.50	122.88	0.00
	0.00	0.35	0.00	0.95	0.00	0.00	0.00	1.09	0.00	0.00	0.00	0.00
	0.00	0.25	0.01	0.06	0.45	0.02	0.01	0.00	9.56	17.60	12.00	0.00
	0.55	0.00	0.00	0.00	0.00	1.95	1.52	0.00	0.00	0.00	0.00	0.00
	9.22	3.93	1.52	0.82	2.91	0.29	0.00	0.00	0.34	0.00	0.00	0.00
	65.32	52.60	43.20	43.50	37.96	37.00	36.60	38.30	38.50	45.80	15.00	0.00
	358.75	593.81	225.00	250.00	168.06	105.03	37.01	29.50	36.92	71.58	6.00	2.00
	1.98	1.63	0.00	0.99	0.76	0.25	0.99	0.74	0.99	1.97	0.00	0.00
	8.17	2.46	7.28	3.95	2.65	2.39	2.33	7.87	7.44	7.60	6.70	0.00
	58.73	53.03	43.17	41.79	41.35	40.31	36.12	32.72	30.28	29.64	30.11	0.00
	5.57	0.00	10.60	0.00	0.00	3.60	11.60	0.00	0.00	0.48	0.00	0.00
	21.54	21.54	22.11	22.68	23.86	25.91	25.74	25.89	24.60	25.60	25.00	3.10
	18.70	17.00	18.70	9.05	3.31	11.03	11.11	13.01	12.92	10.63	0.00	0.00
	3,431.05	3,032.94	1,574.83	1,287.50	919.57	859.05	505.00	195.80	166.54	312.40	217.69	5.10
	59.20	46.15	65.97	53.73	26.65	4.38	4.22	0.00	0.00	0.00	0.00	0.00
	61.41	23.73	52.68	25.71	39.89	93.84	119.64	152.35	178.61	219.60	671.34	538.44
	0.73	0.42	1.37	0.60	0.05	0.00	0.00	0.00	0.00	0.04	0.00	0.00
	99.56	76.07	107.89	129.27	84.27	89.24	77.19	86.69	150.41	176.63	218.94	0.00
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	220.90	146.38	227.92	209.31	150.87	187.46	201.05	239.04	329.02	396.27	890.28	538.44
	1,126.56	1,500.79	752.07	822.19	743.58	843.20	858.27	824.94	677.76	619.22	171.87	0.00
	62.99	79.87	69.76	74.26	64.13	73.57	26.12	23.19	21.83	7.27	1.11	0.00
	4.21	3.84	8.33	11.68	21.67	15.28	22.66	24.13	20.41	19.18	0.00	0.00
	224.37	210.15	100.86	137.00	95.55	102.49	77.52	72.34	69.33	18.11	12.21	8.26
	53.15	56.63	59.39	67.37	64.25	58.08	58.01	58.15	57.55	56.92	40.53	35.20
	1,471.28	1,851.28	990.41	1,112.50	989.17	1,092.62	1,042.57	1,002.75	846.89	720.70	225.71	43.46
	14,840.88	10,319.05	7,168.01	7,197.52	5,748.42	6,495.96	6,593.03	5,462.00	4,455.26	3,667.04	1,433.69	587.00

APPENDIX C

SIGAR WRITTEN PRODUCTS*

SIGAR AUDITS

Performance Audit and Evaluation Reports Issued

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

SIGAR PERFORMANCE AUDIT AND EVALUATION REPORTS ISSUED		
Report Identifier	Report Title	Date Issued
SIGAR 23-10-IP	Afghanistan's Extractives Industry: U.S. Programs Did Not Achieve Their Goals and Afghanistan Did Not Realize Economic Benefits from Its Mineral Resources	1/2023
SIGAR 23-05-IP	Why the Afghan Government Collapsed	11/2022
SIGAR 23-04-IP	U.S.-Provided Funds and Equipment to Afghanistan: An Assessment of Taliban Access to Assets Remaining in Country When the Afghan Government Collapsed	11/2022

New Performance Audits

SIGAR initiated one performance audit during this reporting period.

