09 November 2021

Foreign Affairs, Defence and Trade Committee
Department of the Senate
PO Box 6100
Parliament House Canberra ACT 2600

RE: SENATE INQUIRY INTO AUSTRALIA'S ENGAGEMENT IN AFGHANISTAN

During giving evidence at the Inquiry on 08 Nov 21, Sen Kitching asked if there were reports warning of the collapse of the Afghan Government in early 2021?

In letters to Minister Hawke and Andrews on 20 April and 21 May 2021, Forsaken Fighters Aust Inc, wrote: "*We call on the Australian Government to look closely at this issue, specifically those that have been deemed eligible, by Defence, to apply for the Afghan Locally Engaged Employee (LEE) Visa program released in December 2012. We respectfully request that those with applications pending (be it with Defence for eligibility or with the Department of Immigration for visa approval) be afforded the upmost priority in the assessment of their applications. The need to ensure the safe relocation of those interpreters and their families must be a priority for the Government. If the relocation of interpreters and their families occurs later than the date proposed to withdraw coalition troops, there will be an immediate and real risk that those interpreters and their families will be unable to leave Afghanistan. This concern relates directly to the power contestation between the Islamic Republic of Afghanistan and the Taliban, where there is real concern that airports and routes will be policed and controlled by the Taliban when coalition troops have departed" (attachment 1-2).*

I provide a summary below of reports and conclusion that Australia's Defence, Intelligence and Government should have drawn in early 2021. This should have seen the Australian Government taking action to extract Local Nationals that worked with Australian troops well before the fall of Kabul.

A news report on 26 January 2021 stated that groups in Afghanistan would view the U.S withdrawal as a victory, shifting the balance of power in favour to the Taliban and increasing the possibility of a Taliban takeover of the capital, Kabul. It further stated that the growing threats to cities like Kandahar and Kabul were real, with the Taliban having the military advantage having overrun some Afghan checkpoints, destroyed military bases, and seized some district centres. It was also noted that there were 2.5 million registered refugees, with Afghanistan having the second largest refugee population in the world and there would be an increase in people fleeing should a peace deal fail (attachment 3).

The Special Investigator General for Afghanistan Reconstruction (SIGAR) Quarterly report to Congress, dated 30 January 2021 quoted General Miller describing recent insurgent activity in Helmand as "out of the ordinary". Clashes between the Taliban and Afghan National Defense & Security Forces (ANSDF) in Kandahar since October 2020 had seen thousands of families flee the area and close to 200 checkpoints abandoned by ANSDF (attachment 4, pg 51).

On 10 March 2021, SIGAR High Risk List report suggested peace talks between the Afghan Government and the Taliban had achieved very little and there had been an increase in Taliban attacks and assassinations. It is worth noting a serious limiting factor with the ANSDF is noted here where there is a heavy reliance on 'contractors' for maintenance of vehicles and equipment, with 100% of aircraft maintenance provided by contractors. If US force withdrawal continued further, no airframe would be combat effective after a couple of months. Contractors would have to leave the area with US forces (attachment 5).

There were significant concerns over the ANSDF effectiveness, readiness and sustainability because of their heavy reliance on US contractor maintenance. It was reported that the Taliban maintain a high level of violence

with increases each quarter since the agreement was signed (April–June, July–September, and October–December 2020), a much higher number of enemy-initiated attacks compared to seasonal and historical norms (attachment 6).

In a report on 09 April 2021, US Office of the Directorate of National Intelligence reported that prospects of a peace deal remained low, Taliban was confident of Military victory and that ANSDF continued to suffer setbacks on the Battlefield. It went further to state that without coalition force support the Afghan Government would struggle to hold the Taliban at bay (attachment 7).

Perhaps the most direct picture was painted regarding the future of Afghanistan in a news report on 13 April 2021, where " John Sopko, SIGAR, warned "It may not be an overstatement that if foreign assistance is withdrawn and peace negotiations fail, Taliban forces could be at the gates of Kabul in short order," . These sentiments were echoed by Retired U.S. General and former Central Intelligence Agency Director David Petraeus who also warned that pulling out U.S. troops "could prove quite catastrophic" (attachment 8).

In a news report on 15 April 2021, Former US State Department intelligence head Carl Ford stated "We will rue the day when we made this decision. I think that the loss, politically and diplomatically and intelligence-wise, is incalculable," with former Director of the Defense Intelligence Agency Vince Stewart expressing his concern that the Afghan government could collapse to the Taliban (attachment 9). Concerns over the reliance on maintenance by US contractors remained a heavy focus throughout SIGAR Quarterly report to Congress on 30 April 2021 (attachment 10).

When looking at the information and intelligence from the US over the impending peace deal and troop withdrawal coupled with speaking to former Army Afghan Interpreters in Afghanistan, it was clear that the Taliban had momentum and that a hasty US withdrawal, along with contractors, would see the ANSDF and the Afghan Government vulnerable.

Yours Sincerely

Jason Scanes, MBus, GradCert Mgt, CMgr, FIML

Founder
FORSAKEN FIGHTERS AUSTRALIA INC.

Attachments

1. Letter to Minister Andrews 20 April 2021
2. Letter to Minister Hawke 20 April 2021
3. News Report-Escaping the Graveyard of Empires dated 26 Jan 21
4. SIGAR Quarterly Report dated 30 Jan 21
5. SIGAR High Risk List dated 10 Mar 21
6. SIGAR Report dated 16 Mar 21
7. US ODNI Intelligence report dated 9 Apr 21
8. News report – US Intelligence raises concerns dated 13 Apr 21
9. News report – US leaving Afghanistan, We will Rue the Day dated 15 Apr 21
10. SIGAR Quarterly report dated 30 Apr 21

Forsaken Fighters
Australia Inc.

[redacted]

20 April 2021

The Hon Alex Hawke MP
Minister for Immigration, Citezenship, Migrant Services and Multicultural Affairs
PO BOX 1173
CASTLE HILL NSW 1765

Dear Alex,

RE: MISSION ESSENTIAL PERSONNEL (MEP) – INTERPRETERS AFGHANISTAN.

As a retired Army Officer and veteran of 19 years in the Australian Regular Army (ARA) and multiple deployments, including 10months in Afghanistan on a Forward Operating Base, as the Intelligence Mentor, I have been campaigning for the timely resettlement of Afghan Interpreters that wore the Australian Army uniform and worked, daily with our troops to achieve our mission and help secure our National Interests.

You would be aware that the conclusion of this two decade long 'war on terror' will conclude, with all Coalition troops leaving by September 2021. This announcement, whilst welcomed, has caused dire) by veterans for the security and safety of those Afghan Interpreters (MEP and interpreters and their families).

We call on the Australian Government to look closely at this issue, specifically those that have been deemed eligible, by Defence, to apply for the Afghan Locally Engaged Employee (LEE) Visa program released in December 2012. We respectfully request that those with applications pending (be it with Defence for eligibility or with the Department of Immigration for visa approval) be afforded the upmost priority in the assessment of their applications.

The need to ensure the safe relocation of those interpreters and their families must be a priority for the Government. If the relocation of interpreters and their families occurs later than the date proposed to withdraw coalition troops, there will be an immediate and real risk that those interpreters and their families will be unable to leave Afghanistan. This concern relates directly to the power contestation between the Islamic Republic of Afghanistan and the Taliban, where there is real concern that airports and routes will be policed and controlled by the Taliban when coalition troops have departed.

The way in which Australia exercises its moral obligation to those who wore our uniform and assisted our troops will leave an enduring mark on our Defence Forces and our reputation as a Nation.

I have attached a brief report on the issues faced by interpreters and the visa process where we believe changes need to be made without delay.

I look forward to your reply and hope the Australian Government, like many other countries including Germany, offer assurances to those afghan interpreters for their immediate and safe resettlement.

Kind Regards

Jason Scanes, MBus, GradCert Mgt, CMgr, FIML
Founder
FORSAKEN FIGHTERS AUSTRALIA INC.

Attachment:

1. Mission Essential Personnel (MEP) Short Brief – Visa Process

Forsaken Fighters
Australia Inc.

[redacted]

20 April 2021

The Hon Karen Andrews MP
Minister for Home Affairs
PO BOX 409
VARSITY LAKES QLD 4227

Dear Karen,

RE: MISSION ESSENTIAL PERSONNEL (MEP) – INTERPRETERS AFGHANISTAN.

As a retired Army Officer and veteran of 19 years in the Australian Regular Army (ARA) and multiple deployments, including 10months in Afghanistan on a Forward Operating Base, as the Intelligence Mentor, I have been campaigning for the timely resettlement of Afghan Interpreters that wore the Australian Army uniform and worked, daily with our troops to achieve our mission and help secure our National Interests.

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Jason Scanes, MBus, GradCert Mgt, CMgr, FIML
Founder
FORSAKEN FIGHTERS AUSTRALIA INC.

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1. Mission Essential Personnel (MEP) Short Brief – Visa Process

Photo: U.S. Department of Defense Current Photos/Flickr

CRITICAL QUESTIONS

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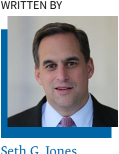
Escaping the Graveyard of Empires? U.S. Options in Afghanistan

January 26, 2021

WRITTEN BY



Seth G. Jones
Senior Vice President; Harold Brown Chair; and Director, International Security Program

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This piece is part of the CSIS International Security Program's Transition46 series on Defense360.

One of the Biden administration's most contentious war-related decisions will likely be what to do about Afghanistan. The U.S. military has been fighting in Afghanistan for two decades in a war that has persisted nearly continuously since the late 1970s. However, a precipitous U.S. withdrawal from Afghanistan at this point—without an intra-Afghan peace agreement—will likely shift the military balance of power in favor of the Taliban and increase the possibility of an eventual Taliban takeover of the capital city, Kabul, and significant rural and urban areas of the country.

Q1: What is the current U.S. military presence in Afghanistan? What are U.S. interests in Afghanistan and the region?

A1: On February 29, 2020, U.S. and Taliban leaders signed an agreement that was intended to be an initial step toward an intra-Afghan peace deal. There were significant problems with the agreement, such as its failure to involve the Afghan government in the negotiations. Nevertheless, important provisions of the deal included a U.S. pledge to eventually withdraw all U.S. and foreign soldiers from Afghanistan, a Taliban commitment to prevent al Qaeda and other terrorist organizations from using Afghan territory to threaten the United States and its partners, and a promise by both sides to support intra-Afghan peace negotiations. Over the course of 2020, the United States withdrew its forces from a high of roughly 14,000 at the beginning of the year. On November 17, 2020, Acting Secretary of Defense Christopher Miller announced that the United States would cut its forces in Afghanistan to approximately 2,500 troops by January 2021.

While some U.S. policymakers and the public have focused on U.S. troop numbers, any discussion about the U.S. presence in Afghanistan needs to begin with U.S. interests in Afghanistan and the region. The United States' national security interests have significantly evolved since 2001, when U.S. military forces and intelligence operatives first deployed to Afghanistan. Today, the United States has more important national security interests than Afghanistan, such as competing with China, Russia, and Iran. The United States also has to deal with the economic and health implications of Covid-19, among other problems at home and abroad. Yet the United States still has some interests in Afghanistan and South Asia.

First, the United States has an interest in preventing the resurgence of international terrorist groups that could threaten the United States and its partners. Al Qaeda still has a presence in Afghanistan, Pakistan, and Iran, though it has been weakened by persistent U.S. strikes. Al Qaeda's local affiliate, al Qaeda in the Indian Subcontinent, continues to support the Taliban insurgency and retains close links with senior and lower-level Taliban leaders. As a 2020 United Nations report concluded, "al Qaeda is quietly gaining strength in Afghanistan while continuing to operate with the Taliban under their protection." A successful Taliban-led insurgency would likely allow al Qaeda and other terrorist groups—such as the Tehrik-e-Taliban Pakistan, Lashkar-e-Taiba, and Islamic State Khorasan—to increase their presence in Afghanistan. Indeed, al Qaeda and other jihadists would likely view a withdrawal of U.S. military forces as their most important victory since the departure of Soviet forces from Afghanistan in 1989.

Second, the United States has an interest in countering China, Russia, and Iran, all of which are active in Afghanistan and South Asia. A continuing U.S. military and intelligence presence in Afghanistan may be helpful to balance against these competitors. Even a small presence could help check their activity, prevent a major rise in their influence, and allow the United States to collect intelligence on their activities. U.S. forces in western Afghanistan, for example, have helped monitor and counter activity by the Islamic Revolutionary Guard Corps-Quds Force, Iran's primary paramilitary arm. Moving forward, the United States could establish a force posture composed of "lily pads"—bases with a small number of rotating troops—in countries like Afghanistan to compete with China, Russia, and Iran.

Third, a burgeoning war could increase regional instability as India, Pakistan, Iran, and Russia support a mix of Afghan central government forces, local militias, and insurgent groups. In addition, an intensified war—particularly if the United States withdrew its military forces without a peace deal—would likely increase the already tense balance of power competition between India and Pakistan.

Fourth, the United States has an interest in preventing a worsening humanitarian crisis. Neighboring countries like Pakistan would likely experience increasing violence and refugee flows if the war in Afghanistan spills over its border, as it did in the 1980s and 1990s. A precipitous U.S. withdrawal without a peace settlement would almost certainly increase refugee flows to neighboring countries and other regions, such as Europe. With almost 2.5 million registered refugees, Afghanistan already has the second-largest refugee population in the world behind Syria, according to the United Nations High Commissioner for Refugees.

Q2: What is the current state of the Afghan peace process?

A2: One of the most important goals of the Biden administration should be to continue supporting the intra-Afghan peace process. On September 15, 2020, representatives from the Taliban and Afghan government gathered in Doha, Qatar to begin face-to-face peace negotiations. Yet peace talks between the Afghan government and Taliban have stalled. It is unclear whether the Taliban is serious about reaching a deal or whether its leaders are negotiating simply to get U.S. troops to withdraw so that Taliban forces can overthrow the Afghan government. The Taliban—whose leadership council (also referred to as the Rahbari Shura or Quetta Shura) remains in Pakistan with support from the government's premier spy agency, the Inter-Services Intelligence (ISI) Directorate—has an extreme ideology rooted in the Hanafi school of Islamic jurisprudence.

Taliban leaders support the creation of a government by sharia (Islamic law) and the establishment of an Islamic emirate in Afghanistan. Some Taliban leaders claim they have moderated their views on some issues, such as the education of girls. Still, the Taliban has a well-documented record of repression, intolerance, and human rights abuses against aid workers, women, and ethnic minorities. Taliban governance in areas like Helmand Province has been repressive and, in some cases, virtually non-existent. As a 2021 study published by the Afghanistan Analysts Network concluded, "in terms of authoritarian behaviour—banning music, forcing public praying, enforcing dress codes—nothing appears to have changed." It also noted that Taliban leaders "provide no services to the public, apart from their courts."

Given these challenges, the risk of the peace process collapsing or stalling indefinitely is high. After all, a peace agreement or stalemate has occurred in only one-quarter of insurgencies since World War II, while three-quarters of insurgencies ended because the government or insurgents won on the battlefield. Still, an agreement with the Taliban that ends the war would be a welcome development. Since 2001, the war has led to the deaths of over 157,000 people (including 43,000 civilians), created massive suffering among the Afghan population, and decimated the country's economy. A successful peace settlement would also allow the United States and other countries to withdraw their military forces. The United States has deployed combat forces to Afghanistan for nearly two decades (including a peak of roughly 100,000 U.S. soldiers), spent over $800 billion in military expenditures and development assistance between 2001 and 2019, and suffered over 2,300 soldiers killed.

Q3: What is the current state of the Taliban-led war?

A3: The war is roughly a stalemate, though, as CSIS's Anthony Cordesman argues, the Trump administration's decision to classify so much information has made it difficult to assess the war. Taliban gains have largely been in rural areas of the country, where it enjoys some support among Afghans that are disillusioned with the central government, endorse the Taliban's religious zealotry, need a job, or support a tribe or community allied with the Taliban. The Taliban controls no major urban areas. While the Islamic State swept through Iraq in 2014, seizing key cities like Mosul, Fallujah, and Ramadi, the Taliban has done nothing of the sort in Afghanistan. In fact, the number of districts under Taliban control may have slightly decreased between 2019 and mid-2020.

Still, the Taliban and other insurgent groups have overrun some Afghan checkpoints, destroyed military bases, and seized some district centers. Cities like Kabul and Kandahar may also face a growing threat as the United States withdraws its military forces. In January 2021 in Kabul, for example, there were bombings in several neighborhoods in the city, and police, military, and intelligence officials were gunned down. As Muqaddesa Yourish, a Kabul resident, remarked, "Fear is omnipresent. It's gone from a state of fear to a state of being."

While the Afghan war is, at best, a draw today, further U.S. withdrawals will likely continue to shift the balance of power in favor of the Taliban, its partner militant groups, and state backers such as Pakistan, Russia, and Iran. In a net assessment of Afghan security forces and the Taliban, Jonathan Schroden concluded "the Taliban would have a slight military advantage if the United States withdraws the remainder of its troops from Afghanistan, which would then likely grow in a compounding fashion." Afghanistan would likely become a sanctuary for international terrorist groups. Indeed, the United States cannot focus solely on counterterrorism. Terrorism and insurgency are deeply intertwined in Afghanistan. The Taliban is an active host for al Qaeda and other groups, so Taliban battlefield successes in the insurgency undermine the U.S.'s counterterrorism interests.

Q4: What steps should the Biden administration take in Afghanistan?

A4: The United States' primary goals should be to build political consensus within Afghanistan, support intra-Afghan peace negotiations with the help of regional and international partners, and bolster Afghan security forces so that they can handle threats with limited outside involvement. To advance these goals, U.S. policymakers should consider taking the following steps.

First, the Biden administration should announce an agreement to provide long-term economic, military, and intelligence assistance to the Afghan government, particularly if the Taliban is the primary hindrance to a peace deal. This step should include financial support and aid to Afghan security agencies. An agreement between the United States and the Afghan government would constitute a hedge against the possibility that the Taliban's pledges are primarily designed to bring about a U.S. military withdrawal. A commitment to the Afghan government would reassure its leaders and population that they were not being abandoned. Such an announcement would also be well received by U.S. partners, who have become concerned about the United States' multilateral commitments.

Second, the United States should shape intra-Afghan talks in ways that decrease the possibility of stalled negotiations. Examples include choosing a third-party mediator, agreeing on an approximate timeline and structure for the negotiations, and establishing a "Friends of the Peace Process" forum that includes major donors and neighbors of Afghanistan.

Third, the United States should maintain forces in Afghanistan if Taliban leaders renege on their commitment to a peace deal. The United States should keep, at a minimum, the current 2,500 U.S. military forces and CIA personnel in Afghanistan for the foreseeable future if Taliban intransigence is a major cause of collapsed or stalled intra-Afghan negotiations. A U.S. presence would be important as long as there are serious threats to U.S. national security, such as the presence of international terrorist groups. The United States should also be prepared to temporarily halt the withdrawal of forces if the implementation of a deal breaks down.

Fourth, the United States should develop credible threats to punish the Taliban from reneging on its commitment to a peace deal. A weakness of some previously negotiated settlements has been the lack of a credible guarantee to punish parties that repudiate their pledges. If the Taliban reneges on its commitments to support a peace deal, the United States should reimpose sanctions against the Taliban and its members; ramp up the targeting of Taliban leaders in Afghanistan and possibly in Pakistan; and enlist Pakistan to pressure Taliban leaders who undermine the peace process, including by possibly banishing Taliban leaders who have undermined the prospects for peace from Pakistan (and their families, too).

The U.S. withdrawal from Iraq in 2011 is instructive. By 2014, U.S. forces were back in Iraq to fight an Islamic State that eventually controlled territory the size of England, attracting foreign fighters from across the globe. The Biden administration should not make the same mistake in Afghanistan.

Seth G. Jones is a senior vice president, holds the Harold Brown Chair, and is director of the International Security Program at the Center for Strategic and International Studies in Washington, D.C., and authored In the Graveyard of Empires: America's War in Afghanistan *(W.W. Norton, 2009).*

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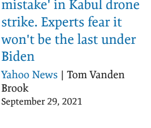
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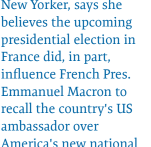
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SIGAR

Special Inspector General for Afghanistan Reconstruction

JAN 30 2021

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 operations 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:
Afghan security-force members walk past a bombed truck in Kabul. (AFP photo by Zakeria Hashimi)

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

SPECIAL INSPECTOR GENERAL FOR
AFGHANISTAN RECONSTRUCTION

I am pleased to submit to Congress, and to the Secretaries of State and Defense, SIGAR's 50th quarterly report on the status of reconstruction in Afghanistan. This report will be the first for the new Administration and Congress, and it comes at a time when Afghanistan faces what many consider its most perilous moment since the United States first intervened in the country nearly twenty years ago.

Although almost exactly a year ago the United States entered with some fanfare into a withdrawal agreement with the Taliban, peace talks between the Islamic Republic of Afghanistan and the Taliban have so far yielded few substantive results. There has been no cease-fire agreement and high levels of insurgent and extremist violence continued in Afghanistan this quarter despite repeated pleas from senior U.S. and international officials to reduce violence in an effort to advance the peace process. According to U.S. Forces-Afghanistan (USFOR-A), the Taliban this quarter has carried out a "campaign of unclaimed attacks and targeted killings" of Afghan government officials, civil society leaders, and journalists. Nor is it evident, as SIGAR discusses in this report, that the Taliban has broken ties with the al-Qaeda terrorists who orchestrated the 9/11 attacks on the United States.

On November 17, Acting Secretary of Defense Christopher Miller announced that, on instructions from President Donald J. Trump, U.S. troop levels in Afghanistan would be reduced from the 4,000–5,000 reached in November, to 2,500 by January 15, 2021. The 2,500-troop level was not specified in the U.S.-Taliban agreement signed in February 2020 and defense officials acknowledge that this lower force level introduces some limitations on force capacity and on the train, advise, and assist mission. However, USFOR-A said this quarter that its ability to execute and/or oversee costly and necessary taxpayer-funded contracts to train and sustain the Afghan National Defense and Security Forces (ANDSF), and to provide them hundreds of millions of dollars' worth of equipment and direct-assistance funds has thus far not been adversely affected—an assurance that has been tested neither by time nor independent audit.

But time is critical. The new Administration and Congress have only three months to decide whether the United States will withdraw all U.S. troops by April 30, 2021, pursuant to the U.S.-Taliban agreement. As discussed in the report, Congress recently imposed detailed conditions for further reduction in troop levels in the National Defense Authorization Act for Fiscal Year 2021 passed on January 1, 2021.

Also in November, donor nations gathered virtually at a conference in Geneva, Switzerland, and pledged approximately $3.3 billion in new development assistance for 2021 and expressed the potential for providing between $12 billion and $13.2 billion through 2024—a drop from the $15.2 billion pledged for four years in the 2016 donors' conference. The amount pledged represents the bare minimum of what World Bank analysts say would be required to maintain Afghanistan as a viable state, due to the failing Afghan economy, which this report discusses in greater detail.

In this quarterly report, we also note that, despite Afghanistan's status as the world's leading opium producer, international donors at Geneva did not include poppy-cultivation estimates among the outcomes or targets outlined in the Afghanistan Partnership Framework (APF) agreed to at the conference. The APF is supposed to reflect a revised form of conditionality, so this would appear to be a missed opportunity for donors to demand measurement of an important crosscutting indicator of Afghanistan's enduring poverty, lawlessness, insecurity, and corruption.

This omission came as disagreements between Afghanistan's National Statistics and Information Authority and the United Nations Office on Drugs and Crime mean that no detailed, consistent, and public estimate for Afghanistan's opium cultivation has been published since the 2018 harvest. This assessment has been one of the most important tools used since 1994 by both the Afghan government and the international community to measure the extent of the narcotics problem and the impact of countermeasures to address this global threat.

Donor nations at the Geneva conference also missed an opportunity to strongly address the growing problems of corruption in Afghanistan. As highlighted by SIGAR since 2016, corruption is one of the major threats to developing a functional Afghan government and effective ANDSF to address the insurgency. The conference donors failed—again—to articulate specific, measurable actions that the Afghan government needs to perform to seriously address corruption. This quarterly report discusses that issue. More detail will appear in a forthcoming SIGAR audit report, which will be the third report on Afghanistan's anticorruption efforts requested by Congress.

During this quarter, SIGAR issued 10 products, including this report. SIGAR work to date has identified approximately $3.82 billion in savings for the U.S. taxpayer.

SIGAR issued two performance-audit reports: a classified report reviewing efforts to build up the Afghan Air Force (AAF) and Special Mission Wing, and a report on DOD's transfer of military equipment to the Afghan government. SIGAR also issued an alert letter highlighting key challenges to ongoing anticorruption efforts.

SIGAR issued five financial-audit reports of U.S.-funded projects to rebuild Afghanistan that identified $26,993,829 in questioned costs as a result of internal-control deficiencies and noncompliance issues. These financial audits covered a range of topics including USAID's Power Transmission and Connectivity Program, the U.S. Air Force's support for AAF C-130H airlift capabilities, and the State Department's Mine Detection Dog Center.

This quarter, SIGAR's Office of Special Projects issued one report examining ongoing efforts to counter cash smuggling at Hamid Karzai International Airport in Kabul.

During the reporting period, SIGAR criminal investigations resulted in three federal charges, three guilty pleas, one sentencing, and over $190,000 in restitutions and forfeitures.

SIGAR has often pointed out in its oversight products and in editions of its biennial *High-Risk List* for Congress that many equipment acquisitions, construction projects, programs, and other aspects of reconstruction in Afghanistan are at risk of failure for lack of sustainability.

As the new Administration and Congress start to deal with the thorny issues related to Afghanistan, they should be aware that not only do those risks persist, but they now also extend to wider concerns that the Afghan state itself may be unsustainable without continued international engagement. These concerns include the possibly imminent withdrawal of U.S. and other foreign military personnel, the continuing decline in U.S. oversight capability in the country, the COVID-19 pandemic and other pressures on the Afghan economy, and the potential disruptions of a post-peace government that could weave former insurgents into the security apparatus and positions of authority.

The survival of a stable, peaceful, and democratic Afghan state has always been important for U.S. counterterrorism, security, diplomatic, and humanitarian objectives. But the leverage of a substantial foreign troop presence in Afghanistan for stability and a negotiated peace is rapidly diminishing. In the current volatile climate of uncertainty, U.S. reconstruction programs aimed at promoting economic development, rule of law, respect for human rights, good governance, and security for the Afghan people may become the primary lever of U.S. influence in the country, heightening the need to protect those programs against waste, fraud, and abuse with unrelenting and effective oversight.

As the largest U.S. oversight presence—and the only one with whole-of-government authority—SIGAR looks forward to working with the new Administration and Congress in this year of great portent for the U.S. mission in Afghanistan.

Yours respectfully,

John F. Sopko

This report summarizes SIGAR's oversight work and updates developments in four major areas of reconstruction efforts in Afghanistan from October 1 to December 31, 2020.*

During this reporting period, SIGAR issued 10 audit reports, reviews, and other products assessing U.S. efforts to build the Afghan security forces, improve governance, facilitate economic and social development, and combat the production and sale of narcotics. In this period, SIGAR criminal investigations produced three federal charges, three guilty pleas, one sentencing, and over $190,000 in restitutions and forfeitures.

SIGAR OVERVIEW

AUDITS AND INSPECTIONS

This quarter, SIGAR issued two performance-audit reports, one alert letter, and five financial-audit reports.

The **performance-audit reports** included:

- a classified report reviewing efforts to build up the Afghan Air Force and Special Mission Wing
- a report on DOD's transfer of military equipment to the Afghan government and challenges to end-use monitoring

The **alert letter** highlighted key challenges to ongoing anticorruption efforts in Afghanistan and provided recommendations to international donors.

The five **financial-audit reports** identified $26,993,829 in questioned costs as a result of internal-control deficiencies and noncompliance issues.

SPECIAL PROJECTS

This quarter, SIGAR's Office of Special Projects issued one **review** which found that customs officials at Hamid Karzai International Airport failed to enforce controls against cash smuggling, and have not even connected U.S.-provided cash-counting machines to the internet.

LESSONS LEARNED

SIGAR's Lessons Learned Program has four projects in development: U.S. government support to elections, monitoring and evaluation of reconstruction contracting, efforts to advance and empower women and girls, and a report on police and corrections.

INVESTIGATIONS

During the reporting period, SIGAR investigations resulted in three federal charges, three guilty pleas, one sentencing, and over $190,000 in restitutions and forfeitures. SIGAR initiated two new cases and closed 24, bringing the total number of ongoing investigations to 96.

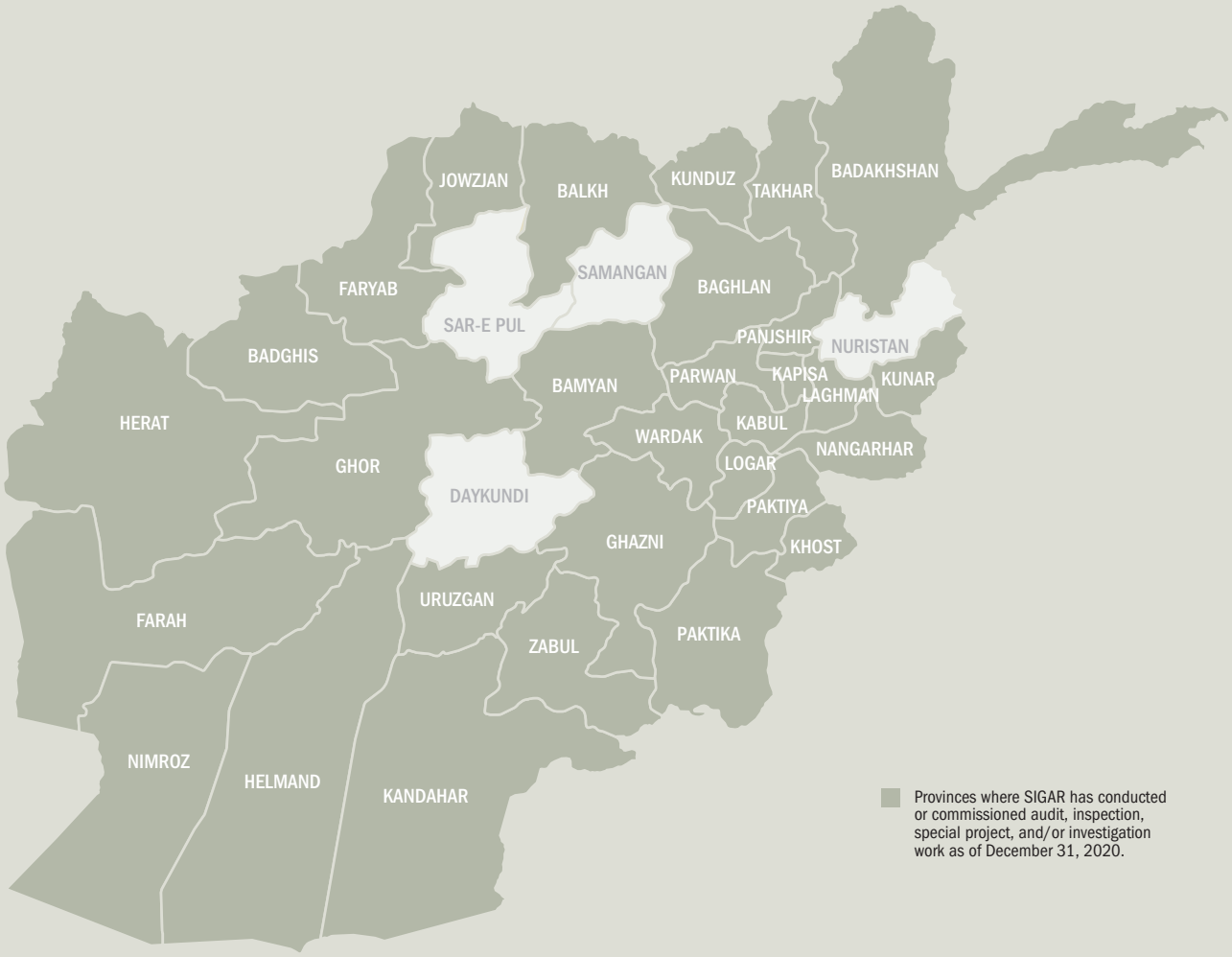
Investigations highlights include:

- the arrest of a U.S. defense contractor executive for perpetrating a scheme to defraud the U.S. government of millions of dollars through false invoices
- the arrest of an Afghan national in connection with the attempted exportation of 41.37 kg of gold as part of a money-laundering scheme
- the guilty plea of a U.S. contractor who stole $775,000 from the State Department

RESEARCH & ANALYSIS

SIGAR's Research & Analysis Directorate issued its 50th *Quarterly Report to the United States Congress*, which summarizes SIGAR's oversight activities in the quarter, provides an overview of current U.S. reconstruction efforts in Afghanistan, and includes a detailed account of all U.S. funds appropriated, obligated, and disbursed for these activities.

* As provided in its authorizing statute, SIGAR may also report on products and events issued or occurring after December 31, 2020, up to the publication date of this report. Unless otherwise noted, all afghani-to-U.S. dollar conversions used in this report are derived by averaging the last six months of exchange-rate data available through XE Currency Charts (www.xe.com), then rounding to the nearest afghani. Exchange-rate data is as of December 28, 2020.


JOWZJAN
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DAYKUNDI
PAKTIYA
GHAZNI
KHOST
URUZGAN
FARAH
ZABUL
PAKTIKA
NIMROZ
HELMAND
KANDAHAR
Provinces where SIGAR has conducted or commissioned audit, inspection, special project, and/or investigation work as of December 31, 2020.

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"As the footprint of U.S. agencies continues to shrink, it will become more important that the U.S. and other donors perform aggressive and effective oversight of its dollars and programs through the inclusion in funding agreements of measurable and verifiable benchmarks with tangible outcomes, periodic reassessment of both the goals of funding and the needs of the Afghan people, and high-level political buy-in from all sides."

—SIGAR Inspector General John F. Sopko

Source: SIGAR, Inspector General John Sopko, Alert Letter (21-09-AL) to the Department of State, Department of Defense, and U.S. Agency for International Development, 11/6/2020.

1 SIGAR OVERSIGHT

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Photo on previous page
Scrapped chairs pile up in USAID-funded school. (SIGAR photo)

SIGAR OVERSIGHT ACTIVITIES

This quarter, SIGAR issued 10 products. SIGAR work to date has identified approximately $3.82 billion in savings for the U.S. taxpayer.

SIGAR issued two performance-audit reports: a classified report reviewing efforts to build up the Afghan Air Force (AAF) and Special Mission Wing, and a report on DOD's transfer of military equipment to the Afghan government. SIGAR also issued an alert letter highlighting key challenges to ongoing anticorruption efforts.

SIGAR issued five financial audits of U.S.-funded projects to rebuild Afghanistan that identified $26,993,829 in questioned costs as a result of internal-control deficiencies and noncompliance issues. These financial audits covered a range of topics including USAID's Power Transmission and Connectivity Program, the U.S. Air Force's support for AAF C-130H airlift capabilities, and the State Department's Mine Detection Dog Center.

This quarter, SIGAR's Office of Special Projects issued one review, which examined ongoing efforts to counter cash smuggling at Hamid Karzai International Airport in Kabul.

During the reporting period, SIGAR criminal investigations resulted in three federal charges, three guilty pleas, one sentencing, and over $190,000 in restitutions and forfeitures.

AUDITS

SIGAR conducts performance and financial audits of programs and projects connected to the reconstruction effort in Afghanistan. This quarter, SIGAR has 20 ongoing performance audits and 36 ongoing financial audits.

Performance Audit Reports Issued

This quarter, SIGAR issued two performance-audit reports: a classified report reviewing efforts to build up the Afghan Air Force and Special Mission Wing, and a report on DOD's transfer of military equipment to the Afghan government. SIGAR also issued an alert letter highlighting key challenges to ongoing anticorruption efforts. A list of completed and ongoing performance audits can be found in Appendix C of this quarterly report.

PERFORMANCE AUDITS ISSUED

- SIGAR 21-11-AR: Military Equipment Transferred to the Afghan Government: DOD Did Not Conduct Required Monitoring to Account for Sensitive Articles
- SIGAR 21-14-C-AR: Afghan Air Forces: DOD Has Taken Steps to Develop Afghan Aviation Capability but Continued U.S. Support is Needed to Sustain Forces

ALERT LETTER ISSUED

- Alert Letter 21-09-AL: Afghanistan's Anti-Corruption Efforts

FINANCIAL AUDITS ISSUED

- Financial Audit 21-07-FA: Department of State's Demining Activities in Afghanistan: Audit of Costs Incurred by the Mine Detection Dog Center
- Financial Audit 21-08-FA: Department of Defense's Cooperative Biological Engagement Program to Enhance Biosafety and Biosecurity in Afghanistan: Audit of Costs Incurred by CH2M Hill Inc.
- Financial Audit 21-10-FA: USAID's Power Transmission Expansion and Connectivity Project: Audit of Costs Incurred by Da Afghanistan Breshna Sherkat
- Financial Audit 21-12-FA: Department of the Air Force's Support for the Afghan Air Force's C-130H Airlift Capability: Audit of Costs Incurred by AAR Government Services Inc.
- Financial Audit 21-13-FA: USAID's Strong Hubs for Afghan Hope and Resilience Program: Audit of Costs Incurred by DAI Global LLC

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SPECIAL PROJECT ISSUED

- Review 21-15-SP: Hamid Karzai International Airport: Despite Improvements, Controls to Detect Cash Smuggling Still Need Strengthening

QUARTERLY REPORT ISSUED

- SIGAR 2021-QR-1: Quarterly Report to the United States Congress, January 30, 2021

PERFORMANCE AUDITS ISSUED

- SIGAR 21-14-C-AR: Afghan Air Forces: DOD Has Taken Steps to Develop Afghan Aviation Capability but Continued U.S. Support is Needed to Sustain Forces
- SIGAR 21-11-AR: Military Equipment Transferred to the Afghan Government: DOD Did Not Conduct Required Monitoring to Account for Sensitive Articles

Performance Audit 21-14-C-AR: [Classified] Afghan Air Forces: DOD Has Taken Steps to Develop Afghan Aviation Capability but Continued U.S. Support is Needed to Sustain Forces

Unclassified summary: Since 2010, the United States has spent over $8.5 billion to support and develop the Afghan Air Force (AAF) and the Special Mission Wing (SMW). Together, the AAF and SMW comprise Afghanistan's air forces. According to the Department of Defense (DOD), the Afghan air forces provide "critical capabilities," and enhancing and growing the air forces are a priority for the Afghan National Defense and Security Forces. DOD noted that the fiscal year 2021 AAF sustainment budget request is $534 million, nearly 64% of the Afghan Security Forces Fund budget request for the AAF and just over 13% of the total fiscal year 2021 Afghan Security Forces Fund request.

This classified report examined the extent to which DOD's efforts have resulted in a professional and sustainable AAF and SMW. SIGAR found that DOD has taken steps to develop sustainable Afghan air forces but will need to provide continued contractor logistics support for years. The reduction of U.S. and Coalition Forces will increase DOD's reliance on contractors to develop a sustainable AAF and SMW. However, this reliance poses additional operational challenges and risks for the United States as well as the potential for waste due to the challenging oversight environment. Further, the potential withdrawal of contractors from Afghanistan, in addition to U.S. and Coalition Forces, may leave the AAF and SMW without the support needed to sustain and develop the Afghan air forces if DOD does not identify alternative sources of support. SIGAR also found that the AAF has not developed a recruiting strategy and the SMW does not have a recruiting policy or recruiting strategy, which may hamper their ability to recruit qualified personnel in the future. In addition, SIGAR found that DOD cannot verify that Afghan air forces personnel, such as pilots and maintainers, are placed in positions that utilize their unique training, even though DOD provides financial incentives to personnel in such positions. Moreover, neither DOD nor the Afghan air forces have prioritized the training or development of personnel in support positions, which comprise the majority of the authorized positions in the air forces even though those positions are essential to overall success and sustainability to the Afghan air forces.

The report includes three recommendations to the Combined Security Transition Command-Afghanistan Commander, TAAC-Air Commander, and NATO Special Operations Component Command-Afghanistan Commander to assist the sustainment of the Afghan air forces at all levels. SIGAR recommends that the commands coordinate with the AAF and SMW to develop and implement formal recruiting strategies and personnel placement procedures, to include personnel and position qualification verification; incorporate support personnel and their training requirements, including institutional training, into the Afghanistan Master Training Plan; and finalize

a mitigation plan to ensure the continuation of essential maintenance, operation, and advisory support to the AAF and SMW should the U.S. and Taliban agreement require the withdrawal of contractors from Afghanistan.

Performance Audit 21-11-AR: Military Equipment Transferred to the Afghan Government

DOD Did Not Conduct Required Monitoring to Account for Sensitive Articles

SIGAR found that DOD did not meet enhanced end-use monitoring (EUM) requirements to account for all sensitive defense articles transferred to the Afghan government. The requirements are designed to minimize national-security risks by preventing the diversion or misuse of defense articles that incorporate sensitive technology. SIGAR also found that DOD met the more general requirements for its routine oversight of nonsensitive defense articles, but had weaknesses with data reconciliation related to its EUM activities in Afghanistan.

Defense Security Cooperation Agency (DSCA), the DOD agency responsible for overseeing the department's worldwide EUM program, requires that enhanced EUM efforts include inventorying 100% of applicable articles by serial number every 365 days. Combined Security Transition Command-Afghanistan (CSTC-A) did not meet this requirement because it inventoried only 40% of applicable articles during the 365-day period from May 2019 through April 2020. According to CSTC-A officials, the command has never met its 100% inventory requirement and is unlikely ever to do so because the security situation in Afghanistan prevents some inventories from taking place. DSCA and CSTC-A officials also agreed that DOD's EUM program was not designed to operate in combat environments, such as Afghanistan.

Without required inventories of approximately 60% of enhanced EUM-designated transferred articles—among the most sensitive of all defense articles transferred to the Afghan government—CSTC-A lacks a complete account of articles in use by the Afghan National Defense and Security Forces (ANDSF). Consequently, sensitive technology remains susceptible to theft or loss and CSTC-A is less able to verify that ANDSF units are using these articles in accordance with their transfer agreements.

CSTC-A's standard operating procedures also require it to reconcile discrepancies between its EUM inspection reports and the data in the Security Cooperation Information Portal (SCIP). However, SIGAR found discrepancies between data from CSTC-A and data in SCIP. Records for 33 routine EUM checks conducted since the beginning of FY 2017 were included in SCIP, but CSTC-A's documentation showed that at least 62 checks had taken place. Similarly, the data in SCIP show that enhanced EUM checks covered at least 6,012 articles in FY 2019, but CSTC-A's records showed only 4,253 articles covered during this period. By not updating and reconciling SCIP data with CSTC-A documentation, the command may lack access to an accurate, readily available inventory of all active articles that are supposed

to be in the ANDSF's possession. As a result, it may be difficult for CSTC-A to account for potential theft, loss, or misuse of these items.

Finally, SIGAR found that a lack of communication between DOD and State hindered reporting and investigation into a potential end-use violation in Afghanistan. State is the lead agency for investigating potential violations and determining whether they are substantial violations that must be reported to Congress. Both DSCA's EUM requirements and CSTC-A's standard operating procedures require the agencies to report potential violations to State and support State in its investigations.

SIGAR recommends that the DSCA Director work with the commanders of U.S. Central Command and CSTC-A to (1) implement modifications to enhanced EUM procedures or requirements applicable to Afghanistan that take into account the country's combat environment, for example by requiring that sensitive equipment regularly rotate through maintenance facilities or other central hubs where U.S. personnel have increased opportunities for oversight; (2) determine whether changes in the end-use status of defense articles transferred to the Afghan government that are subject to routine EUM should be tracked in SCIP's EUM module; and (3) if DOD decides to use SCIP's EUM module to track such changes, modify EUM procedures or requirements applicable to Afghanistan to require tracking. This report also recommends that the CSTC-A Commander (4) modify CSTC-A's EUM standard operating procedures to require that SCIP data be reconciled in a timely manner with information from documentation generated through the command's EUM checks.

ALERT LETTER ISSUED

- Alert Letter 21-09-AL: Afghanistan's Anti-Corruption Efforts

Alert Letter 21-09-AL: Afghanistan's Anti-Corruption Efforts

On November 23 and 24, 2020, the U.S. government and more than 70 other donors participated in a conference to make key funding decisions regarding international support for the Afghan government. In light of this significant event, this alert letter to the Department of State, the Department of Defense, and the U.S. Agency for International Development details the status of Afghanistan's fight against corruption and is intended to help ensure that decisions regarding future assistance address the challenges to meaningful reform SIGAR has observed and reported over the years.

Past donor conferences have played an important role in advancing Afghanistan's anticorruption and government-reform efforts. In July 2012, the Afghan government and international donors agreed to the Tokyo Mutual Accountability Framework which established mutually agreed-upon goals and indicators, committed donors to channeling more of their aid through Afghanistan's national budget, and established a Joint Coordination and Monitoring Board to assess progress.

In September 2015, the Tokyo Mutual Accountability Framework was consolidated with the Afghan National Unity Government's

comprehensive reform agenda and renamed the Self-Reliance through Mutual Accountability Framework, which was updated and endorsed at the Brussels Conference in October 2016. In November 2018, Afghanistan agreed to the Geneva Mutual Accountability Framework (GMAF), which laid out deliverables for the Afghan government in several categories, including a category on anticorruption, governance, rule of law, and human rights.

SIGAR's two previous anticorruption assessments, as well as ongoing work on a third, have shown that the Afghan government has taken limited steps to curb systemic corruption and that more tangible action is required. The Afghan government often takes paper or process steps, such as drafting regulations or holding meetings, rather than concrete actions that would reduce corruption, such as arresting or enforcing penalties on powerful Afghans. SIGAR's work has repeatedly identified the impunity of powerful Afghans as an ongoing issue, and the Afghan government continues to face challenges with the extradition, arrest, and prosecution of corrupt individuals. Furthermore, this work has found that the Afghan government is most likely to take meaningful action when donors are engaged and call for reforms to curb systemic corruption.

Given that international donors were expected to pledge billions of dollars in additional funding at the November 2020 donor conference, and that their contributions make up 75% of the Afghan government's national budget, this letter highlighted key issues from SIGAR's prior reports and ongoing work related to the Afghan government's progress in combating corruption. The letter called on donors to include measurable and verifiable benchmarks with tangible outcomes, periodic reassessments of their programs, and high-level political buy-in from all sides in their funding pledges.

Financial Audits

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

This quarter, SIGAR completed five financial audits of U.S.-funded projects to rebuild Afghanistan, in addition to 36 ongoing financial audits with over $524 million in auditable costs, as shown in Table 1.1. A list of completed and ongoing financial audits can be found in Appendix C of this quarterly report.

TABLE 1.1

SIGAR'S FINANCIAL AUDIT COVERAGE ($ BILLIONS)

178 completed audits	$8.50
36 ongoing audits	0.52
Total	**$9.02**

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.

FINANCIAL AUDITS ISSUED

- Financial Audit 21-10-FA: USAID's Power Transmission Expansion and Connectivity Project: Audit of Costs Incurred by Da Afghanistan Breshna Sherkat
- Financial Audit 21-12-FA: Department of the Air Force's Support for the Afghan Air Force's C-130H Airlift Capability: Audit of Costs Incurred by AAR Government Services Inc.
- Financial Audit 21-08-FA: Department of Defense's Cooperative Biological Engagement Program to Enhance Biosafety and Biosecurity in Afghanistan: Audit of Costs Incurred by CH2M Hill Inc.
- Financial Audit 21-07-FA: Department of State's Demining Activities in Afghanistan: Audit of Costs Incurred by the Mine Detection Dog Center
- Financial Audit 21-13-FA: USAID's Strong Hubs for Afghan Hope and Resilience Program: Audit of Costs Incurred by DAI Global LLC.

Questioned amounts: the sum of potentially unallowable questioned costs and unremitted interest on advanced federal funds or other revenue amounts payable to the government.

Questioned costs: costs determined to be potentially unallowable. The two types of questioned costs are (1) ineligible costs (violation of a law, regulation, contract, grant, cooperative agreement, etc. or an unnecessary or unreasonable expenditure of funds); and (2) unsupported costs (those not supported by adequate documentation or proper approvals at the time of an audit).

SIGAR issues each financial-audit report to the funding agency that made the award(s). The funding agency is responsible for making the final determination on questioned amounts identified in the report's audit findings. Since the program's inception, SIGAR's financial audits have identified nearly $500 million in questioned costs and $364,907 in unremitted interest on advanced federal funds or other revenue amounts payable to the government. As of December 31, 2020, funding agencies had disallowed more than $27.9 million in questioned amounts, which are thereby subject to collection. It takes time for funding agencies to carefully consider audit findings and recommendations. As a result, final disallowed-cost determinations remain to be made for several of SIGAR's issued financial audits. SIGAR's financial audits also have identified and reported 574 compliance findings and 623 internal-control findings to the auditees and funding agencies.

Financial Audit Reports Issued

The five financial audits completed this quarter identified $26,993,829 in questioned costs as a result of internal-control deficiencies and noncompliance issues.

Financial Audit 21-10-FA: USAID's Power Transmission Expansion and Connectivity Project

Audit of Costs Incurred by Da Afghanistan Breshna Sherkat

On December 5, 2012, USAID awarded $698.9 million through an implementation letter to Da Afghanistan Breshna Sherkat (DABS), Afghanistan's national utility, to support the Power Transmission Expansion and Connectivity project. The purpose of the project was to support the Afghan government in providing affordable, reliable, accessible, and sustainable power, and to promote political, economic, and social development. The project was implemented through a partnership between USAID, DABS, the Afghan Ministry of Finance, and the Ministry of Energy and Water. After three modifications to the letter, total funding increased to $830 million, and the period of performance was extended from December 31, 2016, to December 31, 2018.

SIGAR's financial audit, performed by Crowe LLP, reviewed $186,707,186 in total costs incurred by DABS for funds received under the implementation letter from January 1, 2013, through December 31, 2018. The auditors found five material weaknesses and four significant deficiencies in DABS's internal controls and seven instances of noncompliance with the terms of the letter. Crowe identified $15,991,544 in questioned costs charged to the implementation letter related to these issues.

Financial Audit 21-12-FA: Department of the Air Force's Support for the Afghan Air Force's C-130H Airlift Capability

Audit of Costs Incurred by AAR Government Services Inc.

On June 5, 2017, the U.S. Department of the Air Force's Life Cycle Management Center awarded AAR Supply Chain Inc. (AAR) a task order in support of the Afghan Air Force's C-130H airlift operational capabilities. The objectives of the task order were to support and sustain up to four C-130H aircraft in Kabul, Afghanistan, and provide on-call support at other locations. Total funding for the task order included $12,425,998 in cost-reimbursable items and $10,847,508 in firm-fixed-price line items. The task order was modified three times, with no change to total funding or the period of performance, which began on July 30, 2017, and ended on July 29, 2018. On January 8, 2019, the task order was transferred from AAR to AAR Government Services Inc.

SIGAR's financial audit, performed by Crowe LLP, reviewed $5,689,922 in reimbursable costs within the period from July 30, 2017, through July 29, 2018. The auditors identified three material weaknesses in AAR's internal controls and three instances of noncompliance with the terms of the task order. Crowe identified $6,184,524 in questioned costs related to these issues.

Financial Audit 21-08-FA: Department of Defense's Cooperative Biological Engagement Program to Enhance Biosafety and Biosecurity in Afghanistan

Audit of Costs Incurred by CH2M Hill Inc.

On July 22, 2013, the Defense Threat and Reduction Agency within the Department of Defense awarded an $11,850,127 task order under a cost-plus-award-fee contract to CH2M Hill Inc. to support the Cooperative Biological Engagement program's efforts to enhance the Afghan and Iraqi governments' biosafety and biosecurity capabilities. After 11 modifications, the task order's total funding decreased to $10,403,756 and the period of performance was extended from January 19, 2015, to March 31, 2017.

SIGAR's financial audit, performed by CohnReznick LLP, reviewed $6,649,119 in costs charged to the task order from July 19, 2013, through March 31, 2017. The auditors found two material weaknesses and two significant deficiencies in CH2M's internal controls and four instances of noncompliance with the terms of the task order. CohnReznick identified $4,418,512 in questioned costs charged to the task order related to these issues.

Financial Audit 21-07-FA: Department of State's Demining Activities in Afghanistan

Audit of Costs Incurred by the Mine Detection Dog Center

On April 1, 2013, the Department of State's Bureau of Political-Military Affairs, Office of Weapons Removal and Abatement awarded the Mine Detection Dog Center a series of three grants to clear land mines throughout Afghanistan. The grants' goal was to conduct community-based demining activities to allow internally displaced Afghans to return home. The initial grant was for $1 million. State modified the first two grants 12 times, but did not modify the third. The cumulative value of the three grants was $5,259,325, and the period of performance was extended from April 1, 2013, to September 26, 2018.

SIGAR's financial audit, performed by Williams, Adley & Co.-DC LLP reviewed $5,259,325 in costs charged to the grants from April 1, 2013, through September 26, 2018. The auditors identified three material weaknesses in internal controls, two significant deficiencies in internal controls, four internal control deficiencies, and seven instances of noncompliance with the terms of the grant and applicable laws and regulations. Williams Adley identified $399,249 in questioned costs charged to the grants related to these issues.

Financial Audit 21-13-FA: USAID's Strong Hubs for Afghan Hope and Resilience Program

Audit of Costs Incurred by DAI Global LLC

On November 30, 2014, USAID awarded a cost-plus-fixed-fee contract for $73,499,999 to DAI Global LLC to support the Strong Hubs for Afghan Hope and Resilience program. Its objective was to create well-governed Afghan municipalities capable of meeting the needs of growing urban populations. The contract included a period of performance from November 30, 2014, through November 29, 2017. USAID modified the contract 12 times, which decreased the funding to $72 million and extended the end date to November 29, 2019.

SIGAR's financial audit, performed by Davis Farr LLP (Davis Farr), reviewed $11,598,960 in costs charged to the contract from December 1, 2018, through November 29, 2019. The auditors did not identify any material weaknesses or significant deficiencies in the auditee's internal controls, or any instances of noncompliance with the terms and conditions of the contract. Accordingly, the auditors did not identify any questioned costs.

INSPECTIONS

SIGAR issued no inspection reports this quarter. A list of ongoing inspections can be found in Appendix C of this quarterly report.

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 89 recommendations contained in 32 performance-audit, inspection, and financial-audit reports.

From 2009 through December 2020, SIGAR issued 401 audits, alert letters, and inspection reports, and made 1,123 recommendations to recover funds, improve agency oversight, and increase program effectiveness.

SIGAR has closed 1,043 of these recommendations, about 93%. 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"; this quarter, SIGAR closed 68 recommendations in this manner. In some cases, these recommendations will be the subject of follow-up audit or inspection work.

SIGAR is also required to report on any significant recommendations from prior reports on which corrective action has not been completed. This quarter, SIGAR continued to monitor agency actions on 80 open recommendations. Of these recommendations, 21 have been open for more than 12 months because the agency involved has not yet produced a corrective-action plan that SIGAR believes would resolve the identified problem, or has otherwise failed to appropriately respond to the recommendation(s).

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

SPECIAL PROJECTS

SIGAR's Office of Special Projects was created to quickly obtain and access information necessary to fulfill SIGAR's oversight mandates; examine emerging issues; and deliver prompt, actionable reports to federal agencies and the Congress. Special Projects reports and letters focus on providing timely, credible, and useful information to Congress and the public on all facets of Afghanistan reconstruction. The directorate comprises a team of analysts supported by investigators, lawyers, subject-matter experts, and other specialists who can quickly and jointly apply their expertise to emerging problems and questions.

This quarter, SIGAR's Office of Special Projects issued one review. A list of completed Special Projects can be found in Appendix C of this quarterly report.

SPECIAL PROJECT REVIEW ISSUED

- Review 21-15-SP: Hamid Karzai International Airport: Despite Improvements, Controls to Detect Cash Smuggling Still Need Strengthening

Review 21-15-SP: Hamid Karzai International Airport

Despite Improvements, Controls to Detect Cash Smuggling Still Need Strengthening

This review is a follow-up of SIGAR's 2012 report on the use of cash-counting machines at Hamid Karzai International Airport in Kabul, Afghanistan.

In that report, SIGAR found that customs officials rarely used the machines, and did not record and send serial number data to the proper Afghan authorities. SIGAR also reported that senior government officials and other individuals with political influence, designated by the Office of the President as very important persons (VIP), were exempted from the customs process.

The objectives of the follow-up review were to (1) determine whether customs officials are using the cash-counting machines to help Afghan officials and their international partners track the serial numbers of cash leaving Afghanistan, and (2) evaluate the controls in place at the airport to prevent cash, bearer-negotiable instruments such as cashier's checks or bonds, precious and semiprecious stones, artifacts, and gold from being smuggled out of the country.

SIGAR found that customs officials are not regularly using the cash-counting machines to track cash leaving Afghanistan; in fact, the machines were still not connected to the internet, nearly a decade after the U.S. government installed them.

SIGAR found that the security and screening procedures for non-VIP passengers have improved. Non-VIP passengers go through an extensive screening process including five checkpoints, managed by four different Afghan government entities and a private security company. The government has posted its anti-money-laundering law requirements at the entrance to the boarding area and outside the customs office in the non-VIP terminal to inform passengers leaving Afghanistan that they must submit forms at the customs office to declare possession of more than $10,000 in cash, bearer-negotiable instruments, precious and semiprecious stones, and gold, and cannot take more than $20,000 in cash or bearer-negotiable instruments out of the country. Customs officials provide passengers with declaration forms to declare cash or bearer-negotiable instruments in excess of $10,000.

VIP passengers are transported directly to the VIP terminal where their luggage is scanned, but there are no signs showing cash-export limitations, no declaration forms provided to passengers, and no cash-counting machines. VVIP (very very important persons) passengers arriving at the VIP terminal are not screened and can be transported directly to the plane for boarding.

To improve screening procedures and prevent cash smuggling out of Hamid Karzai International Airport, SIGAR suggests that the Afghan government: (1) fully integrate cash-counting machines with functioning internet capability into the normal customs process both at the non-VIP and VIP terminals and serial numbers captured for use by the Financial Transactions and Reports Analysis Center of Afghanistan (FinTRACA) and its international partners; and (2) strengthen controls at the VIP terminal by requiring all VIP and VVIP passengers to fill out customs declaration forms, and having airport staff count any cash declared and send serial numbers to FinTRACA.

LESSONS LEARNED

SIGAR's Lessons Learned Program was created to identify lessons and make recommendations to Congress and executive agencies on ways to improve current and future reconstruction efforts. To date, the program has issued seven reports. Four reports are currently in development. Topics are U.S. government support to elections, monitoring and evaluation of reconstruction contracting, efforts to advance and empower women and girls, and police and corrections.

INVESTIGATIONS

During the reporting period, SIGAR's criminal investigations resulted in three federal charges, three guilty pleas, one sentencing, and over $190,000 in restitutions and forfeitures. SIGAR initiated two new cases and closed 24, bringing the total number of ongoing investigations to 96.

To date, SIGAR investigations have resulted in 158 criminal convictions. Criminal fines, restitutions, forfeitures, civil settlements, and U.S. government cost savings and recoveries total over $1.6 billion.

Former Company Executive Officers Charged for Scheme to Defraud U.S. Government

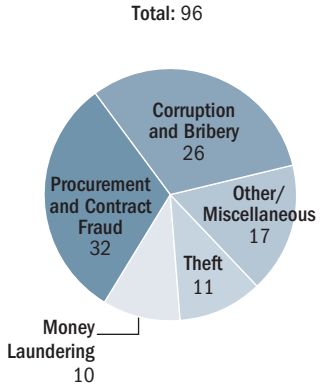
On October 27, 2020, in the Northern District of Alabama, a criminal information (a prosecutor's accusation, as distinct from a grand-jury indictment) was filed against Keith Woolford, charging him with one count of conspiracy. On November 17, 2020, also in the Northern District of Alabama, a nine-count indictment was filed charging Woolford's co-conspirator, Paul Daigle, with one count of conspiracy, four counts of wire fraud, and four counts of false claims.

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

As result of the scheme, false invoices were created and passed to the prime contractor and then on to the U.S. government for payment. Through prime contractor Lockheed Martin, Woolford submitted to the United States multiple invoices for payment, including one for approximately $1,872,280. Woolford knew the invoice contained materially false information because

FIGURE 1.1

SIGAR INVESTIGATIONS: NUMBER OF OPEN INVESTIGATIONS



Source: SIGAR Investigations Directorate, 1/4/2021.

it incorporated inflated hourly rates for nonqualifying labor, and contained a false certification that the billed services had been performed.

The investigation is being conducted by SIGAR, Defense Criminal Investigative Service, and the U.S. Army Criminal Investigations Division Major Procurement Fraud Unit.

Afghan National Arrested in Connection with Money Laundering Conspiracy

On October 13, 2020, SIGAR was informed that on September 7, 2020, the Afghanistan Major Crimes Task Force (MCTF) Corruption Investigation Unit Team 1 arrested Abdul Aziz Sarwari (a U.S. Green Card holder) at Hamid Karzai International Airport, pursuant to an arrest warrant issued by the Anti-Corruption Justice Center (ACJC). Sarwari is awaiting further adjudication.

The arrest is in connection with the attempted exportation of 41.37 kg of gold involving Sarwari and co-conspirators Bashir Sediqi, Rafi Baha, Mohammad Zarif Baha, and Tamin Sediqi. In August 2017, SIGAR special agents at Bagram Airfield encountered Bashir Sediqi as he was attempting to depart Afghanistan via DFS Airline with the 41.37 kg of gold. After an initial interview, Bashir Sediqi turned the gold over to SIGAR. SIGAR and the MCTF then initiated an investigation that uncovered money-laundering violations. The investigation identified numerous other trips whereby Bashir Sediqi and Sarwari illegally transferred gold out of the country. It was determined that by use of a fraudulent document obtained by Baha, hundreds of millions of dollars in gold were smuggled out of Afghanistan.

As previously reported, Bashir Sediqi and Rafi Baha were prosecuted in October 2019 for violating Afghanistan anti-money-laundering and criminal-income law relating to the scheme. The ACJC Primary Court Delegation ordered the gold, worth $1.9 million, to be confiscated, in accordance with Afghanistan criminal code.

U.S. Contractor Pleads Guilty to Submitting False Claims to Steal State Department Funds

On December 4, 2020, in the United States District Court for the District of Columbia, Oyetayo Fagbenro pleaded guilty to a criminal information charging one count of submitting false claims in connection with his role in a scheme to divert hundreds of thousands of dollars in State Department funds to his own use.

Between 2010 and 2015, the State Department awarded three grants for the construction of media centers at Afghan universities to HUDA Development Organization, an Afghan non-governmental organization controlled by Fagbenro. Between September 2010 and August 2012, Fagbenro received approximately $6.9 million for these projects. During that period, Fagbenro admitted he sent approximately $1.38 million from Afghan

accounts funded by the State Department to people he knew and by entities he controlled in the United States and other countries. Of the $1.38 million, Fagbenro admitted sending approximately $775,000 to friends, relatives, and corporate entities he controlled that had no connection to the purposes of the grants. In addition, he admitted that in December 2012, he filed a document with the State Department for one of the grants, certifying he had spent the funds properly and that he needed additional funds to complete the project. Both statements were false. As a result of Fagbenro's fraudulent activities, the financial loss to the State Department was approximately $775,000.

Sentencing is scheduled for February 12, 2021. SIGAR and the State Department Office of Inspector General investigated the case.

Former Employees of U.S. Contractor Prosecuted for Theft Conspiracy

On October 13, 2020, Varita V. Quincy pleaded guilty to one count of conspiracy to defraud the United States and to commit theft of property of value to the United States, one count of theft of property of value to the United States, and one count of false statements.

On November 19, 2020, in the Eastern District of Virginia, Quincy's co-conspirator, Larry Green, was sentenced to 41 months' imprisonment and two years' supervised probation. He was ordered to pay restitution totaling $179,708 and a forfeiture of $11,480.

During 2015, Green and Quincy participated in an organized theft ring responsible for the theft of equipment, including generators and vehicles, from Kandahar Airfield, Afghanistan. They carried out the theft during the course of their duties while employed by a U.S. government contractor. In furtherance of the scheme, they caused fraudulent official documents to be filed with the U.S. military at Kandahar Airfield.

Suspensions and Debarments

This quarter, SIGAR's suspension and debarment program referred 19 individuals and 34 companies for debarment based on evidence developed as part of investigations conducted by SIGAR in Afghanistan and the United States. These referrals bring the total number of individuals and companies referred by SIGAR since 2008 to 1076, encompassing 582 individuals and 494 companies to date.

As of December 31, 2020, SIGAR's efforts to utilize suspension and debarment to address fraud, corruption and poor performance in Afghanistan have resulted in a total of 141 suspensions and 582 finalized debarments/special entity designations of individuals and companies engaged in U.S.-funded reconstruction projects. An additional 31 individuals and companies have entered into administrative compliance agreements with the U.S.

government in lieu of exclusion from contracting since the initiation of the program.

SIGAR makes referrals for suspensions and debarments—actions taken by U.S. agencies to exclude companies or individuals from receiving federal contracts or assistance because of misconduct—based on completed investigations that SIGAR participates in. In most cases, SIGAR's referrals occur in the absence of acceptance of an allegation for criminal prosecution or remedial action by a contracting office and are therefore the primary remedy to address contractor misconduct.

In making its referrals to agencies, SIGAR provides the basis for a suspension or debarment decision, as well as supporting documentation in case the contractor challenges the decision. As SIGAR is an oversight agency without contracting responsibility, SIGAR does not have its own suspension and debarment official. Instead, SIGAR refers all suspensions and debarments to other agencies for adjudication, resulting in a high degree of interagency coordination. This operational necessity to work with other agencies fosters information-sharing and coordination, enhancing SIGAR's program.

SIGAR's suspension and debarment program addresses three challenges posed by U.S. policy and the contingency contracting environment in Afghanistan: the need to act quickly, the limited U.S. jurisdiction over Afghan nationals and Afghan companies, and the vetting challenges inherent in the use of multiple tiers of subcontractors. To address these issues, in 2011, SIGAR embedded two attorneys experienced with suspensions and debarments within its Investigations Directorate, to provide oversight over case development and guidance on the use of the suspensions and debarments. This integration enables them to identify individuals, organizations, and companies accused of criminal activity or poor performance at an early stage of an investigation, resulting in the development of detailed referral packages.

SIGAR's suspension and debarment referrals constitute the basis for the majority of suspension and debarment actions taken by all agencies in Afghanistan. SIGAR's use of suspension and debarment has previously been recognized by the Council of Inspectors General on Integrity and Efficiency through recognition by a Special Act Award for Excellence in October 2014 and identification as an agency "best practice" during SIGAR's peer review in 2017. Going forward, SIGAR will continue to use suspension and debarment referral opportunities to maintain the integrity of the acquisition process and protect U.S. taxpayers' investment in Afghanistan from waste, fraud, and abuse.

LEGISLATIVE UPDATE

H.R. 133, CONSOLIDATED APPROPRIATIONS ACT, 2021

On December 27, 2020, President Trump signed into law H.R. 133, the Consolidated Appropriations Act, 2021, which provides funding for the federal government through September 30, 2021. The bill provides $54.9 million for SIGAR's operations for fiscal year 2021.

The bill also provides $3 billion for the Afghanistan Security Forces Fund (ASFF) for fiscal year 2021, and rescinds $1.1 billion from the $4.2 billion ASFF appropriation for fiscal year 2020. The bill further requires that not less than $20 million from the ASFF be made available for recruitment and retention of women in the Afghan National Defense and Security Forces (ANDSF), and for recruitment and training of female security personnel.

H.R. 133 specifies that civilian assistance for Afghanistan shall be made available for programs that implement and support comprehensive strategies to combat corruption in Afghanistan, with an emphasis on public disclosure of government receipts and expenditures, and on prosecution and punishment of corrupt officials, among other purposes. Further provisions require the Secretary of State to promote and ensure the meaningful participation of Afghan women in intra-Afghan negotiations, and directs the Secretary of State to provide greater information on the U.S.-Taliban peace agreement and on Taliban adherence to agreed-upon conditions. The State Department is also directed to develop a multiyear diplomatic and development strategy for Afghanistan, to include a component to protect and strengthen Afghan women and girls' welfare and rights, and a description of the anticipated U.S. diplomatic and military presence in Afghanistan over a multiyear period and related strategy for mitigating and countering ongoing terrorist threats and violent extremism.