NEW SIGAR PERFORMANCE AUDITS		
Project Identifier	Project Title	Date Initiated
SIGAR 157A	Water, Sanitation, and Hygiene (WASH)	11/2022

Ongoing Performance Audits

SIGAR had five ongoing performance audits during this reporting period.

SIGAR PERFORMANCE AUDITS ONGOING		
Project Identifier	Project Title	Date Initiated
SIGAR 156A	GBV	9/2022
SIGAR 155A	ACEBA	7/2022
SIGAR 154A	Health Care	5/2022
SIGAR 153A	EFA II	2/2022
SIGAR 152A	Contractor Vetting	1/2022

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

New Evaluations

SIGAR initiated one evaluation during this reporting period.

SIGAR EVALUATIONS ONGOING		
Project Identifier	Project Title	Date Initiated
SIGAR-LL-21	Taliban Bypass	11/2022

Ongoing Evaluations

SIGAR had three ongoing evaluations during this reporting period.

SIGAR EVALUATIONS ONGOING		
Project Identifier	Project Title	Date Initiated
SIGAR-E-018	Education Sector Status	8/2022
SIGAR-E-016	Update on Status of U.S. Funding and Program Mandate	3/2022
SIGAR-E-012	ANDSF Collapse Mandate	9/2021

Financial Audit Reports Issued

SIGAR issued six financial audit reports during this reporting period. Due to the current security situation in Afghanistan, including threats from terrorist groups and criminal elements, the names and other identifying information of some implementing partners administering humanitarian assistance in Afghanistan have been withheld at the request of USAID.

SIGAR FINANCIAL AUDIT REPORTS ISSUED		
Report Identifier	Report Title	Date Issued
SIGAR 23-11-FA	Audit of Costs Incurred by [redacted]	1/2023
SIGAR 23-09-FA	Audit of Costs Incurred by [redacted]	1/2023
SIGAR 23-08-FA	Audit of Costs Incurred by [redacted]	12/2022
SIGAR 23-07-FA	Audit of Costs Incurred by Mine Clearance Planning Agency	11/2022
SIGAR 23-06-FA	Audit of Costs Incurred by The Asia Foundation	11/2022
SIGAR 23-03-FA	Audit of Costs Incurred by Tetra Tech Inc.	11/2022

Ongoing Financial Audits

SIGAR had 45 financial audits in progress during this reporting period. Due to the current security situation in Afghanistan, including threats from terrorist groups and criminal elements, the names and other identifying information of some implementing partners administering humanitarian assistance in Afghanistan have been withheld at the request of USAID.

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

Continued on the following page

APPENDICES

SIGAR FINANCIAL AUDITS ONGOING (CONTINUED)		
Project Identifier	Project Title	Date Initiated
SIGAR-F-279	DAI	3/2022
SIGAR-F-278	Blumont Global Development Inc.	3/2022
SIGAR-F-277	Roots of Peace	3/2022
SIGAR-F-276	[Redacted]	3/2022
SIGAR-F-275	Michigan State University	3/2022
SIGAR-F-274	[Redacted]	3/2022
SIGAR-F-273	Women for Afghan Women	3/2022
SIGAR-F-272	DAFA	3/2022
SIGAR-F-271	Miracle Systems LLC	3/2022
SIGAR-F-270	American University of Central Asia	3/2022
SIGAR-F-269	DAI	3/2022
SIGAR-F-268	[Redacted]	3/2022
SIGAR-F-267	[Redacted]	3/2022
SIGAR-F-266	CARE International	3/2022
SIGAR-F-265	[Redacted]	3/2022
SIGAR-F-264	[MSI Inc.]	3/2022
SIGAR-F-263	[Redacted]	3/2022
SIGAR-F-262	[Redacted]	4/2022
SIGAR-F-261	MSI Inc.	4/2022
SIGAR-F-260	[Redacted]	3/2022
SIGAR-F-259	Science and Engineering Services	3/2022
SIGAR-F-258	Amentum Services Inc.	3/2022
SIGAR-F-257	TigerSwan LLC	3/2022
SIGAR-F-256	Aluttiq	3/2022
SIGAR-F-255	[Redacted]	3/2022
SIGAR-F-254	[Redacted]	3/2022
SIGAR-F-253	[Redacted]	3/2022
SIGAR-F-251	Chemonics International Inc.	3/2022
SIGAR-F-250	FHI 360	3/2022
SIGAR-F-249	Turquoise Mountain Trust	11/2021
SIGAR-F-248	Development Alternatives Inc.	11/2021
SIGAR-F-247	CAII	11/2021
SIGAR-F-246	International Centre for Integrated Mountain Development	11/2021
SIGAR-F-245	Tetra Tech Inc.	11/2021
SIGAR-F-244	Checchi & Company Consulting	11/2021
SIGAR-F-243	Management Sciences for Health	11/2021
SIGAR-F-242	AECOM International Development	11/2021
SIGAR-F-240	Jhpiego Corp.	11/2021
SIGAR-F-239	Sierra Nevada Corp.	6/2021
SIGAR-F-238	IAP Worldwide Services	4/2021
SIGAR-F-237	University of Chicago, National Museum of Afghanistan Project	4/2021
SIGAR-F-236	Stanford University ALEP Project	4/2021

SIGAR LESSONS LEARNED PROGRAM

Ongoing Lessons Learned Projects

SIGAR has one ongoing lessons learned project this reporting period.

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

SIGAR RESEARCH AND ANALYSIS DIRECTORATE

Quarterly Report Issued

SIGAR issued one quarterly report during this reporting period.

SIGAR QUARTERLY REPORT ISSUED		
Report Identifier	Report Title	Date Issued
SIGAR 2023-QR-1	Quarterly Report to the United States Congress	1/2023

APPENDIX D

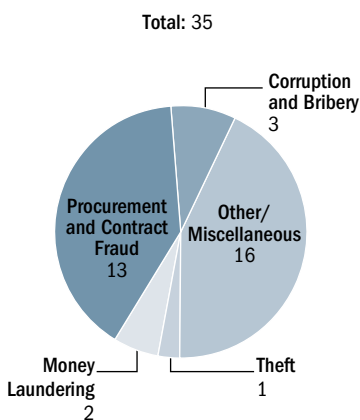
SIGAR INVESTIGATIONS AND HOTLINE

SIGAR Investigations

This quarter, SIGAR's criminal investigations resulted in one indictment, two criminal informations, one guilty plea, and \$10.8 million in U.S. government cost savings. SIGAR initiated one case and closed one, bringing the total number of ongoing investigations to 35, as shown in Figure D.1.

FIGURE D.1

**SIGAR INVESTIGATIONS:
NUMBER OF OPEN INVESTIGATIONS**
October 1–December 31, 2022



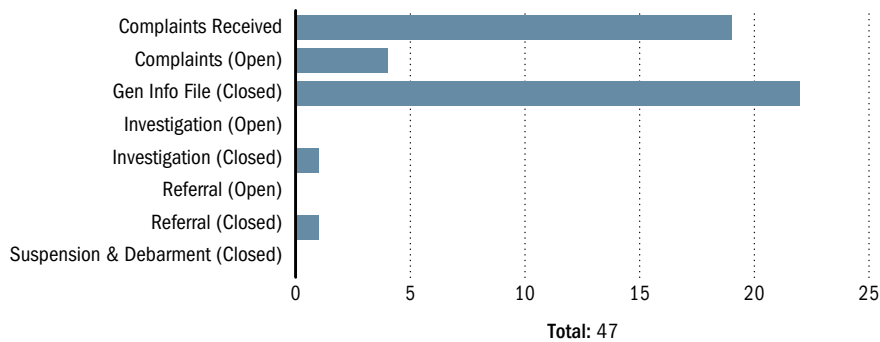
Source: SIGAR Investigations Directorate, 1/5/2023.