H.R. 6395, WILLIAM M. (MAC) THORNBERRY NATIONAL DEFENSE AUTHORIZATION ACT FOR FISCAL YEAR 2021

On January 1, 2021, the Senate, by the required two-thirds majority, voted to override President Trump's December 23, 2020, veto of the conference report (H. Rept. 116-617) to accompany H.R. 6395, the William M. (Mac) Thornberry National Defense Authorization Act (NDAA) for Fiscal Year 2021. The House had previously voted to override the President's veto on December 28, 2020. With the Senate's vote to override, the bill was enacted into law.

The conference report had authorized $4 billion for the Afghanistan Security Forces Fund (ASFF) in fiscal year 2021, with the goal that at least $29.1 million, and no less than $10 million, be used for programs and activities for the recruitment, integration, retention, training, and treatment of women in the ANDSF, and for the recruitment, training, and contracting of female security personnel for future elections.

The conference report limits the availability of funds to reduce the total number of U.S. armed forces deployed to Afghanistan below 2,500 (or, if higher, the total number deployed on the date of enactment of the Act) until the Secretary of Defense, in consultation with the Secretary of State and Director of National Intelligence, submits a report on the effect a further reduction of U.S. forces would have on U.S. counterterrorism objectives, on an enduring diplomatic solution in Afghanistan, and on ANDSF capabilities. The report provides that the President can waive the limitation in the interest of national security.

The conference report also requires increased information sharing from the Secretary of State, in consultation with the Secretary of Defense, on the status of the February 29, 2020, U.S.-Taliban agreement and the extent to which the Taliban are upholding commitments made in that agreement or any subsequent agreement.

The conference report further directs the Secretary of State, in consultation with the USAID Administrator, to develop a strategy for post-conflict engagement on human rights in Afghanistan, with a particular focus on the human rights of women and girls.

Finally, the conference report modifies the semiannual *Enhancing Security and Stability in Afghanistan* report produced by the Department of Defense by requiring reporting on civilian casualties and by requiring DOD to include a section providing a district-level stability assessment displaying insurgent control versus Government of Afghanistan control and influence of districts to include district, population, and territorial control data. In 2018, DOD stopped producing such an assessment, which SIGAR had reported in its quarterly reports to Congress. Both new sections are to be made publicly available by DOD.

SIGAR BUDGET

SIGAR is funded through September 30, 2021, under H.R. 133, Consolidated Appropriations Act, 2021, signed into law on December 27, 2020. This Act provides $54.9 million to support SIGAR's oversight activities and products by funding SIGAR's Audits and Inspections, Investigations, Management and Support, and Research and Analysis Directorates, and the Lessons Learned Program.

SIGAR STAFF

SIGAR's staff count has remained steady since the last report to Congress, with 184 employees on board at the end of the quarter. SIGAR has 23 billets assigned to the U.S. Embassy Kabul, Afghanistan with 10 of those positions encumbered. Because of the COVID-19 pandemic and other uncertainties in Afghanistan, decisions on returning the other employees are on hold. SIGAR also employed six Afghan nationals in its Kabul office to support the Forward Operations, Investigations, and Audits Directorates. SIGAR supplemented its resident staff this quarter with one employee on short-term temporary duty to Afghanistan.

"The price for leaving too soon or in an uncoordinated way could be very high ... Afghanistan risks becoming once again a platform for international terrorists to plan and organize attacks on our homelands. And ISIS could rebuild in Afghanistan the terror caliphate it lost in Syria and Iraq."

— *NATO Secretary General Jens Stoltenberg*

Source: Reuters, Secretary General Jens Stoltenberg, "NATO chief warns against rapid troop withdrawal from Afghanistan," 11/17/2020.

2 RECONSTRUCTION UPDATE

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Photo on previous page
Workers carry electric cables to a Kabul warehouse and pole-manufacturing plant. (World Bank photo by Sofie Tesson)

RECONSTRUCTION IN BRIEF

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

U.S. TROOPS AT LOWEST LEVEL SINCE 2001

- The Department of Defense (DOD) announced on November 17, 2020, it would execute a further troop reduction in Afghanistan from the 4,000–5,000 ordered last quarter to 2,500 by January 15, 2021.
- DOD announced on January 15 that the 2,500 level had been reached.
- Top generals said the new force level is sufficient to protect U.S. forces and their Afghan partners, as well as to carry out the U.S. training and counterterrorism missions.

VIOLENCE ESCALATES IN KABUL AND SOUTHERN AFGHANISTAN

- U.S. Forces-Afghanistan said this quarter enemy attacks in Kabul were higher than they were last quarter, and "much higher" than in the same quarter a year prior.
- Recent heavy fighting between U.S., Afghan, and Taliban forces in Helmand and Kandahar Provinces has forced thousands of Afghan civilians to flee their homes.

DONORS PLEDGE CONTINUED ASSISTANCE

- International donors pledged at least $3.3 billion in civilian assistance to Afghanistan for 2021 at a November 23–24 conference in Geneva, Switzerland.
- Donors expressed the potential for between $12 billion and $13.2 billion through 2024 if subsequent annual commitments could stay at similar levels to the 2021 commitment—a drop from the $15.2 billion pledged for four years at the 2016 donors' conference.
- The amount pledged represents the bare minimum of what World Bank analysts say would be required to maintain Afghanistan as a "viable state."

AFGHAN PEACE NEGOTIATIONS CONTINUE

- On December 2, the Islamic Republic of Afghanistan and Taliban negotiating teams agreed to rules and procedures to guide peace talks that might lead to a political roadmap and a permanent and comprehensive ceasefire.
- The negotiation teams recessed until January 5, 2021, to consult on the agenda; substantive discussions began on January 9.

AFGHANISTAN FACES SECOND WAVE OF COVID-19 PANDEMIC

- Poverty levels were forecast to rise to 61–72% of the population in 2020 due to the COVID-19 pandemic, while Afghanistan braced for a second wave of the disease in early 2021.
- While Afghan government revenues continued to recover from the impact of COVID-19 this quarter, Afghanistan's sustainable domestic revenues fell by 2.8%, year-on-year, during 2020.
- A number of U.S. economic and social-development programs fell short of their FY 2020 performance goals due to COVID-related restrictions that hindered project activities.

OPIUM SURVEYS STILL DELAYED

- The biannual *Afghanistan Opium Survey* reports are still delayed after more than a year of disagreements between Afghanistan's National Statistics and Information Authority and the United Nations Office on Drugs and Crime.

U.S. RECONSTRUCTION FUNDING

- Cumulative appropriations for reconstruction and related activities in Afghanistan since FY 2002 rose to $143.27 billion in the quarter. The Consolidated Appropriations Act, 2021, enacted on December 27, 2020, provided $3.05 billion for the Afghanistan Security Forces Fund (ASFF) for FY 2021, and rescinded $1.10 billion from the ASFF FY 2020 account.
- Of the $119.98 billion (84% of total) appropriated to the eight largest active reconstruction funds, about $8.23 billion remained for possible disbursement.
- DOD's latest *Cost of War Report*, dated September 30, 2020, said its cumulative obligations for Afghanistan, including U.S. warfighting and reconstruction, had reached $815.7 billion. Cumulative Afghanistan reconstruction and related obligations reported by State, USAID, and other civilian agencies reached $48.5 billion.

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STATUS OF FUNDS

In accord with SIGAR's legislative mandate, this section details the status of U.S. funds appropriated, obligated, and disbursed for reconstruction activities in Afghanistan. As of December 31, 2020, the United States had appropriated approximately $143.27 billion for reconstruction and related activities in Afghanistan since FY 2002. Total Afghanistan reconstruction funding has been allocated as follows:

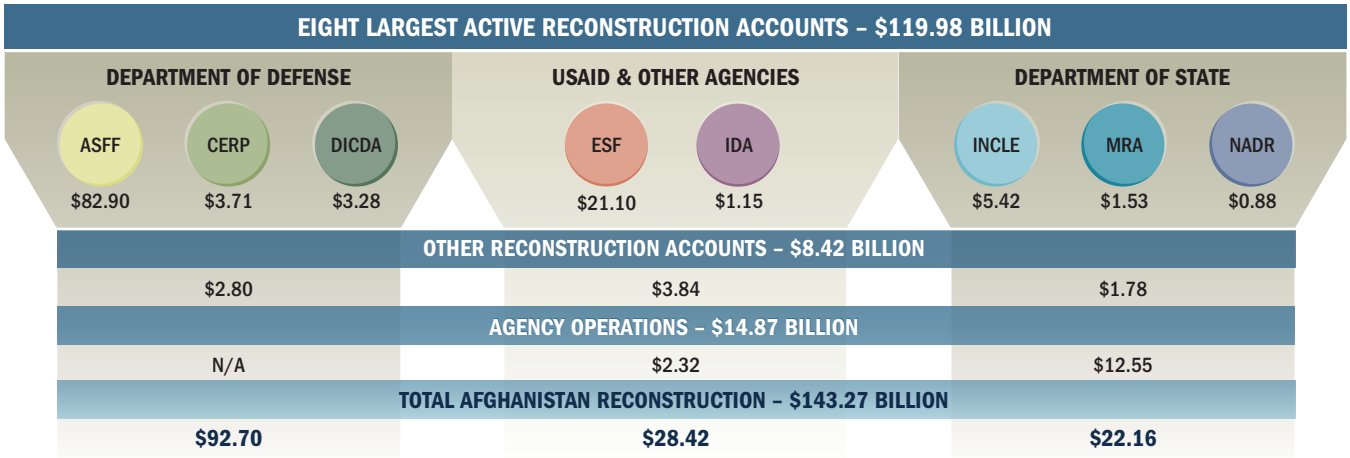
- $88.32 billion for security (including $4.60 billion for counternarcotics initiatives)
- $35.95 billion for governance and development ($4.41 billion for counternarcotics initiatives)
- $4.13 billion for humanitarian aid
- $14.87 billion for agency operations

Figure 2.1 shows the eight largest active U.S. funds that contribute to these efforts. SIGAR previously reported on the nine largest active funds, but one of these funds, the Public Law 480 Title II account, is no longer used to provide food aid to Afghanistan and it has been removed from this section of our reporting.

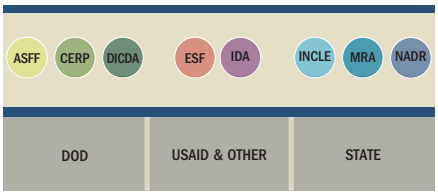
ASFF: Afghanistan Security Forces Fund
CERP: Commanders' Emergency Response Program
DICDA: Drug Interdiction and Counter-Drug Activities
ESF: Economic Support Fund
IDA: International Disaster Assistance
INCLE: International Narcotics Control and Law Enforcement
MRA: Migration and Refugee Assistance
NADR: Non-Proliferation, Antiterrorism, Demining, and Related Programs

FIGURE 2.1

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



Note: Numbers have been rounded.
Source: Details of accounts, including sources of data, are provided in Appendix B to this report.



The amount provided to the eight largest active U.S. funds represents more than 83.7% (nearly $119.98 billion) of total reconstruction assistance in Afghanistan since FY 2002. Of this amount, over 90.8% (more than $108.90 billion) has been obligated, and over 87.8% (nearly $105.37 billion) has been disbursed. An estimated $6.38 billion of the amount appropriated for these funds has expired and will therefore not be disbursed.

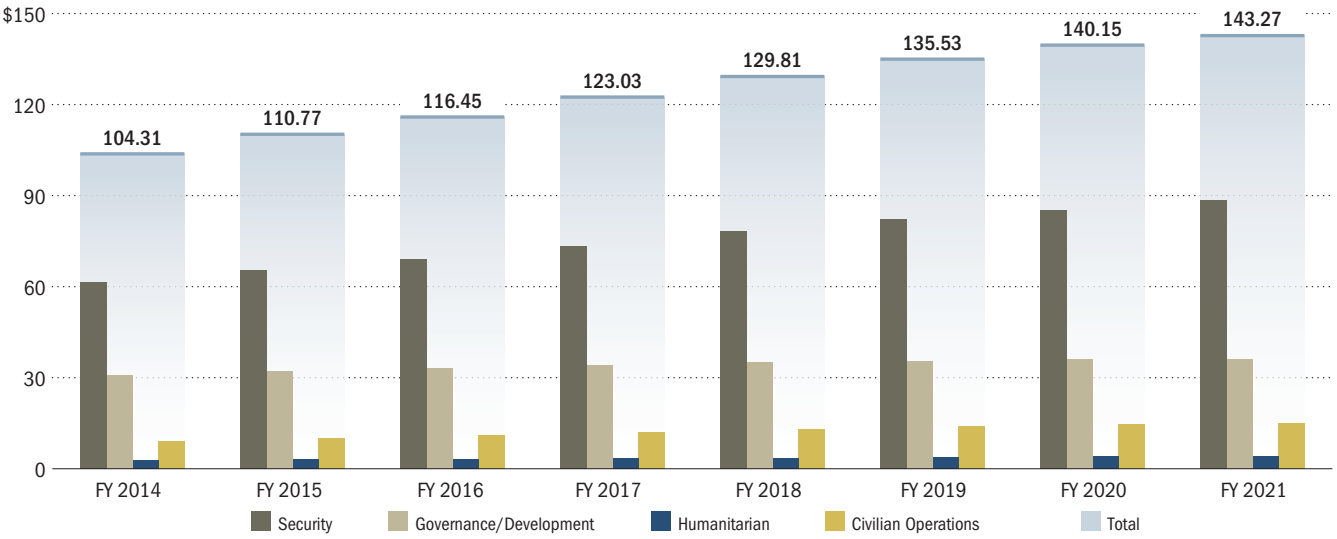
U.S. RECONSTRUCTION FUNDING FOR AFGHANISTAN

As of December 31, 2020, cumulative appropriations for reconstruction and related activities in Afghanistan totaled approximately $143.27 billion, as shown in Figure 2.2. This total can be divided into four major categories of reconstruction and related funding: security, governance and development, humanitarian, and oversight and operations. Approximately $9.00 billion of these funds support counternarcotics initiatives that crosscut the security ($4.60 billion) and governance and development ($4.41 billion) categories. For complete information regarding U.S. appropriations, see Appendix B.

President Donald J. Trump signed the Consolidated Appropriations Act, 2021 (H.R. 133) into law on December 27, 2020, providing appropriations for all the agencies that are active in Afghanistan, including the Departments of Defense, State, and Justice; the U.S. Agency for International Development; the U.S. Agency for Global Media; the U.S. International Development Finance Corporation; and SIGAR. Three appropriations were specifically

FIGURE 2.2

CUMULATIVE APPROPRIATIONS BY FUNDING CATEGORY AS OF DECEMBER 31, 2020 ($ BILLIONS)



Note: Numbers have been rounded.

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

targeted for Afghanistan, consisting of the Afghanistan Security Forces Fund (ASFF), the Commanders' Emergency Response Program (CERP), and the SIGAR appropriation. These appropriations, totaling $3.10 billion, combined with $0.02 billion from other agency actions, comprise the FY 2021 appropriations of $3.12 billion through December 31, 2020, as shown in Figure 2.3.

Since 2002, the United States has provided more than $16.90 billion in on-budget assistance to the government of Afghanistan. This includes more than $10.94 billion provided to Afghan government ministries and institutions, and nearly $5.96 billion 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). Table 2.1 shows U.S. on-budget assistance disbursed to the Afghan government and multilateral trust funds.

TABLE 2.1

U.S. ON-BUDGET ASSISTANCE TO AFGHANISTAN SINCE 2002 ($ MILLIONS)

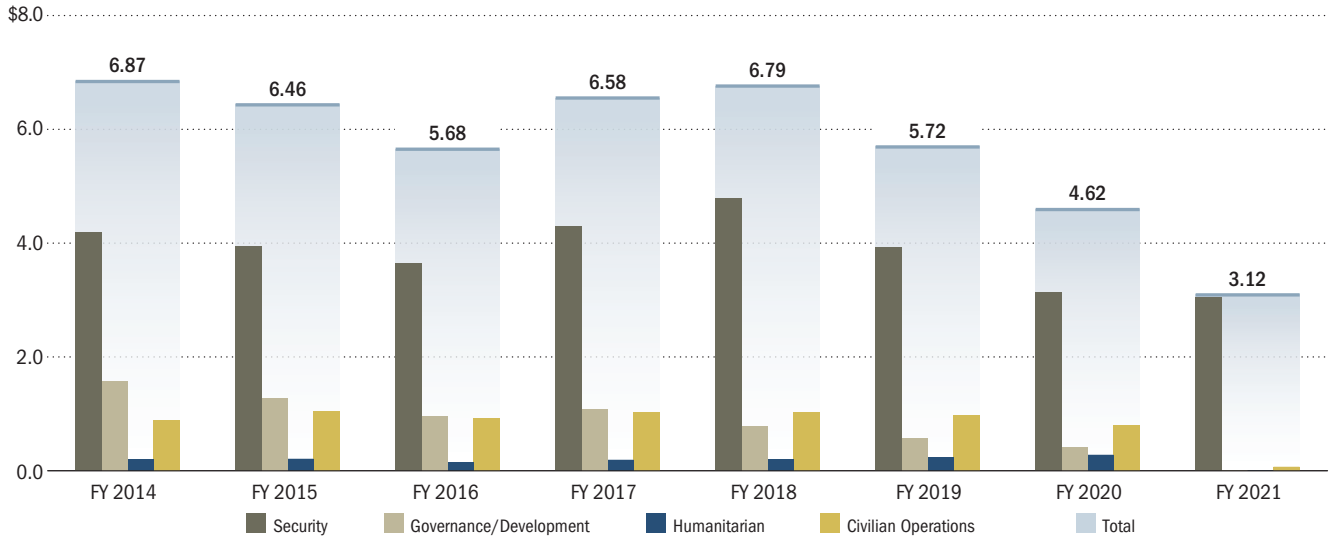
	Disbursements
Total On-Budget Assistance	**$16,900.17**
Government-to-Government	**10,943.24**
DOD	10,085.59
USAID	772.46
State	85.19
Multilateral Trust Funds	**5,956.93**
ARTF	4,127.68
LOTFA	1,675.58
AITF	153.67

Note: Numbers have been rounded.

Source: USAID, response to SIGAR data call, 1/10/2021; State, response to SIGAR data call, 10/18/2018; DOD, response to SIGAR data call, 1/15/2021; World Bank, ARTF: Administrator's Report on Financial Status as of November 20, 2020 (end of 11th month of FY 1399), accessed 1/13/2021; UNDP, LOTFA Receipts 2002–2020 and LOTFA MPTF Receipts 2002–2020, updated 12/31/2020, in response to SIGAR data call, 1/8/2021.

FIGURE 2.3

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.

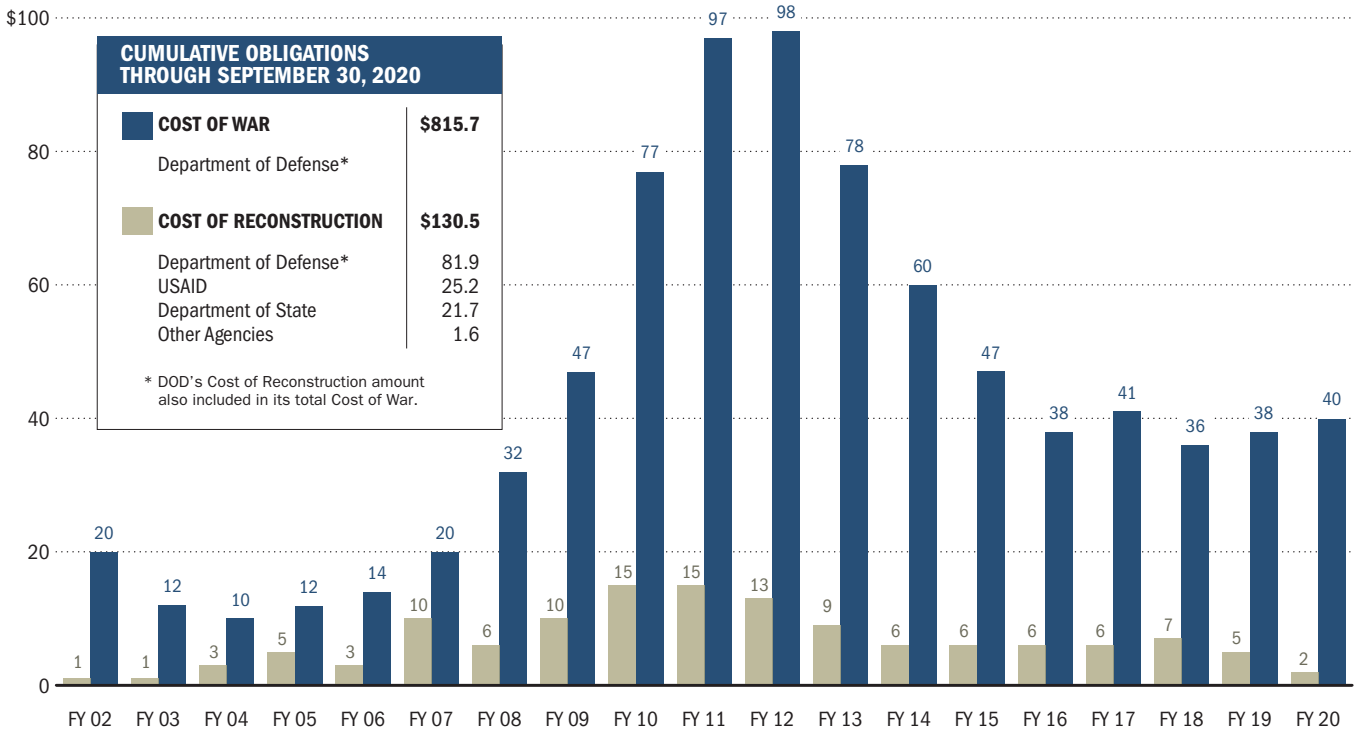
U.S. COST OF WAR AND RECONSTRUCTION IN AFGHANISTAN

Reconstruction costs for Afghanistan equal approximately 16% of all funds obligated by the Department of Defense for Afghanistan since 2001. DOD reported in its *Cost of War Report* as of September 30, 2020, that it had obligated $815.7 billion for Operation Enduring Freedom and Operation Freedom's Sentinel in Afghanistan, including the cost of maintaining U.S. troops in Afghanistan.[1]

The comparable figures for Afghanistan reconstruction, consisting of obligations (appropriated funds committed to particular programs or projects for disbursal) of the DOD, Department of State, USAID, and other agencies was $130.5 billion at that date. Note that the DOD contribution to the reconstruction of Afghanistan is contained in both the $815.7 billion Cost of War and $130.5 billion Cost of Reconstruction figures. Figure 2.4 presents the annual and cumulative costs for war and reconstruction in Afghanistan.

FIGURE 2.4

AFGHANISTAN COST OF WAR AND RECONSTRUCTION, ANNUAL AND CUMULATIVE OBLIGATIONS FY 2002 TO FY 2020 Q4 ($ BILLIONS)



Note: Numbers have been rounded. Cumulative obligations reported by DOD for the Cost of War through September 30, 2020, differ markedly from cumulative appropriations through December 31, 2020, as presented elsewhere in the Status of Funds section, because the former figures do not include unobligated appropriations and DOD Cost of War reporting lags by one quarter.

Source: DOD, Cost of War Monthly Report, Total War-related Obligations by Year Incurred, data as of September 30, 2020. 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, 10/30/2020. Obligation data shown against year funds appropriated.

AFGHANISTAN RECONSTRUCTION FUNDING PIPELINE

Since 2002, Congress has appropriated nearly $143.27 billion for reconstruction and related activities in Afghanistan. Of this amount, nearly $119.98 billion (83.7%) was appropriated to the eight largest active reconstruction accounts, as shown in Table 2.2.

As of December 31, 2020, approximately $8.23 billion of the amount appropriated to the eight largest active reconstruction funds remained for possible disbursement, as shown in Figure 2.5. These funds will be used to train, equip, and sustain the Afghan National Defense and Security Forces (ANDSF); complete ongoing, large-scale infrastructure projects, such as those funded by the AIF and ESF; combat narcotics production and trafficking; and advance the rule of law, strengthen the justice sector, and promote human rights.

FIGURE 2.5

STATUS OF APPROPRIATED FUNDS, EIGHT LARGEST ACTIVE ACCOUNTS AS OF DECEMBER 31, 2020 ($ BILLIONS)

Total Appropriated: $119.98 Billion

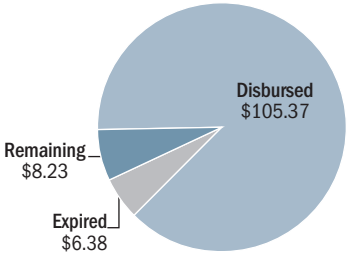


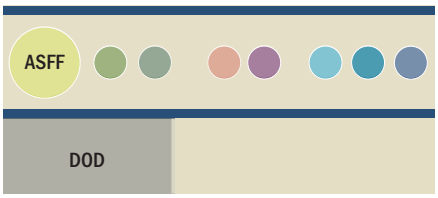
TABLE 2.2

CUMULATIVE AMOUNTS APPROPRIATED, OBLIGATED, DISBURSED, AND REMAINING FY 2002 TO DECEMBER 31, 2020 ($ BILLIONS)

	Appropriated	Obligated	Disbursed	Remaining
Afghanistan Security Forces Fund (ASFF)	$82.90	$74.75	$74.00	$5.23
Economic Support Fund (ESF)	21.10	20.03	18.00	2.21
International Narcotics Control and Law Enforcement (INCLE)	5.42	5.17	4.59	0.61
Commanders' Emergency Response Program (CERP)	3.71	2.29	2.29	0.00
Drug Interdiction and Counter-Drug Activities (DICDA)	3.28	3.28	3.28	0.00
Migration and Refugee Assistance (MRA)	1.53	1.52	1.50	0.02
International Disaster Assistance (IDA)	1.15	1.12	0.97	0.15
Non-Proliferation, Antiterrorism, Demining, and Related (NADR)	0.88	0.74	0.74	0.00
Total Eight Largest Active Accounts	**119.98**	**108.90**	**105.37**	**8.23**
Other Reconstruction Funds	8.42			
Agency Operations	14.87			
Total	**$143.27**			

Note: Numbers have been rounded. The amount remaining reflects the total disbursement potential of the eight largest active reconstruction accounts after deducting approximately $6.38 billion that has expired. Expired funds equal the amount appropriated but not obligated after the period of availability for obligation has ended and thereafter includes amounts deobligated and canceled. The amount remaining for potential disbursement for Other Reconstruction Funds is less than $50 million; for Agency Operations the amount can not be determined but is most often less than the most recent annual appropriation.

Source: SIGAR analysis of appropriation laws and obligation and disbursement data provided by DOD, State, and USAID, 1/20/2021.



ASFF FUNDS TERMINOLOGY

Appropriations: Total monies available for commitments

Obligations: Commitments to pay monies

Disbursements: Monies that have been expended

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.

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

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

Source: GAO, Glossary of Terms Used in the Federal Budget Process, 9/2005; DOD, response to SIGAR data call, 1/23/2020.

AFGHANISTAN SECURITY FORCES FUND

Congress has 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 is the Combined Security Transition Command-Afghanistan (CSTC-A). A Financial and Activity Plan (FAP) must be approved by the Afghanistan Resources Oversight Council (AROC), concurred in by the Department of State, and prior notification provided to the U.S. Congress before ASFF funds may be obligated.[2]

President Donald J. Trump signed the Consolidated Appropriations Act, 2021, into law on December 27, 2020, which under Division C-Department of Defense Appropriations Act, 2021, provided an appropriation of $3.05 billion for ASFF FY 2021 and a rescission of $1.10 billion for ASFF FY 2020. This decrease in the funding for ASFF FY 2020 reduced the original appropriation from $4.20 billion to an adjusted appropriation of $3.10 billion, as shown in Figure 2.6.[3]

As of December 31, 2020, cumulative appropriations for ASFF stood at nearly $82.90 billion, with nearly $74.75 billion in funding having been obligated, and more than $74.00 billion having been disbursed, as shown in Figure 2.7. DOD reported that cumulative obligations increased by more than $782.07 million during the quarter ending December 31, 2020, and that cumulative disbursements increased by more than $653.01 million.[4]

FIGURE 2.6

ASFF APPROPRIATED FUNDS BY FISCAL YEAR
($ BILLIONS)

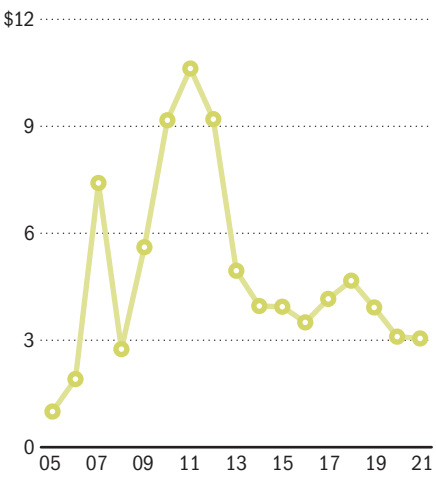
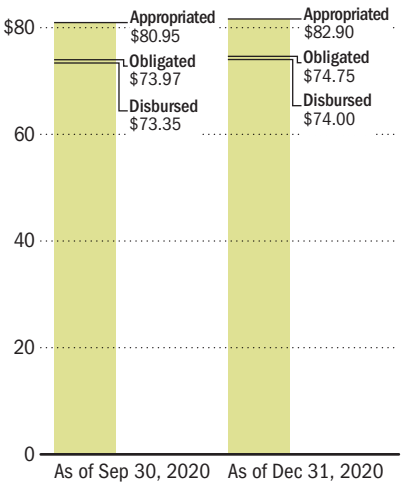


FIGURE 2.7

ASFF FUNDS, CUMULATIVE COMPARISON
($ BILLIONS)



Note: Numbers have been rounded. Data reflects reprogramming actions and rescissions. DOD reprogrammed $1 billion from FY 2011 ASFF, $1 billion from FY 2012 ASFF, $178 million from FY 2013 ASFF, and $604 million from FY 2019 ASFF to fund other DOD requirements. DOD reprogrammed $230 million into FY 2015 ASFF. ASFF data reflect the following rescissions: $1 billion from FY 2012 in Pub. L. No. 113-6, $764.38 million from FY 2014 in Pub. L. No. 113-235, $400 million from FY 2015 in Pub. L. No. 114-113, $150 million from FY 2016 in Pub. L. No. 115-31, $396 million from FY 2019 in Pub. L. No. 116-93, and $1.10 billion from FY 2020 in Pub. L. No. 116-260.

Source: DFAS, "AR(M) 1002 Appropriation Status by FY Program and Subaccounts December 2020," 1/19/2021; DFAS, "AR(M) 1002 Appropriation Status by FY Program and Subaccounts September 2020," 10/17/2020; Pub. L. Nos. 116-260, 116-93, 115-141, 115-31, 114-113, 113-235, 113-76, and 113-6; OSD Comptroller, 16-22 PA: Omnibus 2016 Prior Approval Request, 6/30/2016.

ASFF Budget Activities

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)
- Related Activities (primarily Detainee Operations)

Funds for each BAG are further allocated to four subactivity groups (SAGs): Sustainment, Infrastructure, Equipment and Transportation, and Training and Operations. The AROC must approve the requirement and acquisition plan for any service requirements in excess of $50 million annually and for any nonstandard equipment requirement in excess of $100 million. In addition, DOD is required to notify Congress prior to obligating funds for any new projects or the transfer of funds between budget subactivity groups in excess of $20 million.[5]

As of December 31, 2020, DOD had disbursed more than $69.34 billion from the ASFF appropriations for FY 2005 through FY 2018. Of this amount, nearly $47.45 billion was disbursed for the ANA, more than $21.49 billion was disbursed for the ANP, and nearly $0.39 billion was disbursed for Related Activities.

As shown in Figure 2.8, the largest portion of the funds disbursed for the ANA—nearly $23.53 billion—supported ANA troop and equipment sustainment. Of the funds disbursed for the ANP, the largest portion—more than $9.62 billion—also supported sustainment of ANP forces, as shown in Figure 2.9.[6]

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 2.8

ASFF DISBURSEMENTS FOR THE ANA BY SUBACTIVITY GROUP, FY 2005 TO FY 2018 APPROPRIATIONS THROUGH DECEMBER 31, 2020 ($ BILLIONS)

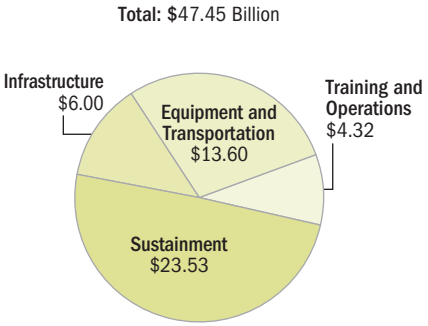
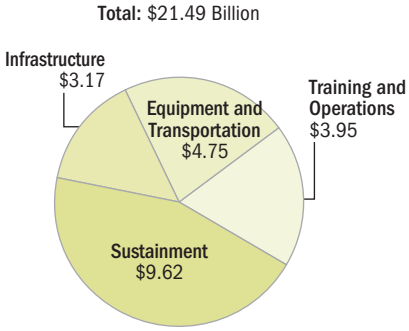


FIGURE 2.9

ASFF DISBURSEMENTS FOR THE ANP BY SUBACTIVITY GROUP, FY 2005 TO FY 2018 APPROPRIATIONS THROUGH DECEMBER 31, 2020 ($ BILLIONS)



Note: Numbers have been rounded. Excludes the ASFF FY 2019, FY 2020, and FY 2021 appropriations, which are presented by four Budget Activity Groups, consisting of the ANA, ANP, AAF, and ASSF.

Source: DFAS, "AR(M) 1002 Appropriation Status by FY Program and Subaccounts December 2020," 1/19/2021.

New ASFF Budget Activity Groups for FY 2019 and FY 2020

DOD revised its budgeting and reporting framework for ASFF beginning with its ASFF budget request for FY 2019, submitted to Congress in February 2018, and with its reporting beginning on October 1, 2018. The new framework restructures the Afghan National Army (ANA) and Afghan National Police (ANP) budget activity groups (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 consists of the ANA, ANP, AAF, and ASSF BAGs, as presented below in Table 2.3.

TABLE 2.3

ASFF FY 2019 AND ASFF FY 2020 BUDGET EXECUTION THROUGH DECEMBER 31, 2020 ($ MILLIONS)

	ASFF FY 2019			ASFF FY 2020		
Budget Activity Groups	**Budget (FAP 19-5)**	**Obligations**	**Disbursements**	**Budget (FAP 20-2)**	**Obligations**	**Disbursements**
Afghan National Army	$1,528.99	$1,441.29	$1,351.34	$1,222.37	$705.91	$434.21
Afghan National Police	665.00	541.10	491.76	540.20	247.29	154.43
Afghan Air Force	995.95	894.66	873.95	1,086.42	511.09	476.46
Afghan Spec. Sec. Forces	730.06	704.31	621.98	1,350.99	199.37	159.47
Total	**$3,920.00**	**$3,581.36**	**$3,339.03**	**$4,199.98**	**$1,663.66**	**$1,224.57**

Note: Numbers have been rounded. The current ASFF FY 2020 budget, based on FAP 20-2, does not yet reflect the $1.10 billion rescinded from the account in the Department of Defense Appropriation Act, 2021, enacted on December 27, 2020. Totals exclude undistributed obligations and disbursements.

Source: DOD, Afghanistan Security Forces Fund (ASFF), Financial and Activity Plan, Fiscal Year 2019, 19-5, July 2020, 10/13/2020; Afghanistan Security Forces Fund (ASFF), Financial and Activity Plan, Fiscal Year 2020, 20-2, August 2020, 10/13/2020; AR(M) 1002 Appropriation Status by FY Program and Subaccounts December 2020, 1/19/2021.

NATO ANA Trust Fund

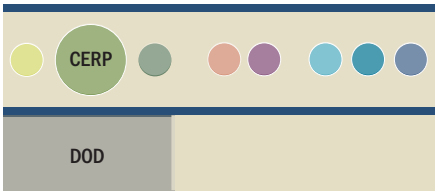
The NATO-managed Afghan National Army (ANA) Trust Fund (NATF) has contributed nearly $1.70 billion to ASFF for specific projects funded by donor nations through December 31, 2020, and ASFF has returned more than $400.18 million of these funds following the cancellation or completion of these projects. DOD has obligated nearly $1.05 billion and disbursed more than $913.79 million of NATF-contributed funds through ASFF through September 30, 2020.[7] These amounts are not reflected in the U.S. government-funded ASFF obligation and disbursement numbers presented in Figures 2.6 and 2.7.

COMMANDERS' EMERGENCY RESPONSE PROGRAM

The Commanders' Emergency Response Program (CERP) enables U.S. commanders in Afghanistan to respond to urgent, small-scale, humanitarian relief and reconstruction requirements in their areas of responsibility by supporting programs that will immediately assist the local population. Funding under this program is restricted to small projects whose cost may not exceed $500,000.[8]

The Department of Defense Appropriations Act, 2021, decreased the annual appropriation for CERP from $5.0 million in FY 2020 to $2.0 million in FY 2021, bringing total cumulative funding to more than $3.71 billion. House Report 116-453 accompanying the Appropriations Act states that "the Committee believes that after nearly two decades the time has come to wind down this program [CERP]. The Committee directs the Secretary of Defense to transition activities to the Afghanistan Security Forces and other agencies of the United States government, as appropriate, and to phase out this program during fiscal year 2021."[9]

Notably, CERP annual appropriations had equaled or exceeded $400.00 million per year during the FY 2008 to FY 2012 period, as shown in Figure 2.10, and nearly $1.12 billion in appropriations from this period were realigned to other Operations and Maintenance, Army account requirements, or expired without being disbursed. DOD reported that CERP cumulative appropriations, obligations, and disbursements stood at approximately $3.71 billion, $2.29 billion, and $2.29 billion, respectively, at December 31, 2020, as shown in Figure 2.11.[10]



CERP FUNDS TERMINOLOGY

Appropriations: Total monies available for commitments

Obligations: Commitments to pay monies

Disbursements: Monies that have been expended

FIGURE 2.10

CERP APPROPRIATIONS BY FISCAL YEAR
($ MILLIONS)

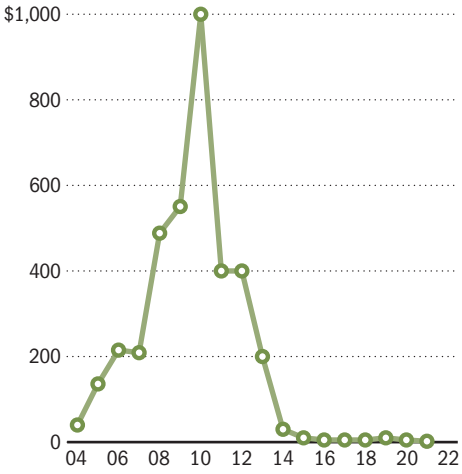
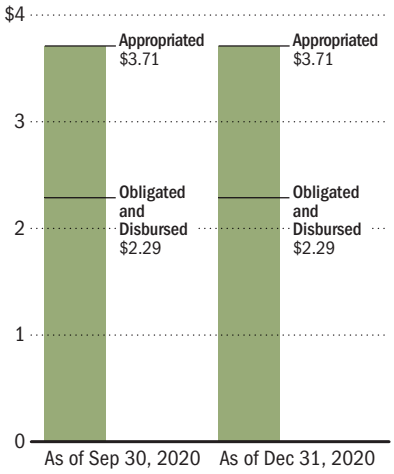


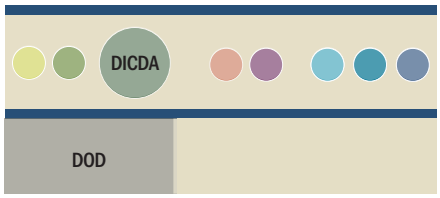
FIGURE 2.11

CERP FUNDS, CUMULATIVE COMPARISON
($ BILLIONS)



Note: Numbers have been rounded. Data may include interagency transfers. Analysis includes data from a draft DOD financial report because the final version had not been completed when this report went to press.

Source: DOD, response to SIGAR data call, 1/15/2021 and 10/19/2020; OMB, response to SIGAR data call, 1/4/2013; Pub. L. Nos. 115-141, 115-31, 114-113, 113-235, 113-76, 113-6, 112-74, 112-10.



DICDA FUNDS TERMINOLOGY

Appropriations: Total monies available for commitments

Obligations: Commitments to pay monies

Disbursements: Monies that have been expended

DRUG INTERDICTION AND COUNTER-DRUG ACTIVITIES

The Drug Interdiction and Counter-Drug Activities (DICDA), Defense appropriation provided funding for efforts intended to stabilize Afghanistan by combating the drug trade and related activities. The DOD Counterdrug group allocated this funding to support the Counternarcotics Police of Afghanistan units (mentored by the DEA and U.S. Army Special Forces) who investigated high-value targets and conducted drug-interdiction operations. Funding was also provided to the Afghanistan Special Mission Wing (SMW) to support their fleet of rotary- and fixed-wing aircraft. The SMW's aircraft provided air mobility to conduct intelligence, surveillance, and reconnaissance operations aimed at counterdrug operations in country.[11]

The DOD Counterdrug group allocated modest amounts of funding to Afghanistan programs in recent years as the number of counterdrug missions performed by the SMW decreased, falling from $118.01 million in FY 2018 to $10.18 million in FY 2019 and $24.30 million in FY 2020. The Department of Defense Appropriations Act, 2021, provided no DICDA Overseas Contingency Operations (OCO) funding for FY 2021. The DOD Counterdrug group consequently has no plans to fund activities in Afghanistan in FY 2021, and the appropriation for FY 2021 stands at zero, as shown in Figure 2.12.[12] Cumulative amounts appropriated and transferred from the Central Transfer Account remain unchanged between September 30 and December 31, 2020, at $3.28 billion, as shown in Figure 2.13.[13]

FIGURE 2.12

DICDA APPROPRIATIONS BY FISCAL YEAR
($ MILLIONS)

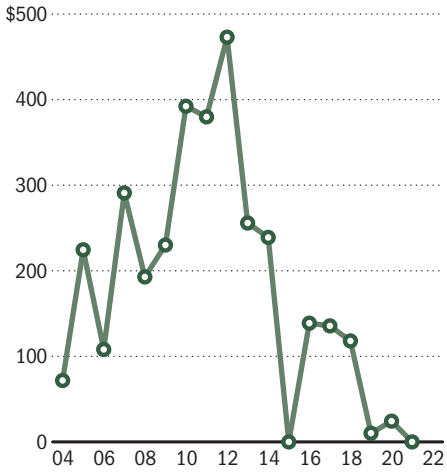
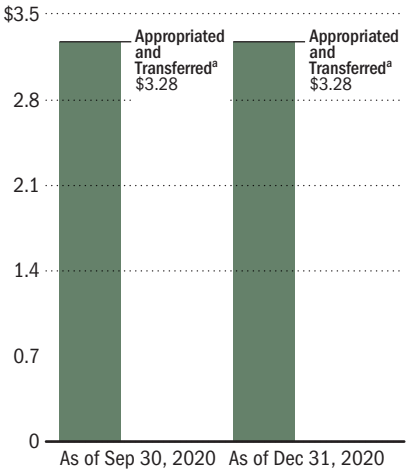


FIGURE 2.13

DICDA FUNDS, CUMULATIVE COMPARISON
($ BILLIONS)



Note: Numbers have been rounded. DOD reprogrammed $125.13 million out of FY 2015 DICDA and $122.18 million out of FY 2019 DICDA due to requirements for the Afghanistan Special Mission Wing being funded from the ASFF instead of DICDA.

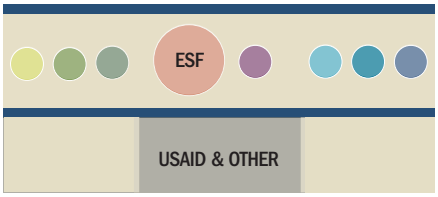
[a] DOD reprograms all DICDA funds to the military services and defense agencies for obligation and disbursement.

Source: DOD, response to SIGAR data call, 1/15/2021 and 10/15/2020; OSD Comptroller, 15-23 PA: Omnibus 15 Prior Approval Request, 6/30/2015, p. 42.

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.[14]

The ESF was allocated $200.00 million for Afghanistan for FY 2020 through the Section 653(a) consultation process that was concluded among State, the U.S. Congress, and OMB in the quarter ending June 30, 2020. In the quarter ending September 30, 2020, $93.00 million in FY 2015 ESF-OCO funds were reprogrammed to Afghanistan, and obligated for Afghanistan programs. These two allocations, together amounting to $293.00 million in resources, represent a 16% reduction from the Section 653(a) allocation to Afghanistan of $350.00 million for FY 2019. Cumulative appropriations for the ESF now stand at more than $21.10 billion, of which nearly $20.03 billion had been obligated and nearly $18.00 billion had been disbursed as of December 31, 2020.[15] Figure 2.14 below shows ESF appropriations by fiscal year, and Figure 2.15 shows cumulative appropriations, obligations, and disbursements as of September 30 and December 31, 2020.



ESF FUNDS TERMINOLOGY

Appropriations: Total monies available for commitments

Obligations: Commitments to pay monies

Disbursements: Monies that have been expended

FIGURE 2.14

ESF APPROPRIATIONS BY FISCAL YEAR
($ BILLIONS)

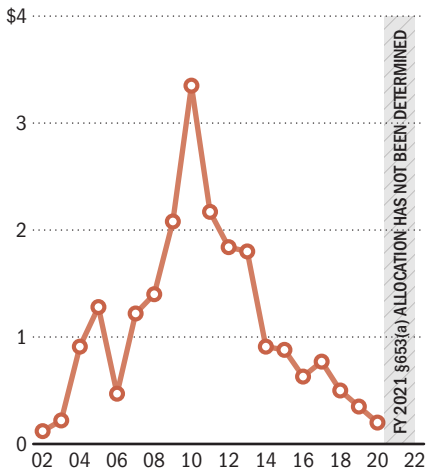
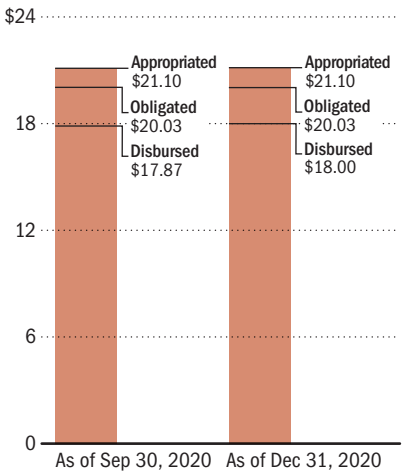


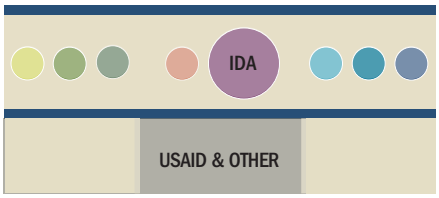
FIGURE 2.15

ESF FUNDS, CUMULATIVE COMPARISON
($ BILLIONS)



Note: Numbers have been rounded. Data reflects the following transfers from AIF to the ESF: $101 million for FY 2011, $179.5 million for FY 2013, and $55 million for FY 2014. FY 2016 ESF for Afghanistan was reduced by $179 million and put toward the U.S. commitment to the Green Climate Fund.

Source: USAID, response to SIGAR data call, 1/19/2021 and 10/12/2020; State, response to SIGAR data call, 1/13/2021, 7/13/2020, 1/3/2020, 10/5/2018, 10/11/2017, 5/4/2016, 10/20/2015, 4/15/2015, and 4/15/2014.



IDA FUNDS TERMINOLOGY

Appropriations: Total monies available for commitments

Obligations: Commitments to pay monies

Disbursements: Monies that have been expended

INTERNATIONAL DISASTER ASSISTANCE

USAID's Bureau of Humanitarian Assistance (BHA), created through the combination of its Offices of U.S. Foreign Disaster Assistance (OFDA) and Food for Peace (FFP) in June 2020, administers International Disaster Assistance (IDA) funds. BHA is responsible for leading and coordinating the U.S. government response to disasters overseas, and obligates funding for emergency food-assistance projects when there is an identified need and local authorities do not have 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.[16]

USAID reported more than $1.15 billion in IDA funds had been allocated to Afghanistan from 2002 to December 31, 2020, with obligations of more than $1.12 billion and disbursements of nearly $0.97 billion reported as of that date, as shown in Figure 2.17. USAID appropriated more than $178.61 million in IDA funds in FY 2020, the highest level of appropriations that it had recorded in Afghanistan since 2002, as shown in Figure 2.16.[17]

FIGURE 2.16

IDA APPROPRIATIONS BY FISCAL YEAR
($ MILLIONS)

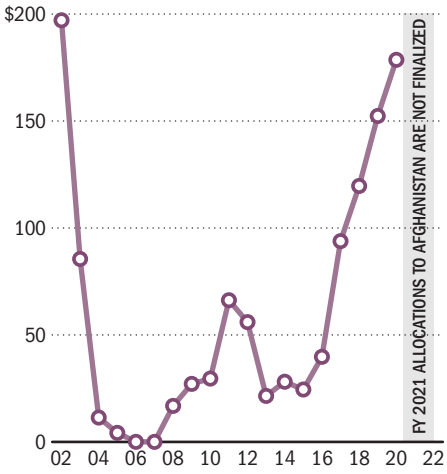
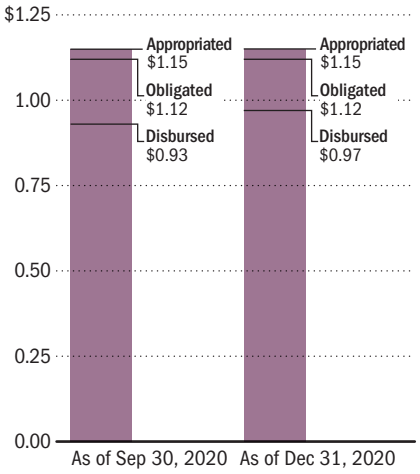


FIGURE 2.17

IDA FUNDS, CUMULATIVE COMPARISON
($ BILLIONS)



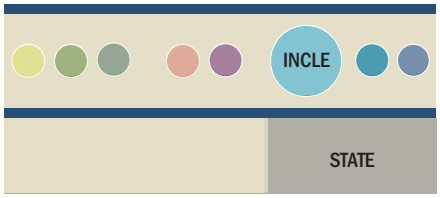
Note: Numbers have been rounded. Data may include interagency transfers.

Source: USAID, response to SIGAR data call, 1/19/2021 and 10/12/2020.

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.[18]

The INCLE account was allocated $88.00 million for Afghanistan for FY 2020 through the Section 653(a) consultation process that was concluded among State, the U.S. Congress, and OMB in the quarter ending June 30, 2020. This amount is consistent with the $87.80 allocation for FY 2019, which itself represented a 45% reduction from the $160.00 million allocation for FY 2018.[19] Cumulative funding for INCLE stands at more than $5.42 billion, of which nearly $5.17 billion has been obligated and more than $4.59 billion has been disbursed as of December 31, 2020. Figure 2.18 shows INCLE appropriations by fiscal year, and Figure 2.19 shows cumulative appropriations, obligations, and disbursements as of September 30 and December 31, 2020.[20]



INCLE FUNDS TERMINOLOGY

Appropriations: Total monies available for commitments

Obligations: Commitments to pay monies

Disbursements: Monies that have been expended

FIGURE 2.18

INCLE APPROPRIATIONS BY FISCAL YEAR
($ MILLIONS)

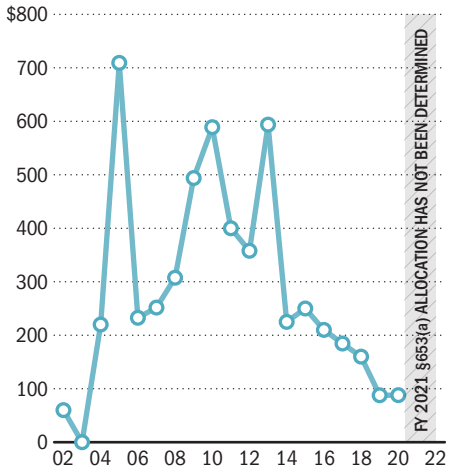
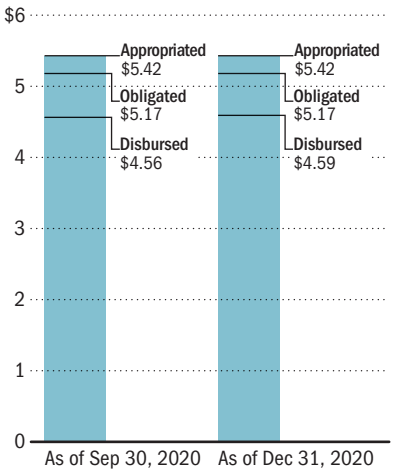


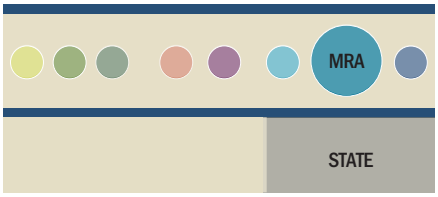
FIGURE 2.19

INCLE FUNDS, CUMULATIVE COMPARISON
($ BILLIONS)



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

Source: State, response to SIGAR data call, 1/7/2021 and 10/15/2020.



MRA FUNDS TERMINOLOGY

Appropriations: Total monies available for commitments

Obligations: Commitments to pay monies

Disbursements: Monies that have been expended

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 support Afghan refugees throughout the region and upon their return to Afghanistan.[21]

The MRA allocation for Afghan refugees, internally displaced persons, and returnees has increased for the past two years, rising from nearly $77.19 million in FY 2018 to nearly $86.69 million in FY 2019 and nearly $100.53 million in FY 2020. Cumulative appropriations since 2002 have totaled nearly $1.53 billion through December 31, 2020, with cumulative obligations and disbursements reaching more than $1.52 billion and nearly $1.50 billion, respectively, on that date. Figure 2.20 shows MRA appropriations by fiscal year, and Figure 2.21 shows cumulative appropriations, obligations, and disbursements as of December 31, 2020.[22]

FIGURE 2.20

MRA APPROPRIATIONS BY FISCAL YEAR
($ MILLIONS)

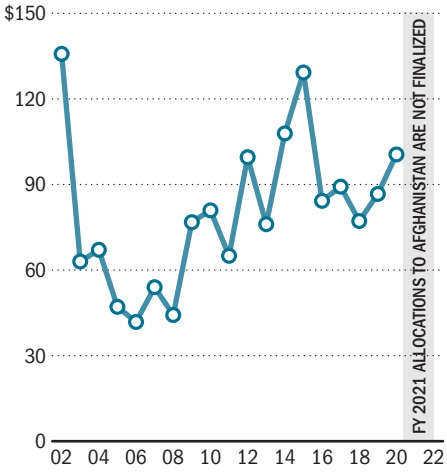
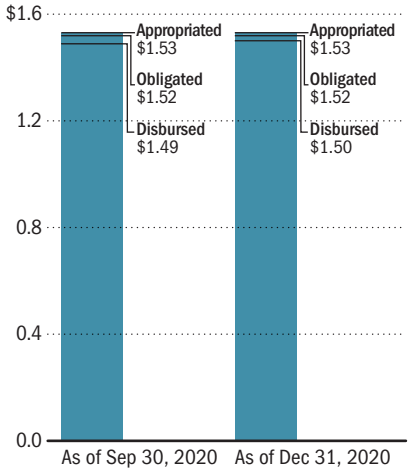


FIGURE 2.21

MRA FUNDS, CUMULATIVE COMPARISON
($ BILLIONS)



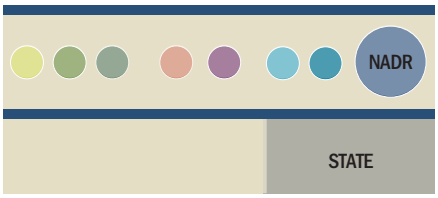
Note: Numbers have been rounded. Data may include interagency transfers.

Source: State, response to SIGAR data call, 1/14/2021 and 10/15/2020.

NONPROLIFERATION, ANTITERRORISM, DEMINING, AND RELATED PROGRAMS

The Non-Proliferation, Antiterrorism, Demining, and Related Programs (NADR) account plays a critical role in improving the Afghan government's capacity to address terrorist threats, protect its borders, and remove dangerous explosive remnants of war.[23] The majority of NADR funding for Afghanistan is 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 makes allocated funding available to relevant bureaus and offices that obligate and disburse these funds.[24]

The NADR account was allocated $38.50 million for Afghanistan for FY 2020 through the Section 653(a) consultation process that was concluded among State, the U.S. Congress and OMB in the quarter ending June 30, 2020. This amount is consistent with the allocation of $38.30 million for FY 2019 and the $36.6 million allocation for FY 2018. Figure 2.22 shows annual allocations to the NADR account, and Figure 2.23 shows that the cumulative total of NADR funds appropriated and transferred remained unchanged between September 30, 2020, and December 31, 2020, at $881.34 million.[25]



NADR FUNDS TERMINOLOGY

Appropriations: Total monies available for commitments

Obligations: Commitments to pay monies

Disbursements: Monies that have been expended

FIGURE 2.22

NADR APPROPRIATIONS BY FISCAL YEAR
($ MILLIONS)

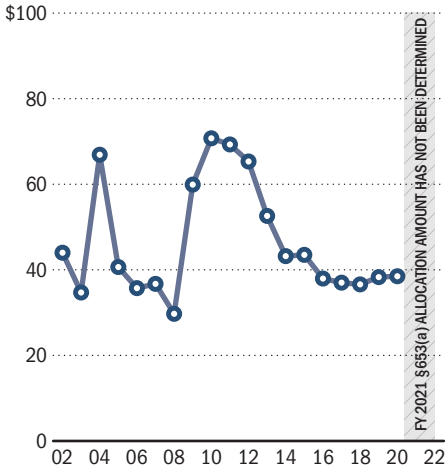
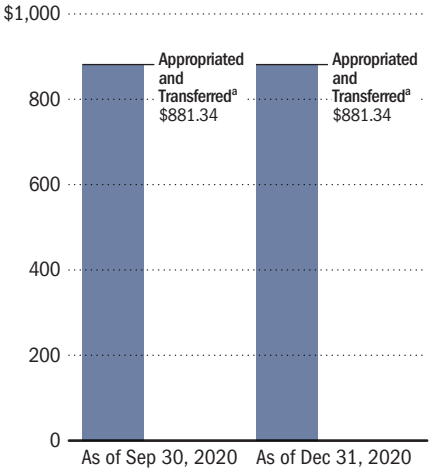


FIGURE 2.23

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, 1/13/2021, 7/13/2020, 1/3/2020, and 10/5/2018.

INTERNATIONAL RECONSTRUCTION FUNDING FOR AFGHANISTAN

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

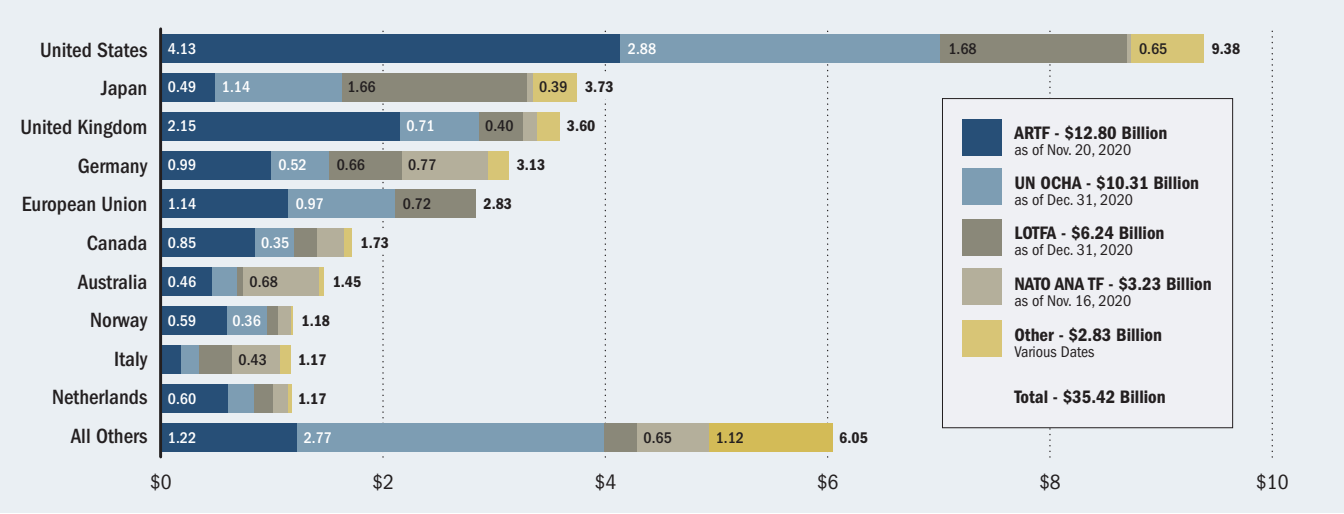
The four main multilateral trust funds are the World Bank-managed Afghanistan Reconstruction Trust Fund (ARTF), the UNDP-managed Law and Order Trust Fund for Afghanistan (LOTFA), the NATO-managed Afghan National Army (ANA) Trust Fund (NATF), and the ADB-managed Afghanistan Infrastructure Trust Fund (AITF).

The UN's Office for the Coordination of Humanitarian Affairs (OCHA) leads emergency appeals and annual or multi-year humanitarian response plans for Afghanistan, and provides timely reporting of assistance provided by donors to the full range of humanitarian assistance organizations to facilitate funding of targeted needs.

The four multilateral trust funds, ARTF, LOTFA, NATF, and AITF, as well as UNAMA and UN OCHA-coordinated humanitarian assistance organizations,

FIGURE 2.24

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



Note: Amounts under $350 million are not labeled. Numbers may not add due to rounding. "Other" consists of UNAMA contributions of $2.24 billion for 2007–2019 calendar year assessments, and AITF contributions of $0.59 billion at 6/30/2020.

Source: World Bank, ARTF: Administrator's Report on Financial Status as of November 20, 2020 (end of 11th month of FY 1399) at www.artf.af, accessed 1/13/2021; UN OCHA, Financial Tracking Service at https://fts.unocha.org, accessed 12/31/2020; UNDP, LOTFA Receipts 2002–2020 and LOTFA MPTF Receipts 2002–2020, updated through 12/31/2020, in response to SIGAR data call, 1/8/2021; NATO, Afghan National Army (ANA) Trust Fund, Status of Contributions Made as of 16 November 2020, at www.nato.int, accessed 1/14/2021; ADB, AITF Quarterly Report (April–June 2020), p. 10, in response to SIGAR data call, 1/13/2021; State, UNAMA approved budgets and notified funding plans, in response to SIGAR data calls, 10/8/2020 and 7/13/2020; UN, Country Assessments, at www.un.org/en/ga/contributions/scale, accessed 10/9/2020.

all report donor contributions for their Afghanistan programs. Cumulative contributions to these six organizations since 2002 have amounted to $35.42 billion, with the United States contributing $9.38 billion of this amount, as shown in Figure 2.24. The World Bank Group and the ADB are funded through general member assessments that cannot be readily identified as allocated to Afghanistan. These institutions have collectively made financial commitments of $11.88 billion to Afghanistan since 2002, as discussed in the sections that follow. The sources of funding for U.S. contributions are shown on Table 2.6 on page 45.

Donor Pledges at the Afghanistan Conference in Geneva

The international donor community met virtually in Geneva for the 2020 Afghanistan Conference in November 2020 to pledge their support for civilian assistance to Afghanistan for the 2021 to 2024 period. The donors made one-, two-, three-, or four-year pledges at the Conference; defined the scope of their pledged civilian development assistance (excluding emergency humanitarian assistance) in various ways; and many attached significant conditions to their pledges. The United States made a single-year pledge of $300 million for 2021, with up to an additional approximately $300 million available in the near term depending on the Afghan government making "meaningful progress" in the peace process. The U.S. pledge would be funded from obligated but unexpended FY 2019 ESF, INCLE, and NADR funds, but not IDA or MRA humanitarian assistance funds. The account makeup of the additional approximately $300 million, if released, is yet to be finalized but would likewise exclude IDA or MRA humanitarian assistance funds.[26] Afghanistan's Ministry of Finance estimates the pledges will result in nearly $3.25 billion in contributions for 2021, with the U.S. providing $600 million, assuming all donor pledge conditions are satisfactorily met as shown in Table 2.4.[27]

TABLE 2.4

2020 AFGHANISTAN CONFERENCE PLEDGES FOR 2021 ($ MILLIONS)

Donors	Pledges
United States	$600.00
Germany	511.70
European Union	357.00
World Bank Group	334.00
India	250.00
Asian Development Bank	221.00
United Kingdom	207.70
Japan	180.00
Sweden	95.10
Norway	69.31
Canada	67.50
Denmark	64.00
Netherlands	59.50
Italy	41.64
Australia	38.85
Turkey	37.50
Finland	35.70
Other	76.50
Total	**$3,247.00**

Note: Pledges for civilian assistance made for 2021 or for an average year in a multiyear pledge that may be conditional. Donor pledge conditions are assumed to be met.

Source: Ministry of Finance, GIROA, response to SIGAR information request, 1/20/2021.

Contributions to the Afghanistan Reconstruction Trust Fund

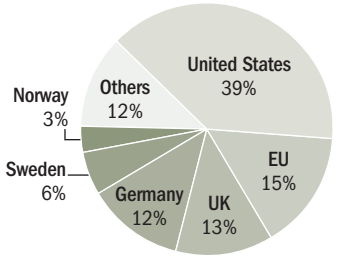
The largest share of international contributions to the Afghan government's operational and development budgets comes through the ARTF. From 2002 to November 20, 2020, the World Bank reported that 34 donors had paid in more than $12.80 billion. Figure 2.24 shows the four largest donors over this period as the United States, the UK, the European Union, and Germany. Figure 2.25 on the following page shows that these four were also the largest donors to the ARTF for Afghan FY 1399 (December 22, 2019–December 20, 2020). The ARTF has received paid in and indicated contributions of $920.34 million in Afghan FY 1399, which if realized would represent an increase of 18% from the $780.38 million it received in Afghan FY 1398.[28]

Contributions to the ARTF are divided into two funding channels, the Recurrent Cost (RC) Window and the Investment Window. As of November 20, 2020, according to the World Bank, more than $5.07 billion of ARTF funds had been disbursed to the Afghan government through the RC Window to assist with recurrent costs such as civil servants' salaries.[29] To ensure that the

FIGURE 2.25

ARTF CONTRIBUTIONS BY DONOR, AFGHAN FY 1399 (PERCENT)

Total Paid In and Indicated: $920.34 Million



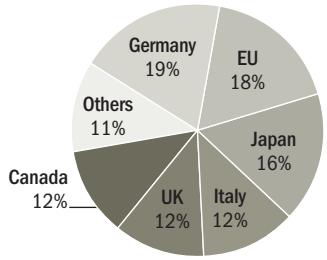
Note: Percentages may not add to 100% due to rounding. "Others" includes 14 national government donors. Donors had paid in $647.62 million and pledged $272.72 million for their FY 1399 contributions as of the report date.

Source: World Bank, ARTF: Administrator's Report on Financial Status as of November 20, 2020 (end of 11th month of FY 1399) at www.artf.af, accessed 1/13/2021.

FIGURE 2.26

LOTFA CONTRIBUTIONS BY DONOR, CALENDAR YEAR 2020 (PERCENT)

Total Paid In: $385.23 Million



Note: Numbers may not add due to rounding. "Others" includes the United States, ten other countries, and the UNDP that made contributions to the two LOTFA funds.

Source: UNDP, LOTFA Receipts 2002–2020 and LOTFA MPTF Receipts 2002–2020, updated 12/31/2020, in response to SIGAR data call, 1/8/2021.

RC Window receives adequate funding, donors to the ARTF may not "preference" (earmark) more than half of their annual contributions.[30]

The Investment Window supports development programs. As of November 20, 2020, according to the World Bank, nearly $5.88 billion had been committed through the Investment Window, and more than $5.08 billion had been disbursed. The Bank reported 29 active projects with a combined commitment value of nearly $2.21 billion, of which nearly $1.41 billion had been disbursed.[31]

Contributions to the Law and Order Trust Fund for Afghanistan

The UNDP had historically administered the LOTFA to pay ANP salaries and build the capacity of the Ministry of Interior (MOI).[32] Since 2015, UNDP had divided LOTFA support between two projects: the Support to Payroll Management (SPM) project, and the MOI and Police Development (MPD) project.