SIGAR Hotline

The SIGAR Hotline (by e-mail: sigar.hotline@mail.mil; web submission: www.sigar.mil/investigations/hotline/report-fraud.aspx; phone: 866-329-8893 in the United States) received 19 complaints this quarter. In addition to working on new complaints, the Investigations Directorate continued work on complaints received prior to October 1, 2022. The directorate processed 47 complaints this quarter; most are under review or were closed, as shown in Figure D.2.

FIGURE D.2

STATUS OF SIGAR HOTLINE COMPLAINTS: OCTOBER 1–DECEMBER 31, 2022



Source: SIGAR Investigations Directorate, 1/5/2023.

SIGAR SUSPENSIONS AND DEBARMENTS

Table D.1 is a comprehensive list of finalized suspensions, debarments, and special-entity designations relating to SIGAR’s work in Afghanistan as of December 31, 2022.

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

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

APPENDICES

TABLE D.1

SPECIAL-ENTITY DESIGNATIONS, SUSPENSIONS, AND DEBARMENTS AS OF DECEMBER 31, 2022		
Special Entity Designations		
Arvin Kam Construction Company	Noh-E Safi Mining Company	Saadat, Wakil
Arvin Kam Group LLC, d.b.a. "Arvin Kam Group Security," d.b.a. "Arvin Kam Group Foundation," d.b.a. "Arvin Global Logistics Services Company"	Noor Rahman Company	Triangle Technologies
Ayub, Mohammad	Noor Rahman Construction Company	Wasim, Abdul Wakil
Fruzi, Haji Khalil	Nur Rahman Group, d.b.a. "NUCCL Construction Company," d.b.a. "RUCCL Rahman Umar Construction Company," d.b.a. "Rahman Trading and General Logistics Company LLC	Zaland, Yousef
Muhammad, Haji Amir	Rahman, Nur, a.k.a. "Noor Rahman, a.k.a. "Noor Rahman Safa"	Zurmat Construction Company
Haji Dhost Mohammad Zurmat Construction Company	Rhaman, Mohammad	Zurmat Foundation
Jan, Nurullah		Zurmat General Trading
Khan, Haji Mohammad Almas		Zurmat Group of Companies, d.b.a. "Zurmat LLC"
		Zurmat Material Testing Laboratory
Suspensions		
Al-Watan Construction Company	Autry, Cleo Brian	Farouki, Abul Huda*
Basirat Construction Firm	Chamberlain, William Todd	Farouki, Mazen*
Naqibullah, Nadeem	Cook, Jeffrey Arthur	Maarouf, Salah*
Rahman, Obaidur	Harper, Deric Tyron	ANHAM FZCO
Robinson, Franz Martin	Walls, Barry Lee, Jr.	ANHAM USA
Aaria Middle East	International Contracting and Development	Green, George E.
Aaria Middle East Company LLC	Sobh, Adeen Nagib, a.k.a. "Ali Sobh"	Tran, Anthony Don
Aftech International	Stallion Construction and Engineering Group	Vergez, Norbert Eugene
Aftech International Pvt. Ltd.	Wazne Group Inc., d.b.a. "Wazne Wholesale"	Bunch, Donald P.
Albahar Logistics	Wazne, Ayman, a.k.a. "Ayman Ibrahim Wazne"	Kline, David A.
American Aaria Company LLC	Green, George E.	Farouki, Abul Huda*
American Aaria LLC	Tran, Anthony Don	Farouki, Mazen*
Sharpway Logistics	Vergez, Norbert Eugene	Maarouf, Salah*
United States California Logistics Company	Bunch, Donald P.	ANHAM FZCO
Brothers, Richard S.	Kline, David A.	ANHAM USA
Rivera-Medina, Franklin Delano		
Debarments		
Farooqi, Hashmatullah	Khalid, Mohammad	Mahmodi, Padres
Hamid Lais Construction Company	Khan, Daro	Mahmodi, Shikab
Hamid Lais Group	Mariano, April Anne Perez	Saber, Mohammed
Lodin, Rohullah Farooqi	McCabe, Elton Maurice	Watson, Brian Erik
Bennett & Fouch Associates LLC	Mihalcz, John	Abbasi, Shahpoor
Brandon, Gary	Qasimi, Mohammed Indress	Amiri, Waheedullah
K5 Global	Radhi, Mohammad Khalid	Atal, Waheed
Ahmad, Noor	Safi, Fazal Ahmed	Daud, Abdullilah
Noor Ahmad Yousufzai Construction Company	Shin Gul Shaheen, a.k.a. "Sheen Gul Shaheen"	Dehati, Abdul Majid
Ayeni, Sheryl Adenike	Espinoza-Loor, Pedro Alfredo	Fazli, Qais
Cannon, Justin	Campbell, Neil Patrick*	Hamdard, Mohammad Yousuf
Constantino, April Anne	Navarro, Wesley	Kunari, Haji Pir Mohammad
Constantino, Dee	Hazrati, Arash	Mushfiq, Muhammad Jaffar
Constantino, Ramil Palmes	Midfield International	Mutallib, Abdul
Crilly, Braam	Moore, Robert G.	Nasrat, Sami
Drotleff, Christopher	Noori, Noor Alam, a.k.a. "Noor Alam"	National General Construction Company
Fil-Tech Engineering and Construction Company	Northern Reconstruction Organization	Passerly, Ahmaad Saleem
Handa, Sdiharh	Shamal Pamir Building and Road Construction Company	Rabi, Fazal
Jabak, Imad	Wade, Desi D.	Rahman, Atta
Jamally, Rohullah	Blue Planet Logistics Services	Rahman, Fazal

Continued on the following page

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

APPENDICES

TABLE D.1 (CONTINUED)

SPECIAL-ENTITY DESIGNATIONS, SUSPENSIONS, AND DEBARMENTS AS OF DECEMBER 31, 2022 (CONTINUED)

Debarments (continued)

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

Continued on the following page

APPENDICES

TABLE D.1 (CONTINUED)

SPECIAL-ENTITY DESIGNATIONS, SUSPENSIONS, AND DEBARMENTS AS OF DECEMBER 31, 2022 (CONTINUED)		
Debarments (continued)		
Hide-A-Wreck LLC*	Lakeshore Toltest Corporation, d.b.a. "Lakeshore Group," d.b.a. "LTC Newco d.b.a. "LTC CORP Michigan," d.b.a. "Lakeshore Toltest KK"	Aryana Green Light Support Services
Panthers LLC*	Lakeshore Toltest Guam LLC	Mohammad, Sardar, a.k.a. "Sardar Mohammad Barakzai"
Paper Mill Village Inc.*	Lakeshore Toltest JV LLC	Pittman, James C., a.k.a. "Carl Pittman"
Shroud Line LLC*	Lakeshore Toltest RRCC JV LLC	Poaipuni, Clayton
Spada, Carol*	Lakeshore/Walsh JV LLC	Wiley, Patrick
Welventure LLC*	LakeshoreToltest METAG JV LLC	Crystal Island Construction Company
World Wide Trainers LLC*	LTC & Metawater JV LLC	Bertolini, Robert L.*
Young, David Andrew*	LTC Holdings Inc.	Kahn, Haroon Shams, a.k.a. "Haroon Shams"*
Woodruff and Company	LTC Italia SRL	Shams Constructions Limited*
Borcata, Raul A.*	LTC Tower General Contractors LLC	Shams General Services and Logistics Unlimited*
Close, Jarred Lee*	LTCCORP Commercial LLC	Shams Group International, d.b.a. "Shams Group International FZE"*
Logistical Operations Worldwide*	LTCCORP E&C Inc.	Shams London Academy*
Taylor, Zachery Dustin*	LTCCORP Government Services-OH Inc.	Shams Production*
Travis, James Edward*	LTCCORP Government Services Inc.	Shams Welfare Foundation*
Khairfullah, Gul Agha	LTCCORP Government Services-MI Inc.	Swim, Alexander*
Khalil Rahimi Construction Company	LTCCORP O&G LLC	Norris, James Edward
Momand, Jahanzeb, a.k.a. "Engineer Jahanzeb Momand"	LTCCORP Renewables LLC	Afghan Columbia Constructon Company
Yar-Mohammad, Hazrat Nabi	LTCCORP Inc.	Ahmadi, Mohammad Omid
Walizada, Abdul Masood, a.k.a. "Masood Walizada"	LTCCORP/Kaya Djibouti LLC	Dashti, Jamsheed
Alizai, Zarghona	LTCCORP/Kaya East Africa LLC	Hamdard, Eraj
Aman, Abdul	LTCCORP/Kaya Romania LLC	Hamidi, Mahrokh
Anwari, Laila	LTCCORP/Kaya Rwanda LLC	Raising Wall Construction Company
Anwari, Mezhgan	LTCCORP Technology LLC	Artemis Global Inc., d.b.a. "Artemis Global Logistics and Solutions," d.b.a. "Artemis Global Trucking LLC"