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

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

The LOTFA Steering Committee, composed of Afghan ministries, international donors, and the UNDP, approved restructuring the fund and changing its scope of operations on November 25, 2018. The organization has expanded its mission beyond the management of the SPM project to include the entire justice chain (police, courts, and corrections), and thereby cover all security and justice institutions, with an increased focus on anticorruption. A new multilateral trust fund, the LOTFA Multi-Partner Trust Fund (MPTF), was launched to fund this expanded mission, and donations of nearly $306.05 million have been received from 12 donors, led by the United Kingdom, Canada, and the European Union (and without financial participation from the United States).[33]

Donors have paid in nearly $6.24 billion to the two LOTFA funds from 2002 through December 31, 2020. Figure 2.24 shows the fund's two largest donors on a cumulative basis have been the United States and Japan. Figure 2.26 shows the largest donors to the LOTFA in 2020. The United States has significantly reduced its support to LOTFA in recent years, contributing $1.04 million in 2018, $0.95 million in 2019, and $5.54 million in 2020.[34]

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

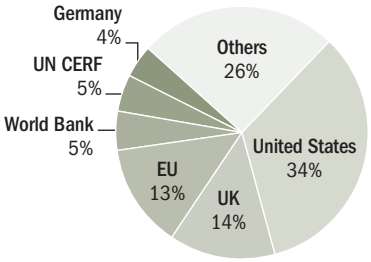
for Afghanistan, and provides timely reporting of humanitarian assistance provided by donors to facilitate funding of targeted needs. Donors have contributed nearly $10.31 billion to humanitarian-assistance organizations from 2002 through December 31, 2020, as reported by OCHA. OCHA-led annual humanitarian-response plans and emergency appeals for Afghanistan accounted for nearly $6.79 billion, or 65.8%, of these contributions.

The United States, Japan, and the European Union have been the largest contributors to humanitarian assistance organizations in Afghanistan since 2002, as shown in Figure 2.24; while the United States, United Kingdom, and the European Union were the largest contributors in 2020, when the international community contributed $713.05 million to these organizations, as shown in Figure 2.27. The UN World Food Programme (WFP), the UN High Commissioner for Refugees (UNHCR), the International Committee of the Red Cross, the UN Children's Fund (UNICEF), and the UN Mine Action Service (UNMAS) have been the largest recipients of humanitarian assistance in Afghanistan, as shown in Table 2.5.[35]

FIGURE 2.27

UN OCHA-COORDINATED CONTRIBUTIONS BY DONOR, CALENDAR YEAR 2020 (PERCENT)

Total Paid In: $713.05 Million



Note: Percentages may not add to 100% due to rounding. "Others" includes 21 national governments and 14 other entities. UN CERF refers to the the UN's Central Emergency Response Fund.

Source: UN OCHA, Financial Tracking Service at https://fts.unocha.org, accessed 12/31/2020.

TABLE 2.5

LARGEST RECIPIENTS OF HUMANITARIAN ASSISTANCE FOR AFGHANISTAN UN OFFICE FOR THE COORDINATION OF HUMANITARIAN AFFAIRS (OCHA) CUMULATIVE RECEIPTS, 2002 TO DECEMBER 31, 2020 ($ MILLIONS)

Largest Recipients	Receipts
United Nations Organizations	
World Food Programme (WFP)	$3,152.11
United Nations High Commissioner for Refugees (UNHCR)	1,249.80
United Nations Children's Fund (UNICEF)	561.86
United Nations Mine Action Service (UNMAS)	336.32
International Organization for Migration (IOM)	281.53
Food and Agricultural Organization (FAO)	220.69
Office for the Coordination of Humanitarian Affairs (UN OCHA)	144.29
World Health Organization (WHO)	150.15
Nongovernmental Organizations	
International Committee of the Red Cross	761.15
Norwegian Refugee Council	193.86
HALO Trust	118.05
Save the Children	111.56
ACTED (formerly Agency for Technical Cooperation and Development)	101.45
All Other and Unallocated	2,922.33
Total Humanitarian Assistance Reported by OCHA	**$10,305.15**

Note: Numbers may not add due to rounding.

Source: UN OCHA, Financial Tracking Service at https://fts.unocha.org, accessed 12/31/2020.

Contributions to the NATO ANA Trust Fund

The NATO-managed Afghan National Army (ANA) Trust Fund (NATF) supports the Afghan National Army and other elements of the Afghan National Defense and Security Forces through procurement by the Afghanistan Security Forces Fund (ASFF) and the NATO Support and Procurement Agency (NSPA).[36] The Fund has received contributions from 24 NATO members, including the United States, and from 12 other Coalition partners totaling more than $3.23 billion through November 16, 2020.[37] Figure 2.24 shows Germany, Australia, and Italy as the three largest contributors to the fund. The United States made its first contribution in FY 2018 to support two projects under an existing procurement contract.[38]

World Bank Group in Afghanistan

The World Bank's International Development Association (IDA) has committed nearly $5.11 billion for development, emergency reconstruction projects, and eight budget support operations in Afghanistan from 2002 through August 2020. This support consists of over $4.67 billion in grants and $434 million in no-interest loans known as "credits." The Bank, as of August 2020, has 11 active IDA-only projects and 18 active projects jointly funded with the ARTF and other global trust funds with a combined commitment value of over $2.24 billion from IDA.

In addition, as of August 2020, the International Finance Corporation (IFC) maintains a committed portfolio valued at nearly $300 million and its Multilateral Investment Guarantee Agency (MIGA) has a gross exposure of nearly $114 million on projects in Afghanistan.[39]

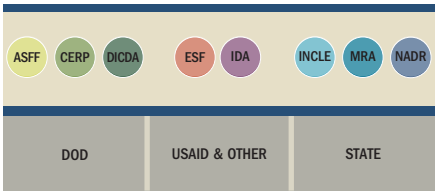
The United States is the World Bank Group's largest shareholder, with ownership stakes ranging between 10% and 25% of the shares in the IDA, IBRD, MIGA, and IFC.[40]

Asian Development Bank in Afghanistan

The Asian Development Bank (ADB) has committed over $6.36 billion for 167 development projects and technical assistance programs in Afghanistan from 2002 through December 2020. This support has consisted of $5.38 billion in grants (of which the Asian Development Fund, or ADF, provided $4.28 billion, and the ADB provided $1.10 billion in co-financing), $0.872 billion in concessional loans, and $111.2 million in technical assistance. ADB has provided $2.66 billion for 20 key road projects, $2.12 billion to support energy infrastructure, and $1.08 billion for irrigation and agricultural infrastructure projects. The United States and Japan are the largest shareholders of the ADB, with each country holding 15.57% of total shares.[41]

The ADB manages the Afghanistan Infrastructure Trust Fund (AITF), a multi-donor platform that provides on-budget financing for technical assistance and investment, principally in the transport, energy, and water management sectors. The AITF has received contributions of $588.97 million

from the NATO ANA Trust Fund, Germany, Japan, the United Kingdom, and the United States, and had disbursed $314.18 million through June 30, 2020.[42]



United Nations Assistance Mission in Afghanistan

The United Nations Assistance Mission in Afghanistan (UNAMA) is a political UN mission established at the request of the government of Afghanistan. UNAMA maintains its headquarters in Kabul and an extensive field presence across Afghanistan, and is organized around its development and political affairs pillars. The Department of State has notified the U.S. Congress of its annual plan to fund UNAMA along with other UN political missions based on mission budgets since FY 2008. The U.S. contribution to UNAMA, based on its fixed 22.0% share of UN budgets and funded through the Contribution to International Organizations (CIO) account, has totaled $493.81 million from FY 2008 through FY 2020. Other UN member governments have funded the remainder of UNAMA's budget of $2.24 billion over this period.[43]

TABLE 2.6

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 OCHA and its Afghanistan Humanitarian Fund	IDA
UN World Health Organization (WHO)	GHP, ESF, and IDA
Nongovernmental Organizations (NGOs)*	ESF, IDA, MRA, and NADR
The Asia Foundation (TAF)	SFOPS TAF and ESF
UN Development Programme (UNDP)	ESF
UN Assistance Mission in Afghanistan (UNAMA)	CIO
World Bank Group (IBRD, IDA, IFC, and MIGA)	Treasury IP
Asian Development Bank (ADB and ADF)	Treasury IP

* 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, (PL. 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.

Note: SFOPS TAF refers to The Asia Foundation account in the Department of State, Foreign Operations, and Related Programs (SFOPS) appropriation; 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, responses to SIGAR data call, 1/13/2021, 4/17/2020, 4/9/2020 and 8/21/2019; 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 calls, 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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SECURITY

KEY ISSUES & EVENTS

The United States has reduced the number of its troops in Afghanistan to 2,500, as of January 15, 2021, the lowest level since 2001.

Commander of U.S. and Coalition forces in Afghanistan General Austin Scott Miller said on December 16 that the Taliban's continued high level of violence was putting the Afghan peace process at risk.

According to U.S. Forces-Afghanistan, enemy-initiated attacks this quarter (October–December 2020) were "slightly lower" than the high levels of last quarter, but exceeded those of the same period in 2019.

The Afghan Special Security Forces took on more operational responsibility this quarter, conducting the highest number of ground operations in over a year (since April–June 2019).

On November 17, Acting Secretary of Defense Christopher Miller announced another reduction in U.S. troop levels in Afghanistan, from the 4,000–5,000 reached in November, to 2,500 as of January 15, 2021. Acting Secretary Miller said President Donald Trump had made the decision in order to bring the war "to a successful and responsible conclusion" and to either bring service members home or reposition them.[44]

At the new force level, U.S. military leaders say they can continue contributing to the NATO Resolute Support (RS) train, advise, and assist mission, and conducting the unilateral U.S. counterterrorism mission, while protecting U.S. forces and Afghan partners. The order will lead to fewer U.S. bases in the country, and to more advising being done at the corps level of the Afghan security forces and higher, with advising at the lower levels as needed.[45]

Peace negotiations between the Afghan government and the Taliban continued this quarter amid sustained high levels of insurgent and extremist violence in Afghanistan.[46] The Taliban's participation in the talks provides them an opportunity to fulfill one commitment in the February 2020 U.S.-Taliban agreement—to discuss the date and modalities of a permanent and

comprehensive cease-fire and complete an agreement over the political future of Afghanistan.[47] However, several Taliban actions continue to belie other commitments in the agreement, including continued affiliation with terrorist groups, high levels of overall violence, and attacks on major population centers and on U.S. and Coalition personnel.[48]

In an escalated effort to reduce the Taliban's high level of violence over the last several months, Joint Chiefs of Staff Chairman General Mark Milley met with the Taliban in Doha, Qatar, on December 16. General Milley told the Associated Press, "The most important part of the discussions that I had with both the Taliban and the government of Afghanistan was the need for an immediate reduction in violence. ... Everything else hinges on that."[49] After these meetings, General Austin Scott Miller, commander of U.S. and Coalition forces in Afghanistan, held a press conference and said, "I've been very consistent that the Taliban must reduce the violence. That's one, because they're the instigators of it, and that'll bring the violence down all around. … My assessment is that it puts the peace process at risk … the higher the violence, the higher the risk. And I also believe that it's an opportunity that should not be squandered by Afghans either here in Afghanistan or the Taliban."[50]

The next day, Afghan President Ashraf Ghani again called for an end to hostilities, saying the Afghan people would not allow the release of more Taliban prisoners, one element of the negotiations, until violence decreased. He insisted the Taliban "must stop the bloodshed so we can talk."[51] As this report went to press, there has been no demonstrable progress on moving toward a comprehensive cease-fire.

Data Classified or Not Publicly Releasable

United States Forces-Afghanistan (USFOR-A) continued to classify or otherwise restrict from public release the following types of data due to Afghan government classification guidelines or other restrictions (mostly since October 2017):[52]

- enemy-initiated attacks and effective enemy-initiated attacks
- Afghan National Defense and Security Forces (ANDSF) casualties, by force element and total
- unit-level Afghan National Army (ANA) and Afghan National Police (ANP) authorized and assigned strength
- detailed ANDSF performance assessments
- some Special Mission Wing (SMW) information, including the number of pilots and aircrew, aircraft inventory, the operational readiness (and associated benchmarks) of SMW airframes, and the cost of the SMW's aircraft maintenance being paid by the United States or other countries

U.S. Reconstruction Funding for Security

As of December 31, 2020, the U.S. Congress had appropriated more than $88.3 billion to help the Afghan government provide security in Afghanistan. This accounts for about 62% of all U.S. reconstruction funding for Afghanistan since FY 2002. Of the $3.9 billion ASFF appropriation for FY 2019, roughly $3.6 billion had been obligated as of December 31, 2020; and of the $3.1 billion recently adjusted ASFF appropriation for FY 2020, roughly $1.7 billion had been obligated as of December 31, 2020.[53]

Congress established the ASFF in 2005 to build, equip, train, and sustain the ANDSF, which comprises all forces under the Ministry of Defense (MOD) and Ministry of Interior (MOI). A significant portion of ASFF money is used for Afghan Air Force (AAF) aircraft maintenance, and for ANA, AAF, and Afghan Special Security Forces (ASSF) salaries. The rest of ASFF is used for fuel, ammunition, vehicle, facility and equipment maintenance, and various communications and intelligence infrastructure. For more detailed information about ASFF budget breakdowns, appropriations, obligations, and disbursements, see pages 30–32.[54]

Security-Related Congressional Legislation Passed This Quarter

H.R. 133, Consolidated Appropriations Act, 2021:
On December 27, 2020, President Trump signed into law H.R. 133, the Consolidated Appropriations Act, 2021, which provides funding for the federal government through September 30, 2021. The bill provides $3.05 billion for the Afghanistan Security Forces Fund (ASFF) for fiscal year (FY) 2021, and rescinds $1.1 billion from the $4.2 billion ASFF appropriation for FY 2020. The bill further requires that not less than $20 million from the ASFF be made available for recruitment and retention of women in the ANDSF, and for recruitment and training of female security personnel.

H.R. 6395, William M. (Mac) Thornberry National Defense Authorization Act for Fiscal Year 2021:
On January 1, 2021, the Senate overrode President Trump's December 23, 2020, veto of the conference report (H. Rept. 116-617) to accompany H.R. 6395, the William M. (Mac) Thornberry National Defense Authorization Act (NDAA) for Fiscal Year 2021. The House had previously overridden the President's veto on December 28, 2020.

The conference report had authorized $4 billion for the ASFF in FY 2021, with the goal that at least $29.1 million, and no less than $10 million, be used for programs and activities for the recruitment, integration, retention, training, and treatment of women in the ANDSF, and for the recruitment, training, and contracting of female security personnel for future elections.

The conference report limits the availability of funds to reduce the total number of U.S. Armed Forces deployed to Afghanistan below the number deployed on the date the Act was enacted (then roughly 4,000) until the Secretary of Defense, in consultation with the Secretary of State and Director of National Intelligence, submits a report on the effect a further reduction of U.S. forces would have on U.S. counterterrorism objectives, on an enduring diplomatic solution in Afghanistan, and on ANDSF capabilities. The report provides that the President can waive the limitation in the interest of national security.

The conference report also requires increased information sharing from the Secretary of State, in consultation with the Secretary of Defense, on the status of the February 29, 2020, U.S.-Taliban agreement and the extent to which the Taliban are upholding commitments made in that or any subsequent agreement.

Finally, the conference report modifies DOD's semiannual Enhancing Security and Stability in Afghanistan report by requiring reporting on civilian casualties and a district-level stability assessment displaying insurgent versus Afghan government control and influence of districts to include district, population, and territorial control data. In 2018, the DOD stopped producing such an assessment, which SIGAR had reported in its quarterly reports to Congress. Both new sections are to be made publicly available by the Department.

Source: U.S. Congress, H.R. 133, Consolidated Appropriations Act, 2021; U.S. Congress, H.R. 6395, William M. (Mac) Thornberry National Defense Authorization Act for Fiscal Year 2021; AP, "After years fighting them, Milley talks peace with Taliban," 12/17/2020.

ASFF monies are obligated by either Combined Security Transition Command-Afghanistan (CSTC-A) or the Defense Security Cooperation Agency. Funds that CSTC-A provides to the Afghan government to manage (on-budget) go directly to the Ministry of Finance, which then transfers them to the MOD and MOI based on submitted funding requests.[55] While the United States funds most ANA salaries, a significant share of ANP personnel costs is paid by international donors through the United Nations Development Programme's (UNDP) multidonor Law and Order Trust Fund for Afghanistan (LOTFA).[56] According to the UNDP, the United States stopped its large donations to LOTFA in 2017, after which DOD provided $1.04 million in both 2018 and 2020, and State provided $0.95 million in 2019 and $4.50 million in 2020.[57] A discussion of on-budget (Afghan-managed) and off-budget (U.S.-managed) expenditures of ASFF is found on pages 93–94.

Violence Trends

High levels of insurgent and extremist violence continued in Afghanistan this quarter despite renewed calls from U.S. officials for all sides to reduce violence in an effort to advance the ongoing peace process between the Taliban and the Afghan government.[58] According to USFOR-A, enemy-initiated attacks from October through December 2020 were "slightly lower" than the high levels last quarter, but higher than the same period in 2019.[59]

Following a meeting with the Taliban in Doha on December 16, General Miller said the Taliban's continued high level of violence was putting the peace process at risk.[60] Key trends in the group's violent activity this quarter include increased attacks in Kabul City; an uptick in targeted assassinations of Afghan government officials, civil-society leaders, and journalists; and intensified efforts of progovernment forces against Taliban strongholds in Helmand and Kandahar Provinces.

USFOR-A data on enemy attacks in Kabul this quarter confirm open-source reporting that violence in Kabul has increased considerably. According to USFOR-A, "enemy attacks in Kabul were higher than during the previous quarter. They were much higher than in the same quarter last year."[61] The uptick in activity includes attacks by Islamic State-Khorasan (IS-K), the Islamic State affiliate in Afghanistan and a U.S.-designated terrorist organization. On January 13, Afghanistan's intelligence service released a statement saying they had foiled an IS-K plot to assassinate U.S. Chargé d'Affaires Ambassador Ross Wilson as well as some Afghan officials.[62] Additionally, on January 17, unidentified gunmen killed Qadria Yasini and Zakia Herawi, two female judges from Afghanistan's supreme court.[63]

Recent media reports detail accounts of Afghan officials and civilians becoming more anxious about the drawdown of U.S. troops as they see violence escalating in Kabul. According to Andrew Watkins of the International Crisis Group, "The Taliban are not only at the gates of Kabul, but inside the

> Clearly, the Taliban use violence as leverage. It is a tool they've used for a long time and it's one they are loath to abandon. We press them pretty hard on violence. You know, we have been pressing them since 1 March 2020.
>
> *-General Austin Scott Miller, RS and USFOR-A Commander*

Source: RS, response to SIGAR vetting, "Transcript: COMRS, CJCS, US EMB On-Record Interview 16 December 2020," 1/6/2021.

"Sticky Bomb" Attacks Rise in Kabul City

In recent months, Kabul City has seen a rise in the use of magnetic or small, vehicle-adhering bombs (often called "sticky bombs") by the Taliban and other extremist groups targeting Afghan government officials, civil-society leaders, and journalists. Though not a new tactic, it is particularly effective in causing terror because attaching a magnetic bomb to a vehicle in a city with often stagnant traffic is a quick, cheap, simple, and relatively unpredictable way for the Taliban to demonstrate their reach into the capital while avoiding mass civilian casualties.

More than 10 government officials—including the deputy governor of Kabul—and their aides have been killed by sticky bombs in recent months, mostly in the capital. According to one unnamed Western diplomat responsible for Afghanistan, "the Taliban are systematically eliminating mid-career, ambitious government officials and other prominent individuals who are clearly against their hardline stance," but not killing the government's top leaders, as "they can't afford to generate large-scale furor, for it would impinge upon the peace process."

These attacks expose one of the Afghan government's vulnerabilities as the Taliban seek leverage at the next round of peace talks in Qatar. A Taliban spokesman took responsibility for some of these attacks on government officials, but claimed the group is not targeting journalists or social activists. IS-K has also claimed responsibility for some of the attacks. Retired Afghan general Atiqullah Amarkhel told the *New York Times* that "Kabul is an open city—these Taliban live here and make their bombs here. ... After each one of the magnetic bomb explosions, the government gets more discredited." Afghanistan's interior ministry has blamed the Taliban for all the sticky bomb attacks.

Source: NPR, "People in The Afghan Capital Kabul Are Uneasy About U.S. Troop Drawdown," 12/16/2020; New York Times, "'Sticky Bombs' Sow Terror and Chaos in a City on Edge," 12/16/2020; Reuters, "'The Fear is Intense': Afghan 'Sticky Bombs', Used by Taliban, On the Rise," 12/17/2020; Washington Post, "Targeted killings of journalists are on the rise across Afghanistan," 12/27/2020; New York Times, "Targeted Killings Are Terrorizing Afghans. And No One Is Claiming Them," 1/2/2021; USFOR-A, response to SIGAR vetting, 1/15/2021.

city gates." He added that for security, protection of minority communities, and other reasons, "it's certainly alarming news."[64]

The Taliban and IS-K have increased targeted assassinations outside of Kabul as well. Five journalists were killed in the last two months of 2020, as well as a number of civil-society leaders.[65] For more information, see pages 83–84.

Meanwhile, both U.S. and Afghan forces continue to fend off Taliban offensives, especially in southern Afghanistan. Following recent terrorist and insurgent activity in Helmand Province, General Miller traveled there on December 17 to assess the security situation and meet with provincial leaders. When asked what recent enemy activity was most concerning to him, General Miller said it was "out of the ordinary" Taliban offensives in Helmand and Kandahar Provinces.[66] Less than two weeks later, the Afghan Ministry of Defense reported killing 15 al-Qaeda operatives alongside senior Taliban facilitators and fighters in Helmand Province.[67]

Regular clashes between the Taliban and ANDSF in Kandahar Province since October have reportedly led to thousands of families fleeing their homes over the last three months, similar to the exodus that occurred in Helmand in early October.[68] USFOR-A also publicly acknowledged an air strike against armed Taliban fighters attacking an ANDSF checkpoint in Kandahar on December 10.[69] All told, nearly 200 checkpoints in Kandahar were abandoned to the Taliban by the ANA's 205th Corps in December.[70] For more information about ANDSF checkpoints, see page 67–68.

U.S. air strikes increased this quarter as U.S. forces provided defensive support to the ANDSF, USFOR-A told SIGAR. USFOR-A reiterated that

RS and USFOR-A Commander General Austin Scott Miller met with Helmand Province security and provincial leadership in December. (USFOR-A photo)

Peace Problem: Taliban Links to al-Qaeda and Other Terrorists

On October 25, 2020, Afghan security forces killed an Egyptian man known as Husam Abd-al-Ra'uf, alias Abu Muhsin al-Masri. This was significant partly because he was a senior member of al-Qaeda for 20 years who was on the FBI's "Most Wanted Terrorists" list.

His death was also significant because he was in Ghazni Province, about 100 miles south of Kabul, in an area reputed to be under Taliban control near the border with Pakistan. He was not the first al-Qaeda leader to be killed in Taliban-controlled areas.

Such linkages to al-Qaeda may portend a problem for the peace process in Afghanistan. As part of the February 29, 2020, U.S.-Taliban agreement that paved the way for intra-Afghan negotiations, the Taliban agreed that it "will not allow any of its members, other individuals or groups, including al-Qaeda, to use the soil of Afghanistan to threaten the security of the United States and its allies." The next day, Secretary of State Michael Pompeo told CBS News that "the Taliban have now made the break" with "their historic ally," al-Qaeda.

Not everyone agrees. Last quarter, the Defense Intelligence Agency (DIA) told DOD Office of Inspector General that al-Qaeda leaders support the U.S.-Taliban agreement because it does not require the Taliban to publicly renounce al-Qaeda and it includes a timeline for U.S. and Coalition forces' withdrawal, the latter accomplishing one of al-Qaeda's main goals. DIA also said al-Qaeda remains willing to abide by any agreements made by the Taliban in order to preserve a guaranteed safe haven in Taliban-controlled areas.

Likewise, a May 2020 report to the UN Security Council from its Analytical Support and Sanctions Monitoring Team said, "The senior leadership of al-Qaeda remains present in Afghanistan, as well as hundreds of armed operatives, al-Qaeda in the Indian Subcontinent, and groups of foreign terrorist fighters aligned with the Taliban." The report added that "Relations between the Taliban, especially the Haqqani Network [a State Department-listed terror group], and al-Qaeda remain close, based on friendship, a history of shared struggle, ideological sympathy and intermarriage."

The UN team's report notes that the Taliban and al-Qaeda have had strong historic links, and suggests the threat is growing, as information indicates that "Al-Qaida is quietly gaining strength in Afghanistan while continuing to operate [in 12 provinces] with the Taliban under their protection." The report also cites Afghan officials' judgments that other terrorist groups including Tehrik-e-Taliban Pakistan, Jaish-i-Mohammed, and Lashkare-Tayyiba are operating in eastern Afghanistan "under the umbrella of the Afghan Taliban."

The UN report raises questions whether the Taliban intend to and actually can carry out their anti-terrorism commitment—and, if they try, whether die-hard Taliban members will defect to other movements.

During a congressional hearing in September 2020, senior DOD and State officials testified that the Taliban have made incremental progress toward implementing their counterterrorism commitments, but are not yet fully compliant. Ambassador Khalilzad stated that "with regard to terrorism and al-Qaeda, in this setting, what I can say is the Talibs have taken some steps, based on the commitment they have made, positive steps, but they have some distance still to go ... We are in the middle of the process. The picture is one of progress but it's not completed."

Source: FBI, "Wanted by the FBI: Husam Abd-al-Ra'uf,' audio transcript of broadcast spot, 1/8/2020, fbi.gov/audio-repository/wanted-podcast-husam-abd-al-rauf-010820.mp3/view; State, Agreement for Bringing Peace to Afghanistan between the Islamic Emirate of Afghanistan which is not recognized by the United States as a state and is known as the Taliban and the United States of America, 2/29/2020; CBS News, "Transcript: Mike Pompeo on "Face the Nation," 3/1/2020; United Nations Security Council, "Letter dated 19 May 2020 from the Chair of the Security Council Committee established pursuant to resolution 1988 (2011) addressed to the President of the Security Council," transmitting the eleventh report of the Analytical Support and Sanctions Monitoring Team, 5/27/2020; DOD OIG, Operation Freedom's Sentinel, Lead Inspector General Report to the United States Congress, July 1, 2020–September 30, 2020, 11/2020, p. 17.

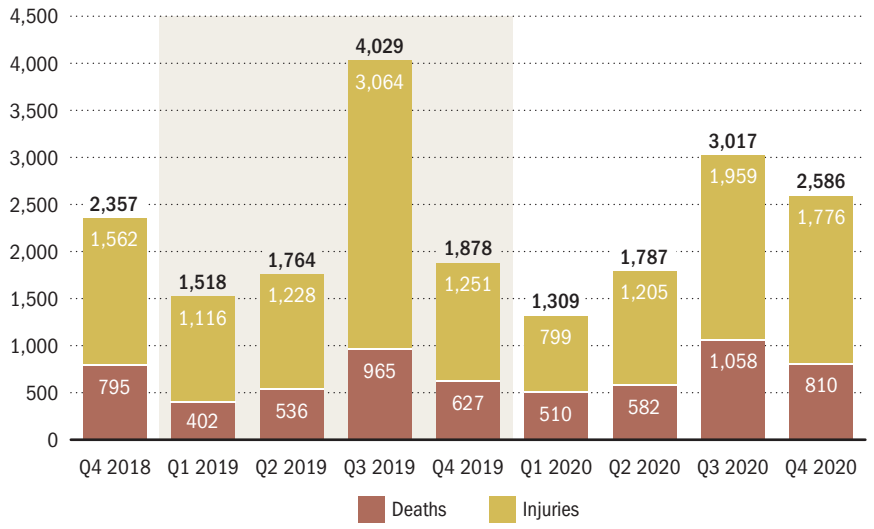
following the U.S.-Taliban agreement's signing in February 2020, U.S. forces have "ceased offensive strikes against the Taliban and conducted almost exclusively defensive strikes in support of Afghan forces."[71] The Taliban made several accusations this quarter that the United States violated the U.S.-Taliban agreement, alleging certain USFOR-A air strikes killed Afghan civilians. USFOR-A denied each allegation and said it was operating in line with the agreement, which stipulates that U.S. forces can defend the ANDSF against Taliban attacks.[72] USFOR-A also reported no civilian casualties as a result of its air strikes this quarter.[73]

Civilian Casualties

RS reported 2,586 civilian casualties this quarter (October 1–December 31, 2020), which included 810 deaths and 1,776 injuries. Despite the ongoing violence, this quarter's casualties decreased by 14% compared to last quarter (July 1–September 30, 2020).[74] Additionally, civilian casualties in 2020 have decreased by approximately 5% compared to 2019 and 6% compared to 2018.[75] Despite these modest improvements, this quarter's civilian casualties remain exceptionally high for the winter months when fighting normally subsides. As seen in Figure 2.28, the number of civilian casualties this quarter was the third highest in the last two years.[76]

FIGURE 2.28

RS-REPORTED CIVILIAN CASUALTIES BY QUARTER



Note: This quarter's data covers the period from October 1–December 31, 2020. Prior quarterly numbers may change. RS updates data each quarter as civilian casualty investigations are concluded and database numbers are improved.

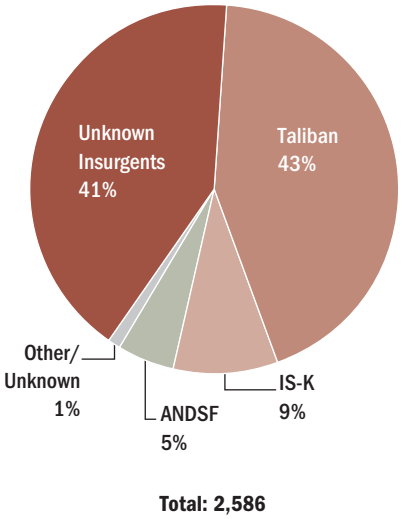
Source: RS, response to SIGAR data call 1/6/2021, 10/21/2020, 1/7/2020, and 10/7/2019; SIGAR, analysis of RS-provided data, 1/2021.

Most of the decrease in civilian casualties compared to last quarter is attributed to fewer ANDSF-caused casualties (142, down by 237), casualties attributed to unspecified parties (36, down by 206), and Taliban-caused casualties (1,119, down by 98). However, this was tempered by IS-K-caused casualties increasing substantially (234, up by 152).[77]

The United Nations Assistance Mission in Afghanistan (UNAMA) and other institutions continue to emphasize that ANDSF air strikes account for a disproportionate number of casualties.[78] Most recently, on January 16, 2021, a nighttime ANDSF air strike appears to have killed 18 civilian members of a single family in southwestern Nimroz Province.[79] This quarter, the

FIGURE 2.29

RS-REPORTED CIVILIAN CASUALTIES BY PARTY ATTRIBUTION



Note: The data covers the period October 1–December 31, 2020. Casualties include dead and wounded. "Other/unknown" civilian casualties include those caused by undetermined elements, local militia, and/or the Pakistani military. Percentages may not add to 100% due to rounding.

Source: RS, response to SIGAR data call, 1/6/2021; SIGAR, analysis of RS-provided data, 1/2021.

number of civilians killed by ANDSF air strikes rose by over 11 percentage points, to 54% of total ANDSF-caused casualties.[80]

Seen in Figure 2.29, RS attributed about 93% of this quarter's civilian casualties to antigovernment forces (43% to the Taliban, 41% to unknown insurgents, 9% to IS-K, and none to the Haqqani Network), roughly a 10-percentage-point increase since last quarter's breakdown. Another 5% were attributed to progovernment forces (5% to ANDSF and no incidents attributed to Coalition forces), a decrease of three percentage points since last quarter, and about 1% to other or unknown forces.[81]

Improvised-explosive devices continued to account for the majority of civilian casualties this quarter (55%), followed by direct fire (24%), indirect fire (9%), and assassinations (5%). The proportion of casualties caused by improvised-explosive devices (IED) increased by nearly 17 percentage points this quarter. This correlates to the uptick in magnetically attached IEDs or "sticky bomb" attacks, as RS classes most casualties caused by these incidents as IED-caused casualties. Indirect-fire-caused casualties decreased by over eight percentage points, while direct-fire casualties and assassinations remained relatively consistent with last quarter.[82]

UNAMA had not issued its civilian casualty report covering October–December in time to be included in this report.

UNITED STATES FORCES-AFGHANISTAN

U.S. Forces Reduced to Lowest Level Since 2001

On November 17, Acting Secretary of Defense Christopher Miller announced the latest reduction in U.S. troop levels in Afghanistan—from 4,000–5,000 ordered last quarter and reached in November—to 2,500, reached on January 15, 2021. DOD said this new level is the lowest since 2001.[83]

Acting Secretary Miller said that President Trump made the decision in order to bring the war "to a successful and responsible conclusion" and to either bring service members home or reposition them elsewhere. He called the decision "consistent with our established plans and strategic objectives, supported by the American people, and does not equate to a change in U.S. policy or objectives."[84]

Miller also said that American allies and partners abroad, including NATO Secretary General Jens Stoltenberg and President Ashraf Ghani, were briefed on the change. Miller reiterated that DOD's position on the force level in Afghanistan is, "We went in together, we adjust together, and when the time is right, we will leave together," a sentiment echoed by Secretary General Stoltenberg.[85] Stoltenberg said on December 1 that more than half of the military personnel supporting the RS mission are now non-U.S. forces

and NATO "will have to take some hard decisions [on force levels] when NATO defense ministers meet next February."[86]

The 2,500-troop level is not specified in the U.S.-Taliban agreement, in which the United States committed to withdrawing all troops by May 2021 if the Taliban meets its commitments. But Chairman of the Joint Chiefs of Staff General Mark Milley said on December 2 that the additional drawdown was "in support" of the agreement. He also said any future changes to the force level "will be up to a new administration."[87]

Congress recently imposed conditions for further reductions in troop levels in the FY 2021 National Defense Authorization Act (NDAA), passed on January 1, 2021. The NDAA limits the availability of funds to reduce the total number of U.S. forces deployed to Afghanistan below the number deployed on the date the Act was enacted (roughly 4,000) until the Secretary of Defense, in consultation with the Secretary of State and Director of National Intelligence, submits a report on the effect a further reduction of U.S. forces would have on U.S. counterterrorism objectives, on an enduring diplomatic solution in Afghanistan, and on ANDSF capabilities.[88]

However, President Trump reportedly issued a waiver to enable U.S. forces to reduce below the level stipulated in the NDAA. A DOD spokesman said in a statement on January 15, "The President has determined that waiving the limitations of this section with respect to a reduction in the total number of U.S. armed forces deployed to Afghanistan is important to the national security interests of the United States."[89]

When asked to what extent DOD had finalized the details of the smaller footprint in Afghanistan, General Milley said Acting Secretary of Defense Miller had approved a plan based on the recommendations of General Miller and CENTCOM Commander General Kenneth McKenzie. The plan includes reducing U.S. bases in the country to "a couple of larger bases with several satellite bases that provide the capability to continue our train, advise, assist mission and continue our counterterrorist mission." He did not discuss exactly which bases would be closing. Additionally, DOD reported that it has 6,346 U.S. contractors remaining in Afghanistan as of January 2021, a decrease of roughly 1,500 since October 2020.[90]

On December 13, General Miller also repeated DOD's position that the full withdrawal of U.S. troops from Afghanistan will be done "in accordance with conditions," adding that it was "important for the Afghan people to understand that we have discussed this very carefully with the Afghan security forces."[91]

This is the third reduction in the presidentially authorized U.S. troop level since the U.S.-Taliban agreement was signed. Following the United States meeting its commitment in the agreement to reduce force levels to 8,600 ahead of schedule in June 2020, Secretary of Defense Mark Esper announced on August 8 that he would order an additional force reduction to below 5,000 troops by the end of November.[92]

If we stay, we risk continued fighting and an even longer-term engagement. If we leave, we risk Afghanistan once again becoming a safe haven for international terrorists and the loss of the gains made with such sacrifice.

–NATO Secretary General Jens Stoltenberg

Source: NATO, "Online press conference by NATO Secretary General Jens Stoltenberg following the first day of the meetings of NATO Ministers of Foreign Affairs," 12/1/2020.

The Afghan security forces are absolutely essential to the peace process. They have to hold. They have to hold terrain. They have to protect the people. We talk about that routinely. They certainly have our support from an institutional viability standpoint. It is at times a very direct combat support role.

–General Austin Scott Miller, RS and USFOR-A Commander

Source: RS, response to SIGAR vetting, "Transcript: COMRS, CJCS, US EMB On-Record Interview 16 December 2020," 1/6/2021.

U.S. Force Reduction Impact on Capabilities and the Train, Advise, and Assist Mission

At a press conference in Kabul on December 16, Generals Miller and Milley continued to assert that the new force level of 2,500 troops is sufficient to protect the U.S. force and its Afghan partners, as well as carry out its training and counterterrorism missions. General Miller said at this number, the United States will retain its ability to train, advise, and assist the Afghan security forces at the ministerial level down to the corps level and will retain "the ability to project to what we refer to as 'points of need,' which are lower than the corps level" using expeditionary, fly-to-advise efforts. He also said the ANDSF need the most help "ensuring that the proper flow of those things that field an army or field a police force, which are logistics or classes of supply … [and] making sure [the ANDSF] know[s] we're still there from an air support standpoint and able to help and protect them during combat operations."[93]

According to General McKenzie on December 10, with fewer troops to advise and assist Afghan forces, "We will have to be very careful and very smart how we pick and choose where we go and where we don't go. And the margins will be less, but we believe it still will enable us to carry out our core objective" of preventing terrorist groups from attacking the U.S. or other partner countries from Afghanistan.[94]

This is not the first time changes to U.S. force levels in Afghanistan have yielded a modified TAA effort. SIGAR reported in the first year of the Trump Administration that defense officials said the 11,000-troop level in September 2017 was sufficient for the U.S. counterterrorism mission, but insufficient for the U.S. contribution to the TAA mission. Adding roughly 3,000 troops, most of whom would be TAA advisors, was a key part of the administration's new strategy for Afghanistan. Additionally, expanding the level at which they advised was considered to be vital to the TAA mission and to improving the ANDSF's capabilities. The change was to move advisors from the corps level and higher, at which they are mainly advising now, lower to the battalion and brigade levels.[95] Yet, despite a surge to 14,000 troops, a level sustained until October 2019, and the continued—though reduced—U.S. advisor presence since then, the ANDSF still face a number of operational capability, capacity, and institutional challenges" and "require" continued advisory and logistical support.[96]

DOD acknowledges that the latest force level introduces some limitations on force capacity and on the train, advise, and assist mission.[97] However, USFOR-A insists this quarter that its ability to execute and/or oversee costly and necessary taxpayer-funded contracts to train and sustain the ANDSF, and to provide them hundreds of millions of dollars' worth of equipment and direct-assistance funds has thus far "not been adversely affected by the reduction of force levels."[98]

U.S. and Coalition Forces' Advising Efforts

Train, Advise, and Assist Efforts During the COVID-19 Pandemic

Due to continuing COVID-19 pandemic restrictions, U.S. and Coalition personnel may still conduct only limited, mission-essential, face-to-face advising with their Afghan counterparts.[99] CSTC-A said this quarter that COVID-19 continued to impact their TAA efforts by reducing the number of face-to-face interactions between advisors and Afghan partners, and forcing CSTC-A's MOD and MOI Ministry Advisory Groups (MAG-I and MAG-D) to use videoconferencing, e-mail, text messaging, telephone, and other remote methods to carry out their mission.[100]

Pandemic-related restrictions on some CSTC-A and NATO Special Operations Command-Afghanistan (NSOCC-A) advisors to Afghan Special Security Forces (ASSF) were slightly relaxed in October and November. This allowed them to develop better rapport with Afghan counterparts and complete difficult advisory tasks that required in-person engagement. But restrictions on face-to-face advising were reinstated when cases rose in late November.[101]

This quarter, CSTC-A's MAG-I increased targeted COVID-19 testing for advisors participating in face-to-face advising. To help maintain COVID-19 mitigation procedures, the MOI created an outdoor, tented meeting area to facilitate in-person TAA. CSTC-A said MOI personnel have also been wearing masks to mitigate the potential exposure to and spread of COVID-19.[102]

While the COVID-19 mitigation strategies have stressed some ANDSF capabilities and reduced advisor contact, CSTC-A and NSOCC-A said they also have the ancillary benefit of requiring MOD and MOI to operate more independently. However, CSTC-A also said this quarter that virtual TAA limits the advisor's ability to discourage corruption and theft of supplies by, for example, being present when supply deliveries are made.[103]

Additionally, contracts requiring in-person training have been delayed but are occurring. For a training course to be conducted, CSTC-A requires social distancing and personal protective equipment (PPE) to be worn by trainers during the entire course. To ensure compliance, ANDSF counterparts are asked for photographic verification. The Afghans are also asked to provide an overview of how the contractor performed.[104]

NSOCC-A said this quarter, "there was no long-term substantial impact on ANDSF counterterrorism operational output … [and] ANASOC and GCPSU remained capable of performing independent, coherent, and well-coordinated operations with support from SMW." They nonetheless acknowledged that "COVID-19 did disrupt our ability to TAA."[105] For more information about the ASSF's operations and performance, see pages 63–64.

To continue providing prompt pandemic-related assistance to the ANDSF, CSTC-A approved the use of ASFF funds for three COVID-19 assistance packages that the MOD will procure for ANA this quarter. The

packages included PPE, medical equipment, pharmaceuticals, and medical-grade cleaning supplies for ANA medical facilities. In addition, donations from other countries through the NATO ANA Trust Fund were used to purchase 280,000 influenza vaccinations for the ANDSF. All COVID-19-related supplies and flu vaccinations will be delivered directly to the national supply depots in Kabul and shipped to forward support depots and regional logistics centers for further distribution.[106]

Two COVID-19-related Foreign Military Sales (FMS) cases were coordinated by the Defense Logistics Agency for delivery in October 2020, but were delayed due to limited supplies; cases will be tracked until delivery can be made. U.S. military medical facilities have priority for these supplies.[107]

CSTC-A is holding weekly TAA sessions with MOI's Office of the Surgeon General and MOD's Office of the Medical Commander to discuss preventive measures for COVID-19. Recent issues addressed include the use of COVID-specific clinics, inventory management of PPE, and patient education to avoid the spread of the virus. The ministries are analyzing COVID-19 reports and data to pinpoint highly affected areas for more targeted PPE distribution. CSTC-A staff visited the medical supply depots from September to early November and completed inventory checks of COVID-19 supplies to ensure they were adequate to protect the ANDSF through the second wave of the virus. The only challenge CSTC-A reported for this process this quarter was the potential for corruption within the distribution system. CSTC-A says it will continue to verify supplies and distribution on future site visits.[108]

U.S. and Coalition Forces Casualties and Insider Attacks

From October 7, 2001, through January 16, 2021, 1,909 U.S. military personnel were killed in action in Afghanistan. Another 534 personnel died as a result of non-hostile causes. A total of 20,722 military personnel have been wounded in action.[109]

USFOR-A reported no insider attacks, nor casualties resulting from insider attacks, among U.S. and Coalition forces this quarter. Earlier, an insider attack on February 8, 2020, killed two U.S. military personnel and wounded seven. Five insider attacks in 2019 killed two U.S. personnel and wounded six.[110]

AFGHAN NATIONAL DEFENSE AND SECURITY FORCES

ANDSF Strength

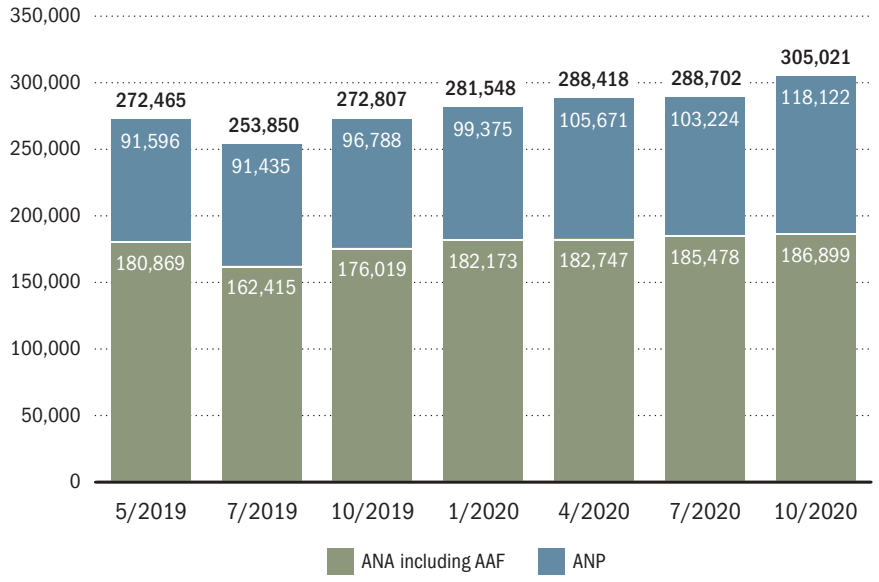
This quarter, the ANDSF continued to report its highest strength since it began using the Afghan Personnel and Pay System (APPS) in July 2019. APPS leverages biometric enrollment and Afghan self-reporting for more

accurate accounting compared to the prior system that relied only on self-reporting.[111]

As of October 29, 2020, CSTC-A reported 305,021 ANDSF personnel (186,899 MOD and 118,122 MOI) biometrically enrolled and eligible for pay in APPS. There are an additional 8,152 civilians (4,684 MOI and 3,468 MOD). Figure 2.30 shows that ANDSF total strength reflects a 6% increase, 16,319 personnel, since last quarter (data as of July 25). This can mainly be attributed to an increase of nearly 15,000 MOI personnel as a result of the dissolution of the Afghan Local Police (ALP) and the transfer of some of its personnel to the rolls of other MOI elements, increased recruiting, low attrition, and efforts to get ANP and ALP personnel enrolled in APPS. Before the force was dissolved, ALP strength figures had long been reported separately from MOI strength figures.[112]

FIGURE 2.30

REPORTED ANDSF ASSIGNED STRENGTH FROM APPS



Note: This quarter's data is as of October 29, 2020. The "as of" date of the data each quarter is between the 25th and 31st of the indicated month. ANA = Afghan National Army; AAF = Afghan Air Force; ANP = Afghan National Police; ANDSF = Afghan National Defense and Security Forces. No civilians are included in the strength numbers.

Source: CSTC-A response to SIGAR data call, 12/16/2020, 9/22/2020, 6/18/2020, 3/17/2020, 12/19/2019, and 9/18/2019; SIGAR, analysis of CSTC-A-provided data, 12/2020.

These ANDSF strength figures include 5,956 female personnel enrolled in APPS as of December 18, 2020. This reflects a slight increase of 97 female personnel (roughly 2%) since July 25. The majority of ANDSF women continue to serve in the ANP (3,629 personnel), with the other 1,433 in the ANA, 286 in the ASSF, 168 in the AAF, and 440 MOD and MOI civilians.[113]

ANDSF Authorized Strength Reduced

CSTC-A reported this quarter that the authorized (goal) strength of MOD forces has been adjusted downward to 208,000; it had been roughly 227,000 for many years. Because MOD forces have been able to maintain an end strength in the low- to mid-180,000 range, this keeps the MOD in the high 80% range of its authorized strength, so they will not have to continue trying to recruit to a much higher authorized strength as in the past.[114]

The new authorized strength for MOI forces is 136,000, up from 124,626 level of June 2019 partly to provide space for some ALP personnel to transfer to the regular ANP's rolls. Responding to a SIGAR question as to whether the ANDSF is manned and can be sustained at adequate levels, CSTC-A said both MOD and MOI forces are manned at sustainable levels given current attrition and recruitment trends. CSTC-A also said this slightly smaller force size will meet the Afghan government's security needs. CSTC-A previously told a SIGAR fact-finding team that it was not realistic for the ANDSF to recruit to the previously authorized force numbers as they had historically been unable to meet their strength targets.[115]

Afghan Personnel and Pay System

CSTC-A reported this quarter that it continues its efforts to transition to the Afghan government some of the roles and responsibilities for management of the Afghan Personnel and Pay System (APPS), which accounts for and manages ANDSF payroll. DOD clarified this quarter that the full transition of APPS ownership, management, and sustainment will be accomplished when U.S. funding is no longer being used to pay Afghan salaries. CSTC-A developed APPS to reduce opportunities for corruption and fraud—such as fake personnel records corrupt actors used to pocket salaries for "ghost" police—and to create better accountability, transparency, and auditability in ANDSF payroll processes. The United States initially spent $35.8 million on the development contract for APPS in 2016. An additional $14.4 million has been spent since 2019, when another sustainment contract for the system began. This brings the total amount spent on APPS to $50.2 million as of January 2021.[116]

SIGAR has been tracking MOD and MOI's progress on CSTC-A-mandated goals the ministries must meet in order to begin transitioning key aspects of APPS sustainment and management to the Afghan government. CSTC-A said because the transition is contingent on several factors, a specific timeline for achieving it has not been determined. So far, factors for transition include:[117]

- establishment of an Afghan APPS Program Management Office (PMO), which will first require the ministries to create and approve authorized positions in APPS for personnel assigned to the office

- an Afghan government budget for an APPS sustainment contract using Afghan funds (APPS sustainment is expected to cost roughly $9.6 million per year)
- full MOI implementation of APPS to inform pay, as the MOD does
- advancement in APPS proficiency, with training provided to each of the ministries in the areas of user functions, help desk, and "train the trainers"

Last quarter, CSTC-A told SIGAR that MOD had authorized and was working to staff a five-person APPS PMO. This quarter, MOD's APPS PMO office reached "initial operating capability"— which involves the office reviewing all APPS system changes—with three of five staff members hired. Additionally, the officer in charge conducts the fortnightly planning team meeting, during which CSTC-A HRM recently worked with the MOD APPS Program Manager to define roles and responsibilities required to support transition efforts. MOD's APPS PMO also completed its first train-the-trainer, 70-day course on October 31. Recently, APPS developer Netlinks made available training courses that will enable MOD to develop subject-matter experts to lead internal training. Additional courses and help-desk training classes began in November. Coalition advisors for MOD continue to provide training, with subject-matter experts providing "over the shoulder" support to APPS operators.[118]

Separately, the incentive-pay results from MOD's Pay and Compensation Board were updated in APPS. This involved a number of updates, from simplifying pay incentive categories to improvements in hazard pay for each district. MOD gave positive feedback about a change to the process that managed killed-in-action (KIA) updates in APPS, which now allows ANA corps to more efficiently remove KIA personnel records from the system.[119]

Though MOD has been using personnel data in APPS to inform its payroll since October 2019, MOI still does not. CSTC-A told SIGAR this quarter that MOI is scheduled to begin using APPS to inform payroll beginning February 19, 2021.[120] CSTC-A said MOI is also still waiting for approval to create 25 new civilian positions to establish its APPS PMO. CSTC-A's MAG-I provided a memo to the Minister of Interior explaining the importance of approval to facilitate the creation of and hiring for the APPS PMO. MOI personnel also completed additional train-the-trainer and help-desk training courses in November.[121]

CSTC-A says until MOD and MOI accomplish their APPS transition goals, CSTC-A's APPS PMO will oversee the system. The current APPS sustainment contract ends April 30, 2021, but a follow-on ASFF-funded contract is pending solicitation and award, and could run up to five more years. Meanwhile, the U.S. government will maintain configuration control of APPS, as it has since APPS was established, to maintain transparency until the system is fully transitioned.[122] CSTC-A said this quarter it will continue

ONGOING SIGAR AUDIT

SIGAR is completing an audit of the Department of Defense's efforts to ensure the accuracy of APPS records and the accountability for funds provided to the MOD. This audit will determine the extent to which DOD, since the beginning of FY 2019, has ensured: (1) the accuracy and completeness of data used in APPS; and (2) the funds it provides to the Afghan government to pay MOD salaries are disbursed to intended recipients.

Configuration control: applying technical and administrative direction and surveillance to: (1) identify and document the functional and physical characteristics of the software, (2) control changes to those characteristics, and (3) record and report changes to processing and implementation status

Source: CSTC-A, response to SIGAR vetting, 10/11/2020.

to provide oversight and management of on-budget funds used for programs like APPS "through an enduring comptroller and engagements section."[123]

CSTC-A Reports Closing DOD OIG Recommendation on Biometric Record Number Vulnerability in APPS

An August 2019 Department of Defense Office of Inspector General (DOD OIG) audit found that MOD and MOI were not using APPS as intended to generate payroll data (as of April 2019), with the overall finding that CSTC-A had paid $26.2 million for a system that "does not accomplish [its] stated objective of reducing the risk of inaccurate personnel records or fraudulent payments through the use of automated controls."

DOD OIG said APPS failed to reduce the risk of inaccurate records and fraudulent payments because there was no link between the two systems to validate the authenticity of the biometric number recorded in APPS. This quarter, CSTC-A told SIGAR that its Human Resource Management Program Management Office (HRM PMO) completed the final outstanding recommendation from the audit: to develop an auditable process that could be implemented on a regular schedule to ensure personnel records have an authentic biometric identification number validated in the Afghan Automated Biometric Information System (AABIS).

CSTC-A said in August 2020 they had begun a process of 100% monthly validation of APPS biometrically enrolled personnel with the information in the AABIS allowing for the recurring identification and correction of records with missing biometric information, and of records containing the same biometric information as other records. CSTC-A undertakes this process by comparing a file with all biometric records in AABIS with all properly enrolled and slotted ANDSF personnel in APPS to ensure the APPS personnel are "biometrically verified." Biometrically verified personnel are those who have a matching biometric Transaction Control Number (TCN) listed in both the AABIS and APPS. Personnel who have no valid TCN in APPS, or who have a TCN in APPS that has no corresponding TCN in AABIS, are considered to be not biometrically verified. CSTC-A acknowledges this process minimizes errors but is not entirely error-proof.

To date, there is no automated link between APPS and AABIS. However, an early effort is underway to create an Application Program Interface (API) between APPS and AABIS. CSTC-A said APPS is already API capable, but AABIS will also require this change before the interface between the two systems is complete.

Source: DOD OIG, Audit of the Planning for and Implementation of the Afghan Personnel and Pay System, 8/15/2019, i; CSTC-A, response to SIGAR data call, 12/16/2020 and response to SIGAR vetting, 1/6/2021 and 1/15/2021.

ANDSF Attrition – Some Data Classified

USFOR-A continued to classify detailed ANDSF attrition information this quarter because the Afghan government classifies it.[124] SIGAR's questions about ANDSF attrition can be found in Appendix E.

This quarter, CSTC-A reported that overall MOD attrition was in line with normal levels (a monthly average of roughly 2% this quarter), and that MOI's was slightly elevated at 4%. CSTC-A said that to reduce attrition the MOD implemented recently approved pay incentives from the July 20, 2020, Pay and Compensation Board. These incentives include a raise in base pay, updated district-level hazard pay, and simplified and improved incentives for special skills across the MOD. The simplification of incentive pay decreases the number of incentive categories, easing implementation and tracking mechanisms to ensure soldiers receive appropriate pay. The MOD is also reviewing reenlistment bonus programs to increase reenlistments.[125]

MOI's efforts to reduce attrition are focused on meeting the basic needs of police personnel (food, pay, etc.). MOI is also working on maintaining and improving facilities to help with morale, security, and the survivability

of its police force. Priority areas include addressing salary payments and logistics issues. CSTC-A said MOI's Director of Security and Deputy Minister of Support meet weekly with the provincial police chiefs to address these challenges.[126]

ANDSF Casualties

USFOR-A continues to classify all ANDSF casualty data because the Afghan government classifies it.[127] SIGAR's questions about ANDSF casualties can be found in Appendix E.

ANDSF Insider Attacks

USFOR-A reported 23 insider attacks targeting the ANDSF this quarter that resulted in 82 personnel killed and 22 wounded.[128] This reflects a 41% decrease in insider attacks against the ANDSF compared to the same period in 2019. This quarter also saw a 30% decrease in total deaths caused by insider attacks and a 40% decrease in wounded compared to the previous year. However, USFOR-A noted that individual insider attacks were slightly more fatal this quarter compared to the same period in 2019.[129]

Afghan Special Security Forces

The Afghan Special Security Forces (ASSF) are the ANDSF's primary offensive forces. The ASSF include a number of elements, such as the ANA Special Operations Corps (ANASOC), the General Command Police Special Units (GCPSU), and the Special Mission Wing (SMW). SIGAR tracks ASSF operations data because DOD has said the ASSF's growing size and capabilities are important both for the ANDSF's overall performance and for the United States to increase the effectiveness and efficiency of its small-footprint military campaign in Afghanistan.[130]

DOD reported in June 2020 that ASSF elements have nearly doubled in size since that reform goal was laid out in President Ashraf Ghani's 2017 four-year ANDSF Road Map for developing the force.[131] Though they have a mainly offense-centered mission, NSOCC-A said the ASSF are currently operating under the authority of Joint Order 125, which adjusts the force's operational design to be in an active-defense posture, disrupt enemy attacks on checkpoints, and reduce ANDSF and civilian casualties.[132]

Active defense: Includes the ANDSF: (1) patrolling forward from checkpoints, (2) conducting limited offensive actions and counterattacks within the vicinity of checkpoints, and (3) consolidating checkpoints.

Source: NSOCC-A, response to SIGAR vetting, 1/15/2021.

ASSF Operations

NSOCC-A reported that the ASSF conducted the highest number of ground operations this quarter (October–December 2020) in more than a year (since April–June 2019). NSOCC-A attributed this to more ASSF operational responsibility due to the COVID-19-related decline in U.S.- and Coalition-partnered and -enabled ASSF operations, and U.S. commitments in the U.S.-Taliban agreement to conduct only defensive strikes against the Taliban.[133] Though this appears to be a positive development, it is difficult to

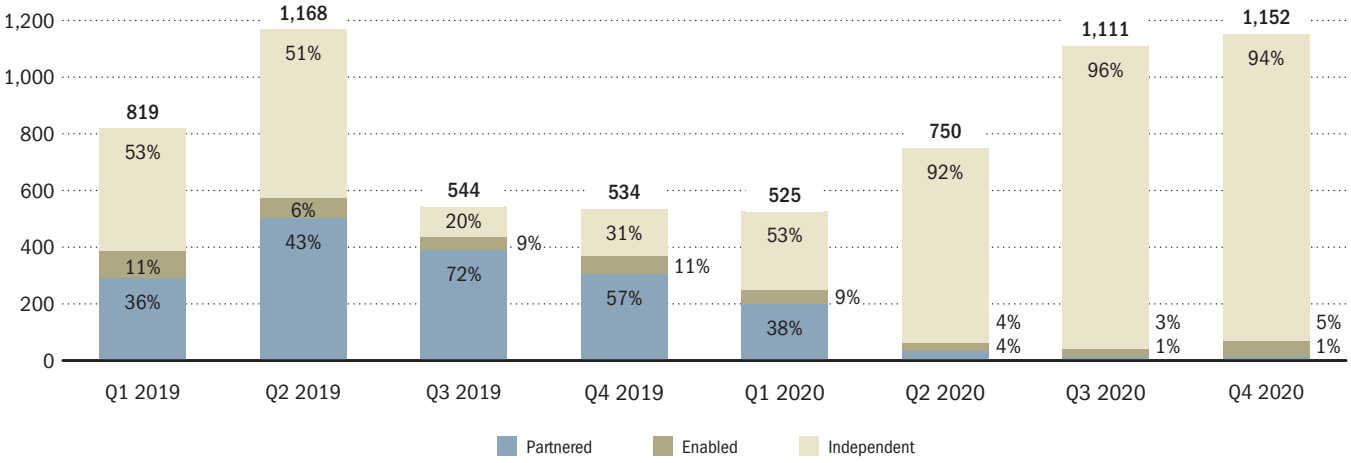
characterize operational successes (as a quantitative increase does not necessarily indicate a qualitative increase) because many of the details of ASSF operations remain classified.

The 1,152 ASSF ground operations conducted this quarter were nearly double the number the ASSF conducted during the same period last year (587), and reflect a 4% increase compared to last quarter (July–September 2020). November saw the highest number of operations (393) during the quarter compared to October (384) and September (375). As seen in Figure 2.31, the ASSF conducted 94% of its operations this quarter independent of U.S. and Coalition advisor support or accompaniment. The number of independent ASSF operations this quarter are the second highest they have been since January 2019, when SIGAR began obtaining complete records.[134]

Except for aircraft maintenance, daily operations are conducted independent of advisors, as in-person TAA restrictions have remained in place.[135] Overall, NSOCC-A said this quarter, "there was no long-term substantial impact on ANDSF counterterrorism operational output … [and] ANASOC and GCPSU remained capable of performing independent, coherent, and well-coordinated operations with support from SMW."[136]

FIGURE 2.31

ASSF GROUND OPERATIONS BY QUARTER



Note: Partnered = operations conducted by ASSF in which U.S./Coalition forces accompany ASSF to the target; Enabled = operations planned and executed by ASSF in which U.S./Coalition forces supply intelligence, surveillance, and reconnaisance, or other support but do not accompany ASSF to the target; Independent = operations planned and executed by ASSF without any U.S./Coalition assistance. Percentages may sum to more than 100% due to rounding.

Source: NSOCC-A, response to SIGAR data call, 1/5/2021; SIGAR, analysis of NSOCC-A-provided data, 1/2021.

ANA Territorial Force

The Afghan National Army Territorial Force (ANA-TF) is the newest ANDSF force element. It is responsible for holding terrain in permissive (less violent) security environments. Falling directly under the command of the regular ANA corps, the ANA-TF is designed to be a lightly armed local security force that is more accountable to the central government than local forces like the ALP. DOD says that some of the ANA-TF companies may replace conventional ANA companies, where authorized positions exist, in areas where conditions are appropriate for the units to thrive. Following a final Afghan peace deal, DOD assesses that the ANA-TF or a similar force may serve as a vehicle to reintegrate insurgent fighters.[137]

The locations of the ANA-TF's operational and planned *tolays* (companies, with a strength of up to 121 soldiers) are intended to deny the Taliban freedom of maneuver, and keep the Taliban away from urban areas and key lines of communication and transportation.[138] These tolays are currently providing local security in their areas of responsibility, so that the regular ANA forces are freed to conduct other operations.[139]

This quarter CSTC-A reported continued progress on the ANA-TF's expansion and the transition of some ALP personnel into its ranks. As of December 13, there were 126 operational ANA-TF tolays, with one more in training. This is an increase of 26 operational tolays since September 18. CSTC-A said 21 of these tolays were established to support the ALP to ANA-TF transition. ANA-TF tolays are serving under six ANA corps and 111th Capital Division in 32 of 34 provinces. The 215th Corps, responsible for Helmand and Nimroz Provinces, still does not have ANA-TF presence.[140]

Last quarter, CTSC-A told SIGAR it endorsed the authorization of an additional 81 ANA-TF tolays for a total of 186 in order to support up to 10,851 ALP members transitioning to the ANA-TF.[141] This quarter, the 81 additional tolays were approved and established. The 21 new tolays established in support of the ALP transition are part of the 81 tolays that will come from MOI over to MOD. The next 26 tolays to support the transition were expected to be operational no later than December 21, 2020. CSTC-A said this did occur, except for those tolays located in Kandahar, Uruzgan, and Helmand Provinces, where deployments have been placed on a temporary hold until at latest February 2021 due to the security situation. The final 24 tolays established will be located in contested areas. This is expected to be complete in early 2021.[142]

CSTC-A also reported improvements to ANA-TF management by MOD and the corps. CSTC-A said their recent TAA efforts at the national and corps level have focused on addressing shortcomings in oversight, ownership, and support to the ANA-TF. CSTC-A said they have seen improvement over the last quarter with MOD holding weekly working groups focused on the ALP transition to the ANA-TF and wider ANA-TF challenges, including

Contested Areas: For the purposes of establishing the ANA-TF, contested areas are districts in which progovernment and antigovernment forces have limited freedom of movement and access into the district, but the area also has an ANDSF presence that an ANA-TF tolay can align with, as well as support from tribal and ANDSF leaders. To fill the security vacuum created by the ALP dissolution, ANDSF leaders decided on locations of new ANA-TF tolays to ensure continuation of a local security mechanism with increased oversight, integration, and support from the ANA.

Source: CSTC-A, response to SIGAR vetting, 1/6/2021.

increased oversight and management from the MOD, and evidence of increased tactical support to individual tolays.[143]

This quarter, CSTC-A saw some examples of increased incorporation of the ANA-TF into joint operations with the larger ANA force. ANA-TF has reportedly remained aligned with their principal tasks of holding terrain and providing local security, and CSTC-A believes the increased integration of the tolays has increased their effectiveness.[144]

However, CSTC-A also said the increased ANA-TF effectiveness has not yet led to relieving the ANA from manning checkpoints because the ANA generally mistrusts the ALP, even though they now serve in ANA-TF tolays under the command of conventional ANA leadership. CSTC-A believes that confidence in the new ANA-TF companies will increase after they attend Basic Warrior Training (the basic-training course for all MOD personnel), where they will be more thoroughly integrated into ANA culture.[145]

CSTC-A reiterated this quarter that the ANA-TF's shortcomings are the same as those of the regular ANA corps, but that the ANA-TF continue to suffer few casualties from Taliban and insurgent attacks and overall contribute to corps-led local security initiatives.[146]

Ministry Performance Assessments – Most Data Classified

USFOR-A continued to classify most information about MOD and MOI performance because it is classified by the Afghan government.[147] SIGAR's questions about the ministries' performance can be found in Appendix E of this report.

CoreIMS Implementation Improves

In 2010, CSTC-A began limited use of the Core Inventory Management System (CoreIMS), then a laptop-based, off-the-shelf software package at a CSTC-A-managed warehouse to manually track inventory. Since then, CoreIMS has evolved into a network-accessible system of record to manage and track equipment, weapons, and vehicles provided to the Afghan government by DOD.[148]

Although CoreIMS is being used as a logistics automation system, DOD said the ANDSF has not yet been able to fully implement CoreIMS across the force. For example, the ANDSF are able to use CoreIMS at all national warehouses and regional depots, but not at all local sites, due to lack of technical capacity, and internet connectivity, among other reasons. However, DOD reported modest progress in expanding CoreIMS and its modules at some ANDSF local sites.[149]

CSTC-A said advisors look at several "measures of effectiveness" for MOD and MOI use of CoreIMS:[150]

- completion of equipment inventories (10% monthly and 100% annual)
- inventory accuracy
- number of sites actively using CoreIMS

- number of sites actively using the Property Book Management (PBM) and Military Maintenance Management (M3) modules (PBM allows for a much closer tracking of assets below the kandak level, even to individuals. M3 allows the visibility and oversight of repairable assets.)

A CSTC-A update this quarter showed increases in the number of sites active in CoreIMS, PBM, and M3. As of December 2, 124 of 191 possible ANDSF sites are active in CoreIMS, a 25-site increase since September 18. This includes 83 ANA sites and 41 ANP sites. In June, DOD reported CoreIMS being used at only 78 of 191 possible sites. MOI and MOD are implementing CoreIMS at provincial headquarters and brigades with independent plans to implement the system and begin training at all sites by December 2020. As of January 6, 2021, training had commenced in all but four ANP and nine ANA sites where security concerns delayed the process.[151]

CSTC-A said inventories for the PBM module have also increased at many sites, from the ANA corps down to the battalion and special-forces unit level. Last quarter the ANP was not utilizing PBM, but this quarter implemented it at one national organization, one regional logistics center, and two provincial headquarters. Additionally, MOI is using M3 at one organization.[152] CSTC-A acknowledges that the ANDSF is far from full independent use of CoreIMS and is not scheduled to achieve this until 2024. The ANDSF will continue to contract out technical maintenance of the system, which the United States will likely fund for at least the next several years.[153]

Checkpoint Reduction

RS has long identified the need for an orderly reduction or elimination of the most vulnerable (minimally manned or unsupportable) checkpoints, as well as to consolidate personnel into patrol bases (the new standard fighting structures for the ANA).[154]

In November 2019, the Afghan government in coordination with CSTC-A estimated that the ANDSF had over 10,000 checkpoints nationwide, with an average of 10–20 personnel at each checkpoint.[155] Coalition TAA efforts in 2020 helped the ANA develop its Checkpoint Reduction and Base Development Plan (CPRBD) for this year.[156]

However, some checkpoints were not eliminated by plan, but abandoned to the Taliban. Nearly 200 checkpoints manned by the ANA's 205th Corps in Kandahar Province were abandoned to the Taliban during December 2020.[157] According to Kandahar provincial leaders and security personnel, the ANDSF and the Taliban have clashed regularly in Kandahar Province since October, and the recent checkpoint abandonment let government weapons and ammunition fall in Taliban hands.[158] Following the retreat, CSTC-A said that representatives from the MOI, NDS, and the MOD general staff were debriefed by the Kandahar governor, soldiers and commanders

Checkpoints: nonpermanent positions manned by or housing 10–20 soldiers or police without logistics support or officer leadership.

Patrol bases: a fortified platoon or company position with towers, concertina wire, and other reinforcements, with a limited logistical capability for the care and feeding of soldiers assigned to the position. The construction of patrol bases is now ordered by MOD to be the standard field fortification for the ANA.

Source: CSTC-A, response to DOD OIG data call, 4/7/2020.

from the 205th Corps, and provincial and district chiefs of police. A lack of ANDSF cooperation, 205th Corps personnel shortfalls, adversarial relationships between the 205th Corps soldiers and Kandahar citizens, and the lack of adequate fuel and personnel reserves for 205th Corps checkpoints contributed to the collapse.[159]

CSTC-A reported that all of "the issues are concerns that MOD senior leaders [are addressing] and continue to improve."[160]

In total, CSTC-A estimated that there are now under 6,000 checkpoints in the country.[161] ANDSF still had approximately one-third of its total force or 95,000 personnel (29,000 ANA and 66,000 ANP) manning checkpoints as of December 2020.[162] CSTC-A noted that effort is still required to reduce checkpoints across the country. Recent planning conferences should also help reduce some checkpoints as the ANP refocuses their efforts in population centers.[163]

Ground-Vehicle Maintenance

DOD contractors provide maintenance services for ANDSF ground vehicles and train ANDSF technicians under the 2018 National Maintenance Strategy-Ground Vehicle Support (NMS-GVS) contract. The contractors also develop ANA and ANP maintenance capacity through a workshare plan intended to have the ANA and ANP performing 90% and 65%, respectively, of their maintenance by the end of the five-year contract in 2023.[164] CSTC-A has said the final objective of the NMS-GVS workshare is to ensure sufficient ANDSF maintenance capacity.[165] As of October 2020, the United States has obligated $787.5 million for ANA and ANP training, mentoring, and contract logistics-support services through the NMS-GVS contract.[166]

CSTC-A continued to report this quarter that the ANDSF are falling well below their benchmarks for the share of the maintenance work orders they, versus contractors, are supposed to perform. According to CSTC-A, the ANA filled on average just under 20% of maintenance work orders from October through December 2020, roughly the same as last quarter. Their goal for the period was to complete 80% of maintenance work orders. Similarly, the ANP filled on average slightly more than 12% of maintenance work orders during this same time period, a slight improvement from last quarter but also well below its 35% goal.[167]

When asked the reason for this, CSTC-A told SIGAR that the pandemic and increased attacks have prevented the ANDSF from expanding its share of maintenance work. ANDSF mechanics have been moved to checkpoints to conduct combat operations because they are trained riflemen. The force has begun rotating mechanics in and out of checkpoints to continue repairing equipment. CSTC-A added that while benchmarks and timelines have not been adjusted, NMS-GVS has largely shifted to only a training and mentoring role, except in major cities—Kabul, Kandahar, Mazar-e Sharif, and Herat—where they must still perform maintenance.[168]

AFGHAN NATIONAL ARMY

As of December 31, 2020, the United States had obligated and disbursed nearly $47.5 billion of ASFF appropriated from FY 2005 through FY 2018 to build, train, equip, and sustain the ANA, AAF, and parts of the Afghan Special Security Forces (ASSF). These force elements constituted the ANA budget activity group (BAG) for reporting purposes through the FY 2018 appropriation.[169] For a detailed breakdown of ASFF appropriations, obligations, and disbursements, for the ANA and AAF in FY 2019 and 2020, see page 32.

ANA Sustainment Funding

As of December 31, 2020, the United States had obligated $23.6 billion and disbursed $23.5 billion from FY 2005 through FY 2018 ASFF appropriations for ANA, AAF, and some ASSF sustainment. These costs include salary and incentive pay, fuel, transportation services, and equipment-maintenance costs, including aircraft, and other expenses.[170]

For Afghan FY 1399 (December 2019–December 2020), CSTC-A planned to provide the Afghan government the equivalent of up to $725.3 million to support MOD force elements. Of this amount, approximately $636.7 million (88%) was slated for salaries.[171]

As of November 30, 2020, CSTC-A had provided the Afghan government the equivalent of $727 million to support the MOD for FY 1399. Almost all of these funds (90%) paid for salaries.[172]

ANA Equipment and Transportation

As of December 31, 2020, the United States had obligated and disbursed approximately $13.6 billion from FY 2005 through FY 2018 ASFF appropriations for ANA, AAF, and some ASSF equipment and transportation costs.[173]

Although CSTC-A has moved away from procuring major equipment and systems like High Mobility Multipurpose Wheeled Vehicles (HMMWVs, commonly known as "Humvees"), items already procured are still being delivered to the ANA.[174]

On the following page, table 2.7 lists the highest-cost items of equipment provided to the ANA this quarter (August 1 to October 31, 2020), which included 217 HMMWVs (valued at about $51.8 million), 324 units of rocket ammunition (valued at nearly $9.7 million), and nearly 2.5 million .50 caliber ammunition cartridges (valued at over $7.1 million). DOD said last quarter that as part of the revised HMMWV strategy implemented in 2017, about 1,600 excess U.S. Army armored HMMWVs have been refurbished for transfer to the ANDSF in addition to procurement of about 6,000 new HMMWVs from 2015 through 2018. The refurbished vehicles cost about $80,000 less than new vehicles. CSTC-A reported that more deliveries are pending. All ongoing and any remaining deliveries of HMMWVs since a pause in 2019 have been of refurbished HMMWVs.[175]

SIGAR AUDIT

A SIGAR audit report issued this quarter focused on the extent to which DOD, since the beginning of FY 2017, conducted required routine and enhanced post-delivery end-use monitoring of defense articles (such as HMMWVs, aircraft, and other types of equipment) provided to the ANDSF, reported and investigated potential end-use violations in Afghanistan, and took steps to ensure corrective actions occurred, when applicable. SIGAR found that DOD did not meet enhanced end-use monitoring requirements to account for all sensitive defense articles transferred to the Afghan government. The requirements are designed to minimize national-security risks by preventing the diversion or misuse of defense articles that incorporate sensitive technology. For more information about SIGAR's findings, see page 5.

TABLE 2.7

MAJOR EQUIPMENT ITEMS PROVIDED TO THE ANA

Equipment Type	Equipment Description	Units Issued in Quarter	Unit Cost	Total Cost
Vehicle	M1151 HMMWV (utility truck)	217	$238,500	$51,754,500
Ammunition	2.75 in. rocket guidance section	324	29,863	9,675,612
Ammunition	.50 caliber cartridge	2,416,000	3	7,731,200
Ammunition	2.75 in. rockets	3,264	1,906	6,221,151
Ammunition	60 mm high-explosive mortar cartridge	5,600	313	1,752,800
Parts	MX-15 turret air surveillance imaging system	2	865,800	1,731,600
Parts	Vehicle engine analyzer	198	7,248	1,435,104
Parts	Vehicle hydraulic transmission	208	14,604	1,401,400
Ammunition	40 mm cartridge	23,400	55	1,296,126
Ammunition	7.62 mm cartridge	1,792,000	0.63	1,128,960
Total				**$84,128,453**

Note: The above list reflects only the 10 highest-value equipment provided to the ANA this quarter (August 1–October 31, 2020). The "unit costs" listed reflect the average costs paid for items procured under multiple Foreign Military Sales cases. Unit costs are rounded to the nearest dollar except for items valued under $1.

Source: CSTC-A, response to SIGAR data call, 12/16/2020.

ANA Infrastructure

The United States obligated and disbursed roughly $6 billion of ASFF appropriations from FY 2005 through FY 2018 for ANA, AAF, and some ASSF infrastructure projects as of December 31, 2020.[176]

As of December 5, 2020, CSTC-A was managing nine ongoing, DOD-funded ANA infrastructure projects costing roughly $33.4 million in total. CSTC-A awarded no new projects this quarter, and completed five projects that cost nearly $24.7 million.[177]

Of the ongoing projects, the costliest include an electrical-grid connection project for the ANA in Baghlan Province (costing about $9.5 million), a new School of Excellence for the ANASOC's Camp Commando (roughly $7 million), and one phase of an SMW facilities expansion plan for its Hamid Karzai International Airport airbase in Kabul ($5.6 million).[178]

The costliest completed projects this quarter were a $10.7 million electrical-grid connection project for the ANA and ANP in Kunduz Province, a $5.9 million morgue and visitor facility for the Kabul National Military Hospital, and a $4.6 million electrical-grid connection project for the ANDSF's Central Supply Depot in Kabul.[179]

Four of the ongoing infrastructure projects for MOD elements are slated for completion after May 2021, at which time U.S. forces, depending on conditions, may leave Afghanistan.[180]

Regarding how CSTC-A would continue to oversee construction projects after a potential U.S. withdrawal, CSTC-A said:

Around 1,000 soldiers graduated from Basic Warrior Training at the Regional Military Training Center in Mazar-e Sharif in November. (RS photo)

> We are keenly aware of the need to provide proper oversight of projects and protect taxpayer dollars. Therefore, in order to meet our fiscal oversight responsibilities CSTC-A and USACE have established construction verification and quality assurance contracts with local national engineers. These contractors conduct regular and reoccurring site visits and provide detailed photographic and written reports back to us. This allows CSTC-A and USACE to effectively oversee construction completion regardless of U.S. or Coalition troop levels.[181]

SIGAR asked CSTC-A if projects completed since the beginning of this calendar year were being used for their intended purposes and how CSTC-A was tracking this. CSTC-A said, "When projects are completed, they are transferred or turned over to the host nation. When possible, the RS requirement owners that requested the projects on behalf of MOD or MOI confirm that projects are being used as intended." For projects for which CSTC-A is the requirement owner, they said "our Combined Joint Engineers (CJ-ENG) is the requirement owner for three completed electrical-grid projects, and they confirm that these projects are being used for their intended purposes."[182]

CSTC-A reported that the estimated annual facilities-sustainment costs funded by the United States for all ANA facility-sustainment requirements continues to be $108.8 million. Of this, $74.7 million is provided directly to the Afghan government and $34.1 million is spent by CSTC-A for the Afghan government.[183] CSTC-A said it is reducing the budgeted amount of ASFF

that will be provided as a direct contribution for infrastructure costs programmed for FY 2021 by 10%.[184]

ANA Training and Operations

As of December 31, 2020, the United States had obligated and disbursed approximately $4.3 billion of ASFF appropriations from FY 2005 through FY 2018 for ANA, AAF, some ASSF, and MOD training and operations.[185]

According to CSTC-A, ASFF funds currently pay for a number of high-cost, mission-critical training programs for MOD force elements. The costliest is a roughly $110 million training program for the ASSF, supporting the NSOCC-A-partnered units as they further develop critical operational and institutionalized special operations training and build sufficient capacity within the ASSF. This is followed by a nearly $80 million contract to train AAF and SMW aircraft maintainers, and a roughly $50 million program to train Mi-17, PC-12, and UH-60 aircraft technicians and instructor pilots, and provide flight simulator maintenance.[186]

Shown in Table 2.8, just the 10 most costly U.S.-funded contracts to train ANA, AAF, and ANASOC personnel could total roughly $430 million by the time the current contracts' terms end. The majority of these contracts (six of 10) are scheduled to run into the late summer or early fall of 2021.[187] CSTC-A has said they intend to continue contract oversight should U.S. forces execute their planned withdrawal in or before May 2021. CSTC-A said this is being considered as USFOR-A is conducting its prudent planning for future force levels under several different scenarios, and that final policy guidance for future force levels will be forthcoming, determined by conditions on the ground, and aligned with NATO planning guidance.[188]

AFGHAN AIR FORCE

U.S. Funding

As of November 27, 2020, the United States had appropriated approximately $8.3 billion for ASFF to build and develop the AAF and fund its combat operations from FY 2010 to FY 2020, about $200 million less than the amount reported last quarter.[189] The change reflects a decrease in the appropriated funding for the AAF for FY 2020 (down from $1.3 billion to $1.1 billion). This puts FY 2020's funding level closer to FY 2019's roughly ($996 million), and slightly lower than levels from FY 2017 and FY 2018.[190]

As in most previous years, sustainment remains the costliest funding category for the AAF (55% of FY 2020 authorized funds), followed by training (32%), equipment and aircraft (12%), and infrastructure (1%). AAF sustainment costs primarily include contractor-provided maintenance, major and

TABLE 2.8

TRAINING CONTRACTS FOR MOD ELEMENTS

Contract	Total Case/Contract Value
ASSF Training Program	$108,000,000
AAF Aviation Maintenance Development Center	79,000,000
ASSF Training Support Services	51,000,000
National Maintenance Strategy-Ground Vehicle Services (ANA/AAF/ASSF)	39,000,000
Initial Entry Rotary Wing and Initial Entry Fixed Wing Outside Continental United States AAF Pilot Training	39,000,000
A-29 Pilot & Maintainer Training (AAF)	34,000,000
C-208 Contractor Logistics Support and Maintenance Training (AAF)	28,000,000
Initial Entry Rotary Wing and Initial Entry Fixed Wing Outside Continental United States AAF Pilot Training	27,000,000
A-29 Lead-In High Power Turbo Propeller Pilot Training (AAF)	12,000,000
AAF English Language Training	11,000,000

Note: The above list reflects only the 10 highest-value training contracts supporting MOD force elements. ASSF = Afghan Special Security Forces, AAF = Afghan Air Force, ANA = Afghan National Army. Total case/contract values have been rounded.

Source: CSTC-A, response to SIGAR vetting, 1/16/2021; OUSD-P, response to SIGAR vetting, 1/22/2021.

minor repairs, and procurement of parts and supplies for the AAF's in-country inventory of seven air platforms: UH-60, MD-530, and Mi-17 helicopters; A-29, C-208, and AC-208 fixed-wing aircraft; and C-130 transport aircraft.[191]

The United States has obligated about $6 billion of ASFF for the AAF (including roughly $2.5 billion for the SMW) from FY 2010 to FY 2020, as of November 30, 2020.[192] U.S. funds can be obligated for up to two years; $904.3 million in FY 2019 funds have been obligated (of the $996 million authorized) and $192 million in FY 2020 funds have been obligated (of the roughly $1.1 billion authorized).[193]

AAF Inventory and Status

As of January 1, 2021, the AAF had 136 available aircraft and 162 aircraft in its inventory. The changes to these figures this quarter are due to TAAC-Air reporting errors last quarter that DOD caught after publication and has now corrected.[194] See Table 2.9 on the following page, for more details about the AAF's inventory and aircrew.

AAF Operations and Readiness

The AAF's flight hours this quarter (October–December 2020) increased by about 4% compared to the same period last year, but decreased compared to last quarter.[195] Four of seven AAF airframes flew over their recommended flight hours this quarter, and the readiness of five of seven airframes decreased this quarter compared to last quarter (July–September 2020).[196] Two airframes, the MD-530 and A-29, failed to meet their readiness benchmarks; the other five airframes met their targeted readiness benchmarks this quarter, one fewer than last quarter.[197]

TABLE 2.9

AAF AVIATION SUMMARY AS OF JANUARY 1, 2021

AIRCRAFT	Authorized	Total Inventory	Usable / In-Country	Authorized Aircrews	Assigned Aircrews
Fixed Wing					
A-29	26	24	17	38	21
AC-208	10	10	10	15	13
C-208	24	23	21	28	31
C-130	4	4	2	5	3
Rotary Wing					
Mi-17	0	13	12	–	–
MD-530	60	47	38	58	33
UH-60	43	41	36	49	27
Total	**167**	**162**	**136**	**193**	**128**

Note: These figures do not include the aircraft for the Special Mission Wing, which are classified. As of January 2021, six A-29s are still en route to Afghanistan from Moody Air Force Base. The AAF is phasing out its Russian-made Mi-17s. FY 2022 is the last year DOD will seek sustainment funding for the Mi-17s. Some will remain in the fleet to provide operational capability until the UH-60 capability matures and the transition to CH-47s is completed. TAAC-Air did not provide data for Mi-17 aircrews because it does not provide train, advise, and assist support for the AAF's Mi-17s. Changes to total and usable MD-530 numbers this quarter are due to two combat losses and aircraft in repair due to battle damage.

Source: TAAC-Air, response to SIGAR vetting, 1/16/2021; SIGAR, analysis of TAAC-Air-provided data, 1/2021.

AFGHAN NATIONAL POLICE

As of December 31, 2020, the United States had obligated nearly $21.7 billion and disbursed nearly $21.5 billion of ASFF funds from FY 2005 through FY 2018 appropriations to build, train, equip, and sustain the ANP and the GCPSU. These force elements constituted the ANP budget activity group (BAG) for reporting purposes through FY 2018 appropriation.[198] For a detailed breakdown of ASFF appropriations, obligations, and disbursements, for the ANP in FY 2019 and 2020, see page 32.

ANP Sustainment Funding

As of December 31, 2020, the United States had obligated and disbursed approximately $9.6 billion of ASFF from FY 2005 through FY 2018 appropriations for ANP sustainment costs. Unlike the practice for the ANA, a significant share of ANP personnel costs (including ANP salaries) is paid by international donors through the United Nations Development Programme's (UNDP) multidonor Law and Order Trust Fund for Afghanistan (LOTFA).[199]

To support the MOI, CSTC-A planned to provide up to $146.6 million in FY 1399. Of these funds, approximately $54 million (37%) was for salaries, with the remaining funds for purchase of goods, services, or assets.[200] As of November 30, 2020, CSTC-A had provided the equivalent of $63 million directly to the MOI and an additional $1.04 million to the LOTFA for UNDP-administered support of the MOI.[201]

TABLE 2.10

MAJOR EQUIPMENT PROVIDED TO THE ANP

Equipment Type	Equipment Description	Units Issued in Quarter	Unit Cost	Total Cost
Ammunition	60 mm high-explosive mortar round	14,400	$313	$4,507,200
Parts	Transmission, hydraulic, vehicular	390	7,007	2,732,730
Ammunition	5.56 mm cartridge	6,042,960	.35	2,115,036
Weapons	Pistol, M9 9 mm	2,313	630	1,457,537
Ammunition	Practice grenades, 1.3G	10,000	141	1,410,000
Weapons	M2A1 .50 cal machine-gun	92	14,808	1,362,371
Ammunition	7.62 mm cartridge	1,464,000	1	1,098,000
Uniform	Gloves, men/women	25,525	29	733,844
Uniform	Shirts, various sizes	20,900	32	668,382
Ammunition	Blank cartridge, 1.4S M200	424,000	.36	152,640
Total Cost of Equipment				**$16,237,740**

Note: The above list reflects only the 10 highest-value equipment provided to the ANP this quarter (August 1–October 31, 2020). The "unit costs" listed reflect the average costs paid for items procured under multiple Foreign Military Sales cases. Unit costs are rounded to the nearest dollar except for items valued under $1.

Source: CSTC-A, response to SIGAR data call, 12/16/2020.

ANP Equipment and Transportation

As of December 31, 2020, the United States had obligated and disbursed approximately $4.8 billion of ASFF from FY 2005 through FY 2018 appropriations for ANP equipment and transportation costs.[202]

Although CSTC-A has moved away from new procurements of major equipment and systems, items already procured are still being delivered to the ANP.[203] Table 2.10 lists the highest-cost items of equipment provided to the ANP this quarter (August 1, 2020, through October 31, 2020). Of these items, the costliest was the delivery of 14,400 units of 60 mm high-explosive mortar rounds ($4.5 million total).[204]

ANP Infrastructure

The United States had obligated and disbursed approximately $3.2 billion of ASFF appropriations from FY 2005 through FY 2018 for ANP and some GCPSU infrastructure projects as of December 31, 2020.[205]

As of December 13, 2020, CSTC-A was managing three ongoing, DOD-funded ANP infrastructure projects. These projects are the joint NATF- and ASFF-funded closed-circuit television surveillance system in Kabul ($19 million of this funded by ASFF), the ASFF-funded GCPSU project at Kabul Garrison Command ($2.6 million), and the recent ASFF-funded Kabul Security Forces Checkpoints ($300,000) project that was awarded on October 1, 2020.[206] CSTC-A also reported that no projects were completed, cancelled, or terminated this quarter.[207]

Afghan Interior Minister Mohammad Massoud Andarabi spoke at an event connecting the police with religious leaders in January. (MOI photo)

CSTC-A continued to report this quarter that the estimated annual facilities-sustainment costs funded by the United States for all ANP facility and electrical-generator requirements will be $68.8 million. Of this, $42.4 million will be provided directly to the Afghan government and $26.4 million will be spent by CSTC-A for the Afghan government.[208]

ANP Training and Operations

As of December 31, 2020, the United States had obligated $4 billion and disbursed $3.9 billion of ASFF appropriations from FY 2005 through FY 2018 for ANP and some GCPSU training and operations.[209]

This quarter, CTSC-A provided SIGAR an update on current U.S.-funded ANP training contracts. According to CSTC-A, ASFF funds currently pay for two training contracts for the ANP.

One is a $14 million contract to train the ANP to maintain its ground vehicles, which will continue until August 31, 2021, with the option to continue services beyond that date if CSTC-A desires.[210] The other is a contract to support training MOI women in occupational skills as part of the Gender Occupational Opportunity Development Program; the roughly $1 million contract runs until May 1, 2021.[211]

According to DOD, the MOI continued to focus on the ANP's future role in a stabilized security environment. This includes an evidence-based assessment intended to understand how the ANP should be structured and equipped in a stable environment. This is part of a continuing plan to transition the ANP away from its current organization as a paramilitary security force and toward a more traditional police force focusing on "community

policing" and the rule of law. DOD noted, however, that "The security environment during the reporting period did not allow the MOI to transition from its focus as a paramilitary security focus to a force focused on 'community policing.'"[212]

Efforts in that direction include reducing the numbers of the most dangerous checkpoints and reevaluating the training pipeline and training curriculum for police personnel. Specifically, MOI reviewed the curriculum of initial entry police training to better align with a civil law-enforcement mission. Nonetheless, MOI continues to lack institutional training that reinforces civil law enforcement. Furthermore, beyond early training, the ANP also lacks an institutionalized leadership-development program at the district and local levels.[213]

REMOVING UNEXPLODED ORDNANCE

Afghanistan is riddled with land mines and explosive remnants of war (ERW) such as live shells and bombs, according to the United Nations (UN).[214] Although contamination includes legacy mines laid before 2001, most casualties today are caused by mines and other ERW that have accumulated since 2002.[215] In recent years, casualties have been reported from ordnance exploding in areas formerly used as firing ranges by Coalition forces. The UN Assistance Mission in Afghanistan (UNAMA) also has documented a direct correlation between civilian casualties and ERW in areas following heavy fighting.[216] According to UN reporting from March 2020, approximately 2.5 million Afghans live within one kilometer of areas contaminated with explosive hazards that are in need of immediate clearance.[217] From April 2019 through March 2020, the Mine Action Programme for Afghanistan (MAPA) reported an average of 130 civilian casualties per month from ERW.[218]

State's Bureau of Political-Military Affairs' Office of Weapons Removal and Abatement (PM/WRA) manages the conventional-weapons destruction program in Afghanistan. Since FY 2002, State has allocated $420 million in weapons-destruction and humanitarian mine-action assistance to Afghanistan (an additional $11.6 million was obligated between 1997 and 2001 before the start of the U.S. reconstruction effort). As of September 30, 2020, PM/WRA had released $20 million in FY 2019 funds.[219]

State directly funds seven Afghan nongovernmental organizations (NGOs), four international NGOs, and one Afghan government organization to help clear areas in Afghanistan contaminated by ERW and conventional weapons (e.g., unexploded mortar rounds), which insurgents can use to construct roadside bombs and other improvised explosive devices (IEDs).[220]

From 1997 through September 30, 2020, State-funded implementing partners have cleared approximately 299.1 square kilometers of land (115 square miles) and removed or destroyed over eight million landmines and

other ERW such as unexploded ordnance (UXO), abandoned ordnance (AO), stockpiled munitions, and homemade explosives. Table 2.11 shows conventional-weapons destruction figures, FY 2010–2020.[221]

The estimated total area of contaminated land continues to fluctuate: clearance activities reduce the extent of hazardous areas, but ongoing surveys find new contaminated land. On July 1, 2020, there were 701 square kilometers (271 square miles) of contaminated minefields and battlefields. As of September 30, 2020, the total known contaminated area was 843.5 square kilometers (326 square miles) in 4,132 hazard areas. PM/WRA defines a minefield as the area contaminated by landmines; a contaminated area can include both landmines and other ERW.[222]

In 2012, the Afghan government was granted an extension until 2023 to fulfill its obligations under the Ottawa Treaty to achieve mine-free status. Given the magnitude of the problem and inadequate financial support, the country is not expected to achieve this objective. According to State, the drawdown of Coalition forces in 2014 coincided with a reduction in international donor funds to MAPA.[223] In June 2018, MAPA transitioned to Afghan national ownership within the Directorate of Mine Action Coordination.[224]

From a peak of $113 million in 2010, MAPA's budget for the year ending March 2020 was $45.3 million. The Afghan government is expected to request another 10-year extension to meet its treaty obligations. However, according to the State Department, the extension request cannot be initiated or acknowledged sooner than 18 months before April 2023—the end date of the current extension.[225]

TABLE 2.11

DEMINING PROGRAM PERFORMANCE METRICS, FISCAL YEARS 2010–2020

Fiscal Year	Minefields Cleared (m²)	AT/AP Destroyed	UXO Destroyed	SAA Destroyed	Estimated Contaminated Area Remaining (m²)[a]
2010	39,337,557	13,879	663,162	1,602,267	650,662,000
2011	31,644,360	10,504	345,029	2,393,725	602,000,000
2012	46,783,527	11,830	344,363	1,058,760	550,000,000
2013	25,059,918	6,431	203,024	275,697	521,000,000
2014	22,071,212	12,397	287,331	346,484	511,600,000
2015	12,101,386	2,134	33,078	88,798	570,800,000
2016	27,856,346	6,493	6,289	91,563	607,600,000
2017	31,897,313	6,646	37,632	88,261	547,000,000
2018	25,233,844	5,299	30,924	158,850	558,700,000
2019	13,104,094	3,102	26,791	162,727	657,693,033
2020	23,966,967	2,879	7,197	85,250	843,517,435
Total	**299,056,524**	**81,594**	**1,984,820**	**6,352,382**	

Note: AT/AP = antitank/antipersonnel ordnance. UXO = unexploded ordnance. SAA = small-arms ammunition.
There are about 4,047 square meters (m²) to an acre.
[a] Total area of contaminated land fluctuates as clearance activities reduce hazardous areas while ongoing survey work identifies and adds new contaminated land in the Information Management System for Mine Action (IMSMA) database.

Source: PM/WRA, response to SIGAR data call, 1/11/2021.

CONFLICT MITIGATION ASSISTANCE FOR CIVILIANS

USAID's Conflict Mitigation Assistance for Civilians (COMAC) is a $40 million, five-year, nationwide program that began in March 2018. It supports Afghan civilians and their families who have suffered losses from military operations against the Taliban or from insurgent attacks. COMAC provides assistance to Afghan civilians and their dependent family members who have experienced loss due to:[226]

- military operations involving the U.S., Coalition, or ANDSF against insurgents, criminals, terrorists, or illegal armed groups
- landmines, improvised explosive devices (IED), unexploded ordnance, suicide attacks, public mass shootings, or other insurgent or terrorist actions
- cross-border shelling or cross-border fighting

COMAC provides in-kind goods sufficient to support families affected by conflict for 60 days. Additional assistance includes referrals for health care and livelihood service providers, and economic reintegration for families impacted by loss or injury.[227] From October 1, 2019, through September 30, 2020, COMAC provided 9,540 immediate assistance packages and 2,452 tailored assistance packages for a total program expense of $1.9 million. The provinces receiving the most assistance included Nangarhar ($217,983), Faryab ($142,584), and Kandahar ($135,883), while the provinces receiving the least assistance included Bamyan ($956), Nuristan ($320), and Nimroz ($303).[228]

As of October 30, 2020, USAID has obligated $26.4 million for this program.[229]

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GOVERNANCE

KEY ISSUES & EVENTS

On December 2, in what State called a "breakthrough," the negotiating teams of the Islamic Republic of Afghanistan and the Taliban agreed to rules and procedures to guide negotiations that might lead to a political roadmap and a permanent and comprehensive ceasefire.

The negotiation teams recessed until January 5, 2021, to consult on the agenda, and held a preparatory meeting on January 6 to prepare for substantive discussions that began January 9.

Donors pledged at least $3.3 billion in civilian assistance for 2021 at the November 23–24 Afghanistan Conference.

U.S. RECONSTRUCTION FUNDING FOR GOVERNANCE

As of December 31, 2020, the United States had provided nearly $35.9 billion to support governance and economic development in Afghanistan. Most of this funding, more than $21.1 billion, was appropriated to the Economic Support Fund (ESF) administered by the State Department (State) and the U.S. Agency for International Development (USAID).[230]

Since counternarcotics is a crosscutting issue that encompasses a variety of reconstruction activities, a consolidated list of counternarcotics reconstruction funding appears in Appendix B.

PEACE AND RECONCILIATION

Teams Reach Agreement on the Rules and Procedures for the Negotiations

Afghanistan peace negotiations between the Islamic Republic team and the Taliban began on September 12, 2020, after resolution of long-running disputes on prisoner exchanges.[231] On November 21, Secretary of State Michael R. Pompeo said he met with the two negotiating teams to encourage "expedited" discussions on a political roadmap and a permanent and comprehensive ceasefire.[232] He also called on the Taliban to significantly reduce violence.[233] On November 23, Afghan media reported that the negotiating

teams had reached a breakthrough in agreeing to rules and procedures for the negotiation process. The media also reported that President Ashraf Ghani opposed this agreement,[234] which a Ghani spokesman denied.[235]

The following day, at the 2020 Afghanistan Conference, Under Secretary of State for Political Affairs David Hale confirmed a tentative agreement on rules and procedures that should allow the negotiators to move ahead to start setting an agenda. However, Hale spoke of "disturbing reports" of efforts to delay, disrupt, and thwart progress in the negotiations, and said the U.S. government concluded that "support to the peace process must also be one of our conditions" for continued assistance to Afghanistan.[236]

State, in comments to SIGAR, noted the limited steps that the Afghan government has taken during the quarter to help move forward the peace process, but also noted Afghan government concerns that it had made too many concessions (such as prisoner releases) without sufficient reciprocal steps by the Taliban.[237]

On November 28, one of the Islamic Republic's negotiators said the two teams had agreed only "in principle" to 21 articles of rules and procedures, but disagreed on the preambulatory language.[238] The *New York Times* reported on November 29 that Afghan officials told them Ghani continued to hinder the peace process, despite the tentative agreement.[239] The following day, Ghani's spokesman issued a statement saying some unspecified views expressed in the *Times* article were "unwarranted and baseless" and claimed Ghani had "done everything possible to initiate and drive the process and he will do everything within his constitutional powers to end the long-time suffering of the Afghan people and bring a durable peace to Afghanistan."[240]

Another Afghan government official appeared to blame the Taliban for the impasse, writing on December 1 that the Afghan government had not stalled negotiations. To the contrary, the official wrote, the government had made extraordinary concessions to a group "who isn't even ready to recognize us as a gov[ernment]."[241]

The Islamic Republic's negotiating team announced on December 2 that the preamble was finalized—a "significant milestone" according to U.S. Special Representative for Afghanistan Reconciliation Zalmay Khalilzad—resulting in a three-page agreement codifying rules and procedures for the negotiations.[242]

On December 12, the negotiators agreed to recess until January 5, 2021, to consult their respective leaders and constituencies on the proposed agenda items the two teams exchanged.[243] During the recess, members of the Islamic Republic negotiating team were quoted in Afghan media saying the Taliban's positions on several social and political matters (including women's rights and elections) are similar to those the organization held in the 1990s.[244] A Taliban delegation traveled to Pakistan for a three-day visit and met with Pakistan's Prime Minister Imran Khan, who called for all sides to reduce violence to facilitate a cease-fire.[245] Reuters reported that the

Taliban delegation would also meet with the movement's Pakistan-based leadership during the trip.[246] Videos subsequently appeared on social media depicting Taliban negotiating team members meeting commanders and injured fighters to discuss progress in the peace negotiations.[247]

During the recess, Afghan media outlet TOLOnews released what it said were the preliminary agenda items verbally agreed to by the two teams. (The Afghanistan Analysts Network reported that the TOLOnews list was confirmed to them by one of the Islamic Republic negotiation team members.)[248] Whereas the Islamic Republic side reportedly had a permanent and comprehensive ceasefire and a mechanism for its monitoring and implementation at the top of its proposed agenda list, the Taliban list focused on issues associated with Afghanistan's future political order (including discussions on the establishment of an "Islamic government," the "type of future Islamic government," and "leadership"). These latter concerns are lower down on the Islamic Republic team's reported list, with the government framing the discussion around a "roadmap for political participation."[249]

On January 6, 2021, the two negotiating teams said they had held a "preparatory meeting" to prepare for substantive discussions that started on January 9.[250]

Following Afghan media reports that President Ghani refused to meet with Ambassador Khalilzad due to the latter's raising the topic of an interim government with Afghan politicians,[251] on January 13, Chargé d'Affaires Ross Wilson said the United States has not advocated and is not advocating for an interim Afghan government, and that the ultimate outcome of Afghan peace negotiations is "up to Afghans."[252] That same day, Afghan politicians spoke on the Afghan constitution as it related to peace talks. Second Vice President Mohammad Sarwar Danish was quoted in Afghan media saying there was no need to amend the constitution to achieve peace with the Taliban.[253] Some parliamentarians also pushed back on the idea of an interim government, while others questioned the degree to which the present Afghan government could be considered a democracy.[254]

Chargé d'Affaires Ross Wilson is the lead U.S. diplomat in Afghanistan. (State photo)

Attacks Against Civil-Society Representatives and Journalists Cause Alarm

Despite ongoing peace talks with the Afghan government this quarter, the Taliban carried out a "campaign of unclaimed attacks and targeted killings" of Afghan government officials, civil society leaders, and journalists, United States Forces-Afghanistan (USFOR-A) said. Following the assassinations of two female supreme court judges, Ambassador Wilson said "the Taliban should understand that such actions for which it bears responsibility outrage the world and must cease."[255] The Taliban denied responsibility for these attacks, saying they condemned the killings and rejected any involvement in them, while the Islamic State-Khorasan (IS-K) has claimed responsibility for

"The Elections Support Group (ESG) strongly condemns [the] killing of Mohamed Yousuf Rashid, Executive Director of Free and Fair Election Forum of Afghanistan (FEFA). Mr. Rashid has been a long-standing advocate for the rights of all Afghans to elect their representatives and determine their country's future. His lifelong dedication and his contribution to strengthening Afghanistan's electoral process is both enduring as well as widely recognized within Afghanistan and internationally."

–Elections Support Group of the United States, UNAMA, NATO, the EU, Denmark, Italy, Japan, Norway, and Sweden

some.[256] Nonetheless, Afghanistan's minister of interior and director of the National Directorate of Security insisted the Taliban is responsible.[257]

The numerous civil-society and media organizations that have emerged in Afghanistan since 2001 have been one of reconstruction's success stories. Since 2001, USAID spent at least $220 million on media- and civil-society-focused programs.[258] Beyond these initiatives, other USAID programs also invested in media, such as $2.2 million in start-up funding for what would become Afghanistan's largest media company, Moby Media Group.[259] A former USAID Afghanistan mission director reflected in 2017 that Afghanistan's vibrant and active media was one of the agency's results that spoke for itself.[260]

Although attacks on media-affiliated persons are not as numerous as in past years, their pace has accelerated, particularly in the last two months of 2020.[261] According to the Committee to Protect Journalists, five journalists were murdered in Afghanistan in 2020 (down from a high of 10 in 2018).[262] The Afghan nongovernmental organization Nai reported seven media-affiliated persons killed in 2020 (lower than previous highs of 20 in 2017 and 18 in 2018).[263] The journalists murdered this quarter included 26-year-old Malala Maiwand, a television host popular in eastern Afghanistan, and Fardin Amini, a television news anchor.[264]

Prominent civil-society representatives have also been targeted in this campaign. One particularly egregious example was the killing of Yousuf Rasheed, the pro-democracy executive director of the Free and Fair Elections Forum of Afghanistan Organization (FEFA).[265]

President Ghani declared these attacks on journalists and civil-society representatives as "an attack on a generation" meant to destabilize the country and create a sense of helplessness.[266] The Islamic Republic's chief negotiator said on January 1, 2021, that he would raise the issue of attacks on journalists with the Taliban.[267]

For more information on overall violence in Afghanistan, see pages 50–54 of this report.

Taliban Demand Additional Prisoner Releases as the U.S. and Afghan Governments Dispute the Attribution of Certain Attacks

When the U.S.-Taliban agreement was signed on February 29, 2020, the Afghan government held more than an estimated 13,000 Taliban prisoners, according to U.S. Special Representative for Afghanistan Reconciliation Zalmay Khalilzad.[268] According to this agreement, up to 5,000 Afghan-government held Taliban prisoners, and up to 1,000 Taliban-held Afghan government prisoners were expected to be released by the start of Afghan peace negotiations. (These prisoners were released prior to the start of these negotiations in Doha). The unspecified number of remaining

prisoners were supposed to be released over the three months after the start of negotiations.[269]

On December 6, Afghan media said Ambassador Wilson told them that the Taliban expected the Afghan government to release 7,000 additional government-held prisoners by mid-December.[270] State told SIGAR that this media reporting misreported Ambassador Wilson's statements, but did not provide a preferred version.[271]

The day after Ambassador Wilson's reported comments, Afghanistan's National Security Council spokesman was quoted criticizing the release of additional Taliban prisoners, saying previous releases did not achieve the desired results and that some released prisoners had returned to the battlefield.[272] On December 17, President Ghani escalated the matter when he told an audience in Kandahar that there should be no further prisoner releases until violence decreased, saying the Taliban "must stop the bloodshed so we can talk."[273]

Another point of tension between the U.S. and Afghan governments has been assigning responsibility for certain high-profile attacks. For example, following a November 2020 attack on Kabul University, Afghanistan's First Vice President Amrullah Saleh declared the mastermind a Taliban affiliate, a charge the Taliban rejected.[274] Ambassador Khalilzad said the "horrendous" and "barbaric" attack was claimed by IS-K. He appeared to chastise the Afghan government and Taliban, saying the attack was "NOT an opportunity for the government and the Taliban to score points against each other."[275]

Leadership Committee of the High Council for National Reconciliation Meets for First Time

On December 5, the Leadership Committee of the High Council for National Reconciliation held its first meeting. According to State, this "inclusive body" brought together Afghan leaders across the political spectrum to provide counsel and guidance to the Islamic Republic negotiating team with the Taliban on the terms of an agreement on a political roadmap, power sharing, and a permanent ceasefire.[276]

On August 29, 2020, President Ghani issued a decree naming 46 members to the High Council for National Reconciliation. (This decree generated controversy last quarter with some members rejecting their announced inclusion.[277]) This body, with Ghani's former electoral rival Abdullah Abdullah as its chair, was established under the May 2020 political agreement between Ghani and Abdullah. According to that agreement, the council would lead on the peace process and issue final and binding decisions following a majority vote.[278]

In early January 2021, on the eve of the second round of talks with the Taliban, the Leadership Committee provided the Islamic Republic negotiating team with "clear guidelines," Abdullah said.[279]

SIGAR AUDIT

On September 26, 2019, the Senate Appropriations Committee issued S. Rept. 116-126, accompanying the Department of State, Foreign Operations, and Related Programs Appropriations Act, 2020. The report directed SIGAR to assess "the extent to which the Department of State and USAID have developed strategies and plans for the provision of continued reconstruction assistance to Afghanistan in the event of a peace agreement, including a review of any strategies and plans for monitoring and evaluating the effectiveness of such assistance and for protecting the rights of Afghan women and girls." SIGAR initiated this work in May 2020.

The Leadership Committee of the High Council for National Reconciliation discussing the peace process and the upcoming second round of Afghan peace negotiations. (High Council for National Reconciliation photo)

Peace Process Contributes to Uncertainty in Election-Support Planning

In a November meeting with United Nations (UN) elections experts, USAID officials asked about the probability of any elections or a peace referendum being held in 2021. The UN experts responded that it is difficult to predict whether the delayed 2019 elections for the lower house of parliament in Ghazni Province (which were not held due to insecurity[280]) or the nation-wide provincial council would be held in 2021. They said security challenges were the main concern, but increased domestic pressure on the Afghan government's budgets could also impact the ability to take on additional requirements such as elections. Further, the UN said there is presently no high-level political support for electoral reform as the government appeared primarily focused on forming the cabinet and on the peace process.[281]

USAID and UN officials agreed that they need to prepare for the possibility that a peace agreement will be subject to referendum, potentially requiring UN assistance. It is also possible that a peace agreement could be ratified through parliament or a peace Jirga, the UN said.[282]

Foreign Assistance and the Taliban: Challenges and Opportunities

Ambassador Andreas von Brandt, head of the European Union (EU) delegation in Afghanistan, said on November 17 that the Taliban had lost the opportunity to attend the 2020 Afghanistan Conference in Geneva because they failed to reduce violence.[283]

Despite the Taliban's exclusion, the United Nations Children's Fund (UNICEF) announced in December that it had reached an agreement with the Taliban to establish 4,000 community-based classes in Taliban-controlled areas in Helmand, Kandahar, Uruzgan, and Faryab Provinces, aiming to reach 140,000 boys and girls. The agreement followed two years of discussions with local and Doha, Qatar-based Taliban leaders.[284]

The Taliban reportedly wished to distribute teacher salaries themselves, but UNICEF insisted these funds be deposited directly into teachers' bank accounts. The Taliban will be able to recruit school staff to serve in areas they control, provided the prospective teachers can pass a Ministry of Education test.[285] A number of studies have found that the Taliban already registers and regulates aid service providers in districts they control (see SIGAR's July 2019 *Quarterly Report to the United States Congress*, pages 122–124, for a discussion of these studies).

In September, Ambassador Khalilzad told Congress that current U.S. policy prohibits providing assistance to the Taliban. He added that the U.S. Congress and Executive Branch would need to make legal and policy changes to allow for continued foreign assistance to any future Afghan government that included the Taliban.[286] This quarter, State told SIGAR that

since Ambassador Khalilzad's testimony, the U.S. has taken appropriate steps to allow for the provision of certain COVID-19-related assistance in Taliban-influenced and -controlled areas.[287]

According to the World Bank, conflict has been the binding constraint to Afghanistan's development over several decades. A sustained peace would bring enormous opportunities in terms of improved access to services and infrastructure, increased private-sector development, and accelerated economic growth, due to reduced costs and risks of investment and trade. The outlook over the next four years is uncertain, however.[288]

Critical challenges the World Bank sees over the next four years could include:[289]

- providing alternative livelihood opportunities to former combatants, in a setting of very difficult economic conditions and existing high levels of unemployment
- financing the provision of services and infrastructure in new areas, given severe fiscal constraints
- maintaining capacity of critical government institutions in the context of demands for politically driven distribution of public-sector jobs
- providing services and infrastructure in ways that address, rather than exacerbate, local-level contestations and grievances
- protecting standards of governance, human right, and equitable access to services under new power-sharing arrangements in which the Taliban are likely to play a major role

International experience shows that failure to adequately address these challenges may lead to the breakdown of any peace agreement and to further cycles of violence, the World Bank says.[290]

Asia Foundation Survey Finds Respondents Wish to Maintain Existing System in Peace Talks

According to the first set of data released by the Asia Foundation 2020 flash survey, 54% of respondents believe peace is achievable in Afghanistan within the next two years, while 34% say it is not. Respondents were asked how important it is to protect a number of areas as part of the peace process including the current constitution, a democratic system, a strong central government, freedom of the press, and women's rights. Of the areas respondents said are "very important" to be protected, most cited a strong central government (85%), women's rights (85%), equality among different groups of people regardless of ethnicity (84%), and protection of the current constitution (79%).[291]

U.S. Funding for Peace and Reconciliation

In July 2020, USAID/Afghanistan made $2.5 million available for the Office of Transition Initiatives (OTI) for its Peace Stabilization Initiative (PSI).

According to USAID, this short-term effort will help ensure key stakeholders can participate in the intra-Afghan negotiations, build awareness and support for the peace process among Afghans, and equip USAID and others with the tools and information to successfully reinforce peace at a local level.[292]

OTI is working with a number of civil-society organizations and media outlets to hold and amplify discussions between Afghans about the future of the country, their expectations from the peace process, and their demand for a resolution to the conflict. For example, OTI is working with a coalition of Afghan nongovernmental organizations to hold public meetings on the peace process. Radio and social media content will be produced on these events and aired on a national broadcaster. OTI is also supporting a number of research initiatives to inform future USAID and Afghan government programming.[293]

On November 23–24, representatives of over 60 countries, some 30 international organizations, and civil-society groups virtually attended the 2020 Afghanistan Conference. (UN graphic)

MUTUAL ACCOUNTABILITY

Donors Pledge at Least $3.3 Billion for 2021 at the November Afghanistan Conference Despite Concerns over Persistent Corruption

On November 23–24, representatives of over 60 countries, some 30 international organizations, and civil-society groups virtually attended the 2020 Afghanistan Conference in Geneva, Switzerland. In the adopted communiqué, participants called for an immediate, permanent, and comprehensive ceasefire, and a meaningful peace process with the participation of women and young people, as well as ethnic, religious and other minorities. They affirmed a renewed partnership to strengthen a sovereign, unified, democratic and peaceful Afghanistan on its path towards self-reliance, and welcomed a new Afghanistan National Peace and Development Framework (ANPDF II) and the Afghanistan Partnership Framework (APF) to guide their relationship with the government.[294]

According to the UN, donors pledged at least $3.3 billion in development assistance for 2021, with annual commitments expected to stay at the same level year-on-year through 2024.[295] According to the UN and Finnish conference co-chairs, donors expressed the potential for between $12 billion and $13.2 billion through 2024 if subsequent annual commitments stay at similar levels to the 2021 commitment.[296] (This was down from the $15.2 billion donors committed to provide at the 2016 donors conference over four years through 2020.[297])

At the conference, the United States pledged $300 million for 2021, with up to an additional $300 million available in the near term depending on the Afghan government making "meaningful progress" in the peace process. (At the 2016 donors conference, the United States pledged $4 billion over four

years.)[298] The development-assistance pledges do not include the substantial contributions the United States provides for security assistance.[299]

Donors outlined a number of principles in the APF, writing that they established the "conditions that are necessary for continued international support to the [Afghan] Government."[300] These principles included:[301]

- commitment to democracy, the rule of law, human rights, and gender equality embedded in the Afghan Constitution, and respect for Afghanistan's international commitments as prerequisites for international support
- commitment to ensuring full equality between women and men, girls and boys, in all aspects of life—political, economic, and social
- commitment to effective implementation of the governance principles embedded in the Afghan Constitution
- commitment to an inclusive Afghan-owned and Afghan-led peace process and sustainable peace, with a meaningful role for victims of conflict and due account taken of victims' rights
- a secure and stable environment that underpins sustainable economic and human development

ANPDF II, per its guiding principles, is to articulate, integrate, and roll out the processes of peace-building, state-building, and market-building as instruments of nation-building, and be operationalized through a realistic monitoring and results framework, with clear annual indicators lending themselves to effective monitoring and verification.[302]

The APF also outlines a number of outcomes and jointly agreed priority areas distinct from the principles. These include established reform targets for 2021, but targets for 2022 and beyond are merely "indicative" and subject to revision in subsequent annual meetings.[303]

Presently, there appears to be no direct financial consequence if the Afghan government does not achieve these outcomes or reform targets. According to USAID, donors formally and informally track outcomes or reform targets to gauge progress in Afghanistan and the APF "implies that there will be financial consequences" if the Afghan government does not achieve the minimum conditions.[304] While specific dollar values are not tied to the Afghan government achieving these outcomes and reform targets, many are designed to closely align with milestones in the Afghanistan Reconstruction Trust Fund (ARTF) incentive program and EU state building program.[305]

According to State, the World Bank told ARTF donors that it planned to align its objectives with the APF and the ANPDF II,[306] meaning funding may be conditional on these targets when some of the APF's outcome indicators are linked to the ARTF 2021 incentive program.[307]

Several of the APF outcome-level targets remain vague, with many calling for unspecified improvements or reductions against well-established

indicators that donors have regularly cited for years to gauge progress in Afghanistan. These include:

- For the Peace-Building Pillar, donors intend to measure outcome-level progress by tracking unspecified improvements in Afghanistan's Human Development Index and Gender Inequality Index. Further, donors desire reductions in UNAMA-tracked civilian casualties and the proportion of the population who fear for their personal safety as reported in the annual *Survey of the Afghan People*.[308]
- For the State-Building Pillar, donors intend to measure outcome-level progress by tracking unspecified increases in Afghan government revenue as a share of economic output, the proportion of women civil service employees, and the effectiveness of high-level corruption prosecution and law enforcement. Further, donors wish to see improvements in Afghanistan's standing in Transparency International's Corruption Perceptions Index and the World Justice Project's Rule of Law Index.[309]
- For the Market-Building Pillar, donors intend to measure outcome-level progress by tracking unspecified reductions in the proportion of Afghans living below the basic-needs poverty line. Further, donors wish to see improvements in the annual growth rate of real gross domestic product per employed person, the real rate of economic growth, the gross value of exports, and Afghanistan's score recorded in the World Bank Group Doing Business survey.[310]

Disappointing Results Despite Pressure to Demonstrate Real Anticorruption Reforms Before the Conference

According to the UN Secretary-General, little action resulted from intensified pressure on the Afghan government to enhance tangible anticorruption results ahead of the conference.[311] SIGAR reached a similar conclusion, issuing an alert letter on November 6 saying the Afghan government has taken limited steps to curb systemic corruption, but more tangible action is required. SIGAR found the Afghan government often takes paper or process steps, such as drafting regulations or holding meetings, rather than taking concrete actions that would reduce corruption, such as arresting or enforcing penalties on powerful Afghans.[312]

Donors continue to demand concrete anticorruption actions from the Afghan government. The Afghanistan Partnership Framework calls for the Afghan government to carry out a "meaningful, demonstrable fight against corruption" as a condition for continued international support.[313] Secretary of State Michael R. Pompeo said the Afghan government must implement "real anticorruption efforts" essential for stability and security in the country.[314] At the conference panel on corruption, U.S. Chargé d'Affaires Ambassador Ross Wilson called for "vigorous public action to identify,

Donor and Afghan government representatives prepare to discuss corruption during a side event of the 2020 Afghanistan Conference. (UN photo)

prosecute, and effectively punish corrupt officials involved in the taking of public resources."[315] UN Special Representative of the Secretary-General Deborah Lyons said it was "past time for those who are responsible [for corruption] to be held accountable," labeling corruption a "silent cancer steadily affecting all aspects of the lives of Afghan citizens."[316]

U.S. ASSISTANCE TO THE AFGHAN GOVERNMENT BUDGET

Summary of Assistance Agreements

Security aid makes up the vast majority of current U.S.-funded assistance to the Afghan government. Participants in the NATO Brussels Summit on July 11, 2018, had previously committed to extend "financial sustainment of the Afghan forces through 2024." The public declaration from that meeting did not specify an amount of money or targets for the on-budget share of security assistance.[317]

At the November 2020 Afghanistan Conference, according to the UN, donors pledged at least $3.3 billion in civilian development assistance for the first year of the 2021–2024 period, with annual commitments expected to stay at the same level year-on-year. The resulting conference communiqué and the Afghanistan Partnership Framework did not include any reference to targets for the on-budget share of civilian assistance.[318]

On-budget assistance: encompasses donor funds that are aligned with Afghan government plans, included in Afghan government budget documents, and included in the budget approved by the parliament and managed by the Afghan treasury system. On-budget assistance is primarily delivered either bilaterally from a donor to Afghan government entities, or through multidonor trust funds. (DOD prefers the term "direct contributions" when referring to Afghanistan Security Forces Fund (ASFF) monies executed via Afghan government contracts or Afghan spending on personnel.)

Off-budget assistance: encompasses donor funds that are excluded from the Afghan national budget and not managed through Afghan government systems.

Source: SIGAR, Quarterly Report to the United States Congress, 7/30/2014, p. 130; Ministry of Finance, "Aid Management Policy for Transition and Beyond," 12/10/2012, p. 8; State, response to SIGAR vetting, 1/14/2016; DOD, OUSD-P, response to SIGAR vetting, 1/15/2018.

TABLE 2.12

USAID ON-BUDGET PROGRAMS

Project/Trust Fund Title	Afghan Government On-Budget Partner	Start Date	End Date	Total Estimated Cost	Cumulative Disbursements, as of 1/8/2021
Bilateral Government-to-Government Projects					
Power Transmission Expansion and Connectivity (PTEC)	Da Afghanistan Breshna Sherkat	1/1/2013	12/31/2023	$316,713,724	$272,477,914
Textbook Printing and Distribution II	Ministry of Education	9/15/2017	12/31/2020	35,000,000	0
Multilateral Trust Funds					
Afghanistan Reconstruction Trust Fund (ARTF) (current award)*	Multiple	9/29/2020	12/31/2025	$700,000,000	$55,686,333
Afghanistan Infrastructure Trust Fund (AITF)	Multiple	3/7/2013	3/6/2023	153,670,184	153,670,184

Note: *USAID had two previous awards to the ARTF: One that concluded in March 2012 with $1,371,991,195 in total disbursements, and a second that ended in September 2020 with $2,555,686,333 in total disbursements. Cumulative disbursements from all ARTF awards is currently $3,983,363,861.

Source: USAID, response to SIGAR data call, 1/11/2021.

SIGAR AUDIT

On September 26, 2019, the Senate Appropriations Committee issued S. Rept. 116-126, accompanying the Department of State, Foreign Operations, and Related Programs Appropriations Act, 2020. The report directed SIGAR to assess "the internal controls of multilateral trust funds for Afghanistan reconstruction that receive U.S. contributions, to include any third-party evaluations of the internal controls of the Afghan government ministries receiving assistance from multilateral trust funds, and SIGAR is directed to report to the Committee if access to records is restricted for programs funded with U.S. contributions." SIGAR has initiated this work and anticipates issuing multiple public reports in 2021, each examining a different trust fund.

As shown in Table 2.12, USAID's active, direct bilateral-assistance programs have a total estimated cost of $352 million. USAID also expects to contribute $700 million to the World Bank-administered Afghanistan Reconstruction Trust Fund (ARTF) from 2020 through 2025 in addition to nearly $4 billion disbursed under the previous grant agreements between USAID and the World Bank (2002–2020). (USAID's new ARTF grant of $133 million per year is less than half the estimated total equivalent of $300 million per year in the previous grant.) USAID has disbursed $154 million to the Asian Development Bank-administered Afghanistan Infrastructure Trust Fund (AITF).[319]

Civilian On-Budget Assistance

USAID provides on-budget civilian assistance in two ways: bilaterally to Afghan government entities; and through contributions to two multidonor trust funds, the ARTF and the AITF.[320] According to USAID, all bilateral-assistance funds are deposited in separate bank accounts established by the Ministry of Finance (MOF) for each program.[321]

The ARTF provides funds to the Afghan government's operating and development budgets in support of Afghan government operations, policy reforms, and national-priority programs.[322] The AITF coordinates donor assistance for infrastructure projects.[323]

As of November 2020, the United States remains the largest cumulative donor to the ARTF (32.2% of contributions); the next-largest donor is the United Kingdom (16.8% of contributions).[324]

ARTF Recurrent-Cost Window

The ARTF recurrent-cost window supports operating costs, such as Afghan government non-security salaries and operations and maintenance expenses. The recurrent-cost window is the vehicle for channeling reform-based incentive funds, such as the Incentive Program Development Policy Grant (IP DPG).[325] According to the World Bank, currently all recurrent-cost window funds provided to the Afghan government are incentivized for achievement of policy reforms.[326]

In September 2020, the World Bank told donors it plans to align its recurrent-cost window incentive program with new mutual-accountability framework (presumably referring to the Afghanistan Partnership Framework that was released at the November 2020 donors' conference). The World Bank said it is also focused on having these conditions based on actual implementation and results, rather than preliminary "paper-based" reforms.[327]

As of November 2020, the ARTF recurrent-cost window has cumulatively provided the Afghan government approximately $2.6 billion for wages, $600 million for operations and maintenance costs, $1.1 billion in incentive-program funds, and $773 million in ad hoc payments since 2002.[328]

On-Budget Assistance to the ANDSF

Approximately 70% of total U.S. on-budget assistance goes toward the requirements of the Afghan security forces.[329]

DOD provides on-budget assistance through direct contributions from the Afghanistan Security Forces Fund (ASFF) to the Afghan government to fund a portion of Ministry of Defense (MOD) and Ministry of Interior (MOI) requirements.[330] For the multidonor Law and Order Trust Fund for Afghanistan (LOTFA), DOD described its current funding of about $1 million as a "token amount" so that CSTC-A can participate in donor deliberations on LOTFA and maintain voting rights.[331] The United Nations Development Programme (UNDP) administers LOTFA primarily to fund Afghan National Police salaries and incentives.[332]

According to DOD, most of the ASFF appropriation is not on-budget because it flows through DOD contracts to buy equipment, supplies, and services for the Afghan security forces.[333] The Combined Security Transition Command-Afghanistan (CSTC-A) provides direct-contribution funding to the MOF, which allots it incrementally to the MOD and MOI.[334]

For Afghan fiscal year (FY) 1399 (December 2019–December 2020), CSTC-A planned to provide the Afghan government the equivalent of up to $725.3 million to support the MOD. Of this amount, approximately $636.7 million (88%) was for salaries.[335] To support the MOI, CSTC-A planned to provide up to $148 million in FY 1399. Of these funds, approximately $58 million (39%) was for ALP salaries, with the remaining funds for purchase of goods, services, or assets.[336]

As of November 30, CSTC-A provided the Afghan government the equivalent of $727 million to support the MOD for FY 1399. Almost all of these funds (90%) paid for salaries.[337] Also as of November 30, CSTC-A directly provided the Afghan government the equivalent of $63 million to support the MOI and $1.04 million to UNDP for LOTFA-administered support of the MOI. State also provided $4.5 million to LOTFA in 2020.[338]

SUBNATIONAL GOVERNANCE

Provincial and Municipal Programs

USAID has two subnational programs focused on provincial centers and municipalities: the Initiative to Strengthen Local Administrations (ISLA) and Strong Hubs for Afghan Hope and Resilience (SHAHAR) programs. Table 2.13 summarizes total program costs and disbursements to date.

TABLE 2.13

USAID SUBNATIONAL (PROVINCIAL AND MUNICIPAL) PROGRAMS

Project Title	Start Date	End Date	Total Estimated Cost	Cumulative Disbursements, as of 1/8/2021
Strong Hubs for Afghan Hope and Resilience (SHAHAR)	11/30/2014	3/31/2021	$73,499,999	$70,850,817
Initiative to Strengthen Local Administrations (ISLA)	2/1/2015	3/31/2021	52,500,000	48,046,035
Citizens' Charter Afghanistan Project (CCAP)*	3/31/2012	12/31/2025	N/A	97,110,000

Note: *This includes USAID contributions to ARTF with an express preference for the Citizens' Charter Afghanistan Project. Data as of 11/20/2020.

Source: USAID, response to SIGAR data call, 1/11/2021; World Bank, "Administrator's Report on Financial Status," 11/20/2020, p. 5.

Initiative to Strengthen Local Administrations

The $53 million ISLA program is meant to enable the Afghan government to improve provincial governance in the areas of fiscal and development planning, representation of citizens, and enhanced delivery of public services. ISLA aims to strengthen subnational systems of planning, operations, communication, representation, and citizen engagement, leading to services that more closely respond to all citizens' needs in health, education, security, justice, and urban services.[339] To accomplish this, ISLA tries to enhance the institutional and human capacity of provincial line directorates and provincial development committees to ensure that local priorities are integrated into the national budgets through provincial development plans (PDPs).[340]

According to ISLA, over the past three completed Afghan fiscal years (1396, 1397, 1398), the 16 ISLA-supported provinces were able to spend an average of only 51% of the budgets allocated for PDP-proposed projects.[341] Looking at the first three quarters of Afghan fiscal year 1399 (December 2019–December 2020), ISLA found that the expenditure rate for PDP-proposed projects was similar to previous years, 48%. Only five of the 15

The U.S.-supported World Bank Citizens' Charter Afghanistan Project provides grants to communities to implement community projects, such as this canal rehabilitation. (U.S. Embassy Kabul photo)

provinces ISLA examined received their first-quarter budget allotments in the first quarter, with the remaining 10 receiving these funds in either the second or third quarters. According to ISLA, provincial execution rates remain low due to poor coordination between provincial departments and their central ministries, as well as to delayed budget allocations.[342]

In addition to the regular budget process, ISLA assisted three provinces (Kandahar, Nangarhar, and Parwan) to access unconditional funding from the Afghan government to help respond to community priorities reflected in their PDP submissions, but omitted from the national budget. For Afghan fiscal year 1398 (December 2018–December 2019), ISLA found that the experiences of these three provinces differed. Nangarhar had 14 approved projects and executed 32% of its allocated funds. Funds for four of these projects were not provided, while the remaining projects were either completed or still being implemented. Kandahar proposed fewer projects (construction of a hospital for Spin Boldak district, a basic health center in Kandahar City, an industrial park, and 30 greenhouses in 10 districts), with all completed and 98% of allocated funds executed. Parwan proposed eight development projects, but no funds were actually transferred and no projects were implemented.[343]

Since ISLA began in 2015, the program has provided 222 youths with internships of at least six months in duration at province government offices.[344] In December 2019, 176 of these interns had their internship recognized as equivalent to one year's work experience with the government, reportedly the first time the Afghan government extended such recognition to an externally sponsored internship program. Over the past year, 20 ISLA interns have found employment with the Afghan government or private employers.[345]

Strong Hubs for Afghan Hope and Resilience

The objective of the $74 million SHAHAR program is to create well-governed, fiscally sustainable Afghan municipalities capable of meeting the needs of a growing urban population. SHAHAR partners with municipalities to deliver capacity-building for outreach and citizen consultation, improved revenue forecasting and generation, and budget formulation and execution, among other things.[346]

As of September 2020, SHAHAR reported that 6% of the 10,479 municipal employees in the 15 cities the program tracks are female. Maimanah Municipality in Faryab Province had the largest share of female employees (17%) while Lashkar Gah City in Helmand Province had only one female employee out of 90 total staff.[347]

SHAHAR recently assisted its partner municipalities in conducting the "National Urban Culture Campaign." These municipalities distributed posters and video discs to government and nongovernmental organizations. The campaign aimed to enhance the credibility and legitimacy of the national government and demonstrate to local citizens the benefits of peace and public participation in urban governance.[348]

Citizens' Charter Afghanistan Project

In October 2018, USAID began contributing a portion of its ARTF funds ($34 million of its $300 million contribution) specifically to the Citizens' Charter Afghanistan Project (CCAP). The Afghan government said CCAP, which began in 2016, is the centerpiece of its national inclusive development strategy for rural and urban areas. CCAP works through Community Development Councils (CDCs) to implement community projects. CCAP defines a suite of minimum basic services for each local covering health, education, and their choice of an infrastructure investment (such as road access, electricity, or small-scale irrigation for rural communities).[349]

Both the World Bank and Afghan government have proposed expanding CCAP in the event of peace.[350] In November 2020, the World Bank proposed to donors that CCAP initiate peace pilots involving local conflict analyses, local-level peace dialogues, peace grants, and conflict and dispute-resolution training activities.[351] The proposal includes $10 million for 300 rural CDCs in Nangarhar, Kunar, and Laghman Provinces (security permitting) and $9 million for 75 new urban CDCs in Jalalabad City in Nangarhar Province. Unlike the normal CCAP process, the implementation for the rural peace pilot would not involve facilitating partners. Instead, the Ministry of Rural Rehabilitation and Development would fully implement the program in rural areas, the Independent Directorate of Local Governance would be solely responsible for a portion of the urban sites, and nongovernmental facilitating partners would implement the remainder. These peace pilots target areas where the Afghan government regained control from antigovernment forces.[352]

The APF target for rolling out the CCAP peace pilot to 300 communities is 2022.[353]

RULE OF LAW AND ANTICORRUPTION

Summary of Rule-of-Law and Anticorruption Programs

As shown in Table 2.14, the United States supports a number of active rule-of-law and anticorruption programs in Afghanistan.

TABLE 2.14

RULE OF LAW AND ANTICORRUPTION PROGRAMS

Project Title	Start Date	End Date	Total Estimated Cost	Cumulative Disbursements, as of 1/8/2021
Assistance for Development of Afghan Legal Access and Transparency (ADALAT)	4/18/2016	4/17/2021	$68,163,468	$38,875,409
Afghanistan's Measure for Accountability and Transparency (AMANAT)	8/23/2017	8/22/2022	31,986,588	11,110,865
Corrections System Support Program (OASIS CSSP) Option Year 2*	6/1/2018	5/31/2022	17,754,251	13,669,296
Justice Sector Support Program OASIS Contract*	8/28/2017	8/27/2022	45,514,200	36,658,885
Transferring Professional Development Capacity (TPDC)*	8/31/2020	8/31/2023	8,499,902	8,499,902

Note: *Disbursements as of 12/16/2020.

Source: State, INL, response to SIGAR data call, 12/16/2020; USAID, response to SIGAR data call, 1/11/2021.