Anwari, Rafi	Toltest Inc., d.b.a. "Wolverine Testing and Engineering," d.b.a. "Toledo Testing Laboratory," d.b.a. "LTC," d.b.a. "LTC Corp," d.b.a. "LTC Corp Ohio," d.b.a. "LTC Ohio"	O'Brien, James Michael, a.k.a. "James Michael Wienert"
Arghandiwal, Zahra, a.k.a. "Sarah Arghandiwal"	Toltest/Desbuild Germany JV LLC	Tamerlane Global Services Inc., d.b.a. "Tamerlane Global LLC," d.b.a. "Tamerlane LLC," d.b.a. "Tamerlane Technologies LLC"
Azizi, Farwad, a.k.a. "Farwad Mohammad Azizi"	Veterans Construction/Lakeshore JV LLC	Sherzai, Akbar Ahmed*
Bashizada, Razia	Afghan Royal First Logistics, d.b.a. "Afghan Royal"	Jean-Noel, Dimitry
Coates, Kenneth	American Barriers	Hampton, Seneca Darnell*
Gibani, Marika	Arakozia Afghan Advertising	Dennis, Jimmy W.
Haidari, Mahboob	Dubai Armored Cars	Timor, Karim
Latifi, Abdul	Enayatullah, son of Hafizullah	Wardak, Khalid
McCammon, Christina	Farhas, Ahmad	Rahmat Siddiqi Transportation Company
Mohibzada, Ahmadullah, a.k.a. "Ahmadullah Mohebzada"	Inland Holdings Inc.	Siddiqi, Rahmat
Neghat, Mustafa	Intermaax, FZE	Siddiqi, Sayed Attaullah
Qurashi, Abdul	Intermaax Inc.	Umbrella Insurance Limited Company
Raouf, Ashmatullah	Karkar, Shah Wali	Taylor, Michael
Shah, David	Sandman Security Services	Gardazi, Syed
Touba, Kajim	Siddiqi, Atta	Smarasinghage, Sagara
Zahir, Khalid	Specialty Bunkering	Security Assistance Group LLC
Aryubi, Mohammad Raza Samim	Spidle, Chris Calvin	Edmondson, Jeffrey B.*
Atlas Sahil Construction Company	Vulcan Amps Inc.	Montague, Geoffrey K.*
Bab Al Jazeera LLC	Worldwide Cargomasters	Ciampa, Christopher*
Emar-E-Sarey Construction Company	Aziz, Haji Abdul, a.k.a. "Abdul Aziz Shah Jan," a.k.a. "Aziz"	Lugo, Emanuel*
Muhammad, Pianda	Castillo, Alfredo, Jr.	Bailly, Louis Matthew*
Sambros International, d.b.a. "Sambros International LTD," d.b.a. "Sambros-UK JV"	Abbasi, Asim	Kumar, Krishan
Sambros JV Emar-E-Sarey Construction Company, d.b.a. "Sambros JV ESCC"	Muturi, Samuel	Marshal Afghan American Construction Company
Antes, Bradley A.	Mwakio, Shannel	Marshal, Sayed Abbas Shah
Lakeshore Engineering & Construction Afghanistan Inc., d.b.a. "Lakeshore General Contractors Inc."	Ahmad, Jaweed	Masraq Engineering and Construction Company
Lakeshore Engineering Services Inc.	Ahmad, Masood	Miakhil, Azizullah
Lakeshore Engineering Services/Toltest JV LLC	A & J Total Landscapes	Raj, Janak
Lakeshore Toltest - Rentenbach JV LLC		