Afghanistan's Measure for Accountability and Transparency (AMANAT)

In August 2017, USAID awarded the contract for Afghanistan's Measure for Accountability and Transparency (AMANAT) program to support the Afghan government's efforts to reduce and prevent corruption in government public services.[354] According to USAID, AMANAT supports select Afghan government institutions with technical assistance to plan for and implement recommended procedural reforms.[355]

In September 2020, the program was modified to remove certain anticorruption-related program tasks, such as conducting vulnerability-to-corruption assessments of Afghan government bodies and assisting Afghan government institutions to self-identify their corruption risks. In lieu of these anticorruption tasks, AMANAT is now tasked with assisting the Access to Information Commission (AIC) in the implementation of the Access to Information Law.[356] On December 14, the AMANAT program and the AIC signed a letter of agreement to facilitate capacity-building activities.[357]

According to USAID, access to information enables citizens to exercise their voice and to monitor and hold government to account. Afghanistan's Access to Information Law came into effect in 2014, and its implementation and enforcement has been challenging. Each Afghan government

entity should have a department or section in charge of providing information to those who request it. Complaints regarding lack of cooperation or transparency should be submitted in writing to the entity in question. If the complaints are not addressed within three days, the applicant can send the complaints to the AIC. Created in January 2019, the AIC oversees the implementation of the law, disseminates information about it to the public, and handles complaints.[358]

In the latest AMANAT-issued corruption-vulnerability assessment of the Ministry of Public Health (MOPH), corruption reportedly flourished during the COVID-19 crisis. One of the most often cited examples relates to contractors making payments throughout the procurement and payment processes. Contractors pay hospital staffs to get the contract, pay each member of the hospital team that inspects and approves the goods being delivered, and pay officials involved in processing their payments.[359]

Over the past year, AMANAT assisted four ministries to develop their internal auditing capacity, whereby they identified corruption. The internal-audit department of the Ministry of Refugees and Repatriations found fraud involving land distribution in Ghazni Province. The case was referred to the Attorney General's Office. Auditors with the MOPH uncovered fraud in four provinces involving contracts for medical equipment, public construction, and information-technology equipment. Within the Ministry for Martyrs and Disabled Affairs, auditors found employees had created ghost beneficiaries in order to receive payments of $1.9 million.[360]

Justice Sector Support Program (JSSP)

State's Justice Sector Support Program is the largest rule-of-law program in Afghanistan. JSSP was established in 2005 to provide capacity-building support to the Afghan justice system through training, mentoring, and advisory services. The current JSSP contract began in August 2017 and has an estimated cost of $45.5 million. The previous JSSP contract, which began in 2010, cost $280 million.[361]

JSSP provides technical assistance to Afghan justice-sector institutions to: (1) build the capacity of justice institutions to be professional, transparent, and accountable; (2) assist the development of statutes that are clearly drafted, constitutional, and the product of effective, consultative drafting processes; and (3) support the case-management system so that Afghan justice institutions work in a harmonized and interlinked manner, and resolve cases in a transparent and legally sufficient manner.[362]

JSSP advises various Afghan government offices on how to use its Case Management System (CMS). CMS is an online database that tracks the status of criminal and civil cases in Afghanistan, across all criminal justice institutions, from the moment a case is initiated to the end of confinement.[363] In September 2020, the Afghan government finalized a regulation

making the CMS the national system of record, requiring all justice-sector institutions to use it.[364]

As of November 15, 2020, the CMS contained 550,452 criminal and 123,798 civil case records.[365] Ministry of Justice (MOJ) CMS operators reported that unreliable electricity and slow internet connections are major challenges for CMS users.[366] According to JSSP program reporting, Afghan government justice officials in areas that lack internet access still use paper forms when recording information; such records are later entered into CMS by operators working at sites with internet access.[367]

According to State, COVID-19-related challenges delayed numerous JSSP meetings and trainings until October and November. In late November, COVID-19 cases began to rise again, and some Afghan program staff who went back to their offices returned to teleworking.[368]

Assistance for the Development of Afghan Legal Access and Transparency (ADALAT)

In April 2016, USAID launched the $68 million Assistance for the Development of Afghan Legal Access and Transparency (ADALAT) program. ADALAT aims to (1) increase the effectiveness and reach of the formal justice sector, (2) strengthen the linkages between the formal and traditional justice sectors, and (3) increase "citizen demand for quality legal services."[369] ADALAT collaborates with the Ministry of Justice (MOJ) Department of the Huquq ("rights"). Huquq offices provide citizens the opportunity to settle civil cases within the formal system before beginning a potentially more involved court case.[370] ADALAT's efforts to increase demand for quality legal services includes providing grants to civil-society organizations to promote legal awareness and legal rights, and to private universities to prepare future "practical problem-solvers" within formal and traditional dispute-resolution institutions.[371]

To date, ADALAT has trained 326 Huquq professional service providers on subjects practically related to their field, including family law, mediation, inheritance law, commercial law, and contracts, debts, property law. According to ADALAT, on average, the trainees saw a 63% increase in test scores following the training.[372]

Transferring Professional Development Capacity (TPDC)

In August 2020, State began the Transferring Professional Development Capacity (TPDC) program, a follow-up of their Continuing Professional Development Support (CPDS) program that ended the same month. CPDS was itself a follow-on to the 2013–2016 Justice Training Transition Program. All three programs have used the same implementing partner. The new TPDC program continues efforts to build the capacity of Afghan justice institutions to provide continuing professional development to their staff, with a special emphasis on the revised penal code.[373] CPDS reported that it

helped Afghan justice institutions deliver 149 penal-code trainings, observing an average 28% increase in test scores across the 3,332 trainees.[374] (In 2019, there were 6,909 mid- and senior-level employees working for the AGO, MOJ, and the Supreme Court.[375])

The new program, similar to the preceding CPDS, aims to enable Afghan justice institutions to independently conduct needs assessments, develop training curricula, deliver train-the-trainer courses, and monitor their training impact. TPDC partners with the professional training departments of these justice organizations to develop their long-term departmental strategies, and enable them to manage their training-related human resources, procurement, and budgeting needs.[376]

Corrections System Support Program (CSSP)

State's Corrections System Support Program (CSSP) provides mentoring and advising support, training assistance, leadership capacity-building initiatives, infrastructure assistance, and nationwide case management for correctional facilities.[377] As of October 2020, CSSP employed 113 advisors who assisted 405 Afghan prison authority advisees. These advisors primarily supported case-management efforts, such as reviewing case files and identifying inmates either eligible for release or who had not yet made their mandated court appearance.[378]

As of November 30, 2020, the latest date for which adult prison population data is available, the Office of Prison Affairs (OPA) was incarcerating 22,346 males and 486 females (down from 23,201 males and 514 females as of July 30, 2020). This OPA total does not include detainees held by other Afghan governmental organizations, for which INL has no data. According to State, since June 2020, the Afghan government has not released any more prisoners to prevent the spread of COVID-19.[379] Between mid-July and September 2020, the UN Secretary-General said no prisons reported any new cases of COVID-19 among prisoners or staff (though there may be under reporting due to limited testing).[380]

Continued prison overcrowding and reduced disinfection efforts have increased the risk of a second COVID-19 outbreak, the UN Secretary-General reported. As of October 2020, approximately two-thirds of prisons operated above full capacity. Further, many prisons appear to be unprepared for a possible second wave of the disease.[381]

State also observed prison overcrowding this quarter, describing it as "a persistent, substantial, and wide-spread problem" affecting OPA-managed male prison facilities. As of December 2020, State estimated that 55% of male prison facilities exceeded International Committee of the Red Cross (ICRC) recommended standards.[382] Whereas the UN reported that women are held in "overcrowded conditions" at Pul-e Charkhi Prison,[383] State reported that no OPA-managed female prisoners exceed ICRC-recommended capacity. Overall, State says that the male prison population

is 28% over total prison capacity, whereas the female prison population is only 25% of total capacity.[384]

From October 1 to December 7, 2020, State learned of 10 major internal-security incidents affecting civilian prisons in Afghanistan. Of these 10 incidents, five were hunger strikes and five were protests or riots. Half of the incidents related to prisoner transfers, with prisoners either requesting a transfer or protesting a planned transfer (both to other facilities and within cell blocks at their facility). Of the remaining incidents, one riot was a protest against a major search of the facility, one was a protest because the prisoners were not released under a presidential decree, one was a protest of the duration of their prison sentences, one was a demand by national security threat inmates to repatriate to their home countries, and one was a protest against the transfer of the prison commander to another facility.[385]

Taliban and Islamic State-Khorasan (IS-K)-affiliated prisoners were among those leading some, but not most, prison disturbances. In one October incident, 126 IS-K-affiliated prisoners held a hunger strike demanding to be transferred from the Kabul Detention Facility to Pul-e Charkhi Prison after their convictions were upheld on appeal. In the same month, Taliban-affiliated prisoners in Nimroz Province barricaded themselves in their cellblock to protest the Afghan government's decision to transfer national-security-threat prisoners to Pul-e Charkhi Prison.[386]

A number of detained IS-K-affiliated families pose unique challenges, prompting State to coordinate a broader response. Following military defeats in late 2019 and early 2020, many IS-K fighters and their families surrendered to Afghan government forces. Approximately 135 women and 275 children, mostly foreign citizens, are held in the Kabul Female Prison and Detention Center.[387] According to the UN Secretary-General, many of the IS-K-affiliated prisoners have been held in pretrial detention for almost a year.[388]

State was unable to provide the typical support it offers to incarcerated women and children due to concerns with providing material support to known terrorist affiliates. Following discussions in November 2020, ICRC and UNICEF agreed to work with State to develop long-term solutions for individual IS-K-affiliated prisoners, including potential prisoner repatriation to their home countries.[389]

Anticorruption

According to the latest Asia Foundation survey results, 85% of respondents surveyed in 2020 reported that corruption was a major problem in their daily life, and 95% said it was a major problem in Afghanistan as a whole.[390]

The Afghan government's anticorruption strategy expired in December 2019.[391] In September, donors expressed several concerns with the draft of a new strategy in comments they shared with the Afghan government, including:

A mural painted by the group ArtLords on one of Kabul's ubiquitous blast walls calls out corruption. (U.S. Embassy Kabul photo)

- The draft displayed insufficient candor regarding the Afghan government's achievements on anticorruption. For example, donors wrote that "it is disingenuous to hail efforts to prosecute high-level officials when many of those culpable have gone unpunished, and when the former [chief executive officer] of Kabul Bank was granted early release last year."[392]
- The draft lacks a "theory of change" linking the Afghan government's proposed "low-level benchmarks" to the broader outcome of reducing corruption.[393] Donors appreciated that the Afghan government wrote that anticorruption strategies tend to propose a large number of discrete actions which, while useful, lack an overarching rationale that explains how they fit together. However, they complained that the draft strategy "turned into wish lists in their own right."[394]
- The draft strategy paid insufficient attention to "the impact of corruption on the everyday lives of citizens, whether through policy or in access to services, and particularly on those least protected by patronage, and the most vulnerable among them, including women." Donors called on the Afghan government to increase recruitment of women into the civil service and in key senior positions and pay more attention to the accessibility of services to women, claiming these measures will reduce women's vulnerability to corruption.[395]

In June 2020, the UN expressed concern at the government's failure to establish the Anticorruption Commission called for in the 2017/2018 anticorruption strategy.[396] On November 12, President Ghani announced the appointment of the five commissioners (including two women) to the

Anticorruption Commission, thus finalizing the establishment of anticorruption institutions. The framework for anticorruption legislation, however, remained incomplete, the UN reported. The Office of the Ombudsperson continued to operate without a confirmed legal basis.[397]

On October 6, the lower house of parliament rejected the anticorruption law, which had been enacted in September 2018 by presidential legislative decree. The lower house argued that the process through which the law was enacted was irregular. On November 1, the upper house of parliament approved the law, with amendments. The law remains in force pending a decision of a joint committee of both houses.[398]

Donors called for a functionally independent Anticorruption Commission to be operational, with sufficient resources, by June 2021, making this one of the 2021 targets in the APF. For 2024, donors hope that the commission will have conducted at least 15 independent, objective, and evidence-based evaluations on high-level institutional processes vulnerable to abuse, and on organizational cultures enabling corruption, and that these evaluations will have resulted in effective reform.[399]

Anti-Corruption Justice Center

In May 2016, President Ghani announced the establishment of a specialized anticorruption court, the Anti-Corruption Justice Center (ACJC). At the ACJC, elements of the Major Crimes Task Force (MCTF) investigators, AGO prosecutors, and judges work to combat serious corruption. The ACJC's jurisdiction covers major corruption cases in any province involving senior officials (up to the deputy minister), generals and colonels, or cases involving substantial monetary losses. Substantial losses are defined as a minimum of five million afghani—approximately $73,000—in cases of bribes, money laundering, selling of historical or cultural relics, illegal mining, and appropriation of Afghan government property; or a minimum of 10 million afghani—approximately $146,000—in cases of embezzlement.[400]

As of November 2020, the Afghan government reported that 49 of 255 ACJC warrants remain unexecuted and 32 fugitives are presently outside Afghanistan.[401]

According to DOJ, the ACJC had an active docket that included high-profile cases this quarter. These cases included:[402]

- On October 12, 2020, the ACJC appellate court convicted Mohammed Mossa Ali, the former head of the Norms and Standards Department, of bribery and sentenced him to 16 years' imprisonment, and a $100,000 fine. Ali was previously convicted and given the same sentence in the ACJC primary court in August. According to DOJ, the case was notable for its efficient and effective investigation involving a call by the victim to an AGO hotline, referral to the National Directorate of Security and Kabul police and cooperation between the two agencies, the availability and use of $100,000 in marked AGO currency for the victim to pay the

SIGAR AUDIT AND ALERT LETTER

S. Rept. 116-126, accompanying the Department of State, Foreign Operations, and Related Programs Appropriations Act, 2020, directed SIGAR to assess "the Government of Afghanistan's implementation, resourcing, and administration of the 'Afghanistan National Strategy for Combating Corruption,' including whether such government is making progress toward achieving its anti-corruption objectives, addressing impunity of powerful individuals, and meeting international commitments." SIGAR has initiated this work and anticipates issuing a public report in 2021.

On November 6, 2020, SIGAR issued an alert letter saying the Afghan government has taken limited steps to curb systemic corruption, but more tangible action is required. The Afghan government often takes paper or process steps, such as drafting regulations or holding meetings, rather than taking concrete actions that would reduce corruption, such as arresting or enforcing penalties on powerful Afghans, SIGAR found.

bribe, videotaping the transaction, and arresting the defendant as he left the meeting site.

- On October 18, 2020, the ACJC primary court convicted three Ministry and Energy and Water officials in absentia of misuse of authority in a case dating to 2006. When an initial contract for the construction of a hydroelectric dam in Panjshir Province was terminated, the three officials improperly awarded the contract to a new company in a restricted bidding process. Each defendant was convicted of misuse of authority sentenced to three years' imprisonment, fined $306,718. The court also ordered that the officials of the company receiving the contract be prosecuted.
- The ACJC appellate court convicted five defendants of embezzlement and forgery in a scheme to negotiate fraudulent checks at the Azizi Bank. The court sentenced the defendants to prison terms ranging from one year and six months to seven years and six months, and cash fines. The defendants are all in custody.

According to CSTC-A, the Afghan Supreme Court has significantly constrained the MOD's ability to combat serious crime and corruption through its narrow interpretation of the prosecutorial authority of military lawyers and the jurisdiction of military courts. Afghanistan's Supreme Court limited the authorities of these bodies to "military crimes" that are specified in the penal-code annex pertaining to the military. Instead of being handled through military courts and prosecutors, major crimes and corruption cases have to be referred to other bodies, such as the ACJC. Following the Supreme Court's decision, CSTC-A said there have been no meaningful ACJC prosecutions of senior MOD officials.[403]

MOD believes that the Supreme Court's decision negatively affects military discipline and has hindered the ministry's response to corruption. CSTC-A supports MOD's efforts to reconsider the authorities of military lawyers and the jurisdiction of military courts over corruption cases.[404]

CSTC-A Anticorruption Partners Make Some Progress

Among the MOD and MOI elements tasked with combating corruption, CSTC-A provided the following assessments and updates:

- This quarter, the MCTF, acting on intelligence and supported by CSTC-A, executed search warrants on a Kabul trucking company compound, arresting two civilian suspects and seizing approximately 45,000 boots and 65,000 Afghan security-force uniform sets. Initial reports suggest the trucking company stole the items in 2015/2016 and planned to resell them to the Afghan government. CSTC-A said this case shows the ability of reliable MCTF partners to develop corruption cases, despite continuing organizational problems.[405] According to DOJ, the MCTF director was unexpectedly dismissed after leading

an investigation that resulted in the arrest of the mayor of Herat on October 26, 2020.[406]

- The MOD Inspector General (MOD IG) was recently involved in a fuel corruption case that CSTC-A views as an example of an effectively coordinated MOD response to corruption. After an MOD IG inspection of the 201st Corps found that fuel was stolen, the matter was referred to the MOD Criminal Investigative Directorate (MOD CID). This group investigated the matter, confirmed fuel was stolen, and referred the case to MOD legal authorities for prosecution. CSTC-A observed the MOD IG sharing the related reports and complaints to facilitate follow-up.[407]
- MOD CID is not effectively investigating complex criminal cases, such as crimes involving senior officials or high-dollar amounts, CSTC-A says. (This is in contrast to the minister of defense' statement to IG Sopko during an October 2019 meeting that he was very optimistic about the potential for the MOD CID.[408]) While CSTC-A says it does not "do investigative work on behalf of the Afghan government," U.S. government-contracted law enforcement professionals have been investigating these cases and sometimes identify tips and leads that are provided to the Afghan security forces. Senior MOD leaders review the information produced through these contracted-out investigations and may take administrative actions in response. CSTC-A says that unclassified portions of these investigation reports are provided to MOD CID for criminal investigation.[409] MOD CID, with assistance from a number of NATO Resolute Support elements, is currently investigating a case of fuel and medical-supply theft, ghost soldiers, and overcharging for electricity at the Regional Military Hospital in Balkh. CSTC-A suspected theft when it observed funding requests for generator fuel and electricity utilities were higher than normal. CSTC-A has been decreasing its funding for fuel and sees such theft as a threat to the Afghan security forces' viability.[410]

This quarter, CSTC-A helped MOD legal and investigative bodies agree on the importance of clear lines of authority for developing case files necessary for criminal convictions. CSTC-A said the various MOD bodies charged with responding to corruption (including the MOD IG, intelligence officials, and MOD CID investigators) have agreed that professional MOD CID investigators should be responsible for identifying, collecting, recording, and preserving evidence. Afghan law regarding these responsibilities is unclear, CSTC-A says, making meaningful and immediate change difficult. Some of these MOD entities lack a mission statement, the ability to compel cooperation, and meaningful measurements of success.[411]

COUNTERNARCOTICS

Little Progress Combating Opium Poppy Production

U.S. drug-control priorities for Afghanistan, according to the Department of State, include disrupting the drug trade, targeting its revenue streams, promoting alternative livelihoods for farmers, reducing demand, strengthening law enforcement, and building Afghan government capacity. Unfortunately, State said "overall progress in meeting these long-term objectives remains slow, inconsistent, and insufficient."[412]

According to the United Nations Office on Drugs and Crime (UNODC) 2020 *World Drug Report*, an estimated 163,000 hectares of opium poppy were cultivated in Afghanistan during 2019 (more current reporting has been delayed). Although a 50% reduction from the record high in 2017 (328,000 ha), 2019 cultivation remained nearly three-times the pre-2002 average (1994–2001).[413] Based on 2018 data, Afghan opiate production accounted for 84% of the global morphine and heroin seized;[414] seizure data is important because it provides a rough indication of the share that Afghan opiates have in the global market.

The statistics merely hint at the scope of the challenge posed by Afghan narcotics production. As SIGAR quarterly reports have repeatedly noted, the U.S. Congress has appropriated $9 billion for counternarcotics efforts in Afghanistan since FY 2002, yet the opium-economy has grown exponentially over that period, while interdiction efforts have had only a minimal impact on the illicit narcotics trade. Importantly, that trade helps fund insurgents, terrorists, and criminal networks; fosters corruption; undermines public regard for the government; and creates public-health and social problems.[415]

New impediments to progress emerged in 2020, as the COVID-19 pandemic and economic distress simultaneously hindered counternarcotics operations, delayed reporting, and increased financial incentives for farmers and other Afghans to profit from the narcotics trade. U.S. and Afghan counternarcotics strategies are in flux, and the formal organization of Afghan counternarcotics agencies has been restructured. Further, despite the long-standing problems with the counternarcotics effort in Afghanistan and the aggravating factors, international donors at the November 2020 Afghanistan conference in Geneva, Switzerland did not condition future funding on counternarcotics indicators.[416]

Afghanistan Opium Surveys Still Delayed

State's Bureau for International Narcotics and Law Enforcement Affairs (INL) reported that the methodological disagreements between the UNODC and the Afghan National Statistics and Information Authority (NSIA) that derailed their collaborative opium-poppy survey projects in 2019 and 2020 remain unresolved. However, there has been incremental progress with UNODC and NSIA signing a letter of assistance this quarter for the

Afghanistan Opium Survey projects that should enable effective collaboration on the 2020 and subsequent surveys.[417] INL has disbursed $24.2 million since 2006 for the surveys.[418]

The UNODC normally produces an annual *Afghanistan Opium Survey: Cultivation Estimate* report along with an *Afghanistan Opium Survey: Socioeconomic Analysis* report in partnership with the Afghan government. The cultivation estimate tracks trends in the locations and extent of opium-poppy cultivation, while the socioeconomic report focuses on the opium economy's effect on the social and economic situation of rural Afghans. According to the UNODC, these reports are "essential for planning, implementing, and monitoring measures required for tackling a problem that has serious implications for Afghanistan and the international community."[419]

SIGAR remains concerned that the biannual *Afghanistan Opium Survey* reports are still delayed after more than a year of disagreements between the Afghan government's National Statistics and Information Authority (NSIA) and the United Nations Office on Drugs and Crime (UNODC). SIGAR first reported on these delays in January 2020.[425] Disagreements between these partners emerged when NSIA objected to UNODC's measurement of the opium-poppy yield for the 2019 season, despite UNODC's use of a long-standing methodology that employs field measurements of mature poppy plants. NSIA specifically objected to the use of opportunistic sampling, which UNODC has used since 2012 to improve data quality. INL explained that UNODC's opportunistic sampling method allowed surveyors operating in a small number of highly insecure areas some discretion in selecting sample areas within a district.[426] SIGAR hopes that these disagreements will be resolved and that the 2019 and 2020 reports will be released in early 2021.

Both of these reports have been delayed; the most recent was published in July 2019. Although INL reported last quarter that the 2019 *Afghanistan Opium Survey: Socioeconomic Analysis* report was scheduled for publication by the end of 2020, the report is awaiting final clearance from the NSIA and has no target release date.[420]

INL says the 2020 *Afghanistan Opium Survey: Cultivation Estimate* is expected to be released in early 2021. But if the report is released, it still may not include the annual yield estimates.[421] This is because NSIA performed no field sampling, random or otherwise, in 2020. Without field sampling, UNODC began developing a methodology to estimate the 2020 opium-poppy yield using satellite imagery.[422] NSIA has not approved the UNODC satellite imagery methodology and continues to review it.[423] However, the recently signed agreement between UNODC and NSIA includes language that should enable field-sampling surveys this spring for the 2021 season and subsequent reports.[424]

President Ashraf Ghani chairs the inaugural meeting of the Counter Narcotics High Commission on February 4, 2020. (Afghan Government photo)

Policy-Making Body, Not Counternarcotics Police, Sets Counternarcotics Policy

In a departure from previous responses, INL notified SIGAR this quarter that a policymaking Counternarcotics High Commission (CNHC)[427] sets high-level Afghan counternarcotics policy, and not the Ministry of the Interior's (MOI) Counternarcotics Police of Afghanistan (CNPA). Although the 2018 Counter Narcotics and Intoxicants Law formally created the CNHC, it has been directing policy only since early 2020.[428] President Ashraf Ghani chaired the inaugural CNHC meeting on February 4, 2020. In his opening statement, President Ghani summarized the CNHC role saying that "Fighting against narcotics and intoxicants is one of the five priorities of the government—there is need for creating overall synergies among the security, justice, judicial, and health sectors to take serious and appropriate actions accordingly."[429] The second vice-president Sarwar Danish leads the Commission.[430] The CNHC delegates responsibility for coordination and development to the MOI, which executes CNHC orders through government-wide implementation strategies.[431]

INL said that a number of the CNHC directives have already been implemented. For example, in September 2020, the MOI, Afghan National Army (ANA), and the National Directorate of Security (NDS) signed a trilateral interagency memorandum of understanding that addressed counternarcotics "cooperation in intelligence sharing, coordination, eradication, trafficking, and drug distribution enforcement."[432]

Nonetheless, INL noted that oversight of Afghan counternarcotics policy has continued to evolve and that the policy-making process has at times been unclear.[433] In June and September 2020, INL told SIGAR that the CNPA became the counternarcotics policy-making entity following the dissolution of the Ministry of Counternarcotics (MCN) in 2019. At the time INL said moving "MCN's policy-making role under the [CNPA] has the potential for greater efficiency and more effective coordination."[434] INL has subsequently clarified that the CNPA's policy development role was "likely unclear and confusing due to the recent dissolution of MCN and distribution of its activities."[435] INL contacts that were close to these developments also reported that these processes were "very unclear and confusing."[436]

Counternarcotics High Commission's Directives Seek to Produce a New Counternarcotics Strategy

INL said this quarter that the Afghan government has decided to produce a new National Drug Action Plan (NDAP) based on the CNHC's February 4, 2020, order issued at its inaugural meeting.[437] The original 2015–2019 NDAP was widely regarded as Afghanistan's "counternarcotics strategy" and has been under revision since 2017. This new NDAP will follow CNHC directives and MOI's Planning and Policy Department is leading the NDAP's development with the MOI Deputy Minister for Counternarcotics chairing the meetings.[438]

PAST EFFORTS TO REVISE AFGHAN COUNTERNARCOTICS POLICY AND STRATEGY

Revising Afghanistan's counternarcotics policy and strategy to effectively address the opium-economy has been a perennial issue. INL noted that "Afghan CN policy transformation has been underway for some time."[439] For example, as early as July 2013, then-President Hamid Karzai issued a decree ordering the Ministry of the Interior (MOI) and the Ministry of Counter Narcotics (MCN) to develop a plan to merge the ministries.[440] The MCN was not dissolved then and continued to be the ministry coordinating counternarcotics efforts and reforms for the next six years.

A major MCN task at the time was to formulate Afghanistan's National Drug Action Plan (NDAP). The MCN issued the initial 2015–2019 NDAP in October 2015, providing the Afghan government with strategic policy guidance as well as annual objectives and metrics.[441] In February 2017, the MCN presented its first NDAP implementation report, noting that only 35% of its first-year objectives were achieved. The MCN also emphasized improvements in government counternarcotics coordination, facilitated by establishing the Counter Narcotics High Commission (CNHC).[442]

The CNHC was formalized in the February 2018 Counter Narcotics and Intoxicants Law, but the CNHC took little further action. Meanwhile, President Ghani in January 2019 decreed that the MCN would be dissolved and significant MCN components would be merged into the MOI.[443] The CNHC would henceforth become the counternarcotics policy-making entity while MOI provided policy expertise and coordinated policy implementation across Afghan government bodies. INL said it was not until the CNHC's inaugural meeting in February 2020 that "[President Ghani] rebooted the CNHC to account for MCN's dissolution and to diversify [CNHC] membership."[444]

The MCN's NDAP revisions underway since 2017 were overtaken by events when the MCN was dissolved in mid-2019. At the inaugural CNHC meeting, President Ghani directed that a new NDAP be written.[445] INL reported throughout most of 2020 that the NDAP had been revised and was awaiting final clearance.[446] In retrospect, this does not appear to be correct. INL said that policy development in 2020 was unclear and confusing due to the MCN's dissolution and distribution of its activities.[447]

Rather, the Afghan government only began seriously planning the current draft of the NDAP in September 2020 when the first two planning conferences were held.[448] In December 2020, INL reported that the MOI Deputy Minister for Policy Hosna Jalil recently approved some version of an NDAP and sent that version to the president's office for review. Once the president's office reviews it, it will then be sent to the CNHC for further consideration.[449] INL also elaborated that the current NDAP draft is no longer in a narrative format. Instead, it is now a matrix-style planning tool that includes an overview of CN goals, activities, indicators, implementation status, expected results, responsible entities, and budget requirements.[450]

The results of the inaugural meeting of the CNHC and the new NDAP suggest that Afghan counternarcotics structures remain in flux since the dissolution of the MCN. The original 2015–2019 NDAP was a five-year strategic plan[451] whereas the current draft NDAP is being written as a two-year plan.[452] INL clarified that the "two-year NDAP will be the national action plan for CN and serve as a bridge until … a new five-year formal CN national policy is developed before the NDAP's two year expiration."[453]

SIGAR SPECIAL PROJECT REPORT

On January 14, 2020, SIGAR issued a special project report titled "Hamid Karzai International Airport: Despite Improvements, Controls to Detect Cash Smuggling Still Need Strengthening." According to a 2015 Integrity Watch Afghanistan study, upwards of 65% of all cash leaving Afghanistan was illegally earned, transferred, or used, and a significant portion of this cash is tied to the opium trade. To counter cash smuggling, the U.S. government installed cash counting machines at Kabul International Airport in 2011. Nonetheless, SIGAR found that customs officials are not regularly using the cash counting machines to track cash leaving Afghanistan and the machines are not even connected to the internet. These findings come nearly a decade after the U.S. government installed the machines.

CNPA Components and their Missions

CNPA personnel are located in all 34 provinces and comprise regular police as well as specialized units. The CNPA's counternarcotics operations include controlling precursor chemicals, airport interdiction, operating the forensic laboratory, crop eradication, and managing mobile detection teams. CNPA also coordinates with Afghan customs to stop drug trafficking.[454] INL provides support to specialized units within the CNPA through an interagency agreement with the Drug Enforcement Administration (DEA).[455]

CNPA specialized units consist of three major components: the U.S.-supported National Interdiction Unit (NIU) and Sensitive Investigative Unit (SIU), and the UK-supported Intelligence and Investigation Unit (IIU).[456] Additionally, the U.S.-supported Technical Investigative Unit (TIU) provides support to the NIU and SIU components.[457]

The NIU conducts interdiction operations and seizures, serves arrest warrants, and executes search warrants in high-threat environments. The NIU receives mentoring from DEA and NATO Special Operations Component Command-Afghanistan (NSOCC-A), including U.S. Special Forces. The NIU typically maintains forward-based personnel in Kandahar and has access to facilities in Kunduz, and Herat.[458]

The SIU's mission is to identify significant drug-trafficking organizations operating in Afghanistan and dismantle them through the criminal-justice system. The SIU receives mentoring from the DEA and consists of hand-picked, thoroughly vetted personnel.[459] The SIU also has four officers responsible for administrative management of court orders obtained by SIU investigators to conduct Afghan judicially authorized intercepts.[460]

DEA reported that the NIU and SIU conducted a combined total of 47 DEA-mentored, -partnered, or otherwise-supported operations from October 1 through December 8, 2020.[461]

The Technical Investigative Unit (TIU) is a CNPA component consisting of 100 translators who work within the Judicial Wire Intercept Platform (JWIP). The JWIP is a State-funded project to provide technical systems associated with the wiretap program and is executed by DEA through an interagency agreement with State. JWIP supports DEA operations as well as SIU and NIU investigations.[462]

Other Afghan law-enforcement elements such as the special operations General Command of Police Special Units execute high-risk arrests and operations including counterterrorism, counternarcotics, and counter-organized crime.[463] The Afghan Uniform Police and Afghan Border Police (ABP) also participate in counternarcotics activities.[464]

This quarter, DOD notified SIGAR that the Special Mission Wing (SMW) is now fully funded by ASFF and no longer funded by any counternarcotics programs such as DOD's Counternarcotics and Global Threats fund.[465] The SMW is a rotary- and fixed-wing aircraft force established in 2012 to support NIU counternarcotics missions, as well as counterterrorism missions

conducted by Afghan special security forces. In recent years, however, nearly all its missions have been counterterrorism support.[466] Transitioning all SMW funding to ASFF aligns funding with the counterterrorism and counterinsurgency mission that the SMW has assumed in recent years.[467]

U.S. Funding for Afghan Counternarcotics Elements

INL continues to work under the 2017 South Asia Strategy, which is the main policy document for U.S. efforts in Afghanistan, including counternarcotics policy.[468] Both INL and DEA continue to report that while there are no formal U.S. interagency working groups focused on Afghan-specific or regional counternarcotics, both entities coordinate with relevant Afghan or regional CN stakeholders as needed. In addition to coordinating with one another, other stakeholders often include DOD's Central Command and UNODC, among others. DEA also participates in the Kabul law-enforcement working group that meets regularly.[469]

INL estimates that it funds approximately $21 million per year in operations and maintenance for INL programming in Afghanistan, including for the NIU and SIU. INL has disbursed $43.4 million to DEA through an interagency agreement to support the specialized units. Costs directly attributable to NIU and SIU include $6 million for two years of JWIP (not including other costs DEA and DOD may incur in support of the wiretap system), $9.6 million for two years of other interagency-agreement support, and $825,000 per year for NIU salary supplements.[470] Salary supplements are used to attract and retain the most qualified and highly trained officers to join the specialized units rather than remain with the regular CNPA. A graduated scale of supplements is provided to all NIU officers, from police officers to unit commanders.[471]

Interdiction Results

In a new measure, DEA reported this quarter that the value of narcotics intercepted from October 1 through December 8, 2020, was over $235 million.[472] DEA reported that it no longer uses denied revenue to measure the value of interdicted narcotics and has instead developed the "drug value intercepted" (DVI) method to measure value. DEA noted that estimated production costs were previously used to estimate the value of revenue denied, which proved inconsistent. In contrast, DVI measures the street value of particular drugs by averaging three years of drug purchases.[473]

Between July 1 and September 30, 2020, DEA reported that U.S.-supported interdiction activities by Afghan security forces included 39 operations resulting in seizures of 126 kilograms (kg) (278 lbs.) of opium, 201 kg (445 lbs.) of heroin, and 445 kg of methamphetamines (979 lbs.). Additionally, 71 arrests were made and 6,049 kg (13,336 lbs.) of precursor chemicals and approximately 730 kg (1,609 lbs.) of hashish were seized by

Afghan security forces during this period.[474] Table 2.15 contains interdiction results provided by DOD and DEA.

Despite the improved capabilities of Afghan specialized units over the years, drug seizures and arrests have had minimal impact on the country's opium-poppy cultivation and production. For example, total opium seizures since FY 2008 are equivalent to approximately 8% of the country's 6,400 metric tons of opium production for the *single year* of 2019, as reported by UNODC.[475]

TABLE 2.15

INTERDICTION RESULTS, FISCAL YEARS 2010–2020

	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	TOTAL
Number of Operations	263	624	669	518	333	270	196	157	198	152	184	**3,564**
Arrests	484	862	535	386	442	394	301	152	274	170	263	**4,263**
Hashish seized (kg)	25,044	182,213	183,776	37,826	19,088	24,785	123,063	227,327	42,842	148,604	422,658	**1,437,226**
Heroin seized (kg)	8,392	10,982	3,441	2,489	3,056	2,859	3,532	1,975	3,242	3,507	585	**44,060**
Morphine seized (kg)	2,279	18,040	10,042	11,067	5,925	505	13,041	106,369	10,127	11,859	2	**183,331**
Opium seized (kg)	49,750	98,327	70,814	41,350	38,379	27,600	10,487	24,263	23,180	13,751	325	**398,226**
Precursor chemicals seized (kg)	20,397	122,150	130,846	36,250	53,184	234,981	42,314	89,878	22,863	81,182	30,849	**864,894**
Methamphetamine[1] (kg)	–	50	–	11	23	11	14	31	143	1,308	672	**2,263**

– indicates no data reported.
[1] In crystal or powder form.

Source: DEA, response to SIGAR data call, 12/16/2020.

Eradication Update

INL reported this quarter that the MOI began eradication planning sessions on November 7, 2020, under the auspices of the Eradication Coordination Committee (ECC). Discussion at this meeting included how to facilitate high-level coordination amongst all entities involved in eradication as well as complaints about a lack of functional equipment, timely funding availability, and the increasing strength of the insurgency.[476] According to INL contacts, the ECC will meet weekly with high-level participation including from the president's office, NSIA, and local security and governance entities such as the National Directorate of Security, the Ministry of Defense, and the Independent Directorate of Local Governance.[477]

The Director General of the CNPA, Colonel Sami Popalzai, and Deputy Minister Aurtaq are expected to coordinate with the president or vice president to obtain an executive order asking all relevant national and provincial organizations to support eradication. Meanwhile, NSIA will ask UNODC and the Afghan national security advisor staff for the latest data on poppy cultivation. From these data, the NSIA will prepare a schedule for nationwide eradication and prepare provincial-level presentations on opium-poppy

cultivation. Once the eradication schedule is finalized, relevant authorities will conduct provincial visits to coordinate eradication activities.[478]

As previously reported, INL is currently not providing direct support for eradication programming in Afghanistan because Congress requires an audit of financial control mechanisms before monies can be released to the MOI for eradication following the dissolution of the MCN.[479] INL is contracting for a financial assessment of the CNPA so that direct monetary assistance can be provided to the MOI for CNPA eradication assistance.[480]

Governor-Led Eradication

Prior to the MCN's dissolution, INL provided direct eradication assistance through the Governor-Led Eradication (GLE) program. According to INL, the MOI now manages this ongoing program, with the CNPA implementing independent Afghan eradication and GLE.[481] When MCN managed the GLE program beginning in 2005, INL reimbursed provincial governors $250 toward the eradication costs of every UNODC-verified hectare of eradicated poppy.[482]

INL did not provide an update on the GLE program this quarter because there has been no change in the status of their relationship. INL is currently unable to provide funding for the GLE program prior to the vetting of the CNPA's financial-control mechanisms.[483]

REFUGEES AND INTERNAL DISPLACEMENT

Afghan Refugees

As of December 12, the United Nations High Commissioner for Refugees (UNHCR) reported that 2,045 refugees have voluntarily returned to Afghanistan in 2020. Most of the refugees returned from Iran (890) and Pakistan (1,055). COVID-19 led to temporary suspension of voluntary repatriation between March 4 and April 29, 2020. UNHCR agreed to continue the facilitated voluntary repatriation of Afghan refugees during the winter season. Such a measure will allow Afghan refugees who plan to return during winter to do so as well as enable other refugees who were unable to return earlier due to COVID-19 related restrictions to also return during the winter.[484]

Undocumented Afghan Migrant Returnees

According to State, the combined effects of COVID-19 and economic contraction has led to high numbers of spontaneous returns of Afghan migrant laborers from Iran.[485] As of December 31, the International Organization of Migration (IOM) reported that 859,092 undocumented Afghans returned from Iran (534,313 spontaneous returnees and 324,779 deportees) and 6,701

Refugees: persons who are outside their country of origin for reasons of feared persecution, conflict, generalized violence, or other circumstances that have seriously disturbed public order and, as a result, require international protection. According to the UNHCR, refugees have the right to safe asylum and should receive at least the same rights and basic help as any other foreigner who is a legal resident.

Migrants: persons who change their country of usual residence, irrespective of the reason for migration or legal status. According to the UN, there is no formal legal definition of an international migrant.

Source: United Nations, "Refugees and Migrants: Definitions," 2019; UNHCR, "Protecting Refugees: questions and answers," 2/2002.

undocumented Afghan migrants returned from Pakistan (5,956 spontaneous returnees and 745 deportees) in 2020.[486]

By comparison, 476,887 undocumented Afghan migrants had returned from Iran in 2019, as of December 28 of that year and 767,663 undocumented Afghan migrants had returned from Iran in 2018, as of December 29, 2018.[487] According to State, the Iranian economic downturn caused by U.S. sanctions drove outward migration in 2018.

Conflict-Induced Internal Displacement

As of December 1, 2020, conflicts had induced 332,255 Afghans to flee their homes, according to the UN Office for the Coordination of Humanitarian Affairs (OCHA). That count of conflict-induced internally displaced persons recorded is 25% lower than for the same period last year, when OCHA reported 443,090 displaced persons.[488]

WOMEN'S ADVANCEMENT

Presently, USAID has only one remaining Promote program, which aims to strengthen women's participation in civil society.[489] Table 2.16 shows the current Promote and women-focused programs.

All the Promote programs that focused on employment and job readiness training ended last quarter. USAID does not expect future updates on the number of Promote beneficiaries who secure employment.[490]

To date, Promote's Musharikat (Women's Rights Groups and Coalitions) program reports it has recruited over 7,000 women-focused advocates to its network. This past year, Musharikat began requiring a certain number of recruits from their grantees and began targeting university students. According to the program, the strength and influence of the Musharikat coalitions relies on continued growth of the number and diversity of members within the coalitions, as well as in their participation in Musharikat activities.[491] Musharikat seeks to engage its coalition members through registration with the network and participation in an online community and live events. To help sustain this engagement, Musharikat developed a free mobile phone application for easy access to the program's online community. Since its release in August 2019, the application has been downloaded only 150 times, despite smart-phone usage being high among Musharikat's coalition members.[492]

COVID-19 has made Musharikat's online engagement options more popular for members. In the third quarter of 2020, Musharikat recorded over 9,000 member log-ins (compared with 2,410 in the previous two quarters).[493] Many of the most popular discussion prompts on Musharikat's member website over the past year related to the ongoing peace process, including:[494]

- Since the talks started on September 12, 2020, what progress do you think has been made?
- Do you think the Taliban will change their mentality, ambition and behavior of 1990s and play an equal role in ensuring social justice?
- What are your specific opinions about women's situation after a potential agreement with the Taliban?
- What are your specific recommendations for women representatives in peace process talks?
- Is there any guarantee that the released Taliban will not return to the battlefield?

According to Musharikat, their member website offers a protected forum for activists to discuss their perceptions of the peace process and to make observations about where Afghan women's own agenda for peace stood among negotiators' priorities.[495] Two members of the Islamic Republic's negotiating team have undergone Musharikat's persuasion training. According to USAID, these negotiators communicate with other Musharikat members in real time through meetings, roundtables, and surveys.[496]

TABLE 2.16

USAID GENDER PROGRAMS

Project Title	Start Date	End Date	Total Estimated Cost	Cumulative Disbursements, as of 1/8/2021
Promote: Women's Rights Groups and Coalitions	9/2/2015	9/1/2021	$34,534,401	$27,030,402
Promote: Rolling Baseline and End-Line Survey	2/21/2017	1/20/2021	7,577,638	7,357,293
Gender Based Violence (GBV)	7/8/2015	1/7/2021	6,667,272	6,667,272

Source: USAID, response to SIGAR data call, 1/11/2021.

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ECONOMIC AND SOCIAL DEVELOPMENT

KEY ISSUES & EVENTS

While Afghan government revenues continued to recover from the impact of COVID-19 this quarter, sustainable domestic revenues fell by 2.8%, year-on-year, during 2020.

Poverty levels were forecasted to rise to 61–72% of the population in 2020 due to the pandemic, while Afghanistan braced for a second wave of COVID-19 in early 2021.

A number of U.S. economic and social development programs fell short of their FY 2020 performance goals due to COVID-related restrictions that hindered project activities.

On November 23–24, the governments of Finland and Afghanistan co-hosted the 2020 Afghanistan Conference in Geneva, Switzerland, with representatives from various government agencies and international organizations attending virtually due to COVID-19 restrictions. Major donors expressed their continued commitment to support the Afghan government and highlighted the importance of economic and social development for sustaining any future peace agreement.[497]

According to the UN, donors pledged at least $3.3 billion in development assistance for 2021 and expressed the potential for between $12 billion and $13.2 billion in civilian aid over the next four years, a drop from the $15.2 billion pledged for four years in the 2016 donors' conference. (Security assistance is pledged separately.) A number of donors said assistance beyond 2021 would be contingent on demonstrated progress in the peace process and a commitment to the protection of human rights.[498]

This reduction in pledged assistance came as Afghanistan struggles with the COVID-19 pandemic. Afghan public health officials have warned that the country faces a second wave of the disease as cases have surged in recent months. As of January 14, 2021, the number of confirmed COVID-19 cases remained relatively low at 53,819, with 2,320 deaths.[499] But public-health officials caution that the number of confirmed cases vastly undercounts the true spread and impact of the disease because of Afghanistan's low testing capacity and the limited reach of its public-health system.[500] Acting Health

Minister Ahmad Jawad Osmani announced in August 2020 that a survey of antibody tests showed that COVID-19 had likely infected approximately 10 million Afghans, or 31.5% of the population. The number of cases in urban areas was even higher, with more than half of Kabul's residents estimated to have contracted the disease.[501]

Currently, the government can test only approximately 1,000 people per day. A technical adviser for the Ministry of Public Health explained, "In the first wave, we didn't have the capacity to test people on time—patients received their results after they had recovered or had passed away."[502] The adviser also said health-care workers' continued lack of personal protective equipment (PPE) and failure to implement even basic infection prevention and control (IPC) measures is contributing to uncontrolled spread of the disease and rising cases among healthcare staff.[503]

Beyond the public-health impact, the COVID-19 pandemic has inflicted significant harm on Afghanistan's economy, exacerbating many existing challenges. By the end of 2020, Afghanistan's unemployment rate was projected to rise to 37.9%, up from 23.9% in 2019.[504] The World Bank estimates the overall poverty level increased from 55% to 72% of the population in 2020 due to the economic contraction, with the IMF projecting Afghanistan's GDP to drop by 5%.[505] A spokesperson for the United Nations (UN) humanitarian affairs office said the UN will require an additional $1.3 billion in 2021 for humanitarian aid in Afghanistan, as the number of people who require assistance will have doubled compared to a year ago.[506] In a November 2020 Asia Foundation survey, 74.2% of respondents reported that they and their families had received no government support during the pandemic.[507]

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

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

Although the opening of Afghanistan's international borders in July 2020 helped ease food shortages, a lack of food security has persisted. According to the UN World Food Programme, the average price of wheat flour increased by more than 11% between March 14 (just before the government-mandated lockdown) and December 2, 2020, with the cost of pulses (dry edible seeds of plants in the legume family), sugar, cooking oil, and rice increasing by 21%, 19%, 36%, and 21% respectively over the same period. Higher prices were matched by a decline in purchasing power for many day laborers, resulting in more individual debt as workers struggled to afford basic necessities.[508]

As of early November 2020, 11.2 million people, or approximately 36% of the estimated population, faced either a crisis or emergency state of food insecurity, according to the Integrated Food Security Phase Classification, a common global scale for classifying the severity and magnitude of food insecurity and malnutrition.[509] On December 21, 2020, Acting Minister of Rural Rehabilitation and Development Mujib Rahman Karimi announced that more than 20,000 families had received food aid as part of the first phase of the government's national assistance program.[510]

The United Nations Development Programme (UNDP) representative in Afghanistan, Abdallah Al Dardari, said "four years of progressive growth" will be required to return to the pre-COVID economic conditions of 2019.[511] To sustain this, however, UNDP estimated in early November 2020 that the Afghan government will need an additional $6 billion in international grants over the next five years, a 30% increase from current levels of donor funding, to offset COVID-related budget losses and maintain expenditure levels, adding that a "clear commitment to continued grant support is vital for improving confidence and investment."[512]

Under any scenario, economic recovery in the coming years will be hampered by continued violence and political uncertainties surrounding the Afghan peace talks. Asian Development Bank (ADB) projections that the Afghan economy will rebound in 2021 with modest growth of 1.5%, for instance, assumes "that peace talks are successful and [will] enable improved security and political stability."[513] Even with additional international grants, the Afghan economy could lose the equivalent of 12.5% of real GDP by 2024, according to UNDP estimates. Without additional international support and instead relying on increased taxes and reductions in government expenditures, this number climbs to 14.3% of real GDP by 2024. These losses, however, could be tempered by paired improvements in governance, such as effective anticorruption efforts.[514]

Largely as a result of COVID-19, the Afghan government's sustainable domestic revenues contracted by 2.8%, year-on-year, during 2020, SIGAR's analysis of Afghan government accounting data showed.[515] The contraction in government revenue during the first half of 2020 was particularly driven by the fall in customs duties and taxes—which comprised approximately 20% of sustainable domestic revenues in 2019—due to the closing of the border. In July 2020, Afghan exports to Pakistan, Afghanistan's leading trading partner, decreased by 56.8% compared to July 2019; imports from Pakistan decreased by 43.6%.[516] By Month 7 of FY 1399 (December 22, 2019, to December 21, 2020), customs revenue had fallen by 28.2% from the previous year, according to publicly available data from the Afghanistan Revenue Department.[517] With the partial lifting of the government-mandated lockdown and reopening of the borders to trade over the summer, government revenues began to recover during the third and fourth quarters of FY 1399. Government expenditures, on the other hand, increased overall by 8.1%, year-on-year, during 2020 amid the COVID-19 pandemic.[518]

Sustainable domestic revenues: According to Afghan Ministry of Finance officials, these are revenues such as customs, taxes, and nontax fees. Multilateral institutions, including the World Bank and the International Monetary Fund (IMF), use reports of these revenues to judge the Afghan government's fiscal performance.

One-off domestic revenues: These are nonrecurring revenues arising from one-time transfers of funds, such as central bank profits, to the Afghan government. The IMF excludes central bank transfers from its definition of domestic revenues for the purpose of monitoring Afghanistan's fiscal performance under its Extended Credit Facility arrangement with the government.

Source: SIGAR, communications with MOF officials, 8/21/2017; SIGAR, communications with IMF officials, 9/7/2017.

U.S. SUPPORT FOR ECONOMIC AND SOCIAL DEVELOPMENT: OBJECTIVES AND PROSPECTS

While the intensity and focus of U.S. reconstruction programs in Afghanistan have shifted over the years, the United States has consistently highlighted the importance of economic and social development to support

U.S. national security interests and the broader political stability of the country. The U.S. government's current Integrated Country Strategy (ICS), released in September 2018, highlights the need to strengthen economic prosperity through U.S. support of private-sector-led export growth and job creation and accompanying gains in health, education, and women's empowerment leading to increased revenue generation and budget sustainability for the Afghan government.[519] USAID's FY 2019–2023 Country Development Cooperation Strategy (CDCS) for Afghanistan, nested within the ICS, further outlines the need to:[520]

- accelerate private-sector-driven, export-led economic growth
- advance social gains in health, education, and gender equality
- increase the Afghan government's accountability to its citizens

Within the CDCS, USAID posits that progress in these three areas will, in turn, "increase Afghanistan's economic viability and enable the country to become less reliant on donors"; "enable the country to become more inclusive and stable, as Afghans gain confidence in their government's ability to achieve reforms and deliver services"; and "help improve the country's stability and inclusivity, as Afghans' trust in their government improves and civic participation expands."[521]

In pursuit of these objectives, USAID has shifted its approach under the current CDCS to focus on direct interaction with Afghanistan's private sector and work with other U.S. government agencies to implement various policy reforms and programs to support economic growth.[522] In particular, senior U.S. officials have pointed to the emerging role of the U.S. International Development Finance Corporation (DFC)—the U.S. government development finance institution formed in December 2019 from the Overseas Private Investment Corporation and USAID's Development Credit Authority—and its potential as an alternative source of financing to support private investments in Afghanistan's agriculture and extractives industries. The DFC is exploring co-investment and co-financing opportunities with private investors that may emerge as the Afghan peace talks move forward, supporting a gradual transition from grant-based aid to an investment model for U.S. engagement with the Afghan economy.[523]

Both U.S. and Afghan officials have highlighted expected economic opportunities following a peace agreement. On International Migrants Day (December 17, 2020), U.S. Chargé d'Affaires Ross Wilson tweeted that peace in Afghanistan "will bring economic opportunities for displaced people and all Afghan citizens. Peace will increase trade, improving employment prospects, economic outcomes, and futures of generations to come."[524] In early January 2021, U.S. Special Representative for Afghanistan Reconciliation Zalmay Khalilzad toured Afghanistan, Pakistan, Qatar, and Turkmenistan, in part, to "continue to encourage projects and plans for expanded regional

connectivity, trade, and development which will be aided by an Afghan peace agreement and will help sustain peace."[525]

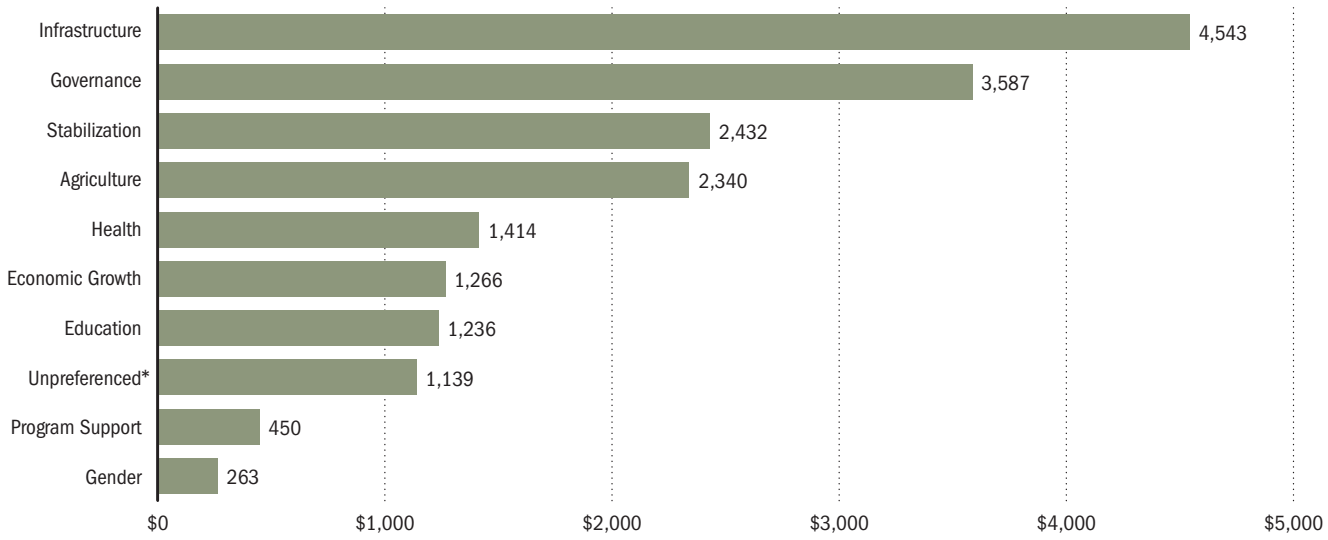
In particular, Afghan officials point to the potential of the country's extractives sector to fuel economic growth and promote economic self-sufficiency following a successful peace settlement. Afghanistan's First Vice President Amrullah Saleh stated in a recent interview, "Daikundi has the biggest deposit of lithium. Logar and Kabul have the biggest copper mines; northern provinces have gas. We are sitting on treasure. When peace comes, we will lift everything from underground and use it to be self-sufficient."[526] The Afghan government has also extolled the promise of increased public-private partnerships to spur investment in extractives, as well as other sectors of the economy.[527] While the U.S. government has estimated the total value of Afghanistan's extractives at more than $1 trillion, efforts to develop the sector, like so many other areas of reconstruction, have been hindered by persistent insecurity, the Afghan government's unwillingness to complete the mutually agreed-upon reforms by donors, as well as by its limited capacity to provide necessary infrastructure and institutional support, and lingering corruption. In recent years, the extractives sector has represented only around 2% of the government's sustainable domestic revenues as a result of these issues.[528]

Overall, many uncertainties surround Afghanistan's future economic growth and social development: the ultimate outcome of peace talks; the long-term impact of the COVID-19 pandemic; the effect, if any, of the material withdrawal of U.S. forces; and the levels of future international assistance. Even if the Afghan government controls the pandemic and successfully negotiates a peace agreement with the Taliban—perhaps the best-case scenario for Afghanistan—this will not translate immediately into sustainable licit economic growth, as many enduring barriers to economic growth remain. These include widespread corruption that continues to undermine investor confidence in the Afghan government and economy, limited skilled labor, the lingering effects of near-continuous conflict over four decades, deficits in physical and institutional infrastructure, and heavy reliance on foreign donor support. Following a peace agreement, Afghanistan must also reintegrate into the economy ex-combatants and potentially large numbers of Afghans returning from abroad.[529] Upon their return, they could face a weak licit labor market unable to fully absorb the large influx of laborers in the short term, potentially exacerbating already high unemployment and poverty figures.

As of December 31, 2020, the U.S. government has provided approximately $35.95 billion to support governance and economic and social development in Afghanistan since 2002. Most of these funds—approximately $21.10 billion—were appropriated to USAID's Economic Support Fund (ESF). Of this amount, $20.03 billion has been obligated and $18 billion has been disbursed. Figure 2.32 on the following page shows USAID assistance by sector.[530]

FIGURE 2.32

USAID DEVELOPMENT ASSISTANCE, CUMULATIVE DISBURSEMENTS, AS OF JANUARY 4, 2021 ($ MILLIONS)



Note: USAID Mission-managed funds. Numbers are rounded. USAID gender programs managed by the agency's Office of Gender are presented as a separate category. Agriculture programs include Alternative Development. Infrastructure programs include power, roads, extractives, and programs that build health and education facilities. OFM activities (e.g. audits and pre-award assessments) are included under Program Support funds.
*Unpreferenced funds are U.S. contributions to the ARTF that can be used for any ARTF-supported initiatives.

Source: SIGAR analysis of USAID, response to SIGAR data call, 1/10/2021; SIGAR analysis of World Bank, ARTF, Administrator's Report on Financial Status as of November 20, 2020, 1/10/2021.

Donors Reduce Pledges of Conditions-Based Aid at Afghanistan Conference in Geneva

On November 23–24, 2020, the governments of Finland and Afghanistan co-hosted the quadrennial international donors' conference in Geneva, Switzerland. Most representatives of over 100 governments and international organizations participated virtually due to COVID-19 restrictions. International donors, including the United States, reiterated their support for Afghanistan, but at a reduced level of assistance, pledging $3.3 billion for 2021 according to the UN (including the U.S. government's commitment) with the expectation that annual commitments would stay at the same level year-on-year through 2024, a drop from the $15.2 billion pledged for 2016–2020.[531] According to World Bank estimates, this figure falls to the bare minimum required for Afghanistan to remain a "viable state."[532]

According to U.S. government statements, future U.S. assistance will be conditioned on sufficient progress in the Afghan peace talks and the protection of human rights. In November, Secretary of State Michael Pompeo said, "I want to be clear that the choices made in peace negotiations will affect the size and scope of future international support and assistance. The United States looks forward to reviewing progress in the areas I mentioned in one year's time."[533]

In a November 24 statement, the U.S. Mission to International Organizations in Geneva clarified, "Future assistance beyond 2021 is planned at comparable levels provided there is consistent progress on transparency and accountability, as well as on the peace process, on the part of the Afghan government."[534] On the same day, the Department of State released a statement pointing to the conditionality of future U.S. assistance: "The United States will continue to support Afghanistan Peace Negotiations. All sides must seize this historic opportunity for peace and commit to a reduction in violence that will enable these talks to succeed. Future assistance decisions will reflect progress made in these negotiations. … The United States and the international donor community are united in the view that future assistance will be determined by the steps Afghanistan takes to protect the human rights of all Afghans, especially those of women, girls, and ethnic and religious minorities."[535]

Along with pledges for assistance, international donors and the Afghan government agreed to a new Afghanistan Partnership Framework (APF) outlining foundational principles and expectations for continued international engagement with and assistance to the Afghan government.[536] One of the three core reform priorities in the APF focuses on "market-building," with the intended outcome of "a reduction in poverty driven by a vibrant private sector." This is to be measured by vague and unspecified improvements in several economic indicators:[537]

- a reduction in the proportion of Afghans (sex-disaggregated) living below the basic-needs poverty line (around $1 a day) as measured by Afghanistan's National Statistics and Information Authority (NSIA) survey data
- improved annual growth rate of real GDP per employed person
- improved real rate of economic growth as recorded in NSIA data
- improved gross value of exports as recorded in Da Afghanistan Bank data
- improved overall score recorded in the World Bank Group Doing Business survey
- domestic credit to the private sector as a proportion of GDP increasing to 10% by 2024

Additionally, the APF lays out key action items with incremental targets, including the Afghan government adhering to "sound policies for macroeconomic stability," undertaking reforms to ensure equal economic opportunities for women, facilitating agribusiness and agricultural exports, and mobilizing growth and investment in the mining sector.[538]

ECONOMIC PROFILE

U.S. efforts to bolster private-sector investment and growth are part of a broader strategy to transition Afghanistan from being predominantly an

assistance recipient to becoming a long-term economic partner.[539] Yet, Afghanistan remains poor, aid-dependent, and conflict-affected, with any potential economic growth in the short term further limited by COVID-19.[540] Donor grants totaling $8.5 billion per year (covering both security and civilian assistance) finance more than half the Afghan government budget and approximately 75–80% of total public expenditures (including funds not channeled through government ministries).[541]

Afghanistan's economy also remains highly dependent on imports, generating a severe trade deficit that is almost entirely financed through external aid.[542] In 2019, Afghanistan imported goods totaling $7.33 billion while exporting only $975 million worth, according to World Trade Organization data; this produced a negative trade balance of $6.36 billion or 32.9% of GDP.[543] The trade deficit is in part caused by Afghanistan's low manufacturing capacity and poor domestic infrastructure which results in a narrow export base—largely agricultural products and carpets—to limited destination markets.[544]

Increased government service provision and an economy fueled by donor funds rapidly improved many development outcomes through the 2014 drawdown of most international troops. But licit GDP growth of just under 10% dropped to low-single-digit levels as the Afghan government assumed responsibility for the fight against the Taliban insurgency.[545] In early 2020, 55% of Afghans lived below the poverty line, according to the most recent household survey data, an increase from 34% in 2008.[546]

Poverty worsened in 2020 as a result of the COVID-19 pandemic as remittances from Afghans working in adjacent countries declined, household budgets were stretched by a spike in food prices matched by an increase in unemployment, and lockdowns and border closures dampened overall domestic economic activity. According to a November 2020 Afghanistan survey by the Asia Foundation, 70.9% of respondents agreed that "the financial situation of their household has gotten worse in the past 12 months," a drastic increase from the 31.1% who responded to the same question in 2019.

Additionally, 66.8% of surveyed Afghans reported that the availability of basic products in the market, such as wheat, rice, and oil, had worsened over the previous year, with 77.3% also reporting decreasing affordability.[547] In the survey, 85% also stated that corruption remained a major problem in their daily lives, with 95% pointing to corruption as a major problem for the country as a whole.[548]

Amid an overall economic downturn, the COVID-19 pandemic has exacerbated the Afghan government's inability to generate sufficient domestic revenue. The government's over-reliance on international assistance and inability to generate sufficient government revenue have been long-standing challenges, stemming from limited government capacity, persistent corruption, tax evasion, and the strength of the informal and illicit economies.

Around 90% of economic activity in Afghanistan takes place within the informal economy, which often overlaps with and strengthens the illicit economy, including opium production, and so is not taxed by the government, increasing the government's reliance on external donors.[549] As a result, the government has largely relied on simpler forms of revenue generation, such as customs duties and income taxes. Given the relative ease of their collection, customs taxes have typically been a primary source of sustainable domestic revenues for the Afghan government, but were particularly hard hit by pandemic-caused border closings and subsequent shipping delays.

Public-health officials distribute COVID-19 information in a rural community. (UN photo)

Afghanistan Braces for Second Wave of COVID-19

Public-health officials have warned that Afghanistan faces a second wave of the COVID-19 pandemic. The number of new cases per week has steadily increased this quarter, rising from 741 in the first two weeks of October 2020 to 2,293 in the first two weeks of January 2021, numbers which undercount the true number of cases given the country's low testing capacity.[550] Many Afghans reportedly have continued to disregard the government's public-health guidelines, such as wearing masks and practicing social distancing. Even within hospitals, there are consistent reports of medical staff not wearing masks or failing to properly enforce IPC measures, further spreading the disease.[551]

Much of the country's health-care system has been redirected toward addressing the pandemic, at the expense of many other public-health issues. During March–August 2020, for example, polio vaccinations were suspended over fears of spreading COVID-19 among vaccinators and the recipient families, and polio-surveillance volunteers were redirected to COVID-19 surveillance. World Health Organization (WHO) and United Nations Children's Fund (UNICEF) officials point to the suspension of the vaccination campaign in different parts of the country, due to both the pandemic and continued insecurity, as contributing to the rising numbers of polio cases in Afghanistan.[552]

The Global Polio Eradication Initiative reported 56 polio cases in Afghanistan in 2020, compared to 29 total cases in 2019.[553] In November 2020, the director of Mirwais Hospital in southern Kandahar Province also explained that his hospital is still inundated with thousands of civilians arriving daily for medical treatment, with many seeking care for injuries sustained in the escalating violence. "The war has not finished," he explained. "If we make this hospital a COVID hospital, where will everyone else go? I refuse to make this a COVID hospital."[554]

COVID-19 has overwhelmed Afghanistan's limited health-care system, which continues to be hampered by limited resources, a shortage of trained health-care workers, and poor management and implementation of IPC measures, leaving it ill-prepared to handle a second wave.[555] One physician

in Kabul's only infectious-disease hospital expressed concern that if the second wave intensifies, the hospital will not be able to handle the influx of COVID-19 patients.[556] Anecdotal reports persist of Afghans relying on home treatments, including herbs, narcotics, and over-the-counter antibiotics, instead of seeking treatment at hospitals.[557]

On November 18, 2020, the Acting Minister of Public Health announced that wedding halls and other public places would be closing at the end of December 2020 due to the rising number of cases.[558] In late November, the Ministry of Education also announced that schools would close in December until spring 2021.[559]

During a December 3, 2020, speech at a special session of the UN General Assembly, President Ashraf Ghani outlined the disease's devastating impact on Afghanistan's public health and economy in the short term, which has "exacerbated existing gaps and inequalities between developed and developing countries." The longer-term effects of the pandemic, President Ghani stated, remain unclear. He warned, "Now, the second wave of the pandemic is at our doorstep. We face this wave during the winter season, with very little understanding of how cold weather, particularly under conditions of poverty, will affect the nature of the pandemic."[560] The effectiveness of the Afghan government's previous lockdown was undermined by the inability of many people to stay quarantined at home given their need to continue working to feed their families.

Afghanistan's pandemic response has been further hampered by reports of corruption. There were allegations of "ghost" workers in a COVID-19 hospital in Kunduz Province. An administrative official in the hospital stated, "These workers and vehicles do not exist but their wages are claimed," citing the fact that the hospital has 25 beds but posted charges associated with 50 beds. Provincial public-health officials denied the claims.[561] In mid-October 2020, reports also emerged of five private hospitals selling fake negative COVID-19 test certificates to allow individuals to travel abroad.[562]

At the end of October, the former Wardak governor and 16 others were charged with embezzling over 800,000 afghanis budgeted for the COVID-19 response. This case came shortly after the Attorney General's Office announced charges against the Herat governor and 21 others for embezzling 20 million afghanis from the COVID-19 response budget.[563] Additionally, in late December 2020, former Acting Public Health Minister Osmani announced that President Ghani had dismissed him after four individuals—two Public Health Ministry employees and two of Osmani's relatives—were arrested for soliciting bribes using the acting minister's name.[564]

In 2020, grants to the Afghan government increased by approximately $500 million, helping to mitigate the pandemic-induced decline in domestic revenues.[565] This quarter, as Afghanistan prepared for the second wave of the disease, the international community pledged continuing support for Afghanistan's COVID-19 response and recovery efforts. To supplement the

100 ventilators given to the Afghan government on October 1, 2020, USAID informed SIGAR that the Bureau for Global Health approved an additional $347,280 for consumables, such as ventilation tubes and plastic attachments, as the initial consumables included with the October donation are expected to last only a few months and Afghanistan lacks the ability to procure replacement parts.[566] As of January 2021, the United States has provided a total of $39.4 million to support COVID-19 response efforts in Afghanistan.[567]

During the quarter, the ADB approved a $100 million grant to support the Afghan government's COVID-19 response, including strengthening the health-care system and expanding social protections for poor and vulnerable communities.[568] In late October 2020, the ADB approved an $18.28 million grant to improve water access and protect water infrastructure from extreme weather to support agricultural productivity in the Panj-Amu River Basin in northeastern Afghanistan. This grant, according to ADB officials, "will help Afghanistan in its recovery from COVID-19 by improving water available for irrigated agriculture and [by] creating more employment opportunities for rural communities."[569]

In early November 2020, the International Monetary Fund (IMF) Executive Board approved a 42-month extended credit facility totaling approximately $370 million to assist Afghanistan's recovery from the pandemic, bolster needed economic reforms, and catalyze donor financing. Of that, $115 million is available for immediate disbursement, with the remaining funds to be disbursed over the duration of the program and subject to semiannual reviews.[570] The following month, however, the World Bank warned in a letter to President Ghani that it would withhold $200 million in aid to Afghanistan, intended to help mitigate the economic impact of COVID-19, until the Da Afghanistan Bank provided banking-sector data to assess "the adequacy of a recipient country's macroeconomic policy framework," per the World Bank's current operational policies.[571] While this was resolved in mid-December, the World Bank disbursed only $180 million and withheld $20 million over issues with the Afghan government moving the Public Private Partnership and Public Investment Advisory Project from the Ministry of Finance to the Presidential Palace.[572]

President Ghani also announced that the World Bank and donors to the Afghanistan Reconstruction Trust Fund "in principle pledged to provide us $100 million" for doses of a COVID-19 vaccine, with the ADB pledging another $40 million, as part of the International Vaccine Coalition. A Ministry of Public Health spokesperson announced that it would take seven months for the first doses of a vaccine to arrive in Afghanistan. The government is planning to provide the vaccine first to public workers, teachers, employees of companies, senior citizens, health workers, and patients.[573] However, Duke University's Global Health Innovation Center warned that a vaccine may not be widely available to the populations of low-income

countries like Afghanistan until as late as 2023 or 2024, as high-income countries have already purchased most of the short-term supply.[574]

12 Killed in Jalalabad During Stampede Over Pakistani Visas

On October 21, 2020, 12 women were killed in a stampede in Jalalabad, sparked by the demand for Pakistani visas. Before dawn, a crowd of around 10,000 had gathered in a Jalalabad soccer stadium where Pakistani officials from the nearby consulate were handing out tokens allowing the holder to apply for a visa. The consulate had recently reopened, after being closed for eight months due to Pakistan's COVID-related travel restrictions, and began to reissue visas, though they were limited to only 1,000 per day. The women who were killed, as well as many others in the stadium, were seeking visas for medical treatment in Pakistan. The deadly stampede erupted as Pakistani officials began handing out the tokens.

Source: New York Times, Zabihullah Ghazi and Fahim Abed, "Demand for Pakistan Visas Sets Off Deadly Stampede in Afghanistan," 10/21/2020.

Cross-Border Trade Problems with Pakistan Persist

Afghanistan's trade with Pakistan, its largest trading partner, precipitously dropped due to COVID-related border closures. Even with the reopening of border crossings between the two countries in July, disruptions persisted. In late October 2020, there were reported shipping delays due to shortages of container-tracking devices necessary to clear goods at border crossings. As a result, loaded trucks have been stranded on both sides of the border. This has been particularly troublesome for perishable cargo.[575] In the first quarter of FY 2021, Pakistani exports to Afghanistan fell from about $244 million to $209.9 million (-14%) compared to the same period of the previous fiscal year.[576] In mid-December 2020, Pakistani exports to Afghanistan at the Torkham border crossing were completely halted when Pakistani customs-clearing officials went on strike to protest inadequate facilities.[577]

Despite these problems, the Afghan and Pakistani governments continued to work to normalize and expand cross-border trade this quarter. On November 19, Pakistani Prime Minister Imran Khan made his first visit to Kabul to discuss the Afghan peace talks and other bilateral issues, including connectivity and trade between the two countries ahead of the expiring Afghanistan-Pakistan Transit Trade Agreement in February 2021. His visit sparked a number of protests around the country blaming Pakistan for the continued violence, as militants have been able to operate from Pakistani territory.[578]

In a November 30 statement by the Pakistani Embassy in Kabul, Pakistan announced that it would establish 12 Joint Trade Markets (JTM) along the international border in conjunction with Afghanistan in an effort to "promote the well-being of the people living on both sides of the Durand Line [the late 19th-century, British-drawn border], rehabilitate those affected by anti-smuggling drive[s], economically integrate the neglected areas, formalize bilateral trade and transform local economies." The first JTM is scheduled to open in February 2021 at Shaheedano Dand in Kurram Tribal District in northwestern Pakistan as a pilot project.[579]

During an early-December 2020 visit to the border town of Chaman in Balochistan, Pakistani Railways Minister Sheikh Rashid Ahmed also announced a new, 11-kilometer railway connection between Chaman and Spin Boldak across the border in Afghanistan, with the potential to extend to Kandahar City. Pakistan is also improving railway connections between the port of Karachi and Chaman.[580] An Afghan delegation led by Afghan Minister for Commerce and Industry Nisar Ahmad Ghoryani met with Pakistani officials in Islamabad December 28–30, 2020, to continue discussions on a revised Afghanistan-Pakistan Transit Trade Agreement and on a preferential trade agreement between the two countries.[581]

Afghan Government Delays New Value Added Tax Until 2022

State informed SIGAR this quarter that the Afghan government has delayed the implementation of the new value added tax (VAT), originally scheduled for December 2020, until 2022 over concerns that implementing a new tax on consumers could have negative consequences in the midst of the pandemic.[582]

Anticipating a decline in external donor funding in the coming years, the Afghan government has been formulating plans to improve revenue collection and develop additional sources of sustainable domestic revenue.[583] In 2015, the government doubled the business receipts tax (BRT) from 2% to 4%, drawing much criticism from the business community, which argued such a measure stifled growth in the private sector.[584]

In 2016, following several years delay, the Afghan government approved plans for the VAT setting a 10% rate to replace the BRT—responsible for around 17% of collected taxes—for businesses with revenue over 150 million afghani.[585] The VAT is intended to rectify many tax-evasion problems associated with the BRT, increase tax revenue, and help formalize and document the production chain. Moreover, to encourage domestic production and ensure cost competitiveness for Afghan exports, the 10% VAT rate will be imposed on all imports, but not on exports.[586] The Afghan government projects that switching from a BRT to a VAT for taxpayers above the threshold of 150 million afghanis will translate into an additional 1.8% of GDP in revenue generation.[587] According to the Ministry of Finance, the VAT "will play a key role in achieving the Afghanistan's leadership vision of building a sustainable, self-reliant economy and reducing donor dependency."[588]

While the VAT has potential benefits in the long term, the transition to the new tax and the accrual of additional revenue for the Afghan government will be gradual. In the first few years, it is not expected to bring in much more revenue compared to the BRT, especially as the tax administration and business community learn and adjust to the new tax regulations, and may modestly increase poverty by partially shifting the cost burden onto customers.[589] The VAT's impact on the poorest households will be partially mitigated by exemptions for basic foodstuffs.[590]

Value added tax (VAT): A tax levied on the value added to products at each stage of the supply chain, from production to point of sale, minus the costs of any previous stages. Based on consumption rather than income, it has the potential to increase tax revenue without impinging on business investments.

Business receipts tax (BRT): A tax based on total gross income from sales of goods or services before any deductions.

Source: Government of Afghanistan, Income Tax Law, Official Gazette 976, 3/18/2009.

Civil Aviation Struggles with COVID-Related Revenue Losses Ahead of Airport Transfer

The COVID-19 pandemic and its impact on international and domestic air travel has led to financial losses for Afghanistan's civil aviation sector. The Afghan government grounded domestic flights on April 21, 2020, and resumed them on June 17. On June 13, however, international airlines suspended most air travel to Afghanistan due to the spread of COVID-19, following a period of gradual reduction. Of the 11 international airlines that fly to Afghanistan, according to State, only Air Arabia, Emirates, and Fly Dubai had resumed international flights as of December 2020.[591]

Among Afghanistan's domestic carriers, Ariana Afghan Airline (AAA) lost $22.5 million and Kam Air $13 million.[592] Moreover, AAA was forced to cut most salaries by 30% and fired 650 employees. Kam Air placed 70% of its employees on leave without pay. By the end of 2020, the revenue generated by the Afghanistan Civil Aviation Authority (ACAA), largely from fees for the use of Afghan airspace and airports, declined by 28% compared to the previous year due to suspended air travel, SIGAR analysis of Afghan government accounting data showed.[593]

These revenue losses come as NATO's Resolute Support mission is preparing to hand over full responsibility to the ACAA for Afghanistan's four international airports in Kabul, Kandahar, Herat, and Mazar-e Sharif. The airports are currently under joint control by NATO and the ACAA. NATO plans to hand over the airports in 2021, State informed SIGAR last quarter, but the precise timing remains under review by NATO and the Afghan government.[594]

This transfer has long been planned. While the U.S. government initially intended to transfer management of Afghanistan's civil aviation to the Afghan government at the end of 2014, the transfer was delayed one year in part due to the lack of certified air traffic controllers, according to a 2015 SIGAR audit.[595] Following the delay, the Afghan government failed to award an airspace-management contract, citing high prices, which required State to fund an interim $29.5 million DOD-managed contract through September 2015 to avoid air service interruptions.[596] SIGAR's 2015 civil aviation audit further found that the Afghan government failed to use all of its overflight revenue for airspace management, despite pledging to do so, which contributed to Afghanistan's inability to independently manage civil aviation operations.[597] In 2015, the U.S. government transferred control of airspace management to the ACAA, but NATO's Resolute Support continued to shoulder key civil aviation responsibilities at Afghanistan's international airports, in particular for the five essential aviation functions of air traffic control; fire, crash, and rescue; safety management; meteorological service; and communication, navigation, and surveillance.[598]

In 2019, the ACAA director general noted that the ACAA remains roughly two to three years away from achieving the necessary personnel, financial, and regulatory capacity to independently shoulder all civil aviation responsibilities within Afghanistan.[599] Some Afghan officials have continued to express concern over the insufficient number of trained Afghan personnel able to take over the functions currently handled by NATO, as the ACAA is unprepared to run the airports without international support. In a November 2020 interview, the Director of Civil Aviation at Kandahar's Ahmad Shab Baba International Airport explained that local Afghans have not been trained to run critical tasks such as air traffic control or manning the radar. He added, "Our guys are not even able to start the fire trucks. If the U.S. leaves, the airport will be in trouble."[600]

NATO training of local Afghan civil aviation staff was delayed by COVID-19, and then canceled after determining the Afghan trainees were "not capable of being trained" as they lacked basic qualifications, according to Kandahar Governor Hayatullah Hayat. An ACAA spokesperson, however, announced that the Afghan government will be able to take control of the international airports by May 2021, adding that "some of our foreign colleagues will still be coordinating with us in some of the sectors of the airports after the handover is finished."[601]

FISCAL UPDATE

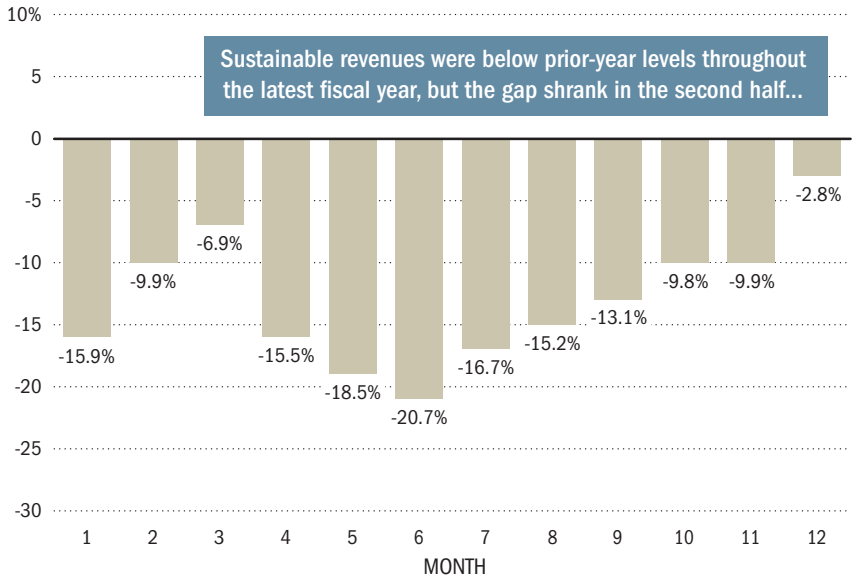
Afghanistan's sustainable domestic revenues contracted by 2.8% during 2020 as compared to 2019, due to the economic downturn from the pandemic (Figure 2.33, on the following page).[602] Overall government revenues dropped 20.7% by Month 6 (May 21–June 20, 2020) of FY 1399 compared to the previous year. With the partial lifting of the lockdown and the reopening of the border to trade, domestic revenue generation rebounded in the second half of 2020. During Month 9 of FY 1399, for instance, customs revenue increased by 42.2% from the previous month, according to publicly available Afghan government revenue data.[603]

However, sustainable domestic revenues remained below the previous year's. Despite improvements following the reopening of the international borders, customs revenue declined by 12.6%, year-on-year, during 2020.[604] Afghan Deputy Minister of Finance Abdul Habib Zadran also announced that the Afghan government had collected 174 billion afghanis ($2.25 billion) in tax revenue in FY 1399 (which concluded on December 20, 2020), 31 billion afghanis ($402 million) short of the FY 1399 revenue target and a decrease from the previous year's figure of 177 billion afghani ($2.29 billion). Zadran cited the COVID-19 pandemic for the tax-revenue shortfall and noted the financial pressure of additional COVID-related expenses.[605]

As domestic revenues declined, government expenditures in 2020 increased by 8.1% compared to the previous year, SIGAR's analysis of Afghan government accounting data showed (Figure 2.34, on the following page).[606] The UNDP estimates total government expenditures will increase Afghanistan's deficit by around 4% of GDP. Deficit spending is expected to be financed by the government's cash reserves (around 10.6 billion afghanis or $138 million as of September 2020) as well as short-term concessional loans from the IMF's Rapid Credit Facility and the World Bank.[607]

FIGURE 2.33

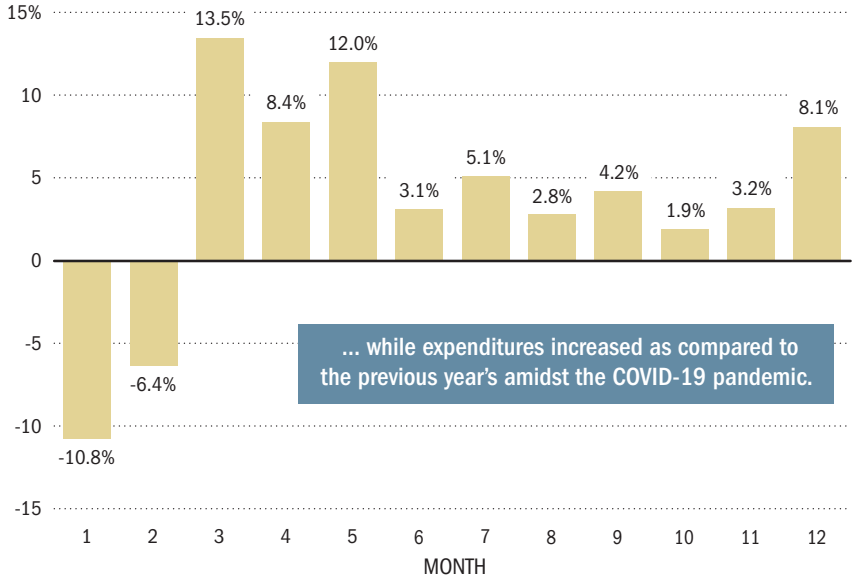
CUMULATIVE SUSTAINABLE REVENUE CHANGES (FY 1398–1399) VERSUS SAME MONTH PRIOR YEAR



Source: SIGAR analysis of MOF-provided AFMIS data exported 1/10/2021 and 1/18/2020.

FIGURE 2.34

CUMULATIVE EXPENDITURE CHANGES (FY 1398–1399) VERSUS SAME MONTH PRIOR YEAR



Source: SIGAR analysis of MOF-provided AFMIS data exported 1/10/2021 and 1/18/2020.

A USAID panel offers training for women-owned Afghan businesses. (USAID Afghanistan photo)

ECONOMIC GROWTH

Under the current CDCS, USAID economic growth programs seek to support and enhance export-led growth through direct interaction with Afghanistan's private sector, putting the country on the "road to self-reliance."[608] Specifically, the strategy aims to:[609]

- strengthen trade connections between Afghanistan and neighboring countries
- increase the competitiveness of Afghan private industry by supporting export-ready firms
- create jobs via that firm-level support and by improving the enabling environment for businesses

However, USAID programs face numerous obstacles in expanding licit export growth within the timeframe set by USAID's strategy (which covers development support through 2023), particularly as a result of the COVID-19 pandemic. During 2020, the World Bank projected the Afghan economy to contract by an estimated 5.5–7.4% of GDP as a result of COVID-related limitations on economy activity, inhibiting the impact of efforts to promote future economic growth.[610] Even before the pandemic hit, Afghanistan's licit economic growth was too low to reduce poverty rates and improve living standards for most Afghans.[611] Additionally, licit export levels stagnated in 2019, despite the fact that the Afghan government provided a majority of the transit costs for exports through subsidized air corridors to incentivize trade within the region.[612] The pandemic exacerbated these economic challenges, along with uncertainty about the ultimate outcome of the Afghan peace talks and the level of future donor support.

USAID's active economic-growth programs have a total estimated cost of $237.8 million and can be found in Table 2.17 on page 136.

USAID Programs Fall Short of FY 2020 Performance Targets

While USAID has been engaged in a number of economic growth projects to promote international trade linkages and export competitiveness for Afghan businesses, some of them have been forced to adapt or limit activities due to various COVID-19 pandemic restrictions. These restrictions included mandatory teleworking for staff, limited ability to coordinate with partners, impaired procurement processes, and suspension of in-person activities such as trainings, in-person meetings, and monitoring activities.[613] As a result, some projects were unable to meet their FY 2020 performance targets.

The four-year, $9.5 million Livelihood Advancement for Marginalized Population (LAMP) project was established in August 2018 to help create sustainable jobs for internally displaced persons (IDPs), returnees, and host communities in Kabul, Ghazni, Khost, and Mazar-e Sharif through engaging and supporting agricultural value chains, and helping with vocational training and job placement.[614] The World Bank and United Nations High Commissioner for Refugees (UNHCR) have noted the challenges IDPs and returnees face in finding employment, with many living close to or below the poverty line. Moreover, an influx of IDPs or returnees can create tensions with host communities due to inadequate social services and scarce economic opportunities.[615]

According to project implementer CARE International's FY 2020 annual report, LAMP already faced delays prior to the COVID-19 pandemic from deteriorating security conditions and the dropout of program participants. The government-mandated lockdown during the second quarter of FY 2020 led to the program staff switching to full-time telework and a suspension of program activities, with staff providing support and advice to beneficiaries using mobile communications. After the partial lifting of the lockdown, the staff shifted to a 50% in-office rotating presence.[616]

As a result, the program was unable to meet its third and fourth quarters' performance targets for increasing employment and skills of Afghan beneficiaries, gender equality and female empowerment, and private-sector productivity, and so fell short of its annual targets.[617] With a looming second wave of the disease, the project's annual report states, "COVID-19 is still a severe challenge and threat to project staff members and its beneficiaries. Due to the on-going COVID-19 threat and guidance by CARE International, the project has limited access to communities, events, and gatherings to a minimum. The risk of a second wave of COVID-19 and quarantine persists."[618]

As part of USAID's Afghanistan Job Creation program, the four-year, $9.7 million Goldozi Project also had its activities limited by COVID-19. This project was launched in April 2018 to support the development, sales, and marketing activities of Afghan women in the textile industry and to bolster exports of their embroidered products. The government-mandated

lockdown caused project implementer FHI 360 to completely suspend training sessions, events, international travel, site visits, and other in-person activities for nearly five months. As a result, Goldozi's FY 2020 targets were reduced by 30%.[619]

Conversely, USAID's Exports, Jobs, and Market Linkages in Carpet and Jewelry Value Chains project expanded its reliance on online platforms to connect with customers during the pandemic and, therefore, was able to exceed several performance targets for FY 2020, according to the project's annual report. The project created 3,046 new jobs in the carpet industry against a target of 1,865, including surpassing the fourth-quarter target of 745 carpet jobs by creating 885. It also exceeded the annual target of 30 international clients engaged, reaching 104. With the partial lifting of the lockdown, this project also saw sales increases for supported carpet producers and jewelry artisans in the fourth quarter of FY 2020, rising from $315,092 in the third quarter to $592,956.[620]

Amid COVID-19 Restrictions, USAID-funded Kabul Carpet Export Center Addresses SIGAR Recommendations

In August 2020, SIGAR's Office of Special Projects issued its review of the Kabul Carpet Export Center (KCEC). The KCEC was funded by USAID's Afghanistan Job Creation Program with a $9.4 million grant awarded to Impact Carpet Associates (ICA) in June 2018 to establish the center. KCEC's purpose is to help bolster Afghan carpet exports and create jobs by addressing three main problems in the carpet industry: (1) burdensome processes to airfreight carpets from Afghanistan, (2) a lack of access to export financing, and (3) the absence of a direct linkage and Web-based market for overseas wholesale buyers.[621]

SIGAR found that KCEC was not yet fully operational as it had met only four of the six requirements of the grant agreement; it has failed to incorporate e-commerce capabilities into its website or engage with the Afghan government to advocate for the streamlining of export regulations. Moreover, the center has struggled to meet sales objectives and revenue targets for both its first and second year of operations, inhibiting its ability to become self-sufficient and sustain operations when USAID funding ends in June 2021.

SIGAR's review concluded with three recommendations, which USAID agreed to implement by December 31, 2020: (1) direct ICA to immediately update KCEC's current website to include an HTTPS security protocol and a comprehensive and secure public e-commerce capability for all current and potential clients; (2) in conjunction with ICA, establish new targets for performance and job creation and assess KCEC's ability to achieve financial self-sufficiency by June 2021. The assessment should also include a reevaluation of KCEC's marketing, sales, and operational strategies; and

TABLE 2.17

USAID ACTIVE ECONOMIC-GROWTH PROGRAMS

Project Title	Start Date	End Date	Total Estimated Cost	Cumulative Disbursements, as of 1/4/2021
Afghanistan Competitiveness of Export-Oriented Businesses Activity (ACEBA)	1/28/2020	1/27/2025	$105,722,822	$5,000,729
Multi-Dimensional Legal Economic Reform Assistance (MELRA)	2/7/2018	9/30/2024	29,990,258	8,982,762
Extractive Technical Assistance by USGS	1/1/2018	12/31/2022	18,226,206	8,691,701
INVEST*	9/28/2017	9/27/2021	15,000,000	8,174,178
Afghanistan Investment Climate Reform Program (AICR)	3/27/2015	3/26/2022	13,300,000	6,911,319
Carpet and Jewelry Value Chains	1/31/2019	4/30/2023	9,941,606	3,606,929
The Goldozi Project	4/5/2018	4/4/2022	9,718,763	4,870,545
Livelihood Advancement for Marginalized Population (LAMP)	8/1/2018	7/31/2022	9,491,153	3,190,783
Establishing Kabul Carpet Export Center (KCEC)	6/6/2018	6/5/2021	9,416,507	6,922,494
Recycling Plant Value Chain in Northern Afghanistan	6/5/2019	6/4/2023	7,250,000	849,373
Trade Show Support (TSS) Activity	6/7/2018	12/6/2020	6,921,728	6,216,187
Development Credit Authority (DCA) with Ghazanfar Bank	9/1/2018	8/30/2025	2,163,000	40,015
Afghanistan Loan Portfolio Guarantee	9/27/2017	9/26/2023	665,820	732
Total			**$237,807,863**	**$63,457,747**

Note: *INVEST is a USAID initiative to mobilize and support private capital investment in development markets through technical assistance, networking, and capacity building.

Source: USAID, response to SIGAR data call, 1/10/2021.

(3) reassess the financing program and consider setting up a system that conforms to prevailing lending norms of the Afghan industry.[622]

On December 30, 2020, USAID informed SIGAR that KCEC had successfully implemented the three recommendations; SIGAR therefore closed them. ICA upgraded the project's website with an enhanced HTTPS security protocol which is updated regularly, and with a comprehensive and secure public e-commerce capability for current and potential clients. Regarding the second recommendation, USAID adjusted the indicator targets for job creation (9,615 jobs), value of carpets exported (around $7.9 million), and sales revenues (approximately $157,000). KCEC also changed its marketing strategy focused digital platforms to help it achieve financial self-sufficiency. To address the final recommendation, USAID terminated KCEC's loan program given the low likelihood of making any loans and authorized the center to purchase $500,000 in carpets to support manufacturers during the economic downturn caused by the COVID-19 pandemic.[623]

These reforms take place amid broader COVID-related restrictions on KCEC's activities. In the fourth quarter of FY 2020, KCEC participated in no scheduled international carpet exhibitions and conducted no roadshows. Following the reopening of the international borders and air travel during summer 2020, KCEC was able to complete delayed carpet shipments to

the United States and Europe during the fourth quarter of FY 2020, totaling 1,187.35 square meters of carpet.[624] USAID also informed SIGAR this quarter that the 7% fee used for KCEC's project income, based on the total value of exports processed, was reduced to 2% due to changes in the roadshow sales strategy and a marked decline in cargo industry export fees.[625]

To address COVID-related loss of business for Afghan carpet manufacturers, KCEC has provided Trader Assistance Grants to spur new production in the short term and provide immediate cash to manufacturers. With these grants, KCEC is supporting two companies to establish cutting and washing facilities in Afghanistan. Currently, about 90% of Afghan-made carpets are sent to Pakistan for finishing according to international quality standards, which adds most of the value to the final product, and for final export to international markets, often with "Made in Pakistan" labels. The pandemic-caused border closures, as well as on-going tensions between Pakistan and Afghanistan, have highlighted the need to develop this domestic capacity as part of the textile value chain.[626]

AGRICULTURE

Licit agriculture has served as a key foundation for Afghanistan's formal economy and one of its primary sources of exports. The agricultural sector directly employs approximately 40% of the country's labor force and directly or indirectly supports an estimated 80% of the total population.[627] The service sector has gained prominence since reconstruction efforts began, but agriculture is an important driver of GDP growth and developing that sector remains a priority for external donors.[628] In recent years, Afghan farmers have struggled with the effects of nearly four decades of conflict, poor market conditions, and the increasing prevalence of extreme weather such as droughts and flash floods, with Afghanistan increasingly reliant on agricultural imports to meet rising domestic demand for key crops.[629]

The COVID-19 pandemic has increased pressure on the agricultural sector as agribusinesses have lost revenues due to the economic contraction and border closures. Even after the border crossings officially reopened, the crossings were intermittently closed due to civil unrest or political clashes with neighboring countries. Border crossings that remained open faced long delays, resulting in the loss of large amounts of perishable cargo. Demand for Afghan agricultural exports declined as overseas markets prioritized domestic production to reduce reliance on imports.[630] With limits on trading routes for Afghan exports, inadequate cold storage has made it difficult for farmers to preserve crops while seeking markets for their goods. On October 26, members of the Wolesi Jirga questioned Acting Minister of Agriculture, Irrigation, and Livestock Anwarul Haq Ahadi over the lack of construction of cold houses for farmers during FY 1399.[631]

Following the easing of the lockdown, USAID's Agriculture Marketing Program (AMP) conducted site assessments of broader limitations for agribusinesses in Kabul, finding that:[632]

- The COVID-19 pandemic has caused a significant reduction in production/processing as exports diminished due to border closures.
- Lack of stable and regular electricity is a common and persistent challenge to these businesses.
- While large-scale exporters applied COVID-19 mitigation and prevention plans in their workplaces, most medium- and small-scale agribusinesses did not practice wearing masks or social distancing.
- Agribusinesses are usually understaffed or do not invest in human resource for marketing, research, and business development.
- Agribusinesses take an interest in new markets, new product development, value addition, but lack the capacity and skills for such endeavors.
- Most businesses lack proper filing, accounting, inventory, and asset registry systems.

If trade corridors for agricultural exports do not return to normal soon and farmers continue to face limitations on what agribusinesses are able to sell abroad, individual farmers might be tempted to offset income losses from licit crops with the production and sale of illicit crops.[633] During the pandemic, there have been media reports of individuals engaging in poppy cultivation to weather the economic downturn.[634] However, as State told SIGAR this quarter, overall there has been only a 2% decrease in agricultural sales between FY 2019 and FY 2020, with expectations that the impact on incomes and the potential for sales of illicit crops could be minimal.[635]

Since 2002, USAID has disbursed over $2.3 billion to improve licit agricultural production, increase access to both domestic and international markets, and develop income alternatives to growing poppy for opium production.[636] USAID's active agriculture programs have a total estimated cost of $315.7 million and can be found in Table 2.18. Total disbursements for State's active alternative-livelihood programs (Table 2.19)—which aim to transition opium-poppy farmers into licit agriculture—were $109.2 million, as of December 16, 2020.

USAID Program Seeks to Bolster Agricultural Exports by Air

The USAID-funded Agriculture Marketing Program (AMP) is a three-year, $33.8 million program focused on supporting Afghanistan's agricultural sector through improving agricultural exports using five strategies:[637]

1. increase bulk agriculture exports to existing markets
2. expand the number of export products
3. develop new markets for Afghan exports
4. increase value-added of agriculture exports
5. develop remote rural areas to support the peace effort

TABLE 2.18

USAID ACTIVE AGRICULTURE PROGRAMS

Project Title	Start Date	End Date	Total Estimated Cost	Cumulative Disbursements, as of 1/4/2021
Strengthening Watershed and Irrigation Management (SWIM)	12/7/2016	12/6/2021	$87,905,437	$37,761,922
Afghanistan Value Chains–Livestock	6/9/2018	6/8/2021	55,672,170	20,374,839
Afghanistan Value Chains–High Value Crops	8/2/2018	8/1/2023	54,958,860	18,614,502
Agricultural Marketing Program (AMP)	1/28/2020	1/27/2023	30,000,000	4,919,756
RADP East (Regional Agriculture Development Program–East)	7/21/2016	7/20/2021	28,126,111	21,498,943
Grain Research and Innovation (GRAIN)	11/8/2012	9/30/2022	19,500,000	11,856,867
Promoting Value Chain–West	9/20/2017	6/30/2021	19,000,000	16,300,963
USDA PAPA	9/30/2016	9/29/2021	12,567,804	127,323
Catalyzing Afghan Agricultural Innovation	5/28/2018	5/27/2023	8,000,000	3,450,955
Total			**$315,730,382**	**$134,906,070**

Source: USAID, response to SIGAR data call, 1/10/2021.

TABLE 2.19

STATE-INL ACTIVE ALTERNATIVE-DEVELOPMENT PROJECTS

Project Title	Start Date	End Date	Obligated and Disbursed, Cumulative, as of 12/16/2020
Community-Based Agriculture and Rural Development - Access to Licit Livelihoods (CBARD-ALL)	8/25/2020	5/25/2025	$30,000,000
Community-Based Agriculture and Alternative Development (CBARD) West	9/1/2016	4/30/2022	24,368,607
Community-Based Agriculture and Alternative Development (CBARD) East	11/11/2017	4/30/2022	22,128,683
Boost Alternative Development Intervention Through Licit Livelihoods (BADILL)	8/12/2016	12/30/2021	20,000,000
Community-Based Agriculture and Alternative Development - Access to International Market (CBARD-AIM)	7/30/2019	4/30/2023	8,900,000
Monitoring and Impact Assessment of High-Value Agricultural Based Interventions	8/30/2016	12/30/2022	3,810,530
Total			**$109,207,820**

Source: State, INL, response to SIGAR data call, 12/16/2020.

According to the project's latest quarterly report (covering July–September 2020), AMP has undertaken several initiatives to boost agricultural exports amid the economic downturn caused by the COVID-19 pandemic and by border closures. One such initiative is organizing a new air export program to boost agricultural exports in the near term. This new program subsidizes agricultural exports by air to the UAE and India. The first flight left Kabul for Sharjah, UAE, on September 27, 2020, carrying 37 metric tons of various horticultural products—totaling over 109,000 kilograms with a value of almost $290,000—from three agribusinesses.[638]

The Afghan government's current air-corridor exports largely rely upon available cargo space on passenger flights, which prioritize passenger

Tons of Afghan fruit await USAID-facilitated air shipment to Dubai. (USAID Afghanistan photo)

baggage, limiting the capacity for each shipment. As part of this new air export program, AMP contracted dedicated charter flights for agricultural exports, allowing participating agribusinesses to bypass limited space on passenger flights and avoid spreading cargo over several flights. Instead, they export commercial volumes within a single shipment to avoid the delays associated with traditional export methods.[639] AMP noted several limitations of this pilot program, including the absence of sufficient cold chain infrastructure to maintain product quality and high per-kilo costs due to current high demand for cargo flights and current COVID-19 restrictions, with the total cost of the pilot program adding up to over $304,000.[640] These shipments are in addition to the $2.6 million worth of agricultural exports to existing markets in India, UAE, and Kazakhstan and $5 million worth of exports to new markets facilitated by AMP during the fourth quarter of FY 2020.[641]

INFRASTRUCTURE AND ESSENTIAL SERVICES

A major objective of U.S.-led reconstruction efforts has been to support and expand Afghanistan's physical infrastructure base, with the purpose of bolstering economic development, stability in the country, and confidence in the government. Since 2002, the U.S. government has built and expanded electricity infrastructure, bridges and roads, urban water access, and education and health facilities.[642] USAID is still working to complete several large capital projects involving the construction of transmission lines and substations—legacy projects underpinned by the assumption that the best

way to expand electricity access in Afghanistan was to build a nationwide power grid.[643]

While Afghans' access to the power grid has increased since 2002, only approximately 30% of the population currently has access to grid-based power. Limited access to reliable power remains a factor in Afghanistan's sluggish economic growth. Moreover, the existing power infrastructure remains inadequate to meet the economy's power needs, leaving the country heavily reliant on imported power from neighboring countries. To expand access to grid-based power, DOD and USAID have worked to connect the country's Northeast Power System, (NEPS) with its southeastern counterpart, the Southeast Power System (SEPS). A 470-kilometer transmission line constructed by USAID will eventually link them.

The fragmented nature of Afghanistan's power sector presents a number of technical challenges to establishing this link, such as synchronization. Unconnected ("islanded") power grids rely on different supply sources, including imported power, and therefore must handle electricity generated at different speeds and frequencies. Afghanistan's national power utility Da Afghanistan Breshna Sherkat (DABS) is responsible for working with neighboring countries to match (or synchronize) imported power with domestically generated power before electricity can safely flow from NEPS to SEPS once the connection is established.

However, an expansive power infrastructure remains vulnerable to persistent insecurity in many parts of the country. In late October 2020, for instance, DABS announced that Taliban forces had severely damaged an electricity pylon in Herat's Ghoryan District responsible for transferring electricity from Iran to Herat Province. Local officials identified such attacks as a lingering problem in the area. As a result of the October attack, nearly 50% of Herat's population was left without power. DABS officials stated that security conditions around the damaged pylon delayed engineers from making immediate repairs.[644] During the fourth quarter of FY 2020, agribusinesses in Kabul also reported frequent power outages due to Taliban attacks on power lines and disruptions of electricity imports from neighboring countries. This limited their ability to fulfill orders at full capacity, given the high costs of running generators capable of powering large processing machinery.[645]

In more recent years, however, U.S.-funded reconstruction has shifted away from large capital projects like roads and transmission lines toward smaller-scale projects, including solar and wind power plants. To incentivize more private-sector investments in the energy sector, in line with the broader U.S. economic growth strategy, USAID has subsidized the upfront costs of constructing solar and wind power plants for independent power producers (IPPs). The profitability and commercial viability of such projects is premised on power-purchase agreements (PPA) with DABS that allow IPPs to recover their upfront costs for construction.[646] With the

NEPS: imports electricity from Central Asia to provide power to Kabul and the communities north of Kabul.

SEPS: draws most of its power from the Kajaki Dam and from diesel generators in Kandahar City to provide power in the Helmand and Kandahar areas.

Source: DOD, Report on Progress Toward Security and Stability in Afghanistan, 11/2013, p. 107.

SIGAR OVERSIGHT OF AFGHANISTAN'S ENERGY SECTOR

Given the U.S. government's significant investment in Afghanistan's energy sector and the importance of available, reliable power to support the overall success of the reconstruction effort, SIGAR has focused a considerable portion of its oversight portfolio on projects and programs in the sector.

An ongoing SIGAR audit is examining the broad scope of U.S. investment in the Afghan energy sector since 2009, including efforts to improve generation, transmission, and distribution.

Additionally, SIGAR has a number of ongoing inspections of key energy-infrastructure projects examining whether construction was completed in accordance with requirements and whether the constructed infrastructure is being used as intended and maintained.

Afghan government heavily reliant on international donors, DABS' long-term financial stability depends on either a continuation of the current level of donor assistance or on the Afghan government's ability to generate far greater domestic revenues—both areas of great uncertainty in the coming years.[647]

Some Remaining USAID Power-Infrastructure Projects Continue to Face Delays

USAID has five ongoing power-infrastructure projects; DOD's projects are complete. Current USAID projects include the construction of:[648]

- a transmission line between Ghazni and Kandahar Provinces (87.1% complete as of October 9, 2020, with a completion date of September 7, 2021)
- substations along the transmission line from Ghazni to Kandahar (44% complete as of October 9, 2020, with an expected completion date of July 30, 2023)
- transmission lines and substations in SEPS (34% complete as of October 9, 2020, expected completion date of July 23, 2023)
- a wind farm in Herat Province (the Notice to Proceed was issued on October 28, 2020, with an expected end date in February 2021)
- a floating solar power plant to be constructed on the Naghlu Dam Reservoir in Kabul Province (no completion date established as the Notice to Proceed is pending finalization of a PPA with DABS, but at least one-and-a-half years away)

Three of USAID's five active projects are delayed.[649] USAID's work on SEPS evolved from a separate contract that was originally supposed to be complete by November 2013—meaning it is now over seven years behind schedule.[650] The NEPS-SEPS connecting transmission lines and substations between Ghazni and Kandahar were originally supposed to be completed by the end of 2016—meaning they are four years behind schedule.[651] Moreover, as of the end of FY 2020, this project failed to meet its FY 2020 construction target, completing only 18 kilometers of a planned 280 kilometers of transmission line between Ghazni and Kandahar, according to DABS' annual performance indicator progress report.

As an explanation for failing to meet its FY 2020 target, DABS cited a January 2020 explosion that killed five project staff members and caused a 38-day delay; the COVID-19 lockdown and border closures leading to restrictions on mobility and lack of construction materials such as cement and steel; and COVID-related delays with the procurement process for a new demining and reclearance contract, which expired in May 2020. As a result of these issues, construction on the transmission line has been halted since May 30, 2020. With the project completion date originally set for December 31, 2020, DABS noted that "the contract requires an extension

for the completion of the remaining construction work and the successful implementation of the project."[652] USAID informed SIGAR this quarter that the contract was extended to September 7, 2021, to enable the completion of the transmission line.[653]

Cumulatively, USAID has disbursed approximately $2.02 billion since 2002 to build power plants, substations, and transmission lines, and to provide technical assistance in the power sector.[654] USAID's active power-infrastructure projects have a total estimated cost of $821.4 million and are presented in Table 2.20.

TABLE 2.20

USAID ACTIVE ENERGY PROJECTS

Project Title	Start Date	End Date	Total Estimated Cost	Cumulative Disbursements, as of 1/4/2021
Power Transmission Expansion and Connectivity (PTEC)	1/1/2013	12/31/2023	$316,713,724	$272,477,914
Design and Construct of SEPS Completion and NEPS-SEPS Connector Substations	7/3/2019	7/30/2023	159,794,733	64,035,450
Contribution to AITF (Afghanistan Infrastructure Trust Fund)	3/7/2013	3/6/2023	153,670,184	153,670,184
Engineering Support Program	7/23/2016	1/22/2022	125,000,000	87,518,517
25 MW Wind Farm in Herat Province	10/22/2019	12/24/2021	22,994,029	0
Design and Acquisition of SEPS Completion and NEPS-SEPS Connector	3/7/2018	6/27/2022	20,151,240	7,370,421
20 MW Floating Solar Installation-Naghlu	1/27/2020	7/26/2021	16,100,000	0
Partnerships for Enhanced Engagement in Research (PEER) grants	7/25/2011	7/23/2021	5,440,647	5,440,647
Energy Loss Management Visualization Platform Activity	1/25/2020	1/24/2022	1,579,973	473,991
Total			**$821,444,530**	**$590,987,124**

Source: USAID, response to SIGAR data call, 1/10/2021.

Afghan Government Authorizes Permits for USAID-Funded Wind Farm in Herat

On October 28, 2020, the Afghan government issued a notice to proceed, allowing construction to begin on a 25 MW wind farm in Herat Province. USAID will contribute $23 million to help subsidize the upfront construction costs of the $43 million project, developed jointly with the independent power producer (IPP) 77 Construction. That IPP will operate the wind farm under a 20-year power-purchase agreement with DABS, allowing them to recoup their upfront construction costs. Once completed, the wind farm will provide power to an estimated 300,000 Afghan citizens and businesses in Herat and help "demonstrate the commercial viability of generating affordable, reliable, and accessible power from wind resources in northwest Afghanistan," according to USAID.[655]

USAID has increasingly focused on supporting the development of renewable energy resources in Afghanistan. On October 16, 2019, a 10 MW solar power plant in Kandahar began commercial operations. USAID provided $10 million in incentive funds for an IPP to construct and operate the plant. This project represented the first private-sector investment in Afghanistan's renewable energy sector.[656] In late-September 2020, DABS signed deals for four new public-private partnership energy projects with private investors representing $160 million in investment, with USAID funding approximately $23 million of the total costs.[657] The solar and wind power plants are anticipated to add around 110 MW of capacity to the national grid over the next 18 to 27 months.[658]

Speaking at the 2020 Climate Ambition Summit in mid-December, President Ghani said, "We have some of the most abundant supplies of sun, water, and wind" which could "collectively produce 300,000 megawatts of power." He then referenced the memorandum of understanding the Afghan government signed with Siemens Energy on November 16, 2020, for the company to develop, in part, the renewable-energy sector in Afghanistan, which President Ghani argued will "position us to become the regional hub for reliable, sustainable and affordable energy."[659]

Given the absence of reliable, grid-based power, facilities with pressing electricity needs, such as hospitals, have also turned to renewable energy. In June 2020, DABS installed solar panels in 10 hospitals throughout Herat Province to provide emergency power, in place of often-unreliable backup generators plagued by gaps in power generation due to delays in supply switchover. This power is primarily used for essential equipment within intensive-care units, such as ventilators, defibrillators, and patient-monitoring devices. The solar panels were financed by the World Bank's Herat Electrification Project. Hospitals' access to emergency power is especially necessary during periods of peak electricity usage in summer and winter months when demand exceeds available supply, overwhelming the limited power infrastructure and resulting in frequent power outages.[660]

EDUCATION

USAID-funded education programs aim to increase access to, and improve the quality of, basic education, while also building the management capacity of the Ministry of Education (MOE) to develop a self-sustaining national education system in the long term. USAID's strategy is premised on the understanding that gains in social development, including a strong education system, will help to bolster Afghan's confidence in the government, improve the overall "stability and inclusivity" of the country, expand "civic participation," and "create the conditions necessary for peace."[661] With one of the youngest populations in the world—more than 40% of the Afghan population is aged 14 or younger—developing a quality education system

Afghan grade-school girls attend a USAID-supported reading class. (USAID Afghanistan photo)

serves as a long-term investment in human capital for the Afghan economy and democratic system of government. Despite donor assistance, however, Afghanistan has struggled to improve its education outcomes in recent years in the face of continued insecurity and MOE's capacity issues, with many students remaining out of school, particularly girls.

Since 2002, USAID has disbursed more than $1.2 billion for education programs, as of January 4, 2021.[662] The agency's active education programs have a total estimated cost of $351.9 million and can be found in Table 2.21.

TABLE 2.21

USAID ACTIVE EDUCATION PROGRAMS

Project Title	Start Date	End Date	Total Estimated Cost	Cumulative Disbursements, as of 1/4/2021
Support to the American University of Afghanistan (AUAF)	8/1/2013	2/28/2021	$94,825,445	$87,473,156
Afghan Children Read (ACR)	4/4/2016	4/3/2021	69,547,810	55,535,830
Advancing Higher Education for Afghanistan Development (AHEAD)	8/5/2020	8/4/2025	49,999,917	495,917
Strengthening Education in Afghanistan (SEA II)	5/19/2014	9/30/2021	49,828,942	41,272,958
Textbook Printing and Distribution II	9/15/2017	12/31/2020	35,000,000	0
Let Girls Learn Initiative and Girls' Education Challenge Programme (GEC)	6/29/2016	6/28/2021	25,000,000	25,000,000
Capacity-Building Activity at the Ministry of Education	2/1/2017	1/31/2022	23,212,618	19,679,892
Financial and Business Management Activity	7/5/2017	1/15/2021	4,384,058	3,874,195
Non-U.S. Organization Pre-Award Survey (NUPAS) for AUAF	8/6/2020	9/30/2022	101,025	0
Total			**$351,899,815**	**$233,331,947**

Source: USAID, response to SIGAR data call, 1/10/2021.

Afghan Students Targeted Amid Worsening Security Conditions

On October 24, 2020, a suicide bombing at the Kawsar-e-Danish education center in Kabul killed 24 people, including a number of teenage students, and injured another 57, according to an Afghan Ministry of Interior spokesperson. The suicide bomber had attempted to enter the building but was stopped by a security guard. He then detonated the explosives in an alley outside the center. A Taliban spokesperson denied involvement and the Islamic State-Khorasan (IS-K) later claimed responsibility. The private education center provides tutoring for higher education students and is located in the largely Shia neighborhood of Dasht-e-Barchi in west Kabul. In 2018, another education center in the same area of Kabul was targeted in an IS-K-claimed suicide bombing that killed 48 people.

Source: BBC News, "Afghan bombing: Kabul education centre attack kills at least 24," 10/25/2020; Reuters, Abdul Qadir Sediqi and Orooj Hakimi, "Suicide bombing at Kabul education centre kills 24, students among the victims," 10/25/2020.

COVID-19 Closes Afghan Schools Again

On March 14, 2020, the Afghan government announced school closures for an initial one-month period due to COVID-19, which was extended into the fall.[663] Beginning in early-August, the Afghan government began a phased reopening of schools, with all schools opened by October 3, 2020.[664] As schools reopened, COVID-related challenges persisted. Soon after reopening, Ghor University was again shut down after dozens of students tested positive for COVID-19.[665] In Herat, public-health officials estimated that approximately 40–50% of students in the province had contracted the disease by October 2020, according to a survey of blood samples.[666]

Teachers have expressed concern over the surge in COVID-19 cases within schools, with most students reportedly not wearing masks. In one school in Herat City, every single sample taken from students and teachers tested positive for COVID-19. As a result, schools reported teacher shortages due to teachers contracting the disease and needing to quarantine.[667]

In late November 2020, the Afghan government announced that grades 1–6 would close until the new year due to increasing cases and grades 7–12 would continue until early December and then close until the spring. Midterm exams also were postponed until spring 2021. At the university level, the Ministry of Higher Education announced that all universities would be closed from November 28, 2020, until March 5, 2021, with students' final exams postponed to the beginning of the next educational year over concerns for a second wave of COVID-19.[668]

UNICEF Reaches Agreement with Taliban for Community-Based Schooling

In mid-December 2020, UNICEF announced that it had reached an agreement with the Taliban, known as the Helmand Sangin Workplan, allowing the UN aid organization to establish 4,000 community-based education (CBE) classes covering the first three grades of primary school by March 2021 within territory controlled or influenced by the Taliban. These classes are estimated to be able to reach up to 140,000 Afghan boys and girls. In the announcement, UNICEF stated that there are currently 680 such informal classes within the targeted provinces of Helmand, Kandahar, Uruzgan, and Faryab.

The agreement, a product of discussions with both local Taliban leaders and the Taliban's political office in Doha according to a UNICEF spokesperson, is currently valid through the end of December 2021 and subject to extension based on the understanding of both parties.[669] Under the agreement, according to media reports, the Taliban will recruit the teaching staff, who must then be able to pass a test set by the MOE.[670] A MOE spokesperson stated that UNICEF did not inform ministry officials about the agreement but added, "we welcome any move that enables Afghans to earn education."[671] Ahead of the November 2020 donors' conference in Geneva,

the Taliban spokesperson in Doha had previously stated that international assistance to Afghanistan should be coordinated with the Taliban.[672]

CBE is an alternative approach to education based on informal classes, usually consisting of 25–35 students, and largely held in individuals' homes, mosques, or other community buildings. With limited MOE resources and reach in many parts of Afghanistan, CBE has been held up as an effective means of expanding access to education, especially for female students, in rural or other hard-to-reach areas where children are "unable to attend formal schools due to insecurity, distance, or other constraints."[673] Of the estimated 3.7 million currently out of school, 1.5 million reside in such areas.[674] USAID is currently supporting CBE in Afghanistan through three education programs (Afghan Children Read, Education Quality Reform in Afghanistan, and Girls' Education Challenge); estimated costs total $194.5 million.[675]

USAID's Troubled Textbook Printing and Distribution Project Extended

USAID informed SIGAR this quarter that it plans to extend its Textbook Printing and Distribution II project, an on-budget project with the MOE, by one year to December 31, 2021. As of January 6, 2021, USAID and the MOE have approved the implementation letter for this extension, and it is awaiting the Acting Minister of Finance's signature.[676] This project, launched in September 2017, was originally planned to print and distribute 135 million textbooks to Afghan schools through three phases, at a total cost of $75 million. However, after printing 12.2 million Dari and Pashto textbooks for primary education as part of the first phase of the project, the original contractor, Baheer Printing and Packaging in Kabul, had its contract cancelled for falsifying certification documents during the bidding process.[677]

The MOE subsequently issued a revised contract for the already-printed textbooks, with distribution to primary schools beginning in late August 2019, and initiated a new procurement process for the remaining 37 million textbooks of the first phase, awarding new printing contracts to three international firms in early January 2020.[678] That same month, USAID extended the contract by one year to December 31, 2020; reduced the overall funding to $35 million; and limited the project to its first phase only, which, at 49.2 million textbooks total, was less than half the number originally planned. USAID attributed the reduction to "changes in the programming and budgetary environment."[679] In a September 24, 2020, letter, USAID further agreed to a MOE request to:

1. Eliminate some optional subjects from the printing list of 37 million textbooks.
2. Include Afghan Children Read and the MOE's recently developed and approved Grades 1–3 Pashto and Dari language books in the printing list of 37 million textbooks.

3. Extend the contracts date until January 10, 2021, for 37 million textbooks.

Following these changes, the total project cost was revised to about $24 million.[680] USAID had previously signaled to the Afghan government its intention to no longer engage directly on textbook procurement once this project ends. A January 16, 2020, letter from USAID to Afghanistan's Acting Ministers of Education and Finance stated, "USAID encourages exploring other mechanisms for the printing and distribution of future textbooks such as the Afghanistan Reconstruction Trust Fund/Education Quality Reform in Afghanistan."[681]

Ministry of Education Introduces Sexual-Abuse Prevention Policy in Response to Logar Investigation

As a result of the investigation by the Attorney General's Office (AGO) into allegations that at least 165 boys were sexually abused in Logar Province, the MOE introduced this quarter a policy on the prevention of sexual harassment and abuse in schools. MOE officials worked with Logar legal advocates to reform school regulations and curricula, emphasizing the safety of children and awareness of child protection and antiharassment laws. Further, legal advocates worked with the MOE to develop guidelines and protocols to address sexual harassment and abuse on university campuses, State informed SIGAR this quarter.[682]

In late-2019, allegations of sexual abuse were made public by the Logar Youth, Social, and Civil Institution, which said it had discovered more than 100 videos of abuse on a Facebook page.[683] To assess the truth of the allegations, MOE officials visited the schools where the abuse was said to have occurred and distributed confidential questionnaires to students and teachers.[684] According to the MOE's analysis of data collected, "some respondents reported [the] possibility of individuals who could have [an] inclination towards child abuse; however, no child abuse was reported."[685] According to the MOE, ministry officials then requested that the AGO investigate.[686] According to State, the AGO's investigation has identified 20 perpetrators; there have been a total of nine convictions and a further four suspects, including a Logar school official, indicted with warrants issued for their arrest.[687] In response to the investigation, the MOE announced its intentions to reform its existing Comprehensive School Safety Framework to include training on awareness and prevention of sexual harassment, sexual assault, and gender-based violence.[688]

HEALTH

Afghanistan's struggle with COVID-19 since late February 2020 has demonstrated the many limitations and inadequacies of the country's health sector.

TABLE 2.22

USAID ACTIVE HEALTH PROGRAMS

Project Title	Start Date	End Date	Total Estimated Cost	Cumulative Disbursements, as of 1/4/2021
National Health Technical Assistance Program (NHTAP)	7/10/2020	7/9/2025	$117,000,000	$3,290,697
Urban Health Initiative (UHI)	10/14/2020	10/13/2025	104,000,000	458,906
Helping Mothers and Children Thrive (HEMAYAT)	1/7/2015	12/6/2020	66,292,151	64,850,473
Disease Early Warning System Plus (DEWS Plus)	7/1/2014	6/30/2022	54,288,615	34,588,615
Afghanistan Demographic and Health Survey (ADHS) Follow-On	10/9/2018	9/9/2023	10,500,000	2,000,005
Central Contraceptive Procurement (CCP)	4/20/2015	11/28/2023	3,599,998	1,350,309
Sustaining Technical and Analytic Resources (STAR)	5/1/2018	9/30/2023	2,186,357	748,828
TB Data, Impact Assessment and Communications Hub (TB DIAH)	9/24/2018	9/24/2023	600,000	284,171
Total			**$358,467,121**	**$107,572,004**

Source: USAID, response to SIGAR data call, 1/10/2021.

USAID asserts in its current strategy that advancing gains in Afghanistan's health sector will help the country become more stable and self-reliant.[689] As the agency told SIGAR when it was developing the strategy in December 2017, "healthy people and health[y] communities are the bedrock of a peaceful and stable nation."[690]

Even before the COVID-19 pandemic, though, Afghanistan struggled to contain outbreaks of treatable diseases due to poor access to healthcare services stemming from continued insecurity, repeated population displacement, and insufficient resources, limiting the ability for public health improvements to bolster political stability.[691] "Nonetheless," USAID told SIGAR, "the health sector has continued to improve the population's health status by focusing on the main causes of morbidity and mortality as an essential element of the social contract."[692] Even severely insecure areas have demonstrated some progress in health-service delivery in recent years, according to the World Bank.[693]

U.S. on- and off-budget assistance to Afghanistan's health sector totaled more than $1.4 billion as of January 4, 2021.[694] USAID's active health programs have a total estimated cost of $358.5 million, and are listed in Table 2.22.

USAID-Funded Health Surveillance System Supporting COVID-19 Response

The Disease Early Warning System (DEWS), established to monitor 15 priority, "epidemic-prone diseases" among other public-health indicators and events, has been active in monitoring COVID-19 in Afghanistan. The surveillance system has 513 active sentinel sites operating in regional, provincial,

UNDP-supported treatment centers offer preventive measures against transmission of COVID-19. (UNDP photo)

and district hospitals and comprehensive and basic health centers covering 92% of the country's districts, as of September 30, 2020.[695]

According to the project's latest quarterly report (covering July–September 2020), DEWS established an electronic data-entry program for sharing epidemiological and laboratory COVID-19 data in all provinces to assist with improved on-time data sharing and help accelerate early response at the national and subnational levels, and reduce morbidity and mortality.[696] For COVID-19 data, DEWS' sentinel sites have maintained 100% daily reporting through the end of September 2020.[697] In addition, the project supported the expansion of lab capacity to 14 public-health labs in eight provinces (with only one of the 14 labs testing for other diseases besides COVID-19) and trained 208 mobile, rapid-response teams (RRTs) and 28 fixed-location teams on COVID-19 case definition, specimen collection, investigation of cases, health education for refereeing mild or moderate cases for home quarantine and severe cases to designated hospitals, as of September 30, 2020.[698]

COVID-19 Slows Launch of USAID's New Health Programs

As SIGAR reported in its October 2020 quarterly report, USAID moved up the end date for its Initiative for Hygiene, Sanitation, and Nutrition to September 11, 2020, as part of a transition to two new health programs: the National Health Technical Assistance Program (NHTAP) and the Urban Health Initiative (UHI).[699]

NHTAP is a five-year program to support the quality of and access to primary and secondary health services and improve health practices in rural and peri-urban (or urban-adjacent) regions, especially for women of child-bearing age and preschool-aged children. It will also support the Afghan government's management of the public health-care system in both the public and private sectors.[700]

NHTAP was awarded on July 10, 2020, with a total estimated cost of $117 million. The COVID-19 pandemic slowed the project's start-up activities, particularly with the limitations on in-person meetings with Ministry of Public Health officials and other stakeholders. Many of the introductory meetings as part of the work-planning phase have taken place virtually as a result. USAID also informed SIGAR last quarter that staff recruitment took longer than usual.[701] While a number of the 227 budgeted staff positions remain unfilled, the project has been able to hire sufficient personnel (72 as of September 30, 2020) to ensure functional operations, according to the project's latest report (covering July–September, 2020).[702]

The Urban Health Initiative (UHI) was awarded on October 14, 2020, with an estimated cost of $104 million. This is a five-year program to improve the quality of and access to public and private health services, public health education, and public health management within urban communities in Kabul, Jalalabad, Herat, Kandahar, and Mazar-e Sharif. The project is especially focused on supporting women, children, and other vulnerable populations such as slum dwellers and IDPs.[703] UHI is currently in the work-planning phase.[704]

3 OTHER AGENCY OVERSIGHT

OTHER AGENCY OVERSIGHT CONTENTS

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Photo on previous page
A U.S. Marine liaison and an interpreter from the country of Georgia talk with villagers during a training exercise there to prepare Georgian troops to contribute to the NATO Resolute Support Mission in Afghanistan. (USMC photo)

OTHER AGENCY OVERSIGHT

SIGAR's enabling legislation requires it to keep the Secretary of State and the Secretary of Defense fully informed about problems relating to the administration of Afghanistan reconstruction programs, and to submit a report to 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 names; standardized capitalization, punctuation, and preferred spellings; and third-person instead of first-person construction.

These agencies perform oversight activities in 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. Army Audit Agency (USAAA)
- U.S. Agency for International Development Office of Inspector General (USAID OIG)

COMPLETED OVERSIGHT ACTIVITIES

This quarter, the participating agencies issued no oversight reports related to reconstruction in Afghanistan.

U.S. Department of Defense Office of Inspector General

DOD OIG completed no audits related to Afghanistan reconstruction this quarter.

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

State OIG completed no audits related to Afghanistan reconstruction this quarter.

Government Accountability Office

The GAO completed no audits related to Afghanistan reconstruction this quarter.

U.S. Army Audit Agency

The USAAA completed no audits related to Afghanistan reconstruction this quarter.

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

USAID OIG completed no audits related to Afghanistan reconstruction this quarter.

ONGOING OVERSIGHT ACTIVITIES

As of December 31, 2020, the participating agencies reported 17 ongoing oversight activities related to reconstruction in Afghanistan. These activities are listed in Table 4.1 and described in the following sections by agency.

TABLE 4.1

ONGOING OVERSIGHT ACTIVITIES OF OTHER U.S. AGENCIES, AS OF DECEMBER 31, 2020

Agency	Report Number	Date Initiated	Report Title
DOD OIG	D2020-DEV0PD-0121.000	7/20/2020	Evaluation of Traumatic Brain Injury Screening in the U.S. Central Command Area of Responsibility
DOD OIG	D2020-D000RJ-0155.000	7/6/2020	Audit of Coalition Partner Reimbursements for Air Transportation Services in Afghanistan
DOD OIG	D2020-DEV0PD-0130.000	5/11/2020	Evaluation of U.S. Combatant Commands' Responses to the Coronavirus Disease–2019
DOD OIG	D2020-DEV0SR-0095.000	3/2/2020	Evaluation of the Operational Support Capabilities of Naval Support Activity Bahrain Waterfront Facilities
DOD OIG	D2020-DEV0PC-0079.000	2/18/2020	Evaluation of U.S. Central Command's Defense of Critical Assets Within its Area of Responsibility Against Missiles and Unmanned Aircraft Systems
DOD OIG	D2020-DEV0PD-0026.000	10/28/2019	Evaluation of Combatant Command Counter Threat Finance Activities
DOD OIG	D2019-DEV0PD-0192.000	8/26/2019	Evaluation of DOD Processes to Counter Radio Controlled Improvised Explosive Devices
DOD OIG	D2019-DISPA2-0051.000	2/6/2019	Evaluation of U.S. CENTCOM Kinetic Targeting Processes and Reporting Procedures
State OIG	21AUD011	12/3/2020	Audit of Selected Grants and Cooperative Agreements Administered by the Public Affairs Section at U.S. Embassy Kabul, Afghanistan
State OIG	20AUD111	9/30/2020	Audit of the Use of Non-Competitive Contracts in Support of Overseas Contingency Operations in Afghanistan and Iraq
State OIG	20AUD098	9/10/2020	Audit of Department of State Compliance with Requirements Relating to Undefinitized Contract Actions
State OIG	20AUD110	9/02/2020	Information Report: Review of Department of State Preparations to Return Employees and Contractors to Federal Office During the Global Coronavirus Pandemic
GAO	104616	11/4/2020	Budget Justification Review: Afghanistan Security Forces
GAO	104132	3/24/2020	Review of DOD's Contingency Contracting
GAO	104151	2/28/2020	DOD Oversight of Private Security Contractors
GAO	103076	10/1/2018	Afghanistan Reconstruction Projects–Waste, Fraud, and Abuse
USAID OIG	881F0119	9/30/2019	Audit of USAID/Afghanistan's Risk Management and Project Prioritization

Source: DOD OIG, response to SIGAR data call, 12/16/2020; State OIG, response to SIGAR data call, 12/15/2020; GAO, response to SIGAR data call, 12/15/2020; USAID OIG, response to SIGAR data call, 12/15/2020; USAAA, response to SIGAR data call, 11/19/2020.

U.S. Department of Defense Office of Inspector General

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

Evaluation of Traumatic Brain Injury Screening in the U.S. Central Command Area of Responsibility

DOD OIG is determining whether U.S. Central Command screened, documented, and tracked DOD service members suspected of sustaining a traumatic brain injury to determine whether a return to duty status for current operations was acceptable, or whether evacuation and additional care was required.

Audit of the Coalition Partner Reimbursements for Air Transportation Services in Afghanistan

DOD OIG is determining whether DOD sought full reimbursement for air transportation services provided to Coalition partners in Afghanistan in accordance with DOD policy and international agreements.

Evaluation of U.S. Combatant Commands' Responses to COVID-19

DOD OIG is determining how the geographic combatant commands (less U.S. Northern Command) and their component commands executed pandemic-response plans, and is identifying the challenges encountered in implementing the response plans and the impact to operations resulting from COVID-19.

Evaluation of the Operational Support Capabilities of Naval Support Activity Bahrain Waterfront Facilities

DOD OIG is determining whether the Ship Maintenance Support Facility and Mina Salman Pier, which the U.S. Navy accepted in 2019, meet the operational requirements of the U.S. Navy. Specifically, DOD OIG is determining whether the Ship Maintenance Support Facility meets staging and laydown requirements, and whether the Mina Salman Pier meets berthing requirements for homeported and deployed vessels.

Evaluation of U.S. Central Command's Defense of Critical Assets Within its Area of Responsibility Against Missiles and Unmanned Aircraft Systems

DOD OIG is determining whether U.S. Central Command is prepared to defend critical assets within its area of responsibility against missile and unmanned aircraft system threats.

Evaluation of Combatant Command Counter Threat Finance Activities

DOD OIG is determining whether U.S. Africa Command, U.S. Central Command, U.S. European Command, and U.S. Indo-Pacific Command are planning and executing counter-threat finance activities to impact adversaries' ability to use financial networks to negatively affect U.S. interests.

Evaluation of DOD Processes to Counter Radio Controlled Improvised Explosive Devices

The objectives for this DOD OIG evaluation are For Official Use Only.

Evaluation of U.S. Central Command's (CENTCOM) Kinetic Targeting Processes and Reporting Procedures

DOD OIG is evaluating CENTCOM's target-development and prosecution processes, as well as poststrike collateral damage and civilian-casualty assessment activities.

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

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

Audit of Selected Grants and Cooperative Agreements Administered by the Public Affairs Section at U.S. Embassy Kabul, Afghanistan

The audit will examine grants and cooperative agreements administered by the public affairs section at U.S. Embassy Kabul.

Audit of the Use of Non-Competitive Contracts in Support of Overseas Contingency Operations in Afghanistan and Iraq

The audit will examine the use of noncompetitive contracts in support of Overseas Contingency Operations in Afghanistan and Iraq.

Audit of Department of State Compliance with Requirements Relating to Undefinitized Contract Actions

The audit will examine the Department of State's compliance with requirements relating to undefinitized contract actions.

Information Report: Review of Department of State Preparations to Return Employees and Contractors to Federal Office During the Global Coronavirus Pandemic

The information report will examine the Department of State's preparations to return employees and contractors to federal offices during the global coronavirus pandemic.

Government Accountability Office

GAO has four ongoing projects this quarter related to Afghanistan reconstruction.

Budget Justification Review: Afghanistan Security Forces

Congress established the Afghanistan Security Forces Fund (ASFF) in 2005 to build, equip, train, and sustain the Afghanistan National Defense and Security Forces, which comprise all forces under the Ministry of Defense and the Ministry of Interior. DOD data indicate that Congress has appropriated more than $83.1 billion in ASFF funding since 2005. In previous technical assistance provided to the congressional defense committees, GAO found that over $4 billion in funds for prior fiscal years were unexpended. Appropriations for the ASFF are available for obligation for two years with five additional years available for disbursements.

Since fiscal year 2019, the ASFF has included four budget activity groups (BAG): Afghan National Army, Afghan National Police, Afghan Air Force, and Afghan Special Security Forces. Each BAG is further divided into four subactivity groups (SAG): sustainment, infrastructure, equipment and transportation, and training and operations.

GAO will review (1) how much has been appropriated for Afghanistan Security Forces Funds (ASFF) since the fund's inception in 2005; (2) the extent to which ASFF funds remain unobligated, and how that compares with obligations since the fund's inception in 2005; and (3) the extent to which have ASFF funds been cancelled since the fund's inception in 2005.

Review of DOD's Contingency Contracting

DOD has long relied on contractors to support a wide range of worldwide operations in a contingency environment, including military and stability operations, and recovery from natural disasters, humanitarian crises, and other calamitous events. Contracting in the contingency environment includes logistics and base-operations support, equipment processing, construction, and transportation. During recent U.S. military operations in Iraq and Afghanistan, contractors frequently accounted for more than half of the total DOD presence. In 2008, Congress established in law the Commission on Wartime Contracting in Iraq and Afghanistan (CWC) to review and make recommendations on DOD's contracting process for current and future contingency environments. The CWC issued its final report in August 2011.

GAO will review (1) the extent to which DOD has addressed the recommendations of the Commission on Wartime Contracting in policy, guidance, education, and training; (2) how DOD has used contractors to support contingency operations from January 1, 2009, to December 31, 2019; and (3) the

extent to which DOD has established processes to track and report contractor personnel to support contingency operations.

DOD Oversight of Private Security Contractors

In 2007, private security contractors (PSCs) working for the U.S. government killed and injured a number of Iraqi civilians, bringing attention to the increased use of PSCs supporting the military in contingency environments, such as ongoing operations in Iraq or Afghanistan. In 2020, DOD reported that almost one-fifth of the roughly 27,000 contractors in Afghanistan were performing security functions, including some 3,000 armed PSCs. DOD's Office of the Under Secretary of Defense for Acquisition and Sustainment and the Geographic Combatant Commands are responsible for guiding and monitoring the department's use of PSCs. GAO has previously reported on and made several recommendations to improve DOD's tracking and oversight of PSCs.

GAO will review the extent to which, since calendar year 2009, (1) DOD has tracked and reported on the use of PSCs in support of contingency, humanitarian, and peacekeeping operations and exercises; and (2) whether laws, regulations, and requirements on the use of PSCs changed and how DOD has implemented them into its processes to improve oversight.

Afghanistan Reconstruction Projects–Waste, Fraud, and Abuse

The U.S. government has funded numerous reconstruction projects in Afghanistan since September 2001. Since then, costs for U.S. military, diplomatic, and reconstruction and relief operations have exceeded $500 billion, and GAO has issued about 90 reports focused in whole or in part on Afghanistan. GAO received a request to review past work assessing reconstruction efforts in Afghanistan and to identify the dollar value of any waste, fraud, or abuse uncovered during the course of those reviews.

GAO will review prior work conducted on reconstruction efforts in Afghanistan that identified waste, fraud, and abuse, and will assess the overall dollar amount of waste, fraud, and abuse uncovered through these efforts.

U.S. Army Audit Agency

The USAAA has no ongoing audits related to Afghanistan reconstruction this quarter.

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

This quarter, USAID OIG has one ongoing report related to Afghanistan reconstruction.

Audit of USAID/Afghanistan's Risk Management and Project Prioritization

The objectives of this audit are to determine to what extent USAID/Afghanistan has a risk-management process in place to identify and mitigate risks in the face of potential staff and program reductions that could impact its development programs; how programs recommended for reduction or elimination were determined; and what impact recommended changes would have on USAID/Afghanistan's current and future programs and related risk management.

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The Official Seal of SIGAR

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

APPENDICES AND ENDNOTES

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

Continued on the next page

TABLE A.1 (CONTINUED)

CROSS-REFERENCE TO SIGAR QUARTERLY REPORTING REQUIREMENTS UNDER PUB. L. NO. 110-181, § 1229			
Public Law Section	**SIGAR Enabling Language**	**SIGAR Action**	**Report Section**
Section 1229(f)(1)(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
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

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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**
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
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

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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(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."

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 l 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

Continued on the next page

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)(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
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 Explain SIGAR audit reports in which significant revisions have been made to management decisions	See reports of SWA/JPG members 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 Explain SIGAR audit reports in which SIGAR disagreed with management decision	See reports of SWA/JPG members 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 Provide information where management has not met targets from a remediation plan	See reports of SWA/JPG members 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	None conducted during the reporting period	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 last peer review by FDIC OIG for the period ending 4/29/2019 SIGAR received a rating of pass	Posted in full at www.sigar.mil

Continued on the next page

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)(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	SIGAR assisted the SBA OIG in conducting an inspection and evaluation peer review of the HUD OIG's Office of Evaluation. A report was issued May 12, 2020	Final report published in full at www.hudoig.gov

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

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, 2020.

TABLE B.2

COUNTERNARCOTICS ($ MILLIONS)

Fund	Cumulative Appropriations Since FY 2002
ASFF	1,311.92
DICDA	3,284.94
ESF	1,456.03
DA	77.72
INCLE	2,381.56
DEA [a]	490.54
Total	**$9,002.71**

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

Table B.2 [a] DEA receives funding from State's Diplomatic & Consular Programs account in addition to DEA's direct line appropriation listed in Appendix B.

Table B.2 Source: SIGAR analysis of counternarcotics funding, 1/16/2021; State, response to SIGAR data call, 1/7/2021; DOD, response to SIGAR data call, 1/15/2021; USAID, response to SIGAR data call, 1/10/2021; DEA, response to SIGAR data call, 1/6/2021.

Table B.1 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, and $604 million from FY 2019 ASFF to fund other DOD requirements. DOD reprogrammed $230 million into FY 2015 ASFF. ASFF data reflects the following rescissions: $1 billion from FY 2012 in Pub. L. No. 113-6, $764.38 million from FY 2014 in Pub. L. No. 113-235, $400 million from FY 2015 in Pub. L. No. 114-113, $150 million from FY 2016 in Pub. L. No. 115-31, $396 million from FY 2019 in Pub. L. No. 116-93, and $1.10 billion in FY 2020 in Pub. L. No. 116-260. DOD transferred $101 million from FY 2011 AIF, $179.5 million from FY 2013 AIF, and $55 million from FY 2014 AIF to the ESF to fund infrastructure projects implemented by USAID.