Continued on the following page

APPENDICES

TABLE D.1 (CONTINUED)

SPECIAL-ENTITY DESIGNATIONS, SUSPENSIONS, AND DEBARMENTS AS OF DECEMBER 31, 2022 (CONTINUED)

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

Continued on the following page

APPENDICES

TABLE D.1 (CONTINUED)

SPECIAL-ENTITY DESIGNATIONS, SUSPENSIONS, AND DEBARMENTS AS OF DECEMBER 31, 2022 (CONTINUED)

Debarments (continued)

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

سردار مفتش ویژه برای بازسازی افغانستان



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APPENDICES

APPENDIX E

ABBREVIATIONS AND ACRONYMS

ACRONYM OR ABBREVIATION	DEFINITION
AAU	Afghanistan Affairs Unit (State)
ACEBA	Afghanistan Competitiveness of Export-Oriented Business Activity
ACLED	Armed Conflict Location and Event Data Project
AFIAT	Assistance for Families and Indigent Afghans to Thrive
AFN	afghani (currency)
AIB	Afghanistan International Bank
AICR	Afghanistan Investment Climate Reform Program
AMELA	Afghanistan Monitoring, Evaluation, and Learning Activity
AML/CFT	Anti-money laundering/ countering the financing of terrorism
AMP	Agricultural Marketing Program
ANDSF	Afghan National Defense and Security Forces
AOTP	Afghan Opiate Trade Project
AQIS	Al Qaeda in the Indian Subcontinent
ARTF	Afghanistan Reconstruction Trust Fund
ASFF	Afghanistan Security Forces Fund
AUAF	American University of Afghanistan
AVS	Afghanistan Value Chains
BHA	Bureau for Humanitarian Assistance (USAID)
Castro	Castro and Company
CLDP	Commercial Law Development Program (U.S. Dept. of Commerce)
CNPC	China National Petroleum Corporation
COMAC	Conflict Mitigation Assistance for Civilians
CSTC-A	Combined Security Transition Command-Afghanistan
DAB	Da Afghanistan Bank
DABS	Da Afghanistan Breshna Sherkat
DEWS	Disaster Early Warning System
DGR	Office of Democracy, Gender, and Civil Rights (USAID)
DIIS	Danish Institute for International Studies
DMAC	Directorate for Mine Action Coordination
DOD	Department of Defense (U.S.)

Continued on the next page

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ACRONYM OR ABBREVIATION	DEFINITION
DOD OIG	Department of Defense Office of Inspector General
DSCA	Defense Security Cooperation Agency
DSCMO-A	Defense Security Cooperation Management Office-Afghanistan
E.O.	Executive Order
ERMS	Economic Recovery and Market Systems
ERW	explosive remnants of war
ESF	Economic Support Fund
ETA	Extractives Technical Assistance
FAO	Food and Agriculture Organization (UN)
FMS	Foreign Military Sales
FRBNY	Federal Reserve Bank of New York
FY	fiscal year
GAO	Government Accountability Office (U.S.)
GEC	Let Girls Learn Initiative and Girls' Education Challenge Programme
GHP	Global Health Programs
GHSCM-PSM	Global Health Supply Chain Management
GPEI	Global Polio Eradication Initiative
GRAIN	Grain Research and Innovation
G7	Group of 7
HCIMA	Health, Humanitarian Coordination, Information Management, and Assessments
H.R.	U.S. House of Representatives
HRP	Humanitarian Response Plan
Huquq	Safeguarding Civic Rights and Media Freedoms in Afghanistan
IA	immediate assistance
IASC	Inter-Agency Standing Committee
ICRC	International Committee of the Red Cross
IDA	International Disaster Assistance
IDP	Internally Displaced Persons
IFC	International Finance Cooperation
IG	inspector general
INCLE	International Narcotics Control and Law Enforcement (U.S.)
INL	Bureau of International Narcotics and Law Enforcement Affairs (U.S.)
INV	Investigations Directorate (SIGAR)
IOM	International Organization for Migration (UN affiliate)
IS-K	Islamic State-Khorasan Province