Table B.1 Source: DOD, responses to SIGAR data calls, 1/15/2021, 1/15/2021, 10/12/2017, 10/22/2012, 10/14/2009, and 10/1/2009; State, responses to SIGAR data calls, 1/14/2021, 1/13/2021, 1/7/2021, 10/13/2020, 10/9/2020, 10/8/2020, 7/13/2020, 6/11/2020, 1/30/2020, 10/5/2018, 1/10/2018, 10/13/2017, 10/11/2017, 5/4/2016, 10/20/2015, 4/15/2015, 4/15/2014, 6/27/2013, 10/5/2012 and 6/27/2012; OMB, responses to SIGAR data calls, 4/16/2015, 7/14/2014, 7/19/2013 and 1/4/2013; USAID, responses to SIGAR data calls, 1/19/2021, 1/8/2021, 10/12/2020, 10/7/2020, 10/8/2018, 10/15/2010, 1/15/2010, and 10/9/2009; DOJ, response to SIGAR data call, 1/6/2021, 10/7/2019, 6/30/2017 and 7/7/2009; DFC, response to SIGAR data call, 10/19/2020; USAGM, response to SIGAR data call, 9/22/2020; USDA, response to SIGAR data call, 4/2009; DFAS, "AR(M) 1002 Appropriation Status by FY Program and Subaccounts December 2020," 1/19/2020; OSD Comptroller, 16-22 PA: Omnibus 2016 Prior Approval Request, 6/30/2016; Pub. L. Nos. 116-93, 115-31, 114-113, 113-235, 113-76, 113-6, 112-74, 112-10, 111-212, 111-118.

TABLE B.1

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

U.S. Funding Sources	Agency	Total	FY 2002–09
Security			
Afghanistan Security Forces Fund (ASFF)	DOD	$82,899.77	18,666.47
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	19.57	7.41
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	1,118.23
Total - Security		88,322.73	21,910.58
Governance & Development			
Commanders' Emergency Response Program (CERP)	DOD	3,711.00	1,639.00
Afghanistan Infrastructure Fund (AIF)	DOD	988.50	0.00
Task Force for Business and Stability Operations (TFBSO)	DOD	822.85	14.44
Economic Support Fund (ESF)	USAID	21,100.94	7,706.18
Development Assistance (DA)	USAID	887.59	884.90
Global Health Programs (GHP)	USAID	559.63	392.09
Commodity Credit Corp (CCC)	USAID	34.95	23.79
USAID-Other (Other)	USAID	54.06	30.27
Non-Proliferation, Antiterrorism, Demining & Related (NADR)	State	881.34	348.33
International Narcotics Control and Law Enforcement (INCLE)	State	5,421.16	2,275.13
Human Rights and Democracy Fund (HRDF)	State	13.77	3.19
Educational and Cultural Exchange Programs (ECE)	State	96.56	36.58
Contributions to International Organizations (CIO)	State	493.81	29.47
U.S. International Development Finance Corporation (DFC)	DFC	320.39	205.05
U.S. Agency for Global Media (USAGM)	USAGM	281.17	15.54
Drug Enforcement Administration (DEA)	DOJ	281.13	127.44
Total - Governance & Development		35,948.86	13,731.41
Humanitarian			
P.L. 480 Title II	USAID	1,095.68	664.39
International Disaster Assistance (IDA)	USAID	1,152.67	342.27
Transition Initiatives (TI)	USAID	37.54	33.33
Migration and Refugee Assistance (MRA)	State	1,526.47	529.84
Emergency Refugee and Migration Assistance (ERMA)	State	25.20	25.20
USDA Programs (Title I, §416(b), FFP, FFE, ET, and PRTA)	USDA	288.26	288.26
Total - Humanitarian		4,125.83	1,883.29
Agency Operations			
Diplomatic Programs, incl. Worldwide Security Protection (DP)	State	11,220.07	1,481.50
USAID Operating Expenses (OE)	USAID	1,661.97	309.70
Oversight		702.83	42.00
Other		1,287.78	515.42
Total – Agency Operations		14,872.65	2,348.62
Total Funding		**$143,270.07**	**39,873.89**

FY 2010	FY 2011	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021
9,166.77	10,619.28	9,200.00	4,946.19	3,962.34	3,939.33	3,502.26	4,162.72	4,666.82	3,920.00	3,099.98	3,047.61
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
1.76	1.56	1.18	1.42	1.50	1.05	0.86	0.80	0.80	0.43	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
392.27	379.83	472.99	255.81	238.96	0.00	138.76	135.61	118.01	10.18	24.30	0.00
9,560.80	**11,000.67**	**9,674.16**	**5,203.43**	**4,202.80**	**3,940.38**	**3,641.88**	**4,299.12**	**4,785.62**	**3,930.61**	**3,125.08**	**3,047.61**
1,000.00	400.00	400.00	200.00	30.00	10.00	5.00	5.00	5.00	10.00	5.00	2.00
0.00	299.00	400.00	145.50	144.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
59.26	239.24	245.76	138.20	122.24	3.72	0.00	0.00	0.00	0.00	0.00	0.00
3,346.00	2,168.51	1,836.76	1,802.65	907.00	883.40	633.27	767.17	500.00	350.00	200.00	0.00
0.30	0.00	0.00	0.35	0.00	0.95	0.00	0.00	0.00	1.09	0.00	0.00
92.30	69.91	0.00	0.25	0.01	0.06	0.00	0.00	0.00	0.00	5.00	0.00
4.22	3.09	0.38	0.00	0.00	0.00	0.00	1.95	1.52	0.00	0.00	0.00
3.45	6.25	7.10	1.84	0.80	0.82	2.91	0.29	0.00	0.00	0.33	0.00
70.74	69.30	65.32	52.60	43.20	43.50	37.96	37.00	36.60	38.30	38.50	0.00
589.00	400.00	357.92	593.81	225.00	250.00	210.00	184.50	160.00	87.80	88.00	0.00
1.29	0.60	1.98	1.63	0.10	0.99	0.76	0.25	2.99	0.00	0.00	0.00
5.76	6.45	8.17	2.46	7.28	3.95	2.65	2.39	2.71	9.08	9.08	0.00
36.92	49.92	58.73	53.03	43.17	41.79	41.35	40.31	36.12	32.72	30.28	0.00
60.25	40.25	3.00	0.00	10.00	0.00	0.00	0.00	1.85	0.00	0.00	0.00
27.41	24.35	21.54	21.54	22.11	22.68	23.86	25.91	25.74	25.89	24.60	0.00
19.20	18.70	18.70	17.00	18.70	9.05	3.31	11.03	11.11	13.01	12.92	0.96
5,316.09	**3,795.57**	**3,425.34**	**3,030.85**	**1,573.62**	**1,270.90**	**961.06**	**1,075.81**	**783.64**	**567.89**	**413.71**	**2.96**
58.13	112.55	59.20	46.15	65.97	53.73	26.65	4.69	4.22	0.00	0.00	0.00
29.61	66.23	56.00	21.50	28.13	24.50	39.78	93.84	119.64	152.35	178.61	0.23
0.84	1.08	0.62	0.32	0.82	0.49	0.04	0.00	0.00	0.00	0.00	0.00
80.93	65.00	99.56	76.07	107.89	129.27	84.27	89.24	77.19	86.69	100.53	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
169.51	**244.85**	**215.38**	**144.04**	**202.82**	**207.99**	**150.74**	**187.76**	**201.05**	**239.04**	**279.14**	**0.23**
859.14	730.08	1,126.56	1,500.79	752.07	822.19	743.58	843.20	858.27	824.94	677.76	0.00
197.60	172.20	216.02	174.64	61.75	137.00	95.30	102.17	77.52	72.34	44.16	1.58
34.40	37.20	59.00	58.70	62.65	68.60	62.37	55.74	55.67	55.81	55.76	54.94
610.33	2.02	4.48	4.69	12.95	12.81	23.55	15.98	23.85	25.96	23.33	12.41
1,701.47	**941.50**	**1,406.06**	**1,738.82**	**889.41**	**1,040.60**	**924.79**	**1,017.08**	**1,015.31**	**979.05**	**801.01**	**68.93**
16,747.87	**15,982.59**	**14,720.94**	**10,117.14**	**6,868.65**	**6,459.87**	**5,678.47**	**6,579.78**	**6,785.61**	**5,716.59**	**4,618.94**	**3,119.74**

APPENDIX C

SIGAR WRITTEN PRODUCTS*

SIGAR AUDITS

Alert Letters Issued

SIGAR issued one alert letter during this reporting period.

SIGAR ALERT LETTER ISSUED AS OF DECEMBER 31, 2020

Report Identifier	Report Title	Date Issued
SIGAR 21-09-AL	Afghanistan's Anti-Corruption Efforts	11/2020

Performance Audit Reports Issued

SIGAR issued two performance-audit reports during this reporting period.

SIGAR PERFORMANCE-AUDIT REPORTS ISSUED AS OF DECEMBER 31, 2020

Report Identifier	Report Title	Date Issued
SIGAR 21-14-C-AR	Afghan Air Forces: DOD Has Taken Steps to Develop Afghan Aviation Capability but Continued U.S. Support is Needed to Sustain Forces	1/2021
SIGAR 21-11-AR	Military Equipment Transferred to the Afghan Government: DOD Did Not Conduct Required Monitoring to Account for Sensitive Articles	10/2020

New Performance Audits

SIGAR initiated one new performance audit during this reporting period.

NEW SIGAR PERFORMANCE AUDITS

Project Identifier	Project Title	Date Initiated
SIGAR 146A	APPS	11/2020

Ongoing Performance Audits

SIGAR had 11 ongoing performance audits during this reporting period.

ONGOING SIGAR PERFORMANCE AUDITS AS OF DECEMBER 31, 2020

Project Identifier	Project Title	Date Initiated
SIGAR 145A	State Conventional Weapons Destruction	10/2020
SIGAR 144A	ANDSF Women's Incentives	10/2020
SIGAR 143A	No Contracting With The Enemy Follow-Up	6/2020
SIGAR 142A	Vanquish NAT Contract	7/2020
SIGAR 141A	Post-Peace Planning	5/2020
SIGAR 140A	ACC-A BAF Base Security	4/2020

* As provided in its authorizing statute, SIGAR may also report on products and events occurring after December 31, 2020, up to the publication date of this report.

SIGAR 139A	Anti-Corruption 3	2/2020
SIGAR 138A-2	DOD Enforcement of Conditionality (Full Report)	11/2019
SIGAR 137A	ANA Trust Fund	12/2019
SIGAR 135A	U.S. Investments in Afghan Energy	9/2019
SIGAR 132A-2	Counternarcotics/Counter Threat Finance (Full Report)	2/2019

Ongoing Evaluations

SIGAR had four ongoing evaluations during this reporting period.

ONGOING SIGAR EVALUATIONS AS OF DECEMBER 31, 2020

Project Identifier	Project Title	Date Initiated
SIGAR-E-007	ARTF-2	5/2020
SIGAR-E-005	Financial Audit Summary	2/2020
SIGAR-E-003	Capital Assets	10/2019
SIGAR-E-002	Fuel Follow-Up	10/2019

Financial-Audit Reports Issued

SIGAR issued five financial-audit reports during this reporting period.

SIGAR FINANCIAL AUDITS ISSUED AS OF DECEMBER 31, 2020

Project Identifier	Project Title	Date Issued
SIGAR 21-13-FA	USAID's Strong Hubs for Afghan Hope and Resilience Program: Audit of Costs Incurred by DAI Global LLC.	1/2021
SIGAR 21-12-FA	Department of the Air Force's Support for the Afghan Air Force's C-130H Airlift Capability: Audit of Costs Incurred by AAR Government Services Inc.	9/2020
SIGAR 21-10-FA	USAID's Power Transmission Expansion and Connectivity Project: Audit of Costs Incurred by Da Afghanistan Breshna Sherkat	9/2020
SIGAR 21-08-FA	Department of Defense's Cooperative Biological Engagement Program to Enhance Biosafety and Biosecurity in Afghanistan: Audit of Costs Incurred by CH2M Hill Inc.	8/2020
SIGAR 21-07-FA	Department of State's Demining Activities in Afghanistan: Audit of Costs Incurred by the Mine Detection Dog Center	8/2020

Ongoing Financial Audits

SIGAR had 36 financial audits in progress during this reporting period.

ONGOING SIGAR FINANCIAL AUDITS AS OF DECEMBER 31, 2020

Project Identifier	Project Title	Date Initiated
SIGAR-F-221	International Legal Foundation	11/2020
SIGAR-F-219	Albany Associates International Inc.	11/2020
SIGAR-F-218	MCPA	11/2020
SIGAR-F-217	Premiere Urgence Internationale	11/2020
SIGAR-F-216	International Medical Corps	11/2020
SIGAR-F-215	Medair	11/2020
SIGAR-F-214	Chemonics International Inc.	11/2020
SIGAR-F-213	DAI	11/2020
SIGAR-F-212	Roots of Peace (ROP)	11/2020
SIGAR-F-211	Davis Management Group Inc.	11/2020
SIGAR-F-210	MSI - Management Systems International Inc.	11/2020
SIGAR-F-209	Engility LLC	9/2020
SIGAR-F-208	PAE Government Services	9/2020
SIGAR-F-207	Miracle Systems LLC	9/2020
SIGAR-F-206	The Asia Foundation (TAF)	9/2020
SIGAR-F-205	Demining Agency of Afghanistan (DAFA)	9/2020
SIGAR-F-204	AECOM International Development Inc.	3/2020
SIGAR-F-203	FHI 360	3/2020
SIGAR-F-202	The Asia Foundation	3/2020
SIGAR-F-201	DAI-Development Alternatives Inc.	3/2020
SIGAR-F-200	Development Alternatives Inc.	3/2020
SIGAR-F-199	Development Alternatives Inc.	3/2020
SIGAR-F-197	Internews Network Inc.	3/2020
SIGAR-F-196	ATC	12/2019
SIGAR-F-195	IDLO	12/2019
SIGAR-F-194	AUAF	12/2019
SIGAR-F-193	IAP Worldwide Services Inc.	12/2019
SIGAR-F-192	IAP Worldwide Services Inc.	12/2019
SIGAR-F-191	Sierra Nevada Corporation	12/2019
SIGAR-F-190	International Rescue Committee	12/2019
SIGAR-F-189	Save the Children Federation Inc.	12/2019
SIGAR-F-188	Associates in Rural Development	12/2019
SIGAR-F-187	Blumont Global Development Inc.	12/2019
SIGAR-F-186	Roots of Peace	12/2019
SIGAR-F-185	Counterpart International Inc.	12/2019
SIGAR-F-183	Tetra Tech ARD	12/2019

SIGAR INSPECTIONS

Inspection Reports Issued

SIGAR issued no inspection reports during this reporting period.

Ongoing Inspections

SIGAR had 10 ongoing inspections during this reporting period.

ONGOING SIGAR INSPECTIONS AS OF DECEMBER 31, 2020

Project Identifier	Project Title	Date Initiated
SIGAR-I-072	Salang Tunnel Substation	9/2020
SIGAR-I-071	KNMH Morgue	10/2020
SIGAR-I-070	ANP FPT Phase 1	10/2020
SIGAR-I-068	Pol-i-Charkhi Substation Expansion	4/2020
SIGAR-I-067	MSOE @ Camp Commando	4/2020
SIGAR-I-066	KNMH Elevators	3/2020
SIGAR-I-065	ANA NEI in Dashti Shadian	1/2020
SIGAR-I-063	Inspection of the ANA MOD HQ Infrastructure & Security Improvements	11/2019
SIGAR-I-062	Inspection of the NEI Kunduz Expansion Project	11/2019
SIGAR-I-061	Inspection of the Kandahar 10 MW Solar Power Plant	7/2019

SIGAR SPECIAL PROJECTS

Special Projects Reports Issued

SIGAR issued one special-projects report during this reporting period.

SIGAR SPECIAL PROJECT ISSUED AS OF DECEMBER 31, 2020

Product Identifier	Product Title	Date Issued
SIGAR 21-15-SP	Hamid Karzai International Airport: Despite Improvements, Controls to Detect Cash Smuggling Still Need Strengthening	1/2021

SIGAR LESSONS LEARNED PROGRAM

Ongoing Lessons-Learned Projects

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

ONGOING SIGAR LESSONS-LEARNED PROJECTS AS OF DECEMBER 31, 2020

Project Identifier	Project Title	Date Initiated
SIGAR LL-14	Empowering Afghan Women and Girls	10/2019
SIGAR LL-13	Police and Corrections	9/2019
SIGAR LL-11	U.S. Support for Elections	9/2018
SIGAR LL-10	Contracting	8/2018

SIGAR RESEARCH & ANALYSIS DIRECTORATE

Reports Issued

SIGAR issued one quarterly report during this reporting period.

SIGAR REPORT ISSUED AS OF DECEMBER 31, 2020

Product Identifier	Report Title	Date Issued
SIGAR 2021-QR-1	Quarterly Report to the United States Congress	1/2020

APPENDIX D

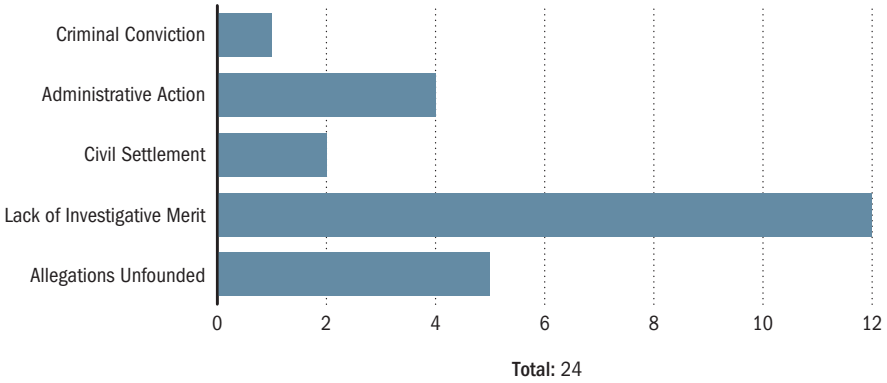
SIGAR INVESTIGATIONS AND HOTLINE

SIGAR Investigations

This quarter, SIGAR opened two new investigations and closed 24, bringing the total number of ongoing investigations to 96. Of the closed investigations, most were closed due to lack of investigative merit, unfounded allegations, and administrative action, as shown in Figure D.1. The new investigations were related to procurement and contract fraud, and theft as shown in Figure D.2.

FIGURE D.1

SIGAR'S CLOSED INVESTIGATIONS, OCTOBER 1–DECEMBER 31, 2020



Source: SIGAR Investigations Directorate, 1/4/2021.

FIGURE D.2

SIGAR NEW INVESTIGATIONS, OCTOBER 1–DECEMBER 31, 2020

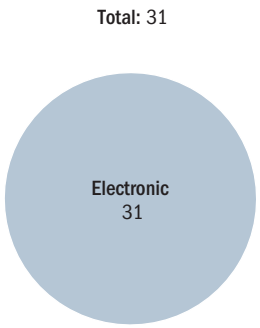
Source: SIGAR Investigations Directorate, 1/4/2021.

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 USA, or 0700107300 via cell phone in Afghanistan) received 31 complaints this quarter, as shown in Figure D.3. In addition to working on new complaints, the Investigations Directorate continued its work this quarter on complaints received prior to October 1, 2020. This quarter, the directorate processed 73 complaints, most of which are under review or were closed, as shown in Figure D.4.

FIGURE D.3

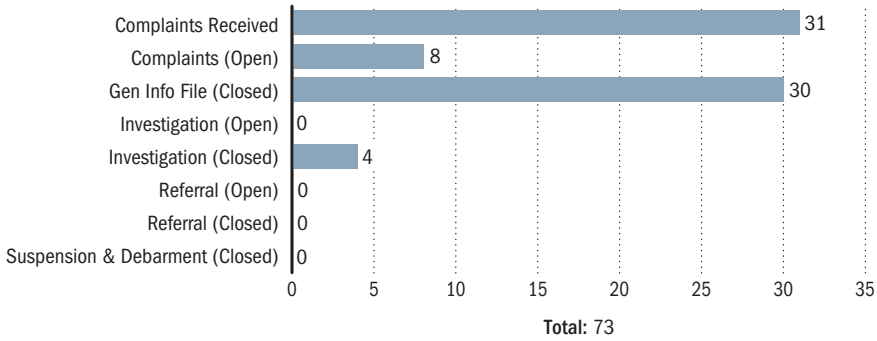
SOURCE OF SIGAR HOTLINE COMPLAINTS, OCTOBER 1–DECEMBER 31, 2020



Source: SIGAR Investigations Directorate, 1/4/2021.

FIGURE D.4

STATUS OF SIGAR HOTLINE COMPLAINTS: OCTOBER 1–DECEMBER 31, 2020



Source: SIGAR Investigations Directorate, 1/4/2021.

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, 2020.

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 System for Award Management, www.sam.gov/SAM/.

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

TABLE D.1

SPECIAL-ENTITY DESIGNATIONS, SUSPENSIONS, AND DEBARMENTS AS OF DECEMBER 31, 2020

Special Entity Designations

Arvin Kam Construction Company	Noh-E Safi Mining Company	Saadat, Vakil
Arvin Kam Group LLC, d.b.a. "Arvin Kam Group Security," d.b.a. "Arvin Kam Group Foundation," d.b.a. "Arvin Global Logistics Services Company"	Noor Rahman Company	Triangle Technologies
Ayub, Mohammad	Noor Rahman Construction Company	Wasim, Abdul Wakil
Fruzi, Haji Khalil	Nur Rahman Group, d.b.a. "NUCCL Construction Company," d.b.a. "RUCCL Rahman Umar Construction Company," d.b.a. "Rahman Trading and General Logistics Company LLC	Zaland, Yousef
Muhammad, Haji Amir	Rahman, Nur, a.k.a. "Noor Rahman, a.k.a. "Noor Rahman Safa"	Zurmat Construction Company
Haji Dhost Mohammad Zurmat Construction Company	Rhaman, Mohammad	Zurmat Foundation
Jan, Nurullah		Zurmat General Trading
Khan, Haji Mohammad Almas		Zurmat Group of Companies, d.b.a. "Zurmat LLC"
		Zurmat Material Testing Laboratory

Suspensions

Al-Watan Construction Company	Autry, Cleo Brian	Farouki, Abul Huda
Basirat Construction Firm	Chamberlain, William Todd	Farouki, Mazen
Naqibullah, Nadeem	Cook, Jeffrey Arthur	Maarouf, Salah
Rahman, Obaidur	Harper, Deric Tyron	ANHAM FZCO
Robinson, Franz Martin	Walls, Barry Lee, Jr.	ANHAM USA
Aaria Middle East	International Contracting and Development	Green, George E.
Aaria Middle East Company LLC	Sobh, Adeeb Nagib, a.k.a. "Ali Sobh"	Tran, Anthony Don
Aftech International	Stallion Construction and Engineering Group	Vergez, Norbert Eugene
Aftech International Pvt. Ltd.	Wazne Group Inc., d.b.a. "Wazne Wholesale"	Bunch, Donald P.
Albahar Logistics	Wazne, Ayman, a.k.a. "Ayman Ibrahim Wazne"	Kline, David A.
American Aaria Company LLC	Green, George E.	Farouki, Abul Huda*
American Aaria LLC	Tran, Anthony Don	Farouki, Mazen*
Sharpway Logistics	Vergez, Norbert Eugene	Maarouf, Salah*
United States California Logistics Company	Bunch, Donald P.	ANHAM FZCO
Brothers, Richard S.	Kline, David A.	ANHAM USA
Rivera-Medina, Franklin Delano		

Debarments

Farooqi, Hashmatullah	Khalid, Mohammad	Mahmodi, Padres
Hamid Lais Construction Company	Khan, Daro	Mahmodi, Shikab
Hamid Lais Group	Mariano, April Anne Perez	Saber, Mohammed
Lodin, Rohullah Farooqi	McCabe, Elton Maurice	Watson, Brian Erik
Bennett & Fouch Associates LLC	Mihalczo, John	Abbasi, Shahpoor
Brandon, Gary	Qasimi, Mohammed Indress	Amiri, Waheedullah
K5 Global	Radhi, Mohammad Khalid	Atal, Waheed
Ahmad, Noor	Safi, Fazal Ahmed	Daud, Abdulilah
Noor Ahmad Yousufzai Construction Company	Shin Gul Shaheen, a.k.a. "Sheen Gul Shaheen"	Dehati, Abdul Majid
Ayeni, Sheryl Adenike	Espinoza-Loor, Pedro Alfredo	Fazli, Qais
Cannon, Justin	Campbell, Neil Patrick*	Hamdard, Mohammad Yousuf
Constantino, April Anne	Navarro, Wesley	Kunari, Haji Pir Mohammad
Constantino, Dee	Hazrati, Arash	Mushfiq, Muhammad Jaffar
Constantino, Ramil Palmes	Midfield International	Mutallib, Abdul
Crilly, Braam	Moore, Robert G.	Nasrat, Sami
Drotleff, Christopher	Noori, Noor Alam, a.k.a. "Noor Alam"	National General Construction Company
Fil-Tech Engineering and Construction Company	Northern Reconstruction Organization	Passerly, Ahmaad Saleem
Handa, Sdiharth	Shamal Pamir Building and Road Construction Company	Rabi, Fazal
Jabak, Imad	Wade, Desi D.	Rahman, Atta
Jamally, Rohullah	Blue Planet Logistics Services	Rahman, Fazal

Continued on the following page

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

TABLE D.1 (CONTINUED)

SPECIAL ENTITY DESIGNATIONS, SUSPENSIONS, AND DEBARMENTS AS OF DECEMBER 31, 2020 (CONTINUED)

Debarments (continued)

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

Continued on the following page

TABLE D.1 (CONTINUED)

SPECIAL ENTITY DESIGNATIONS, SUSPENSIONS, AND DEBARMENTS AS OF DECEMBER 31, 2020 (CONTINUED)

Debarments (continued)

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

Continued on the following page

TABLE D.1 (CONTINUED)

SPECIAL ENTITY DESIGNATIONS, SUSPENSIONS, AND DEBARMENTS AS OF DECEMBER 31, 2020 (CONTINUED)

Debarments (continued)

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

Continued on the following page

TABLE D.1 (CONTINUED)

SPECIAL ENTITY DESIGNATIONS, SUSPENSIONS, AND DEBARMENTS AS OF DECEMBER 31, 2020 (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
Unitrans International Inc.
Financial Instrument and Investment Corp., d.b.a. "FIIC"
AIS-Unitrans (OBO) Facilities Inc., d.b.a. "American International Services"

APPENDIX E

SIGAR DATA CALL QUESTIONS THAT RECEIVED CLASSIFIED OR UNCLASSIFIED BUT NOT PUBLICLY RELEASABLE RESPONSES

Every quarter, SIGAR sends U.S. implementing agencies in Afghanistan a list of questions about their programs. This quarter, United States Forces-Afghanistan (USFOR-A) classified or designated unclassified but not publicly releasable its responses to the bolded portions of these questions from SIGAR's data call.

SECURITY

Question ID	Question
Jan-Sec-01	**1. Please provide the following classified information on ANA strength as of the latest available date (month-end):** **a. the most recent ANA APPS month-end report with "as of" dates on each.** 2. Please provide the following unclassified information on ANA strength as of the latest available date (month-end): a. the topline strength of the ANA (with "as of" date provided). b. a description of general ANA attrition trends over the last quarter. 3. On ANA attrition: a. Given current attrition trends, does CSTC-A think that the ANA is manned and can be sustained at adequate levels. Please describe what CSTC-A considers "adequate." How specifically has attrition affected ANA readiness and performance (for example, are incoming personnel as well trained, skilled, fit as those they are replacing)? b. What are the steps MOD took during the quarter to minimize attrition from desertion, AWOL, or refusals to reenlist? Please comment how effective these have or have not been. c. Describe any affects COVID-19 has had on MOD elements' recruitment/attrition this quarter.
Jan-Sec-04	1. On the ANDSF's performance: **a. Please provide a recent unclassified assessment of the ANDSF elements below the ministerial level. The assessment should include updates on how the ANDSF is performing in each of the Top 10 Challenges and Opportunities (as shown on pages 30–40 of the latest 1225 report).** **b. Please provide a description of the sources of information used to determine/track ANDSF performance in each of the Top 10 Challenges and Opportunities.** **c. Please provide the latest, classified NATO Periodic Mission Review (PMR). If there will be no PMR released this quarter, please indicate.** 2. Please provide a recent, unclassified assessment of the ANDSF at the ministerial level. **3. Is ANET functioning yet? Last quarter you said it was not yet producing monthly ANDSF assessment reports due to contract challenges. If ANET is functioning, please provide the most recent monthly or quarterly reports quantifying ANDSF performance using the new ANET assessment system. If ANET still has not begun generating these reports, please provide the reasons why, including a description of ongoing contract challenges, if applicable, and the reports' expected start date.**
Jan-Sec-08	**1. Please provide the following classified information on ANP strength as of the latest available date (month-end):** **a. the most recent ANP APPS month-end report with "as of" dates on each.** 2. Please provide the following unclassified information on ANP strength as of the latest available date (month-end): a. the topline strength of the ANP (with "as of" date provided). b. a description of general ANP attrition trends over the last quarter. 3. On ANP attrition: a. Given current attrition trends, does CSTC-A think that the ANP is manned at adequate and sustainable levels. What does CSTC-A consider to be "adequate"? How specifically has this affected ANP readiness and performance (for example, are incoming personnel as well trained, skilled, fit as those they are replacing)? b. What steps did MOI take during the quarter to minimize attrition from desertion, AWOL, or refusals to reenlist? Please comment how effective these have or haven't been. c. Describe any affects COVID-19 has had on MOI elements' recruitment/attrition this quarter.

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Jan-Sec-23	1. Please provide information on insider attacks against Coalition Forces from October 1, 2020, through the latest available date (month end): a. the number of insider attacks against U.S. and Coalition military personnel b. the number of U.S. and Coalition military personnel wounded or killed from insider attacks c. the number of insider attacks against the ANDSF d. the number of ANDSF personnel wounded or killed as a result of insider attacks **2. Please provide the classified CIDNE Excel file export of all ANDSF casualties from October 1, 2020, through the latest available date (month end). It is not necessary to filter the CIDNE export, but, at a minimum, these data should include the unit (lowest level available), location (highest fidelity possible), and date for all casualties.** **3. Please provide us a response to the following: In an unclassified, publicly releasable format, describe how ANDSF casualty rates during the quarter compare to casualty rates during the same quarter one year ago. Differentiate between casualties that occurred during offensive operations and those that occurred during defensive operations.**
Jan-Sec-26	1. Regarding USG support to the Special Mission Wing (SMW): a. Please provide a recent, comprehensive update of the SMW as of the latest possible date. **b. Please identify each type of aircraft in the SMW inventory and the number of each. If aircraft became unusable during this reporting period, please indicate when and the reason for each.** **c. Please provide the number of aircraft purchased but not yet fielded and what the anticipated dates are for fielding.** **d. Please complete the attached ANDSF spreadsheet/SMW tab, or provide the applicable data. (Sec-26 tab Data Call Attachment Spreadsheet)** **e. What percentage of the SMW sorties are in support of counternarcotics? Of counterterrorism? or counternexus (CN & CT)?** **f. How many aircrew members does the SMW currently have, by crew position and airframe? Please break out their level of mission qualification (e.g. Certified Mission Ready (night-vision qualified), the daytime equivalent, etc.):** **1) Mi-17 Pilots and Pilot Trainers** **2) Mi-17 Flight Engineers** **3) Mi-17 Crew Chiefs** **4) PC-12 Pilots** **5) PC-12 Mission System Operators** **g. Please provide an update on the operational readiness rate of the SMW and its achievement benchmarks this quarter, if one is available.** h. How many and what type of aircraft maintainers are currently assigned / authorized? Are these SMW personnel or contractors? If contractors, are they Afghan or international contractors? i. Provide the cost of aircraft maintenance being paid with ASFF or money from other countries.
Jan-Sec-58	1. On U.S. and Afghan air strikes in Afghanistan, please provide any updates necessary for the following totals from last quarter, as well as this quarter's data (October 1, 2020, through the latest available month-end date): a. How many air strikes have been carried out monthly by U.S. forces? If classified, please provide some unclassified statements on data trends (like with EIA/EEIA data in Sec-63). b. How many civilian casualties have been incurred from these air strikes monthly? c. How many civilian casualties resulted from AAF air strikes monthly? 2. Please provide any updates necessary for the overall RS/USFOR-A tracked Afghan civilian casualty figures from last quarter, as well as this quarter's data from October 1, 2020, through the latest available month-end date (in the Data Call Attachment Spreadsheet, Tabs Sec-58) and include: a. the monthly breakout of the data b. the breakout of civilian casualties by each province c. the percentage breakdown of the top causes of the total civilian casualties d. the breakout of civilian casualties by responsible party (i.e. ANDSF, U.S. and Coalition forces, insurgents, unknown). In RS's civilian casualty collection methodology, if an enemy initiated attack occurs, and the Coalition or Afghan response (e.g., ground operation or air strike) kills or injures Afghan civilians, to whom are civilian casualties attributed?

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Jan-Sec-61	**1. Provide a spreadsheet documenting all concluded ANDSF CONOPs for offensive operations conducted from October 1, 2020, through the latest available date (month-end date). Each concluded operation should be on its own row. For our purposes, an operation involves (1) at least one ANA kandak or (2) a combination of units from at least two Afghan security entities (MOI, MOD, and/or NDS). For each operation, we request the following information:** **a. the district in which the operation primarily occurred (District name)** **b. the province in which the operation primarily occurred (Province name)** **c. the start date of the operation (YYYY-MM-DD)** **d. the end date of the operation (YYYY-MM-DD)** **e. whether AAF A-29s or AC-208s provided direct support during the operation (Yes/No)** **f. whether AAF MD-530s, UH-60s, or Mi-17s provided direct support during the operation (Yes/No)** **g. whether ANASOC MSFVs provided direct support during the operation (Yes/No)** **h. whether the operation involved ANA units (Yes/No)** **i. whether the operation involved MOI units (Yes/No)** **j. whether the operation involved NDS units (Yes/No)** **k. whether the operation involved ANASOC units (Yes/No)** **l. whether the operation was enabled by U.S. or Coalition air support (Yes/No)** **m. whether the operation was enabled by U.S. or Coalition ground support (Yes/No)** **n. whether any U.S. or Coalition military aircraft provided medical evacuation support (Yes/No)** **o. did the operation achieve its objective (Yes/No)**
Jan-Sec-63	**1. Please provide data on the total number of enemy-initiated attacks monthly from January 1, 2020, through December 31, 2020, in the Data Call Attachment Spreadsheet, tab Sec-63, and include the following for the last two quarters separately (July–September and October–December):** **a. the total number of enemy initiated attacks by month** **b. the attacks broken out by categories, to include direct fire, IED/mine strikes, indirect fire, SAFIRE, etc.** **c. the attacks broken out by province** **2. Please provide data on the total number of effective enemy-initiated attacks monthly from January 1, 2020, through December 31, 2020, in the Data Call Attachment Spreadsheet, tab Sec-63, and include the following for the last two quarters separately (July–September and October–December):** **a. the attacks broken out by types of attacks, to include direct fire, IED/mine strikes, indirect fire, SAFIRE, etc.** **b. the attacks broken out by province** **3. Please also provide any updates to the 2019 data given to us, using the Data Call Attachment Spreadsheet, tab Sec-63:** **a. Any updates to 2019 EIA and/or EEIA monthly totals.** **b. Please provide the monthly and provincial breakdowns of both EIA and EEIA that occurred from (October 1–December 31 2019).** **4. If there has been any change in margin of error or time period lag in the data, please explain what the change is and why it occurred.** 5. If questions 1–3 remain U//FOUO this quarter, please provide the same level of unclassified description of EIA trends provided to us in your vetting response last quarter.

APPENDIX F

ABBREVIATIONS AND ACRONYMS

ACRONYM OR ABBREVIATION	DEFINITION
AABIS	Afghan Automated Biometric Information System
AAF	Afghan Air Force
ABP	Afghan Border Police
ACJC	Anti-Corruption Justice Center
ACLED	Armed Conflict Location & Event Data Project
ADALAT	Assistance for Development of Afghan Legal Access and Transparency
ADB	Asian Development Bank
AFMIS	Afghan Financial Management Information System
AFN	afghani (currency)
AGO	Attorney General's Office
AIC	Access to Information Commission
AITF	Afghanistan Infrastructure Trust Fund
ALP	Afghan Local Police
AMANAT	Afghanistan's Measure for Accountability and Transparency
ANA	Afghan National Army
ANASOC	ANA Special Operations Corps
ANDSF	Afghan National Defense and Security Forces
ANP	Afghan National Police
ANDPF II	Afghanistan National Peace and Development Framework
AO	abandoned ordnance
APF	Afghanistan Partnership Framework
APPS	Afghan Personnel and Pay System
AROC	Afghan Resources Oversight Council
ARTF	Afghanistan Reconstruction Trust Fund
ASFF	Afghanistan Security Forces Fund
ASSF	Afghan Special Security Forces
AUP	Afghan Uniform Police
AUAF	American University of Afghanistan
AWOL	Absent Without Leave
BAG	Budget Activity Group
BHA	Bureau of Humanitarian Assistance

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ACRONYM OR ABBREVIATION	DEFINITION
CCAP	Citizens' Charter Afghanistan Project
CDCS	Country Development Cooperation Strategy
CENTCOM	U.S. Central Command
CERP	Commanders' Emergency Response Program
CID	U.S. Army Criminal Investigation Command
CIGIE	Council of the Inspectors General on Integrity and Efficiency
CIO	Contributions to International Organizations
CJ-ENG	Combined Joint Engineers
CMS	Case Management System
CN	counternarcotics
CNHC	Counternarcotics High Commission
CNPA	Counter Narcotics Police of Afghanistan
COIN	counterinsurgency
COMAC	Conflict Mitigation Assistance for Civilians
COR	contracting officer's representative
CoreIMS	Core Inventory Management System
CPRBD	Checkpoint Reduction and Base Development Plan
CPD	Central Prisons Directorate
CPDS	Continuing Professional Development Support
CSSP	Corrections System Support Program
CSTC-A	Combined Security Transition Command-Afghanistan
CTF	Counterterrorism Financing
CWC	Commission on Wartime Contracting in Iraq and Afghanistan
DAB	Da Afghanistan Bank
DABS	Da Afghanistan Breshna Sherkat
DEA	Drug Enforcement Administration (U.S.)
DFC	Development Finance Corporation
DHS	Department of Homeland Security
DICDA	Drug Interdiction and Counter-Drug Activities (U.S.)
DOD	Department of Defense (U.S.)
DOD OIG	Department of Defense Office of Inspector General
DOJ	Department of Justice (U.S.)
DSCA	Defense Security Cooperation Agency
ECC	Eradication Coordination Committee
EEIA	effective enemy initiated attacks
EIA	enemy-initiated attacks

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ACRONYM OR ABBREVIATION	DEFINITION
ERW	explosive remnants of war
ESF	Economic Support Fund
EU	European Union
EUM	end-use monitoring
EXBS	Export Control and Related Border Security
FAO	Food and Agriculture Organization (UN)
FAP	Financial and Activity Plan
FBI	Federal Bureau of Investigation
FEFA	Free and Fair Elections Forum of Afghanistan Organization
FFP	Food for Peace
FOB	Forward Operating Base
FMS	Foreign Military Sales
FHI	Family Health International
FY	fiscal year
GAO	Government Accountability Office (U.S.)
GCPSU	General Command of Police Special Units
GDP	gross domestic product
GIROA	Government of the Islamic Republic of Afghanistan
GLE	Governor-Led Eradication
GMAF	Geneva Mutual Accountability Framework
HAZMAT	hazardous materials
HMMWV	high mobility multipurpose wheeled vehicle (commonly known as a Humvee)
HQ	headquarters
ICRC	International Committee of the Red Cross
ICS	Integrated Country Strategy
IDA	International Development Association
IDP	internally displaced persons
IEC	Independent Election Commission (Afghan)
IED	improvised explosive device
IFC	International Finance Corporation
IG	inspector general
IHSAN	Initiative for Hygiene, Sanitation, and Nutrition
IIU	Intelligence and Investigation Unit (Afghan)
IMF	International Monetary Fund
INCLE	International Narcotics Control and Law Enforcement (U.S.)
INL	Bureau of International Narcotics and Law Enforcement Affairs (U.S.)

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ACRONYM OR ABBREVIATION	DEFINITION
IOM	International Organization for Migration
IPC	infection prevention and control
IPP	independent power producers
IS-K	Islamic State-Khorasan
ISLA	Initiative to Strengthen Local Administrations Program
ISR	Intelligence, Surveillance, and Reconnaissance (ISR)
IWA	Integrity Watch Afghanistan
JAF	Joint Air Force
JSSP	Justice Sector Support Program (State)
JWIP	judicial wire intercept program
kg	kilogram
KCEC	Kabul Carpet Export Center
KIA	killed in action
LAMP	Livelihood Advancement for Marginalized Population
LLP	Lessons Learned Program
LOA	Letters of authorization
LOTFA	Law and Order Trust Fund for Afghanistan
MAIL	Ministry of Agriculture, Irrigation and Livestock (Afghan)
MAG	ministerial advisory group
MAPA	Mine Action Programme for Afghanistan
MCN	Ministry of Counter-Narcotics (Afghan)
MCTF	Major Crimes Task Force
MELRA	Multi-Dimensional Legal Economic Reform Assistance
MIGA	Multilateral Investment Guarantee Agency
MOCI	Ministry of Commerce and Industry (Afghan)
MOD	Ministry of Defense (Afghan)
MOD CID	MOD Criminal Investigation Directorate
MOD IG	Ministry of Defense Inspector General
MOE	Minister of Education (Afghan)
MOEc	Ministry of Economy (Afghan)
MOF	Ministry of Finance (Afghan)
MOHE	Ministry of Higher Education (Afghan)
MOI	Ministry of Interior (Afghan)
MOIC	Ministry of Industry and Commerce
MOI CID	Ministry of Interior (Afghan) Criminal Investigation Directorate
MOI IG	Ministry of Interior (Afghan) Inspector General

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ACRONYM OR ABBREVIATION	DEFINITION
MOJ	Ministry of Justice (Afghan)
MOMP	Ministry of Mines and Petroleum (Afghan)
MOPH	Ministry of Public Health (Afghan)
MOU	memorandum of understanding
MOWA	Ministry of Women's Affairs
MPTF	Multi-Partner Trust Fund
MPD	Ministry of Interior Affairs and Police Development Project
MRA	Migration and Refugee Assistance
MRRD	Ministry of Rural Rehabilitation and Development (Afghan)
MW	megawatt
NAVAIR	Naval Air Systems Command
NADR	Non-Proliferation, Antiterrorism, Demining, and Related Programs
NATF	NATO ANA Trust Fund
NATO	North Atlantic Treaty Organization
NCO	Noncommissioned officers
NDAA	National Defense Authorization Act
NDAP	National Drug Action Plan
NDS	National Directorate of Security (Afghan)
NEPS	Northeast Power System
NGO	nongovernmental organization
NSA	National Security Advisor
NSC	National Security Council
NSIA	National Statistics and Information Authority (Afghan)
NSOCC-A	NATO Special Operations Component Command-Afghanistan
NSPA	NATO Support and Procurement Agency
O&M	operations and maintenance
OCHA	Office for the Coordination of Humanitarian Affairs
OCO	Overseas Contingency Operations
OEG	Office of Economic Growth (USAID)
OFDA	Office of U.S. Foreign Disaster Assistance
OFS	Operation Freedom's Sentinel
OIG	Office of the Inspector General
OPA	Office of Prison Affairs
OUSD-P	Office of the Undersecretary of Defense for Policy
OTA	Office of Technical Assistance (U.S. Treasury)
OTI	Office of Transition Initiatives

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ACRONYM OR ABBREVIATION	DEFINITION
PDPs	provincial development plans
PM/WRA	Bureau of Political-Military Affairs' Office of Weapons Removal and Abatement (State)
PPA	power-purchase agreement
PPE	personal protective equipment
PRM	Bureau of Population, Refugees and Migration (U.S. State)
PMO	Program Mangement Office
PTEC	Power Transmission Expansion and Connectivity
PSI	Peace Stabilization Initiative
RADP	Regional Agriculture Development Program
RC	Recurrent Cost
RFE/RL	Radio Free Europe/ Radio Liberty
RIV	reduction in violence
RC	recurrent cost
RS	Resolute Support
SAG	Subactivity Group
SCIP	Security Cooperation Information Portal
SEPS	Southeast Power System
SFAB	Security Force Assistance Brigade
SHAHAR	Strong Hubs for Afghan Hope and Resilience
SIGACT	significant act (violence against coalition troops)
SIU	Sensitive Investigative Unit (Afghan)
SME	subject-matter expert
SMW	Special Mission Wing (Afghan)
SOF	Special Operations Forces (U.S.)
SRAR	Special Representative for Afghanistan Reconcilation
State OIG	Department of State Office of the Inspector General
SWIM	Strengthening Watershed and Irrigation Management
TAA	train, advise, and assist
TAAC	train, advise, and assist command
TAAC-Air	train, advise, and assist command-air
TAF	The Asia Foundation
TF	task force
TIU	Technical Investigative Unit
TPDC	Transferring Professional Development Capacity
UN	United Nations

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ACRONYM OR ABBREVIATION	DEFINITION
UN WFP	United Nations World Food Programme
UNAMA	United Nations Assistance Mission in Afghanistan
UNDP	United Nations Development Programme
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
USAAA	U.S. Army Audit Agency
USACE	U.S. Army Corps of Engineers
USAID	U.S. Agency for International Development
USAID OIG	USAID Office of the Inspector General
USD	U.S. dollar
USFOR-A	U.S. Forces-Afghanistan
USIP	United States Institute of Peace
UXO	unexploded ordnance
WASH	water, sanitation and hygiene
WHO	World Health Organization
WIA	wounded in action
WTO	World Trade Organization

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Tasbih—beads used for prayer and meditation—await buyers in the Mandavi marketplace in Kabul. (UNAMA photo by M. Akram Darwish)

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SIGAR 2021-QR-1

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Report Waste, Fraud, or Abuse

Prepared Remarks of
John F. Sopko
Special Inspector General for Afghanistan Reconstruction

"Remarks on 2021 SIGAR High-Risk List"

Center for Strategic and International Studies
Washington, D.C.
March 10, 2021

Thank you for that kind introduction. I want to thank CSIS and my longtime friend and colleague, Tony Cordesman, for hosting me today. I am here this morning to discuss SIGAR's 2021 High-Risk List report for Congress, highlighting the eight key risks to the American taxpayer's $143 billion investment in Afghanistan's reconstruction and ultimate peace in that country. This is the fourth High-Risk List SIGAR has issued, and the third I have had the privilege of releasing at CSIS.

I start by reminding us all of something Aristotle once said – that "it is more difficult to organize peace than to win a war, but the fruits of victory will be lost if the peace is not well organized." Accordingly, I believe this may be the most important High-Risk List that SIGAR has produced as it comes at a most critical time. For the first time since U.S. forces entered Afghanistan in October 2001, the clock truly is ticking on America's longest war. May 1st – a mere fifty-two days from now – is the date upon which U.S. forces, under the terms of the Trump administration's agreement with the Taliban, are to fully withdraw from Afghanistan.

As many of you I am sure are aware, multiple reports from Kabul over the past week indicate that the Biden administration is pursuing a new effort to end the war and bring peace to Afghanistan. The situation remains extremely fluid, but, notably, numerous press reports indicate that Secretary of State Blinken recently reiterated to President Ghani that a withdrawal of U.S. forces by May 1st remains under consideration.

U.S. forces in Afghanistan now stand at 2,500, the lowest level since 2001, and a 98 percent reduction from their peak. As Secretary of State Blinken and Secretary of Defense Austin have stated, it remains in our nation's interest to ensure that Afghanistan never again becomes a safe haven or breeding ground for terrorists that can harm the United States. The goal of America's reconstruction effort in Afghanistan

is to help build a stable government with strong security forces to support that counter-terror mission. After inheriting an agreement and deadline, the new Administration and new Congress must decide the future of both our counterterrorism and reconstruction missions in Afghanistan.

Let me mention one caveat before going any further. Neither SIGAR nor today's report takes a position on what those future missions should look like, nor do we have an opinion about the future presence of U.S. forces in Afghanistan. We leave those decisions to the policymakers. What this report does do is highlight current risks to our reconstruction goals in Afghanistan – risks that will remain relevant as long as the reconstruction mission continues, regardless of what diplomatic and political agreements may be reached going forward.

As I noted two years ago when I released our last High Risk list, Afghanistan faces a multitude of challenges, many of which have only been exacerbated since then. Continued insecurity, uncertain post-peace settlement funding, the challenge of reintegrating fighters, endemic corruption, lagging economic growth, threats to women's rights, the illicit narcotics trade, and inadequate oversight by donors are the areas that we believe pose risks to both the Afghan state and American national security interests.

While some suggest that the United States may be able to achieve its counter-terrorism and reconstruction objectives in Afghanistan from "over the horizon," I think most would agree that the best chance of achieving those objectives is to be able to partner with a strong, stable, democratic, and self-reliant Afghan state.

Right now, that state is under threat. In the wake of the February 2020 withdrawal agreement, all is not well. Taliban attacks have actually increased since the agreement was signed, as have assassinations of prominent officials, activists, journalists, aid workers, and others. A Taliban offensive on Kandahar City last October – as peace negotiations were ongoing – may well have succeeded were it not for U.S. air support. Peace talks between the Afghan government and the Taliban have achieved little so far, and time will tell as to whether the new Biden administration initiative will bear fruit.

And the Afghan government's fears for its survival are exacerbated by the knowledge of how dependent their country is on foreign military and financial support. If the goal of the reconstruction effort was to build a strong, stable, self-reliant Afghan state that could protect our national security interests as well as its own – it is a mission yet to be accomplished.

While the world's attention is on the potential withdrawal of the 2,500 U.S. and

over 7,000 coalition soldiers in the country, Afghanistan's dependence on international financial and logistical support for its security forces may well be a more critical concern. Consider the numbers. Almost 80 percent of Afghanistan's $11 billion in public expenditures in 2018 – the most recent year figures are available for – was covered by international donors. And, things have not gotten any better since then. Of the almost $4.3 billion that the Defense Department estimates is required to fund Afghanistan's security forces in fiscal year 2021, the Afghan government plans to contribute just $610 million. A seemingly paltry contribution, but one that represents approximately 24 percent of Afghanistan's total estimated domestic revenue.

Further, the Defense Department no longer considers the long-held goal of a financially self-sustaining Afghan security force by 2024 to be realistic. All the while, the Afghan government may be learning that – after nearly two decades of financial support – the patience and interest of international donors may not be infinite after all.

At the 2020 Afghanistan Conference held virtually in Geneva this past November, participants from 66 countries and 32 international organizations pledged approximately $3.3 billion in development aid for 2021, with annual commitments expected to stay at the same level until 2024. This was a significant reduction from the amounts pledged in 2016 and, when combined with another $3.6 billion in security assistance, is close to the bare minimum experts believe is necessary to preserve Afghanistan as a viable state. Further cuts would, in their opinion, be highly destabilizing.

Compounding matters, as today's report indicates, the Afghan government cannot effectively manage the money it currently receives from international donors, particularly when it comes to the finances of its security forces. The U.S. military believes the Afghan government may be several years away from being able to take over ownership, management, and sustainment of the $50 million payroll system used to ensure that the U.S. taxpayer is not paying for Afghan "ghost" soldiers who exist only on paper, and that military and police salaries do not end up in the pockets of corrupt officials.

As I previously noted, while almost all of the attention to date has been on the withdrawal of U.S. and coalition military forces, an equally serious threat to Afghan stability is largely being ignored. And that is the provision of last year's U.S.-Taliban agreement that stipulates that in addition to the departure of troops, all non-diplomatic civilian personnel, private security contractors, trainers, advisors, and supporting services personnel also must leave the country by May 1st. Should this come to pass, SIGAR and many others believe this may be more devastating to the effectiveness of the Afghan security forces – and the survival of the Afghan state as we know it – than

the withdrawal of our remaining military forces.

Why? Because the Afghan government relies on these foreign contractors and trainers to function. For example, in the first quarter of fiscal year 2021, there were over 18,000 Defense Department contractors in Afghanistan, including 6,000 American citizens and 7,000 third-country nationals. Under the terms of the existing U.S.-Taliban agreement, many, if not all, of those 13,000 personnel, 40 percent of whom are responsible for logistics, maintenance, or training tasks, would be required to leave the country.

It is well known that the Afghan security forces rely heavily on these contractors to maintain their equipment, manage supply chains, and train their military and police to operate the advanced equipment that has been purchased for them. As of December, the Afghan National Army was completing just under 20 percent of its own maintenance work orders, well below the goal of 80 percent. The Afghan National Police were worse – undertaking 12 percent of their own maintenance against a target of 35 percent.

Additionally, the Department of Defense's Train, Advise, and Assist Command – Air, or TAAC-Air, recently reported that since late 2019, they have reduced their personnel in Afghanistan by 94 percent and the military drawdown now requires "near total use of contract support to maintain the Afghan Air Force fleet." TAAC-Air reported that the reduction in personnel necessitated ending advanced training for Afghan pilots on both the MD-530 and UH-60 helicopter platforms and may threaten A-29 training. They asses that "further drawdown and the associated closure of bases will effectively end all in-country aviation training contracts in Afghanistan."

Again, why does SIGAR and other experts view this as a serious threat to Afghanistan's stability? Namely, because contractors currently provide 100 percent of the maintenance for Afghan Air Force UH-60 helicopters and C-130 cargo aircraft, and a significant portion for Afghan light combat support aircraft. And, TAAC-Air's bleak assessment is that no Afghan airframe can be sustained as combat effective for more than a few months in the absence of contractor support. Let me repeat that – no Afghan airframe can be sustained as combat effective for more than a few months in the absence of contractor support.

Building Afghanistan's security forces has been, by far, the most expensive portion of the U.S. reconstruction effort in Afghanistan. But even if U.S. financial assistance continues, the lack of enough experienced and trained Afghan personnel, combined with the absence of U.S. military and contract support in Afghanistan, would negatively impact the Afghan security forces, threaten the Afghan state, and imperil our own national security interests should Afghanistan further destabilize.

Beyond the impact on its military, Afghanistan's reliance on reconstruction assistance presents both risks and opportunities to the donor community. As we note in our report, a potential peace may be threatened if donor financial assistance is reduced too much, too fast, or donors insist on conditions that cannot be achieved by either the Afghan government or the Taliban. However, continued funding for U.S. reconstruction programs aimed at promoting economic development, rule of law, respect for human rights, good governance, and security for the Afghan people may become the primary lever of U.S. and other donor influence in the country.

It appears that even the Taliban understand Afghanistan's dire need for foreign assistance, as one of the commitments the U.S. had to make was to "seek economic cooperation for reconstruction with the new post-settlement Afghan Islamic government."

But how much the donor community wishes to stay involved will of course depend on what that government looks like and how it behaves. Numerous officials, including then-Secretary of State Pompeo and Ambassador Khalilzad have stated that the U.S. will be able to advance its human rights goals – including the rights of women and girls – with the Taliban by leveraging of much-needed financial assistance to a post-peace government.

But as SIGAR has long reported, even when conditionality involved only the Afghan government, donors do not have a stellar track record of successfully utilizing conditionality to influence Afghan behavior.

That said, the basic risk facing the current and any potential post-peace Afghan government is whether future foreign assistance levels during this uncertain period will be sufficient to prevent its collapse. The recent donor conference provides some assurances but also some concerns.

On the one hand, the amounts pledged at the November donor conference for civilian, non-security assistance to the Afghan government through 2024 represent a 15 percent decrease compared to the amount of aid pledged four years earlier. The amount pledged, if fulfilled, comes close to the $3 billion in donor assistance for civilian expenditures that Overseas Development Institute researchers determined was the minimum yearly amount necessary to preserve Afghan state functionality. They found that an additional $3.6 billion would be required for security for which, they noted, the United States is presently the only major donor. And Congressional appropriations for security assistance to Afghanistan are at their lowest point in well over a decade.

On the other hand, the World Bank has estimated that the costs of implementing

a peace agreement would require roughly $5.2 billion in new, additional civilian assistance through 2024. This is above and beyond the $6.9 billion which appears to be the bare minimum the Afghan government needs to survive. Rather than a peace dividend, the international donor community may instead get stuck with the bill. But without continued donor support and the associated leverage that would come with it, any post-peace government may be unlikely to sustain efforts on areas of great concern to donors, including the protection of the rights of women and girls.

While all Afghans have a stake in the negotiations that are underway, Afghan women and girls have reason for particular concern about the outcome given the treatment they faced during the period of Taliban rule. As the SIGAR's recent lessons learned report on U.S. efforts to support gender equality notes, real gains have been made over the past 19 years, particularly in the areas of health care and education.

But while challenges persist, there are significant fears that should the Taliban enter government, what fragile progress has been made will be rolled back. And while U.S. officials involved in negotiating the U.S.-Taliban agreement have said that the leverage of U.S. financial assistance will provide the carrot and stick to induce any post-peace Afghan government to respect the rights of women and girls, withholding assistance may lead to greater insecurity and women and girls will suffer as a result. As ever, in Afghanistan one must always be wary of the law of unintended consequences.

As we highlight in today's report, one of those unintended consequences of the reconstruction effort – corruption – continues to fester as international donors have, in their own self-interest, entered into a devil's bargain with successive Afghan governments to provide enormous amounts of financial assistance that paradoxically may end up undermining the entire military and reconstruction effort.

As SIGAR has long reported, foreign assistance has distorted the Afghan economy and exacerbated the corruption problem. Moreover, international donors, including the U.S., have largely failed to use their leverage to insist on more robust anti-corruption efforts by the Afghan government. As an Inspector General, my primary concern about corruption in Afghanistan is that taxpayer dollars are not wasted or misused. But beyond that, Afghanistan's endemic corruption provides oxygen to the insurgency and undermines the Afghan state. Back in 2014, former ISAF Commanding General John Allen was not hyperbolic when he told Congress that corruption, not the Taliban, was the existential threat to the Afghan government.

Yet for all the anti-corruption benchmarks and spreadsheets that have been passed between foreign embassies in Kabul and the Presidential Palace, the Afghan government's anti-corruption efforts remain largely ineffectual. We at SIGAR have

repeatedly noted that the Afghan government too often makes “paper” reforms – drafting regulations and holding meetings – rather than taking concrete action like arresting powerful Afghans on corruption charges.

But positive change can be made to happen. Our work has found that the Afghan government tends to take meaningful action only when donors are engaged, speak with one voice, and call for reforms to curb systemic corruption.

That is why I believe that donors missed a key opportunity at the November donors conference. The anti-corruption framework agreed to at the conference falls short because it fails to outline specific financial consequences for the Afghan government if it fails to meet its anti-corruption obligations. As a result, it is unclear if whatever consequences are eventually set will be severe enough to alter this or any future Afghan government’s behavior and incentivize meaningful reforms.

If, even at this pivotal time – just last November – the donors did not have the will to place hard, concrete anti-corruption conditions on our foreign assistance – will we ever? The Afghan government is severely dependent on international assistance – its grip on power may be slipping away and still, international donors were not able to condition further assistance to the Afghan government with specific penalties if their anti-corruption efforts failed to improve. Just as troubling, the international donors also did not include counternarcotics efforts among the conditions for further assistance. This, too, was another missed opportunity for donors to demand measurable improvements to address one of the major sources of corruption, as well as financial support to the insurgency.

A key lesson we at SIGAR have espoused is that donor governments have to be willing to say no and pull the money back, not only to protect their taxpayers, but because a corrupt, narcotic fueled Afghan state will never be a reliable partner able to protect itself or the interests of the United States and other donors.

While the Afghan government has been able to escape such conditions in the past, today our report suggests the donor community should realize the Afghan government is focused on a single goal: survival. Afghanistan is more dependent on international support than ever before. It is not an overstatement to fathom that, if foreign assistance is withdrawn and peace negotiations fail, Taliban forces will be at the gates of Kabul in short order. After all, it was when the rubles from Moscow stopped coming – not when Soviet troops withdrew – that Afghanistan descended into civil war.

Even if the Taliban doesn’t threaten the stability of the Afghan government, the Afghan people – 85 percent of whom state that corruption is a problem in their daily

lives – may do the job for them. As Samantha Power, President Biden's nominee for USAID Administrator, recently wrote, "anger over corruption and misconduct has been a driving force behind a surge in mass mobilizations around the world." Apropos of today's event, Tony, I should note that in her article, she cites CSIS data that of the 37 major protest movements that occurred in 2019, opposition to corruption played a role in roughly half, leading, in many cases, to leaders' resignations and changes of government.

In conclusion, if the Afghan government, whether it includes the Taliban or not, wants the support of both international donors and its own populace, it must take concrete action to tackle corruption and protect human rights – especially the rights of women and girls. And if international donors want both a stable, secure, democratic Afghanistan, as well as public support to continue assistance to Afghanistan, they must take meaningful action to incentivize the Afghan government to do the right thing.

Make no mistake, Afghanistan is at an inflection point. While the gravity of the decisions that will need to be made about the number of boots on the ground and the future form of the Afghan state are sobering, decisions about our future financial commitment to Afghanistan are equally so and as our report we issue today concludes, just as critical to the success of our nearly 20 year old counterterrorism and reconstruction objectives.

Thank you.

SIGAR

Testimony

Before the Subcommittee on National Security

Committee on Oversight and Government Reform
U.S. House of Representatives

High-Risk U.S. Reconstruction Program Areas in Afghanistan: Gains from the U.S. Investment Face Multiple Threats

Statement of John F. Sopko,

Special Inspector General
for Afghanistan Reconstruction

March 16, 2021

Chairman Lynch, Ranking Member Grothman, and Members of the Subcommittee,

Thank you for inviting me to testify. This is the 25th time I have presented testimony to Congress since I was appointed as Special Inspector General nearly nine years ago. It may be the most important appearance I have yet made, for longstanding problems and recent developments have created an unprecedented level of threat to the success of the U.S. reconstruction program in Afghanistan.

My agency, the Special Inspector General for Afghanistan Reconstruction, or SIGAR, has detailed its analysis of this threat in the 2021 edition of its *High-Risk List* issued just last week.[1] That report is the subject of my testimony today.[2]

Background

Since SIGAR published its last *High-Risk List* in 2019, the United States has drawn down its troops in Afghanistan from around 14,000 to 2,500.[3] Under the terms of the U.S.-Taliban agreement, the United States is to withdraw the remaining 2,500 troops by May 1, 2021, if the Taliban meet their commitments under the agreement.[4]

According to the Integrated Country Strategy for Afghanistan released by the State Department in 2021, U.S. policy in Afghanistan is grounded in the fundamental objective of preventing attacks on the United States by terrorists enjoying safe haven or support in Afghanistan.[5] One of the most important questions for policymakers may be whether it is possible to pursue this objective with few or no U.S. forces in the country.

Since 2002, reconstruction has been an essential part of the means by which the United States has sought to help return peace and stability to Afghanistan. U.S. reconstruction programs in Afghanistan comprise a wide variety of activities, including supporting Afghan security forces, bolstering the government's institutional capacity, expanding energy and transportation

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[1] SIGAR, 2021 High-Risk List, SIGAR 21-22-HRL, 3/5/2021. This and other SIGAR products are online at https://www.sigar.mil. SIGAR's High-Risk List complies with SIGAR's statutory mandate to promote economy, effectiveness, and efficiency, and to keep Congress and the Secretaries of State and Defense informed and to make recommendations for improvement in the Afghanistan reconstruction effort. *See* National Defense Authorization Act for 2008, Pub. L. No. 110-181, §1229 (2008).

[2] This statement is prepared in accordance with *Quality Standards for Inspection and Evaluation* by the Council of the Inspectors General on Integrity and Efficiency.

[3] DOD, Enhancing Security and Stability in Afghanistan, 12/2018, p. 3; DOD, "Statement by Acting Defense Secretary Christopher Miller on Force Levels in Afghanistan," 1/15/2021.

[4] State, Agreement for Bringing Peace to Afghanistan between the Islamic Emirate of Afghanistan which is not recognized by the United States as a state and is known as the Taliban and the United States of America, 2/29/2020, p. 2; DOD, "NATO Defense Leaders Agree to Increase Iraqi Mission, Defer Decision on Afghanistan," 2/18/2021, defense.gov/Explore/News/Article/Article/2507564/nato-defense-leaders-agree-to-increase-iraqi-mission-defer-decision-on-afghanis/.

[5] State, Integrated Country Strategy: Afghanistan, updated 11/15/2020, p. 2, https://www.state.gov/wp-content/uploads/2021/02/ICS_SCA_Afghanistan_Public-Release.pdf.

infrastructure, building schools and clinics, training teachers and health-care workers, promoting business development, and expanding the country's export potential.[6]

Since FY 2002, Congress has appropriated more than $143 billion for Afghanistan reconstruction.[7] Even if Congress were to make no further appropriations for reconstructing Afghanistan, there is still more than $8 billion waiting to be spent.[8] That is a large "pipeline" of uncommitted funds that by itself calls for stringent stewardship and risk mitigation.

Reconstruction Aid Helps Keep Afghanistan from Reverting to a Safe Haven for Terrorists

Whether or not the United States continues to withdraw its troops from Afghanistan, the new Administration and Congress will need to decide whether and to what extent reconstruction will continue. It could be a critical decision, for it was not the withdrawal of Soviet troops in 1989 that led to the collapse of Afghan President Mohammed Najibullah's regime in 1992, but the end of Soviet security assistance.[9] Given that history, neglect of post-peace funding needs might re-create the resource-starved scenario that proved disastrous for Afghanistan and the world.

The reality is that Afghanistan today is nowhere near able to fund its own government operations,[10] including military and police. International donor countries, led by the United States, are expected to finance approximately 57% of Afghanistan's FY 2021 national government spending of $5.86 billion, mostly through grants.[11] The largest financial expense by far is to train, equip, and sustain the Afghanistan National Defense and Security Forces (ANDSF). However, according to DOD, given the persistence of the insurgency and continued slow growth of the economy, full self-sufficiency by 2024—the year up to which donors have agreed to continue financial support to the Afghan government—does not appear realistic, even if security or economic conditions improve dramatically.[12]

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[6] SIGAR, 2021 High-Risk List, p. 8.

[7] SIGAR, Quarterly Report to the United States Congress, 1/30/2021, p. 25; SIGAR analysis.

[8] SIGAR, Quarterly Report to the United States Congress, 1/30/2021, p. 29; SIGAR analysis.

[9] Shane Smith, "No more '92s: Lessons for U.S. Afghanistan Policy from the Post-Soviet Withdrawal and the Najibullah Regime It Left Behind," Air University (U.S. Air Force), 3/2013, pp. 4, 9.

[10] SIGAR, Quarterly Report to the United States Congress, 1/30/2021, pp. 124–125; SIGAR analysis of IMF, Request for a 42-Month Arrangement Under the Extended Credit Facility—Press Release; Staff Report; and Statement by the Executive Director for the Islamic Republic of Afghanistan, IMF Country Report No. 20/300, 11/2020, pp. 4, 26.

[11] IMF, Country Report No. 20/300, Islamic Republic of Afghanistan, 11/2020, table 3a, p. 26. https://www.adb.org/sites/default/files/linked-documents/54192-001-imf.pdf; Treasury Reporting Rates of Exchange, exchange rates at December 31, 2020, at www.fiscal.treasury.gov, accessed 1/19/2021. SIGAR analysis.

[12] DOD, Enhancing Security and Stability in Afghanistan, 12/2018, p. 109.

For FY 2021, DOD estimates Afghanistan's security funding requirement, including off-budget funding, at about $4.29 billion, for which the United States appropriated $3.05 billion.[13] The United States has pledged in the past to continue support for reconstruction. At the November 2020 Geneva Conference on Afghanistan, international donors reaffirmed their intention to provide at least $3.3 billion in development aid for one year, with annual commitments expected to stay at the same level until 2024.[14] The United States, for its 2021 pledge, made half of its potential $600 million in civilian assistance (not including the larger sums committed to security assistance) for the year contingent upon progress in the peace process.[15]

According to a report published by the UK's Overseas Development Institute, maintaining a viable Afghan state will require close to the amount in civilian assistance pledged in Geneva, plus an additional $3.6 billion in security assistance. The authors noted this would represent a considerable reduction from current spending and would need to be carried out gradually and be carefully targeted, if state functionality is to be preserved. Reductions below this level are likely to be "highly destabilizing," the report says. In particular, "the security forces could not sustain cuts of this magnitude and remain functional. Nor could Afghan society easily adjust to the massive demobilization that would be required."[16]

Reconstruction Requires Robust Oversight

With a much-reduced or zero U.S. troop presence in Afghanistan, the U.S. reconstruction mission there could require even more oversight attention than in the past. As SIGAR has repeatedly reported:

- Afghanistan remains one of the world's poorest and most dangerous countries.
- The ANDSF cannot protect the population from insurgents in large parts of the country.
- The central government's institutional capabilities are generally weak, and it often lacks the capacity to manage and account for donor funds.