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ACRONYM OR ABBREVIATION	DEFINITION
JES	Joint Explanatory Statement
LHSS	Local Health Systems Sustainability
LLC	limited liability company
LLP	Lessons Learned Program
LOA	Letter of Offer and Acceptance
MCC	China Metallurgical Group Corporation
MCPA	Mine Clearance Planning Agency
MERLA	Multi-Dimension Economic and Legal Reform Assistance
MIPR	Military Interdepartmental Purchase Request
MOI	ministry of interior (Taliban)
MoMDA	ministry of martyrs and disabled affairs (Taliban)
MOMP	ministry of mines and petroleum (Taliban)
MOPH	ministry of public health (Taliban)
MoRR	ministry of refugees and repatriation (Taliban)
MOU	memorandum of understanding
MPCA	Multi-Purpose Cash Assistance
MRA	Migration and Refugee Assistance
NATO	North Atlantic Treaty Organization
NGO	nongovernmental organization
NRF	National Resistance Front
OCHA	Office for the Coordination of Humanitarian Affairs (UN)
OFAC	Office of Foreign Assets Control (U.S. Treasury)
OHCHR	United Nations Human Rights Council
OLH	Office of Livelihoods (USAID)
OIC	Organization of Islamic Cooperation
OIG	Office of Inspector General
OSS	Office of Social Services (OSS)
OUSD-P	Office of the Undersecretary of Defense for Policy
PAJCCI	Pakistan-Afghanistan Joint Chamber of Commerce and Industry
PM/WRA	Bureau of Political-Military Affairs' Office of Weapons Removal and Abatement (State)
PRM	Bureau of Population, Refugees, and Migration (State)
Ru-WASH	Rural Water Supply, Sanitation, and Hygiene
SEA II	Strengthening Education in Afghanistan
SERAP	Supporting Economic Revitalization in Afghanistan Project
SHOPS Plus	Sustaining Health Outcomes through the Private Sector

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ACRONYM OR ABBREVIATION	DEFINITION
SIGAR	Special Inspector General for Afghanistan Reconstruction
SIV	Special Immigrant Visa
SOCOM	U.S. Special Operations Command
SRL-FS	Strengthening Rural Livelihoods and Food Security
SSSA	Supporting Student Success in Afghanistan
STAR	Supporting Transformation for Afghanistan's Recovery
State	U.S. Department of State
State OIG	Department of State Office of Inspector General
STEM	Science, Technology, Engineering, and Mathematics
SWIFT	Society for Worldwide Interbank Financial Telecommunication
TA	tailored assistance
TB DIAH	TB Data, Impact Assessment and Communications Hub
TFBSO	Task Force for Business and Stability Operations
TMT	Turquoise Mountain Trust
TTP	Tehreek-e-Taliban Pakistan
UHI	Urban Health Initiative
UN	United Nations
UNAMA	United Nations Assistance Mission in Afghanistan
UNDP	United Nations Development Programme
UNFPA	United Nations Population Fund
UNHCR	United Nations High Commissioner for Refugees
UNICEF	United Nations Children's Fund
UNMAS	United Nations Mine Action Service
UNODC	United Nations Office on Drugs and Crime
UN Women	United Nations Entity for Gender Equality and the Empowerment of Women
USAID	U.S. Agency for International Development
USAID OIG	USAID Office of Inspector General
USD	U.S. dollar
USGS	U.S. Geological Survey (U.S. Department of Interior)
USIP	United States Institute of Peace
WASH	Water, Sanitation, and Hygiene
WERP	Water Emergency Relief Project
WHO	World Health Organization (UN)
WSE	Women's Scholarship Endowment
WFP	World Food Programme (UN)
Y-O-Y	year-on-year



Two Afghan women with a young girl in tow. (UN OCHA photo by Fariba Housaini)

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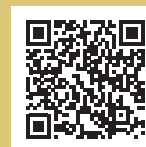
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