Whether U.S. troops are wholly withdrawn, reduced, or increased, SIGAR will continue to provide the oversight of U.S. taxpayer funds necessary to maintain the reconstruction program in Afghanistan. SIGAR has worked for years with Afghan civil-society organizations to expand its outreach to areas beyond the control of the U.S. military.

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[13] DOD, Department of Defense Budget, Justification for FY 2021 Overseas Contingency Operations (OCO), Afghanistan Security Forces Fund (ASFF), 2/2020, pp. 107–109; SIGAR, Quarterly Report to the United States Congress, 1/30/2021, p. 173; IMF Country Report No. 20/300, 11/2020, p. 26; Treasury Reporting Rates of Exchange, exchange rates at December 31, 2020, at www.fiscal.treasury.gov, accessed 1/19/2021; SIGAR analysis.

[14] UN, "Strong Support for Afghanistan at the 2020 Afghanistan Conference," 11/24/2020, https://unama.unmissions.org/strong-support-afghanistan-2020-afghanistan-conference.

[15] State, "Remarks at 2020 Afghanistan Conference," 11/24/2020.

[16] Tobias Haque and Nigel Roberts, "Afghanistan's Aid Requirements: How much aid is required to maintain a stable state?" Expert note hosted by the Overseas Development Institute (UK) Lessons for Peace project (10/2020), pp. 7, 11, https://l4p.odi.org/assets/images/ODI-L4P-Afghanistan-aid-requirements-Haque-and-Roberts-2020.pdf.

Further, if more U.S. funds are to be disbursed on-budget—either directly to the Afghan government or through multilateral trust funds—it will be vitally important that the ministries have strong accountability measures and internal controls in place. At the request of Congress, SIGAR is conducting its third assessment of the Afghan government's anticorruption measures. SIGAR issued its first anticorruption assessment directed by Congress in May 2018. Congress then required SIGAR, through an explanatory statement for the Consolidated Appropriations Act, 2018, to continue monitoring the Afghan government's progress in implementing the strategy and to provide an update to the 2018 audit. That update was issued in November 2019.

Eight high-risk areas for Afghanistan reconstruction

The *High-Risk List* focuses on program areas and elements of the reconstruction effort that are: (1) essential to success; (2) at risk of significant and large-scale failure due to waste, fraud, or abuse; and (3) subject to the control or influence of the U.S. government.[17] Using these criteria, SIGAR 's 2021 *High-Risk List* focuses on eight high-risk areas that we believe merit the close attention of the new Congress and Administration:[18]

Increasing Insecurity: Taliban attacks on Afghan security forces and others have intensified, so military and civilian casualties remain high despite the February 2020 U.S.-Taliban agreement. The Afghan security forces also face critical capability gaps such as for aircraft maintenance that require long-term international support. Meanwhile, U.S. troop reductions and the COVID-19 pandemic have restricted the NATO Resolute Support train, advise, and assist mission's contact with Afghan security ministries and their forces.

Uncertain Funding for a Post-Peace Settlement: International donors' aid pledges have declined, and donors' conditions on assistance may reduce future years' funding—possibly to levels threatening the viability of the Afghan state.

The Need to Reintegrate Ex-Combatants: An Afghan peace agreement—a good thing in itself as well as a U.S. policy objective—could entail massive economic, social, political, and security disruptions as the Afghan government reintegrates ex-combatants from both sides into civil society. Its success will be critical for Afghanistan to achieve lasting peace and stability.

Endemic Corruption: Afghanistan has long been perceived as one of the world's most corrupt states, and the government's anticorruption efforts have suffered from vague strategies and insufficient actions. SIGAR delivered Congressionally mandated reports in 2018 and 2019 on the Afghan government's implementation of its anticorruption strategy.[19] A third report is scheduled for release this spring.

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[17]SIGAR 2021 High-Risk List, p. 11.

[18] SIGAR 2021 High-Risk List, pp. 4–5.

[19] The Congressionally mandated reports SIGAR issued in 2018 and 2019 were Afghanistan's Anti-Corruption Efforts: The Afghan Government Has Begun to Implement an Anti-Corruption Strategy, but Significant Problems Must Be Addressed, SIGAR 18-51-AR, 5/2018, and Afghanistan's Anti-Corruption Efforts: The Afghan Government

Lagging Economic Growth and Social Development: Afghanistan is poor and suffers from illiteracy, inadequate infrastructure, weak governance, and now, heavy impacts from the COVID-19 pandemic.

Illicit Narcotics Trade: Narcotics production and trade remain at high levels, little impeded by government, fostering corruption and crime while providing significant revenue for insurgents.

Threats to Women's Rights: Afghan women and girls have made progress in recent years in health, education, legal protections, and participation in public life. But discrimination persists, and possible policy changes by whatever form of government might follow an Afghan peace agreement could undermine their gains.

Inadequate Oversight: A reduced U.S. civilian and military presence in Afghanistan amid a deteriorating security environment could create new challenges for conducting effective oversight of U.S.-funded programs, grants, and contracts for reconstruction work.

Major decisions to come

The *2021 High-Risk List* notes that whether or not the United States continues to withdraw its troops from Afghanistan, unilaterally or pursuant to last year's agreement with the Taliban, the new Administration and Congress will have to decide whether, to what extent, and to what ends reconstruction will continue, and with what level of resource commitment.

SIGAR takes no position on policy decisions such as troop levels and appropriations. We do, however, monitor how well programs flowing from such decisions are executed; judge how well appropriated funds are spent and protected from waste, fraud, and abuse; develop recommendations for improvements in reconstruction programs; and—as exemplified by the *High-Risk List*—identify major threats to program and mission success.

The overall thrust of SIGAR's 12 years of oversight work on Afghanistan reconstruction indicates that serious consideration—and some major decisions—need to be on the table as Congress and the Administration set a path forward in Afghanistan. The eight high-risk areas identified in our new report are framed as topical discussions, a review of findings, a summary of changes since 2019, and some proposed questions that policy and decision makers may wish to consider. How those questions are answered will influence Afghanistan's security situation, its need for large and continuing international aid, and its efforts to improve governance and respect for human rights.

Following is a summary of each high-risk area and its related set of questions. I encourage lawmakers and their staff to consult the full report for further detail.

Made Progress in Meeting its Anti-Corruption Strategy Benchmarks, but Serious Challenges Remain to Fighting Corruption, SIGAR 20-06-AR, 11/2019.

High-Risk Area 1: Increasing Insecurity

Despite early hopes surrounding the February 29, 2020, U.S.-Taliban agreement and the initiation of Afghan peace negotiations in September 2020, Taliban attacks on Afghan National Defense and Security Forces (ANDSF) have intensified. U.S. Forces-Afghanistan (USFOR-A) reported high levels of enemy-initiated violence during most of 2020.[20] The Taliban killed thousands of Afghan civilians and ANDSF members, and the level of violence has hindered the ANDSF from building critical capabilities.[21] At the same time, ANDSF and Coalition forces have inflicted significant casualties on the Taliban, IS-K, and other insurgent groups.

The Taliban maintain a high level of violence. Each quarter since the agreement was signed (April–June, July–September, and October–December 2020) has seen a higher average number of enemy-initiated attacks compared to seasonal and historical norms.[22] The Taliban have focused on attacking exposed ANDSF outposts, fought particularly heavily in their long-held strongholds of Kandahar and Helmand Provinces, and conducted targeted assassinations of mid-level government officials, and allegedly also of civil-society leaders and journalists, especially in the city of Kabul.[23]

Afghan President Ashraf Ghani said that 3,560 ANDSF troops were killed between the signing of the U.S.-Taliban agreement on February 29 and July 21, 2020.[24] Civilian casualties also remain

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[20] USFOR-A, response to SIGAR vetting, 1/15/2021 and 10/19/2020.

[21] RS, response to SIGAR data call, 1/6/2021; VOA, "Afghan Government: Over 3,500 Troops Killed Since U.S.-Taliban Agreement, 7/26/2020; see Afghan Ministry of Defense press releases from the last two years. Examples include: Afghan Ministry of Defense, "80 Taliban were killed during the 24 past hours!" 2/15/2021; DOD, Enhancing Security and Stability in Afghanistan, 12/2019, p. 15.

[22] USFOR-A, response to SIGAR vetting, 1/15/2021, 10/19/2020, and 7/19/2020; OUSD-P, response to SIGAR vetting, 10/23/2020.

[23] Foreign Policy, "The U.S. Once Surged into Helmand Province. Now the Taliban Is, Too," 10/20/2020; NPR, "Tens Of Thousands Flee Latest Taliban Offensive, And Afghan Civilian Casualties Rise," 10/13/2020; USFOR-A Spokesman COL Sonny Leggett. (@USFOR_A), "Resolute Support Cdr. Gen. Scott Miller visited #Helmand on Thursday to assess the security situation & meet with provincial leaders. He congrat'd Brig. Gen. Sami Sadat on his appointment as 215th Maiwand Corps CDR, overseeing #Afghan Army operations in Helmand & #Nimroz," 12/19/2020, https://twitter.com/USFOR_A/status/1340234337720086536; Defense One, "Milley Meets with Taliban in Fragile Peace Negotiations," 12/17/2020; RS, response to SIGAR vetting, "Transcript: COMRS, CJCS, US EMB On-Record Interview 16 December 2020," 1/6/2021; AFP, "Scores of Taliban fighters killed as fighting rocks insurgent bastion," 12/13/2020; Defense Post, "Thousands of Afghan Families Flee Fighting in Insurgent Bastion Kandahar," 1/7/2021; NPR, "Tens Of Thousands Flee Latest Taliban Offensive, And Afghan Civilian Casualties Rise," 10/13/2020; NPR, "People in The Afghan Capital Kabul Are Uneasy About U.S. Troop Drawdown," 12/16/2020; New York Times, "'Sticky Bombs' Sow Terror and Chaos in a City on Edge," 12/16/2020; Reuters, "'The Fear is Intense': Afghan 'Sticky Bombs', Used by Taliban, On the Rise," 12/17/2020; Washington Post, "Targeted killings of journalists are on the rise across Afghanistan," 12/27/2020; New York Times, "Targeted Killings Are Terrorizing Afghans. And No One Is Claiming Them," 1/2/2021.

[24] VOA, "Afghan Government: Over 3,500 Troops Killed Since U.S.-Taliban Agreement, 7/26/2020.

high: the numbers of civilian casualties violently killed or wounded in the last quarter of 2020 were the third highest in the last two years.[25]

The commander of U.S. and NATO-mission forces in Afghanistan, U.S. General Austin Scott Miller, said in December 2020, "Clearly, the Taliban use violence as leverage. It is a tool they've used for a long time and it's one they are loath to abandon."[26] On February 17, 2021, General Miller also expressed concern about the possibility of an intense Taliban spring offensive, and said "Taliban violence is much higher than historical norms. It just doesn't create the conditions to move forward in what is hopefully a historic turning point for Afghanistan."[27]

As of January 15, 2021, the United States has about 2,500 troops in Afghanistan, the lowest force level since 2001.[28] NATO Resolute Support train, advise, and assist mission advisors have reduced contact with Afghan security ministries and their forces due to U.S. troop reductions and the COVID-19 pandemic.

The United States has sought over the past 19 years to build up the ANDSF to protect the Afghan population and expel terrorist groups from the country.[29] This is a fundamental objective. Without a fully capable, professional, and sustainable ANDSF to provide security, other large-scale reconstruction investments such as governance and economic and social-development programs are at risk. Security remains the most crucial and enduring high-risk area for Afghanistan because the Taliban have not significantly changed their high levels of violence, or military and political objectives, and terrorist groups in Afghanistan like Islamic State-Khorasan (IS-K) and al-Qaeda, although reduced, remain in the country.[30]

The United States has made an enormous investment in Afghanistan's security. As of December 31, 2020, the United States has appropriated roughly $88.3 billion to build, equip, train, and sustain the ANDSF. That sum represents 62% of the nearly $143.3 billion appropriated for all Afghanistan reconstruction since Fiscal Year (FY) 2002.[31] Yet, security-related threats to the reconstruction effort have increased since SIGAR published its 2019 *High-Risk List*, mainly because of rising Taliban violence and ANDSF capability gaps.

The U.S.-Taliban agreement requires the Taliban to discuss the date and modalities of a permanent and comprehensive ceasefire, and to complete an agreement over the political

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[25] RS, response to SIGAR data call, 1/6/21; SIGAR, analysis of RS-provided data, 1/2021.

[26] RS, response to SIGAR vetting, "Transcript: COMRS, CJCS, US EMB On-Record Interview 16 December 2020," 1/6/2021.

[27] Reuters, "Afghanistan peace talks under threat as major Taliban spring offensive takes shape," 2/17/2021.

[28] DOD, "Statement by Acting Defense Secretary Christopher Miller on force Levels in Afghanistan," 1/15/2021.

[29] DOD, Enhancing Security and Stability in Afghanistan, 12/2017, p. 1.

[30] DOD, Enhancing Security and Stability in Afghanistan, 6/2020, p. 2.

[31] SIGAR, Quarterly Report to the United States Congress, 1/30/2021, pp. 25, 49.

future of Afghanistan.[32] Though Afghan government representatives have called for a ceasefire between the ANDSF and the Taliban,[33] on September 25, 2020, Ambassador Khalilzad said, "The Talibs will not accept a ceasefire, comprehensive and permanent, until there's a political settlement. And that's not unprecedented in similar conflicts elsewhere."[34] To date, no publicly apparent progress has been made during intra-Afghan talks on either of these goals.

Further, since at least July 2020, several U.S. officials have indicated that the Taliban have failed to meet some of their commitments stipulated in or broadly part of the U.S.-Taliban agreement—in particular those regarding counterterrorism guarantees and reducing levels of Taliban violence—whose importance these officials have repeatedly stressed.[35]

Just a month ago, NATO Secretary General Jens Stoltenberg said, "There is still a need for the Taliban to do more when it comes to delivering on their commitments … to reduce violence, to negotiate in good faith, and to make sure that they break all ties with international terrorists, not provide them any support."[36] That same day, February 16, DOD officials said the Biden Administration was reviewing the U.S. government's entire Afghanistan policy, including Taliban compliance or noncompliance with the U.S.-Taliban agreement.[37]

With or without a sustainable peace agreement and a nationwide ceasefire, Afghanistan requires an army to protect its population from internal and external threats, civil police to keep order and respond to criminal activity, and border police to maintain territorial integrity. Afghanistan will likely continue to be threatened by multiple violent-extremist organizations. Any political agreement risks subordinate groups going rogue, possibly manifesting as another insurgency or insecurity from criminal gangs or networks. These issues could become even

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[32] State, Agreement for Bringing Peace to Afghanistan between the Islamic Emirate of Afghanistan which is not recognized by the United States as a state and is known as the Taliban and the United States of America, 2/29/2020, p. 1.

[33] Permanent Mission of Afghanistan to the United Nations, "Statement by H.E. Ashraf Ghani, President of the Islamic Republic of Afghanistan, General Debate of the 75th Session of the United Nations General Assembly," 9/22/2020, p. 7.

[34] PBS News Hour, "Amb. Khalilzad on peace negotiations and reducing violence in Afghanistan," 9/25/2020.

[35] State, Agreement for Bringing Peace to Afghanistan between the Islamic Emirate of Afghanistan which is not recognized by the United States as a state and is known as the Taliban and the United States of America, 2/29/2020, p. 2; David F. Helvey, Performing the Duties of Assistant Secretary of Defense for Indo-Pacific Security Affairs, and Ambassador Zalmay Khalilzad, Special Representative for Afghanistan Reconciliation, Spoken Testimony before the House Subcommittee on National Security, House Oversight and Reform Committee, 9/22/2020; Statement by RS/USFOR-A Commander General Austin Scott Miller, (@ResoluteSupport), "Violence needs to come down, and it needs to come down so we have an opportunity for a sustainable peace pathway," 7/27/2020, https://twitter.com/ResoluteSupport/status/1287770694223306752; State, "Secretary Michael R. Pompeo Remarks to Traveling Press," 9/11/2020; DOD, Enhancing Security and Stability in Afghanistan, 6/2020, p. 18.

[36] NATO, "Press conference by NATO Secretary General Jens Stoltenberg ahead of the meetings of NATO Defence Ministers on 17 and 18 February at NATO Headquarters," 2/16/2021.

[37] DOD, "NATO Defense Ministerial Background Briefing," 2/16/2021.

more pronounced if U.S. forces are no longer in country to provide counterterrorism support and to train, advise, and assist Afghanistan's security institutions.

Though some ANDSF capabilities have improved since the last *High-Risk List*, the force still faces long-term capability and sustainability challenges that require various forms of continued U.S. military support.

DOD acknowledged in January 2021 that the latest U.S. force-level reduction introduced some limitations on force capacity and on the train, advise, and assist mission.[38] The COVID-19 pandemic compounded this impact. U.S. and Coalition personnel may still conduct only limited, mission-essential, face-to-face advising with their Afghan counterparts.[39] U.S. advisors have relied more on videoconferencing, e-mail, text messaging, telephone, and other remote methods than on much-preferred face-to-face interactions.[40]

Notwithstanding the complications for the train, advise, assist mission, USFOR-A insists that its ability to execute and/or oversee costly and necessary taxpayer-funded contracts to train and sustain the ANDSF, and to provide them hundreds of millions of dollars' worth of equipment and direct-assistance funds, has thus far "not been adversely affected by the reduction of force levels"[41]—an assurance not yet tested by time or independent audit.

Meanwhile, U.S. funding for the ANDSF has declined. Annual U.S. appropriations for the Afghanistan Security Forces Fund (ASFF, the funding vehicle used to build, equip, train, and sustain the ANDSF, are at their lowest levels since FY 2008. Congress appropriated roughly $3 billion in FY 2021 for ASFF and rescinded $1.1 billion from the $4.2 billion FY 2020 appropriation.[42]

Persistent ANDSF weaknesses in mission-critical areas continue to hinder the force's effectiveness, readiness, and sustainability. These include nascent personnel accountability and payroll capabilities, logistics challenges, and heavy reliance on U.S.-funded contractors for maintenance of U.S.-provided vehicles and aircraft.

Aircraft maintenance provides a striking example of the challenges facing the ANDSF. DOD has acknowledged that building an organic Afghan aircraft-maintenance capability is a years-long process. Training a fully qualified routine-level maintainer can take up to 18 months, and an advanced-level maintainer up to 7.5 years. As of January 2021, the Afghan Air Force (AAF) has filled less than half of its maintainer positions with personnel trained and certified in the required aircraft-maintenance specialties and at the required certification levels.[43]

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[38] OUSD-P, response to SIGAR vetting, 1/6/2021.

[39] CSTC-A, response to SIGAR data call, 12/16/2020; CSTC-A, response to SIGAR vetting, 10/11/2020; DOD OIG, Operation Freedom's Sentinel: October 1, 2020–December 31, 2020, pp. 28–30.

[40] CSTC-A, response to SIGAR data call, 12/16/2020 and 9/22/2020.

[41] USFOR-A, response to SIGAR vetting, 1/6/2021.

[42] SIGAR, Quarterly Report to the United States Congress, 1/30/2021, p. 30.

[43] While most maintenance specialties and certification levels are understaffed with trained and certified maintainers, there are a few that have a significant surplus of maintainers (such as Level 3 Engine/Body for the AC-

Additionally, due to overall U.S. force reductions, the train, advise, and assist command for the AAF (TAAC-Air) has reduced its manpower by 94% since the fall of 2019. This changed its primary mission from direct AAF training and advising, to managing U.S.-funded contracts for AAF aircraft procurement and maintenance, pilot and mechanic training, and infrastructure support.[44]

The United States committed in the U.S.-Taliban agreement to reduce and eventually withdraw "private security contractors" and "supporting services personnel." But TAAC-Air said in January 2021 that without continued contractor support, none of the AAF's airframes (UH-60, MD-530, etc.) can be sustained as combat effective for more than a few months.[45]

Policing presents another challenge. After two decades of international support and mentoring, Afghanistan has several highly trained, specialized police forces.[46] They excel at high-risk arrests and investigations using advanced technical approaches, such as wiretaps. These specialized police forces are an important ANDSF asset in the ongoing war.[47] However, their capabilities are likely to deteriorate once the international advisor presence is reduced. And at the same time, the Afghan government still lacks a civil police force that can legitimately enforce the ordinary rule of law day-to-day.

The risks created by an upsurge in Taliban violence and a smaller Coalition presence in Afghanistan were highlighted earlier this month in a *Washington Post* story on the elite ANDSF Special Forces, who account for about one-fifth of ANDSF strength. The article notes that the Afghan Special Forces are continually rotated among violent sectors and are taking high casualties. It cites Afghan officers saying they are suffering from reduced U.S. support including

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208 and Level 3 Avionics for the A-29). Because personnel between specialties and certification levels are typically not interchangeable, positions with a surplus maintainers were capped at 100% to most accurately determine the percentage of required maintenance positions that remain unfilled. This way, surpluses in some positions did not offset the deficits in others. TAAC-Air, response to SIGAR data call, 1/6/2021; DOD, Enhancing Security and Stability in Afghanistan, 6/2019, p. 63.

[44] DOD OIG, Operation Freedom's Sentinel: October 1, 2020–December 31, 2020, pp. 28–30.

[45] State, Agreement for Bringing Peace to Afghanistan between the Islamic Emirate of Afghanistan which is not recognized by the United States as a state and is known as the Taliban and the United States of America, 2/29/2020, p. 1; DOD OIG, Operation Freedom's Sentinel: October 1, 2020–December 31, 2020, pp. 28–30.

[46] DOD, Enhancing Security and Stability in Afghanistan, 6/2019, p. 78; DOD, Enhancing Security and Stability in Afghanistan, 12/2019, p. 2; Marty Skovlund Jr., "This Elite Police Fore is Afghanistan's Secret Weapon Against Violent Extremists," Task and Purpose, 11/15/2017; DOD, Report on Progress Toward Security and Stability in Afghanistan, 11/2013, p. 65.

[47] DOD, Enhancing Security and Stability in Afghanistan, 12/2017, p. 96; DOD, Enhancing Security and Stability in Afghanistan, 12/2015, p. 76; DOJ, "Statement of Thomas M. Harrigan, Assistant Administrator and Chief of Operations, Drug Enforcement Agency," United States Senate's Caucus on International Narcotics Control, 7/20/2011, p. 4; DOJ, "Drug Enforcement and the Opioid Crisis: + $290.5 Million in Program Enhancements and Transfers;" FY 2020 Budget Request, p. 2; DOJ, "Statement of Thomas M. Harrigan, Assistant Administrator and Chief of Operations, Drug Enforcement Agency," United States Senate's Caucus on International Narcotics Control, 7/20/2011, p. 3.

armed drones and tactical air support. The story adds that "Nearly all Afghan military bases outside Kabul require resupply by air because the roads are too dangerous."[48]

We can hope that the picture painted by the *Post* is not a foretaste of things to come. But we must recognize that a peace process accompanied by rising violence represents a critical threat to the shape of a post-peace civil order and to U.S. reconstruction objectives.

Questions for Policy Makers:

- What impact will the reduction in U.S. and Coalition forces and the consolidation of international advisors at higher ANDSF levels have on the train, advise, and assist mission and on ANDSF capabilities? How will these impact the ANDSF's ability to maintain security?
- What impact will the reduction of U.S. and Coalition forces and of reconstruction funding have on the counterterrorism mission in Afghanistan?
- Should the United States recalibrate the types and levels of security assistance to Afghanistan now that the number of U.S. forces in the country is at its lowest level since 2001, and if so, what would that look like?
- With a dramatically reduced footprint, how will DOD ensure that U.S. security-related financial investments in Afghanistan are not wasted or susceptible to fraud? How long is the United States willing to fund expensive personnel and logistics sustainment contracts upon which the ANDSF heavily relies, but for which the Afghan government cannot pay?
- After more than $88 billion appropriated so far to build, equip, train, and sustain the ANDSF, are Afghan forces capable of maintaining the status quo against the Taliban until an Afghan peace agreement is implemented or longer-term if a peace deal does not emerge? If not, what options should be considered to ensure they can, and for how long?

High-Risk Area 2: Uncertain Funding for a Post-Peace Settlement

Afghanistan remains exceptionally reliant upon foreign assistance, creating both an opportunity for donors to influence events there as foreign troops depart, and risks to a potential peace if they reduce assistance too much, too fast, or insist on conditions that cannot be achieved by the parties to the conflict.

U.S. reconstruction programs aimed at promoting economic development, rule of law, respect for human rights, good governance, and security for the Afghan people may become the primary lever of U.S. influence in the country for stability and a negotiated peace.[49]

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[48] Washington Post, "With less U.S. tactical support, Afghanistan's elite forces are struggling to roll back Taliban advances," 3/5/2021.

[49] SIGAR, Quarterly Report to the United States Congress, 1/30/2021, v.

Future funding for Afghanistan faces two principal risks:

- whether expanding the conditions donors set for funding will be sufficient incentive to facilitate and maintain an acceptable peace agreement, and
- whether the level of foreign assistance during this uncertain period is sufficient to prevent state collapse

Donors have increasingly described the continuation of post-peace foreign assistance as conditional on ambitious goals that require action by actors beyond the Afghan government. In what may be an oblique reference to the Taliban and other armed groups, donors acknowledge that several of their desired outcomes are dependent upon "external factors outside [Afghan government] control."[50] Given the context of the peace process, donors increasingly recognize that the Taliban will need to play a role if progress is to be made toward at least some of the donor-prioritized outcomes, including reductions in civilian casualties and decreases in the proportion of the population who fear for their personal safety.[51]

State reported that the pressure created by its "new conditions-based strategy" brought the two parties to the negotiating table.[52] Whether the approach ultimately facilitates an acceptable peace agreement remains uncertain.

Including the Taliban in high-level conditions for foreign assistance would be a significant departure from the past when donor conditionality was generally focused on Afghan government performance.[53] But as SIGAR has long reported, even when conditionality involved only the Afghan government, it has been difficult to influence behavior.[54]

With regard to risks associated with the amount of foreign assistance, recent analysis suggests the Afghan government already faces great stress. According to a recent report coauthored by the World Bank's lead economist for Afghanistan and published by the Overseas Development Institute (ODI), in 2018 (the most recent year for which full data is available), Afghanistan received at least $8.6 billion in foreign aid, representing almost 80% of the nation's $11 billion in public expenditures (estimates for total on-budget and off-budget assistance). On-budget donor funds are those included in the Afghan national budget and managed through Afghan government systems. Off-budget funds are those that do not meet the conditions of on-budget assistance. As the ODI authors observe, Afghanistan's unprecedented aid dependence has shaped Afghanistan's political system and economy.[55]

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[50] "Afghanistan Partnership Framework," 11/24/2020, p. 5.

[51] "Afghanistan Partnership Framework," 11/24/2020, p. 6.

[52] State, Integrated Country Strategy: Afghanistan, 11/15/2020, p. 2.

[53] SIGAR, Quarterly Report to the United States Congress, 1/30/2019, p. 115.

[54] SIGAR, "Prepared Remarks of John F. Sopko Special Inspector General for Afghanistan Reconstruction Carnegie Endowment for International Peace," 12/10/2014.

[55] Tobias Haque and Nigel Roberts, Afghanistan's Aid Requirements: How much aid is required to maintain a stable state? Expert note hosted by the Overseas Development Institute (UK) Lessons for Peace project, 10/2020, p. 4.

At the November 2020 Afghanistan Conference held virtually in Geneva, participants from 66 countries and 32 international organizations pledged at least $3.3 billion in development aid for one year, with annual commitments expected to stay at the same level until 2024, the UN said. Assuming these pledges are fulfilled over the four years, this represents a 15% decrease compared to the amount of aid pledged at the 2016 Brussels Conference.[56] The United States, for its 2021 pledge, made half of its potential $600 million in development assistance for the year contingent upon progress in the peace process.[57]

The amount pledged, if wholly realized, comes close to the $3 billion in donor assistance for civilian expenditures that the authors of the ODI note determined was the minimum yearly amount necessary to preserve Afghan state functionality in 2025–2026. The authors found that an additional $3.6 billion would be required for security, mostly from the United States, as it is presently the "only [security sector] donor of real consequence."[58]

The decrease in aid comes despite an earlier World Bank estimate that peace would require around $5.2 billion in new and additional public financing for civilian assistance through 2024. According to the World Bank, its proposed post-settlement suite of programs is necessary for "signaling change" or the message that peace delivers a short-term, noticeable improvement in living standards, increasing the chance of sustaining peace.[59]

In November 2020, representatives for donor countries—including the United States—that collectively provide 80% of official development assistance to Afghanistan wrote to the Afghan government and Taliban negotiating teams that "sovereign decisions made by Afghans in these talks about their country's future governing arrangements will determine donor development and budget support to Afghanistan."[60]

Donors have signaled their interest in mobilizing "all available instruments to accompany and follow up on a peace settlement," including extending development programs to previously underserved areas.[61] Yet donors are also signaling that their future assistance depends not only on Afghan government actions, but on those of the opposition Taliban, introducing a new dynamic to an already uncertain foreign-assistance future. In statements that appear directed at both sides, donors are calling for respect for the democratic system enshrined in the Afghan

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[56] UN, Strong Support for Afghanistan at the 2020 Afghanistan Conference, 11/24/2020; "Geneva Conference on Afghanistan: Joint Communiqué," 11/28/2018, p. 5; "Communiqué 2020 Afghanistan Conference," 11/24/2020, p. 1.

[57] State, "Remarks at 2020 Afghanistan Conference," 11/24/2020.

[58] Tobias Haque and Nigel Roberts, Afghanistan's Aid Requirements: How much aid is required to maintain a stable state? Expert note hosted by the Overseas Development Institute (UK) Lessons for Peace project, 10/2020, p. 11.

[59] SIGAR, Quarterly Report to the United States Congress, 10/30/2019, p. 105.

[60] "Key elements for sustained international support to Peace and Development in Afghanistan," 11/17/2020, p. 1.

[61] "Key elements for sustained international support to Peace and Development in Afghanistan," 11/17/2020, p. 1.

constitution and "full equality between women and men, girls and boys, in all aspects of life, political, economic and social" as necessary conditions for continued international support.[62]

An Afghan government that includes the Taliban would be an added challenge for future funding. In September 2020, Ambassador Khalilzad told Congress that current U.S. policy prohibits providing assistance to the Taliban. If the Taliban become part of a future government, he added, the U.S. Congress and Executive Branch would need to make legal and policy changes to allow for continued foreign assistance.[63]

Many of the efforts in the high-risk areas identified in this report will be unlikely to proceed at all without sustained, and in some cases additional, donor support.

Questions for Policy Makers:

- What evidence is there that the Taliban will moderate their policies on democracy and human rights in response to donors conditioning future assistance on certain actions and reforms?
- What kind of assistance planning should Congress and U.S. implementing agencies prepare for in the event the Afghan government and the Taliban cannot reach a peace agreement, or if the Taliban refuses to fully embrace donor conditions for future funding?
- How much can donor assistance decrease without (1) destabilizing the Afghan government and the ANDSF, (2) returning Afghanistan to civil war and perhaps once again becoming a haven for international terrorists, and (3) encouraging the Taliban to resolve the conflict through conquest?

High-Risk Area 3: The Need to Reintegrate Ex-Combatants

The State Department says the top priority for the U.S. mission in Afghanistan is a successful peace process to create the stability "essential to ensure this country is never again a base for terrorist threats against the United States, its allies, or its interests."[64] A critical step toward realizing that priority is developing a process to reintegrate ex-combatants from both sides into normal political, social, and economic life once a peace settlement permits reducing the numbers of fighters.

In September 2020, the Afghan government and the Taliban initiated the long-awaited intra-Afghan negotiations. These talks began after the Afghan government and Taliban released several thousand of each other's prisoners. According to U.S. Special Representative for Afghanistan Reconciliation Zalmay Khalilzad, the Afghan government held approximately

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[62] "Afghanistan Partnership Framework," 11/24/2020, pp. 2–4.

[63] SIGAR, Quarterly Report to the United States Congress, 10/30/2020, p. 110.

[64] State, Integrated Country Strategy: Afghanistan, 2/2021, p. 2.

13,000 Taliban prisoners at the time of the U.S.-Taliban agreement in February 2020.[65] As of February 2021, the Afghan government reported it had released approximately 5,500 Taliban prisoners. In February 2021, Afghanistan's First Vice President Amrullah Saleh claimed that an unspecified number of these released Taliban fighters had returned to the battlefield.[66]

The Taliban have 55,000–85,000 fighters, according to the United Nations, based on estimates provided by member states.[67] Depending on the terms of a peace agreement, some Taliban fighters will be integrated into the ANDSF; others will need to transition to productive noncombatant status in civil society. The same holds true for an unknown number of Afghan state-aligned formal and informal security forces.

The UN defines reintegration as "the process by which ex-combatants acquire civilian status and gain sustainable employment and income," adding that this "often necessitates long-term external assistance."[68] That process can be complex and long-term, with social, economic, political, security, and humanitarian dimensions.[69]

Reintegration programs have often been implemented as part of a series of disarmament, demobilization, and reintegration efforts meant "to deal with the post-conflict security problem that arises when combatants are left without livelihoods and support networks."[70] Reintegration efforts aim to return former fighters to civilian activities, and more broadly, to contribute to peace-building, conflict prevention, and reestablishing the state's legitimate monopoly over the use of force.[71]

Afghanistan will likely face significant challenges based on the mixed record of reintegration efforts since the late 1980s.[72] The nature and extent of those challenges will depend largely on the peace process itself, its level of inclusivity, trust among the parties, the degree to which

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[65] SIGAR, Quarterly Report to the United States Congress, 10/30/2020, p. 105.

[66] TOLOnews, "Saleh Blames Released Taliban for Violence, No More 'Blind Trust'," 2/11/2021.

[67] United Nations Security Council, Letter Dated 19 May 2020 from the Chair of the Security Council Committee Established Pursuant to Resolution 1988 (2011) Addressed to the President of the Security Council, S/2020/415, 5/27/2020, p. 11.

[68] UNDP, "Practice Note: Disarmament, Demobilization and Reintegration of Ex-combatants," 2011, p. 12.

[69] UN, Operational Guide to the Integrated Disarmament, Demobilization and Reintegration Standards (IDDRS), 2014, pp. 24–25.

[70] UN, Operational Guide to the Integrated Disarmament, Demobilization and Reintegration Standards (IDDRS), 2014, pp. 24–25.

[71] UN, Operational Guide to the Integrated Disarmament, Demobilization and Reintegration Standards (IDDRS), 2014, p. 24; Jeremy Weinstein and Macartan Humphreys, "Disentangling the Determinants of Successful Demobilization and Reintegration," Working Paper Number 69, Center for Global Development, September 2005, p. 3.

[72] UK Foreign & Commonwealth Office, "Reintegration and Reconciliation in Conflict: Experience and Lessons," July 2016, p. 2.

reintegration issues are decided in an agreement or deferred, and numerous other elements. However, several factors could undermine Afghanistan's reintegration efforts, including:[73]

- a weak economy that currently offers few sustainable livelihood options
- ongoing insecurity
- political uncertainty
- poor social cohesion within a population traumatized by decades of war
- weak governance and rule of law

Moreover, if reintegration requires long-term assistance, donor fatigue is a very real concern, for reintegration programming involves extensive data collection and analysis, information management, vetting, monitoring and evaluation, capacity development of host government institutions, and resource mobilization.[74] Together, these contextual and programmatic issues will test the ability of Afghan stakeholders and donors to successfully design and implement reintegration efforts.

In September 2019, SIGAR issued a lessons-learned report that examined the five main post-2001 reintegration efforts in Afghanistan and assessed their effectiveness. SIGAR found that the absence of a comprehensive political settlement or peace agreement was a key reason prior reintegration programs aimed at Taliban fighters had failed. Other important factors were insecurity and threats against program participants, a weak economy offering few legal economic opportunities, and limited government capacity to implement a program.[75]

Consequently, none of the reintegration programs enabled a significant number of ex-combatants to socially and economically rejoin civil society. Programs specifically targeting Taliban insurgents did not weaken the insurgency to any substantial degree or contribute meaningfully to parallel reconciliation efforts.[76]

Failure to prepare for more effective reintegration of former fighters—both insurgent and government—would be a severe roadblock to Afghanistan reconstruction.

Questions for Policy Makers:

- Should the international community encourage Afghan peace negotiators to include the reintegration of ex-combatants as a focused area of discussion?

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[73] UN, Operational Guide to the Integrated Disarmament, Demobilization and Reintegration Standards (IDDRS), 2014, pp. 33–34.

[74] UN, The Integrated Disarmament, Demobilization, and Reintegration Standards (IDDRS): Module 4.30 Reintegration, 2006, pp. 11–30, 56.

[75] SIGAR, Reintegration of Ex-Combatants: Lessons from the U.S. Experience in Afghanistan, SIGAR 19-58-LL, 9/2019, i.

[76] SIGAR, Reintegration of Ex-Combatants: Lessons from the U.S. Experience in Afghanistan, SIGAR 19-58-LL, 9/2019, i.

- If a reintegration program were established, who would be responsible for designing, implementing, and funding it, and what role would the United States play in reintegration efforts?
- Do donors have the appetite to commit to a series of long-term, post-conflict reintegration activities, and the ability to effectively implement them?
- How should U.S. agencies adjust current assistance and programming to ensure that they are conducive to future, potential reintegration efforts?

High-Risk Area 4: Endemic Corruption

Corruption threatens all U.S. and international efforts in Afghanistan.[77] Corruption particularly threatens developing a functional Afghan government and effective security forces to address the insurgency.[78] Corruption not only erodes Afghans' trust in their government, but also compromises the intended outcomes of development interventions, and undermines security by fueling insurgent and corrupt power structures.[79]

SIGAR's September 2016 Lessons Learned Program report, *Corruption in Conflict*, found that corruption substantially undermined the U.S. mission in Afghanistan from the very beginning. SIGAR concluded then, and remains concerned, that the failure to effectively address the problem means U.S. reconstruction programs, at best, will be subverted by systemic corruption and, at worst, will fail.[80]

Donors continue to demand concrete anticorruption actions from the Afghan government. At the November 2020 Afghanistan Conference, participants adopted the Afghanistan Partnership Framework, calling for the Afghan government to carry out a "meaningful, demonstrable fight against corruption" as a condition for continued international support.[81] Secretary of State Michael Pompeo said the Afghan government must implement "real anticorruption efforts" essential for stability and security in the country.[82]

At the conference panel on corruption, U.S. Chargé d'Affaires Ambassador Ross Wilson called for "vigorous public action to identify, prosecute, and effectively punish corrupt officials

[77] John F. Sopko, "The State of Corruption in Afghanistan and the Role of Independent Institutions" (remarks presented at an Integrity Watch Afghanistan webinar), 6/24/2020.

[78] SIGAR, Quarterly Report to the United States Congress, 1/30/2020, iv.

[79] SIGAR, Afghanistan's Anti-Corruption Efforts Alert Letter, SIGAR 21-09-AL, 11/6/2020, p. 1.

[80] SIGAR, Corruption in Conflict: Lessons from the U.S. Experience in Afghanistan, 9/2016; SIGAR, Afghanistan's Anti-Corruption Efforts Alert Letter, SIGAR 21-09-AL, 11/6/2020, p. 1.

[81] UNAMA, "Communiqué 2020 Afghanistan Conference," 11/24/2020, p. 1; "Afghanistan Partnership Framework," 11/24/2020, pp. 2–4.

[82] State, "Remarks at 2020 Afghanistan Conference," 11/24/2020.

involved in the taking of public resources."[83] UN Special Representative of the Secretary-General Deborah Lyons said it was "past time for those who are responsible [for corruption] to be held accountable," labeling corruption a "silent cancer steadily affecting all aspects of the lives of Afghan citizens."[84]

Surveys show corruption remains a widespread issue affecting Afghans. According to the latest Asia Foundation survey results, 85% of respondents in 2020 reported that corruption was a major problem in their daily life and 95% of respondents said corruption was a major problem in Afghanistan as a whole.[85]

While the Afghan government has repeatedly assured the international community that it has the political will to combat corruption and make needed institutional reforms, it has a mixed record of completing them.[86] The Afghan government often makes "paper" reforms, such as drafting regulations or holding meetings, rather than taking concrete actions that would reduce corruption, like arresting or enforcing penalties on powerful Afghans. SIGAR's cumulative work has repeatedly identified the impunity of powerful Afghans as an ongoing issue, and the Afghan government continues to face challenges with the extradition, arrest, and prosecution of corrupt individuals.[87]

SIGAR investigations have identified corruption at virtually every level of the Afghan state—from salaries paid by international donors for Afghan soldiers and police who do not exist—to theft of U.S.-military-provided fuel on a massive scale.[88] Furthermore, SIGAR's work has found that the Afghan government tends to take meaningful action only when donors are engaged and call for reforms to curb systemic corruption.[89]

Donor nations at the 2020 Afghanistan Conference missed an opportunity to strongly address the growing problems of corruption in Afghanistan.[90] According to the UN Secretary-General,

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[83] Ross Wilson, remarks delivered to the Afghanistan 2020 Conference Side Event on Institutional and Societal Methods for Fighting Corruption, 11/23/2020.

[84] Deborah Lyons, remarks delivered by Ramiz Alakbarov on behalf of Deborah Lyons to the Afghanistan 2020 Conference Side Event on Institutional and Societal Methods for Fighting Corruption, 11/23/2020.

[85] In 2019, the Asia Foundation reported that 67.9% of those surveyed said corruption was a major problem in their daily life and 81.5% of those survey said corruption was a major problem in Afghanistan as a whole. Due to COVID-19 pandemic, the Asia Foundation was unable to conduct its annual in-person Survey of the Afghan People in 2020. Instead, in 2020, the Asia Foundation gathered the views of over 4,300 Afghans aged 18+ by telephonic interview using random digit dialing. Asia Foundation, Afghanistan Flash Surveys on Perceptions of Peace, Covid-19, and the Economy: Wave 1 Findings, 11/23/2020, ii, pp. 70–71; Asia Foundation, A Survey of the Afghan People: Afghanistan in 2019, pp. 142–143.

[86] SIGAR, Afghanistan's Anti-Corruption Efforts Alert Letter, SIGAR 21-09-AL, 11/6/2020, p. 2.

[87] SIGAR, Afghanistan's Anti-Corruption Efforts Alert Letter, SIGAR 21-09-AL, 11/6/2020, p. 2.

[88] John F. Sopko, "The State of Corruption in Afghanistan and the Role of Independent Institutions" (remarks presented at an Integrity Watch Afghanistan webinar, 6/24/2020).

[89] SIGAR, Afghanistan's Anti-Corruption Efforts Alert Letter, SIGAR 21-09-AL, 11/6/2020, pp. 1–2.

[90] SIGAR, Quarterly Report to the United States Congress, 1/30/2021, iv.

little action resulted from intensified pressure on the Afghan government to enhance tangible anticorruption results ahead of the conference.[91]

While the Afghanistan Partnership Framework did outline a number of principles, outcomes, and jointly agreed priority areas (including established reform targets for 2021), the targets for 2022 and beyond are merely "indicative" and subject to revision in subsequent annual donor meetings.[92]

The Framework fell short in one key respect about corruption: although it commits to the principle of conditioning future assistance, it failed to articulate specific financial consequences for the Afghan government if its obligations to donors are not met (including those related to corruption). As a result, it is unclear if whatever consequences are eventually set will be severe enough to alter the Afghan government's behavior and incentivize meaningful anticorruption reforms.

Evidence from previous undertakings is not entirely encouraging. Throughout 2020, the Afghan government reported on the earlier anticorruption and institutional reform benchmarks in the 2018 Geneva Mutual Accountability Framework (GMAF) and the self-imposed benchmarks it created in response to SIGAR's November 2019 anticorruption assessment. In July 2020, the Afghan government said it had completed 85% of the GMAF benchmarks related to anticorruption, governance, rule of law, and human rights.[93]

However, international donors and Afghan government officials have acknowledged that some GMAF benchmarks are poorly worded, and they have disagreed on whether a benchmark has actually been achieved. In response to SIGAR's November 2019 anticorruption assessment, the Afghan government agreed to implement all eight of SIGAR's matters for consideration to improve its anticorruption efforts, and created 27 time-bound reforms that it would implement by June 2020. In August 2020, the Afghan government provided documentation showing that it had implemented only 16 of those 27 benchmarks.[94]

The outlook for anticorruption progress therefore remains problematic. Without more determined commitment and effort by all concerned, reconstruction programs cannot achieve their full intended results, and Afghanistan will suffer for it.

Questions for Policy Makers:

- What tangible, anticorruption-related reform benchmarks should be demanded and/or incentivized by donors as part of the Afghanistan Partnership Framework process (and follow-on) that was issued at the November 2020 Afghanistan Donor Conference? How will donors reliably measure these most relevant indicators?

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[91] SIGAR, Quarterly Report to the United States Congress, 1/30/2021, p. 90.

[92] SIGAR, Quarterly Report to the United States Congress, 1/30/2021, p. 89.

[93] SIGAR, Afghanistan's Anti-Corruption Efforts Alert Letter, SIGAR 21-09-AL, 11/6/2020, pp. 2–3.

[94] SIGAR, Afghanistan's Anti-Corruption Efforts Alert Letter, SIGAR 21-09-AL, 11/6/2020, pp. 2–3.

- Are reform benchmarks too vague or bland, having no meaningful impact on rampant institutional corruption? What is the best forum to differentiate between intangible and real anticorruption efforts?
- What forms of financial penalties and/or incentives best foster real anticorruption progress?
- What are reasonable expectations for Afghan government anticorruption-related results given competing challenges of (1) regime stability and potential difficulties if a peace agreement results in the integration of the Taliban into an amalgamated government and (2) reform?
- How will donors adapt their anticorruption monitoring methods if international troops depart the country? How can CSTC-A continue its efforts to ensure its partners are "reliable" if it has reduced interactions with these partners?

High-Risk Area 5: Lagging Economic Growth and Social Development

Persistent corruption, an over-reliance on international aid, worsening security conditions, and limited government capacity, all compounded by the COVID-19 pandemic, inhibit sustainable progress in Afghanistan's economic and social development.

The U.S. government's current Integrated Country Strategy for Afghanistan, publicly released in February 2021, states that no U.S. efforts to promote a stable Afghanistan can be sustained without accelerating private sector-driven growth in the licit Afghan economy and making social gains in health, education, and women's empowerment.[95] Accordingly, the U.S. government has made substantial investments to boost economic growth, governance, and social development across the country, with appropriations totaling $35.95 billion since 2002.[96]

Despite this support, Afghanistan continues to be plagued by sluggish economic growth with stagnating indicators in the health and education sectors. Persistent corruption, an over-reliance on international aid, worsening security conditions, and limited government capacity inhibit sustainable progress in Afghanistan's economic and social development.

During 2020, the emergence of the COVID-19 pandemic and the uncertainty of Afghan peace negotiations compounded many of these perennial economic and social challenges. COVID-19 has overwhelmed Afghanistan's limited healthcare system and severely constricted economic activity, resulting in increased poverty and unemployment. As COVID-19 continues to ravage Afghanistan, the pandemic is undoing the modest progress made in economic and social development in recent years and further threatens the country's political stability.

Besides the pandemic, the uncertainty surrounding the ongoing peace process, increasing violence, future levels of donor assistance, and reintegration of former combatants and Afghan

[95] State, Integrated Country Strategy: Afghanistan, 11/15/2020, pp. 3, 7.

[96] SIGAR, Quarterly Report to the United States Congress, 1/30/2021, p. 25.

returnees into a struggling economy with high unemployment, has undermined investor confidence in the Afghan economy.

Even before COVID-19, the Afghan economy suffered from sluggish growth, with annual GDP growth never rising above 3% since the 2014 phased military drawdown of U.S. and Coalition forces. In recent years, Afghanistan has struggled with a number of economic challenges, including the effects of extreme weather such as droughts and flash flooding.

In September 2019, the State Department also noted further pressure caused by a drop in remittances from Iran—where many Afghan migrants work—due to that country's increasing economic struggles, partly as a result of U.S. sanctions, and the economic and social support burdens caused by the sharp increase in Afghan returnees, especially in Afghanistan's western provinces.[97]

In December 2019, the International Monetary Fund predicted economic growth in 2020 would reach 3.5%, aided by the recovery in the agricultural sector following a widespread drought in 2018.[98] In 2020, however, Afghanistan's more modest 3% growth in 2019 was wiped out as the Afghan economy contracted by an estimated 5% of GDP[99] amid the COVID-19 pandemic. The resulting shutdown of international trade routes along with the government-mandated lockdown led to a decline in economic activity for an already anemic economy, resulting in increases in unemployment, food insecurity, and overall poverty levels.[100]

The United Nations Development Programme estimates that poverty in Afghanistan, defined as income of 2,064 afghanis per person per month (around $1 a day), has increased to 68% from its pre-pandemic level of 55%.[101] According to the UN, the number of Afghans requiring humanitarian assistance in 2021 has reached approximately half of Afghanistan's total estimated population due to the health and socio-economic impact of the COVID-19 pandemic. This figure is nearly double that of the previous year, and a six-fold increase over four years. In January 2021, the UN's Humanitarian Response Plan for Afghanistan announced that $1.3 billion is required in 2021 to reach individuals in need of aid.[102]

As expected, SIGAR found that the COVID-19-related restrictions on overall economic activity led to a decline in sustainable domestic revenues for the Afghan government. Those revenues fell by 2.8%, year-on-year, in 2020, while government expenditures increased by 8.1%.[103] As SIGAR has noted, the Afghan government needs to strengthen its fiscal capacity in order to

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[97] State, SCA, response to SIGAR data call, 9/18/2019.

[98] IMF, Staff Report for the 2019 Article IV Consultation and the Sixth Review under the Extended Credit Facility Arrangement, 12/4/2019, pp. 1, 7.

[99] Asian Development Bank, "Afghanistan and ADB," 9/2020.

[100] SIGAR, Quarterly Report to the United States Congress, 7/30/2020, pp. 132, 134, 139.

[101] United Nations Development Programme, "Afghanistan: Coronavirus Socio-Economic Impact Assessment," 7/22/2020, pp. 1, 12.

[102] UN OCHA, Humanitarian Response Plan, Afghanistan, 2018–2021, 1/2021, p. 5.

[103] SIGAR, Quarterly Report to the United States Congress, 1/30/2021, p. 119.

support the domestic infrastructure and institutions necessary for sustainable economic growth.[104]

Yet, donor grants totaling at least $8.6 billion per year (covering both security and civilian assistance) currently finance almost 80% of Afghanistan's $11 billion in public expenditures (estimates for total on-budget and off-budget assistance).[105] On-budget donor funds are those included in the Afghan national budget and managed through Afghan government systems. Off-budget funds are those that do not meet the conditions of on-budget assistance. The revenue losses caused by COVID-19 further diminish the Afghan government's ability to wean itself from international assistance and toward financial self-sufficiency.

Given the pervasive impact of COVID-19 within Afghanistan, public-health officials estimate at least one-third of the population has contracted the disease. Future health programs will have to grapple with the long-term and lingering health effects of COVID-19, as well as secondary, indirect impacts of the pandemic due to the limited capacity of the public-health sector, including increased child-mortality rates and antimicrobial resistance.[106]

Health-care facilities and workers have also been deliberately attacked by both antigovernment and pro-government forces amid an uptick in violence. In June 2020, the United Nations released a special report detailing 15 attacks involving health-care facilities between March 11 and May 23, 2020, including 12 deliberate attacks and three instances of incidental harm from fighting. Ten of these were attributed to the Taliban.[107]

Afghanistan's education sector also has been hit hard by COVID-19. Schools closed on March 14, 2020, to slow viral spread. While schools reopened in fall 2020, many students reported having little to no contact with teachers during the lockdown, with distance learning hampered by the lack of electricity and limited access to the internet.[108] At the end of 2020, the Ministry of Education reclosed schools as COVID-19 cases increased during a second wave of the disease.[109] Given the worsening economy and the pressure on students to help support their families, among other challenges, many students may not find their way back into school.[110]

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[104] SIGAR, Quarterly Report to the United States Congress, 10/30/2019, p. 138; SIGAR, Quarterly Report to the United States Congress, 4/30/2020, p. 135.

[105] Tobias Haque and Nigel Roberts, Afghanistan's Aid Requirements: How much aid is required to maintain a stable state? Expert note hosted by the Overseas Development Institute (UK) Lessons for Peace project, 10/2020, p. 4.

[106] SIGAR, Quarterly Report to the United States Congress, 10/30/2020, pp. 148–149; Voice of America, Ayaz Gul, "10 Million Afghans Likely Infected and Recovered from COVID-19: Survey," 8/5/2020.

[107] UNAMA, Afghanistan Protection of Civilians in Armed Conflict Special Report: Attacks on Healthcare During the COVID-19 Pandemic, 6/20/2020, p. 3.

[108] SIGAR, Quarterly Report to the United States Congress, 10/30/2020, pp. 174–175.

[109] SIGAR, Quarterly Report to the United States Congress, 1/30/2021, p. 146.

[110] Global Partnership for Education, Jordan P. Naidoo and Abdul Wassay Arian, "Afghanistan's COVID-19 Education Response," 6/23/2020; World Vision International, "50% of families in Afghanistan forced to send their children to work during COVID-19 pandemic," 11/20/2020.

The Afghan government has made substantial progress since 2002 in expanding access to education compared to the years under Taliban rule. However, even before the pandemic, the education sector faced numerous challenges due to continued insecurity and critical shortages in resources, with many students, especially girls, remaining out of school. Even prior to the spread of COVID-19, 2.6 million girls, or approximately 60% of school-aged girls, were reportedly out of school.[111]

Even in the best-case scenario for Afghanistan—if the Afghan government brings the COVID-19 pandemic under control and negotiates a peace agreement with the Taliban—success will not translate immediately into sustainable licit economic growth, as many enduring barriers will remain. These include a limited pool of skilled labor, the lingering effects of four decades of near-continuous conflict, deficits in physical and institutional infrastructure, and heavy reliance on foreign donor support. In addition, widespread corruption would continue to undermine investor confidence in the Afghan economy.[112]

A peace agreement could not only lead to the challenge of reintegrating ex-combatants into the Afghan economy, but also to the return of a large number of Afghans from abroad, including over two million Afghans residing in Pakistan and nearly 3.5 million Afghans in Iran (figures include refugees).[113] Upon their return, they could be facing a weak licit labor market unable to fully assimilate the large influx of labor in the short term, potentially exacerbating already high unemployment and poverty figures.

As the Afghan government assumes a more prominent role in managing its own economic and social development in the coming years, its limited fiscal capacity may be inadequate to sustain the infrastructure (e.g., roads, reliable power generation, and economic supply chains) and institutions (e.g., government ministries) that, while flawed, are necessary underpinnings for sustainable economic growth. The government's lack of financial sustainability is an issue affecting all high-risk areas identified by SIGAR.

Questions for Policy Makers:

- What can be done to facilitate more private-sector investment in Afghanistan?
- What would be the broader effects on the Afghan economy if U.S. military personnel continue to withdraw?

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[111] Al Jazeera English, "Up to 60 percent of Afghan girls out of school: report," 6/3/2018; SIGAR, Quarterly Report to the United States Congress, 7/30/2020, p. 151; SIGAR, Quarterly Report to the United States Congress, 10/30/2020, pp. 173–174.

[112] SIGAR, Private Sector Development and Economic Growth: Lessons from the U.S. Experience in Afghanistan, SIGAR 18-38-LL, 4/2018, ix; TOLOnews, "Zarmina Mohammadi, "Lack of Skilled Labor a Drawback for Investors," 4/28/2017.

[113] Arab News, Naimat Khan, "Afghan refugees hope peace talks will finally take them 'home,'" 9/15/2020; UNHCR, "Refugees in Iran," Accessed 12/2/2020; USAID, Country Development Cooperation Strategy FY2019–2023, 11/27/2018, p. 13.

- What changes will need to be made for U.S. economic and social-development programming to be safely and effectively implemented and monitored if most U.S. military and civilian personnel are withdrawn from Afghanistan?
- How will U.S. economic and social-development funding be adjusted if a peace agreement is not forthcoming?
- How will U.S. economic and social-development programs in Afghanistan need to be adjusted due to COVID-19?

High-Risk Area 6: Illicit Narcotics Trade

As SIGAR has repeatedly noted, the deleterious effects of Afghanistan's illicit narcotics trade extend beyond health impacts. The trade also helps fund insurgents, foster corruption, and provoke criminal violence.[114]

In recognition of those dangerous linkages, the United States Congress has appropriated over $9 billion since FY 2002 to help stem the expansion of Afghanistan's opium economy.[115] Various U.S. government agencies have sought to address Afghanistan's narcotics trade through interdiction and counterdrug law enforcement; opium-poppy eradication; alternative development programs aimed at creating licit livelihood opportunities; and the mobilization of Afghan political and institutional support, to little effect.[116]

But after more than 18 years of counternarcotics effort, Afghanistan continues to dominate global opium cultivation and production. Based on 2018 data, Afghan opiate production accounted for 84% of global morphine and heroin seizures.[117] That chilling number provides a rough indication—rough because seizures take out only a small slice of estimated production—of Afghan opiates' presence in the global market.

The problem is daunting. According to the United Nations Office on Drugs and Crime's (UNODC) *2020 World Drug Report*, an estimated 163,000 hectares (one hectare is about 2.5 acres) of opium poppy were cultivated in Afghanistan during 2019 (more current reporting has been delayed). Although a 50% reduction from the record high of 328,000 hectares in 2017—a drought played a role in that decline—2019 cultivation remained nearly three times the 1994–2001 average.[118]

In fact, UNODC reported that the 2019 gross income from opiates exceeded the value of *all* the country's officially recorded licit exports for that year.[119]

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[114] SIGAR, Quarterly Report to the United States Congress, 10/30/2020, p. 129.

[115] SIGAR, Quarterly Report to the United States Congress, 1/30/2021, p. 172.

[116] SIGAR, Counternarcotics: Lessons from the U.S. Experience in Afghanistan, SIGAR 18-52-LL, 6/2018, p. 3.

[117] UNODC, "World Drug Report 2020, booklet 3," 6/2020, p. 17.

[118] UNODC, "World Drug Report 2020, booklet 1," 6/2020, p. 40; SIGAR analysis of UNODC data, 6/2020.

[119] UNODC, Afghanistan Opium Survey 2019: Socioeconomic survey report, 2/2021, p. 5.

The Taliban insurgency is linked to opium-poppy cultivation. The Taliban stronghold of southern Afghanistan accounts for the largest share—68% of the national cultivation total. Helmand was the leading poppy-cultivating province at 136,798 hectares in 2018, with Kandahar (23,410 hectares) and Uruzgan (18,662 hectares) Provinces ranked second and third, respectively.[120] All told, insurgent-dominated districts accounted for 47% of opium-poppy cultivation compared to 25% for government-dominated districts.[121]

Even in the midst of the COVID-19 pandemic and its serious effects on global economies, Afghanistan's opium economy has remained resilient. UNODC reported that Afghanistan's 2020 opium-poppy harvest was largely uninterrupted by COVID-19.[122] In contrast, the State Department's Bureau of International Narcotics and Law Enforcement Affairs (INL) said COVID-19 forced the Afghan government to reduce its counternarcotics operations.[123]

In response to SIGAR's 2018 lessons-learned report, *Counternarcotics: Lessons from the U.S. Experience in Afghanistan*, on September 17, 2018, the Senate Caucus on International Narcotics Control requested that SIGAR conduct a review of the U.S. government's current counternarcotics efforts in Afghanistan. The caucus asked SIGAR to determine the status of the State Department-led interagency 2012 *U.S. Counternarcotics Strategy for Afghanistan* and State's revision of, or plans to revise, this strategy.[124]

SIGAR published an alert letter in January 2020 outlining how State has not revised, and does not plan to revise, that strategy. Rather, State said the *South Asia Strategy* serves as overall guidance for U.S. strategic priorities in Afghanistan and counternarcotics efforts.[125] The only available unclassified description of the *South Asia Strategy*—a 2017 speech by President Trump—did not mention narcotics.[126]

SIGAR also issued an audit report on the State Department's drug-treatment programs in July 2019, a report on Afghanistan's justice sector case-management system in January 2020, and a financial audit of the State Department's drug-treatment programs in September 2020. SIGAR found that State INL does not know the impact of more than $50 million invested in drug-demand and treatment programs, that State-contracted support to Afghanistan's drug-treatment system resulted in over $23 million in questioned costs, and that the State-

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[120] UNODC, Afghanistan Opium Survey 2018: Cultivation and Production, 11/2018, pp. 5–6, 14, 16–17; State, INL, response to SIGAR vetting, 1/15/2019.

[121] SIGAR analysis; UNODC, Afghanistan Opium Survey 2018: Cultivation and Production, 11/2018, pp. 61–68; USFOR-A, response to SIGAR data call, 12/19/2018.

[122] UNODC, World Drug Report 2020, 6/2020, p. 24.

[123] State, INL, response to SIGAR data call, 6/17/2020 and 9/17/2020; State, INL, response to SIGAR vetting, 10/13/2020.

[124] SIGAR, Quarterly Report to the United States Congress, 10/30/2020, p. 132.

[125] SIGAR, U.S. Counternarcotics Strategy in Afghanistan, SIGAR 20-18-AL, 1/10/2020.

[126] White House, Remarks by President Trump on the Strategy in Afghanistan and South Asia, 8/21/2017.

supported Afghan case-management system was incomplete and contained no safeguards to prevent theft of seized or forfeited assets.[127]

As reported in many recent SIGAR publications, the U.S. government has on a number of fronts deemphasized, reorganized, or paused some counternarcotics programming, despite worrisome trends in Afghan narcotics production. The international community and Afghan government have similarly minimized counternarcotics initiatives.

In SIGAR's view, the meager success of the counternarcotics effort in Afghanistan, the Afghan government's less-than-robust commitment to that effort, and the past few years' diminished attention from international organizations and donors constitute a serious threat to reconstruction programs such as security, health, rule of law, economic development, and governance.

Yet in November 2020, international donors at Geneva did *not* include poppy-cultivation estimates among the outcomes or targets outlined in the agreed-to Afghanistan Partnership Framework. The Framework is supposed to reflect a revised form of conditionality, so this would appear to be a missed opportunity for donors to demand measurement of an important crosscutting indicator of Afghanistan's enduring poverty, lawlessness, insecurity, and corruption.[128]

Questions for Policy Makers:

- Given the consistent failure of U.S. counternarcotics programs in Afghanistan over the past 19 years and their decreasing emphasis as a U.S. programmatic priority, can the U.S. government support effective counternarcotics programs with a much smaller U.S. military and civilian presence, and without much-improved Afghan political will?
- How would a potential peace agreement between the Afghan government and the Taliban be leveraged by U.S. implementing agencies to positively influence the development of more effective counternarcotics programs in Afghanistan?
- Will U.S. or Afghan counternarcotics operations targeting narcotics-associated groups such as the Taliban be carried out during a cease-fire or after a peace settlement?
- Will an increase in narcotics trafficking enrich terrorists and the Taliban and therefore threaten U.S. security?

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[127] SIGAR, Drug Treatment in Afghanistan: The Overall Impact and Sustainability of More than $50 Million in Department of State Projects is Unknown, SIGAR 19-49-AR, 7/2019; SIGAR, Afghanistan's Justice Sector Case Management System: Seized or Forfeited Assets Were Not Tracked and Nationwide Implementation is Not Complete, SIGAR 20-20-SP, 1/2020; SIGAR, Department of State's Efforts to Develop and Sustain Afghanistan's Drug Treatment System: Audit of Costs Incurred by the Colombo Plan for Cooperative Economics and Social Development in Asia and the Pacific Results in More than $23 Million in Questioned Costs, SIGAR 20-54-FA, 9/2020.

[128] State Department, "U.S. Reinforces Commitment to Secure, Stable, Democratic, and Self-Reliant Afghanistan at 2020 Conference," 11/24/2020; SIGAR, Quarterly Report to the United States Congress, 1/30/2021, iv.

High-Risk Area 7: Threats to Women's Rights

The gains Afghan women and girls have made in health, education, legal protections, and participation in public life, may not be protected by whatever form of government that could follow an Afghan peace agreement.

Improving the lives of women and girls and advancing women's equality in Afghanistan have been key goals of the United States. DOD, State, and USAID have disbursed at least $787.4 million from 2002 to 2020 on programs that specifically and primarily supported Afghan women and girls in the areas of health, education, political participation, access to justice, and economic participation. The total U.S. investment in women and girls, however, is higher since hundreds of additional U.S. projects and programs have included an unquantifiable gender component.[129]

Afghan women and girls have made substantial gains over the past nearly two decades. They have greater access to life-saving health care, and as many as 3.5 million girls (out of roughly nine million students) are enrolled in school, though the number of girls actually attending is almost certainly lower.[130] Afghanistan's legal framework—at least on paper—offers women many protections, including equal rights for women and men.[131] Eighty-six women serve in parliament.[132] Women now represent roughly one-third of the nation's teachers, and an estimated 10,000 women are doctors, nurses, and other health professionals.[133]

Despite these improvements, Afghanistan remains one of the most challenging places in the world to be a woman, with high maternal-mortality ratios, endemic gender-based violence, still-limited access to education and health care, and pervasive harassment of women who

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[129] SIGAR, Support for Gender Equality: Lessons from the U.S. Experience in Afghanistan, SIGAR 21-18-LL, 2/2021, ix.

[130] Due to potential inflation of student enrollment data, 3.5 million is likely a high estimate, but is the best available; SIGAR, Support for Gender Equality: Lessons from the U.S. Experience in Afghanistan, SIGAR 21-18-LL, 2/2021, i, ix, pp. 65, 77.

[131] Government of Afghanistan, The Constitution of Afghanistan, 1/26/2004.

[132] Inter-Parliamentary Union website, Afghanistan, https://data.ipu.org/node/1/basic-information?chamber_id=13574, accessed 11/28/2020.

[133] EMIS data from 2018 has the total number of teachers at 75,000 (EMIS, "Teachers & Enrollment—1396–1387," dataset, Tab 1, accessed 2/1/2020); Government of Afghanistan, National Statistics and Information Authority, "Afghanistan Statistical Yearbook: 2018–2019," Issue No. 40, 7/2019, p. 55; Belquis Ahmadi, Afghanistan Talks: No Women, No Peace, United States Institute of Peace, 3/1/2019.

work outside the home, especially in nontraditional roles.[134] In 2018, the United Nations ranked Afghanistan 143rd for gender equality among 162 countries.[135]

Ongoing peace negotiations between the Afghan government and the Taliban raise questions and concerns about whether the fragile gains made by women and girls will be preserved in a future peace agreement. In a February 2020 opinion piece published in the *New York Times*, Sirajuddin Haqqani, the deputy Taliban leader, said the Taliban envisioned an Afghanistan "in which all Afghans have equal rights, where the rights of women that are granted by Islam—from the right to education to the right to work—are protected."[136] But given the Taliban's track record of interpreting the rights Islam grants to women, women's-rights advocates are wary. Ghizaal Haress, assistant professor at the American University of Afghanistan, said, "If we leave it to [the Taliban's] broad interpretation or to the broad idea of women's 'Islamic values,' then we're going to be in trouble."[137]

In February 2021, SIGAR published its ninth lessons-learned report, *Support for Gender Equality: Lessons from the U.S. Experience in Afghanistan*. The report examined U.S. gender-equality efforts in Afghanistan since 2002, the gains women have made, and ongoing barriers to progress, and made recommendations for how U.S. agencies can best continue to support Afghan women and girls in the future.[138]

Women and girls have achieved important progress since the beginning of United States' military intervention in 2001. Between 2002 and 2018, the number of trained midwives grew from an estimated 467 to 4,000.[139] In 2002, only 14% of births were attended by skilled health personnel; in 2018, that number was nearly 60%.[140] The proportion of health facilities staffed with at least one female health worker rose from 25% in 2002 to 92% in 2017.[141]

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[134] WHO, UNICEF, UNFPA, World Bank Group, and the United Nations Population Division, Trends in Maternal Mortality, 2019, p. 71; Sarah Bibler and Naila Rafique, Violence against Women in Elections in Afghanistan: An IFES Assessment, International Foundation for Electoral Systems (IFES), 4/2019, p. 18; United States Agency for International Development, A Guide to Gender Practice in Afghanistan: 2010–2014, 2014, xlix, p. 1; SIGAR, Support for Gender Equality: Lessons from the U.S. Experience in Afghanistan, SIGAR 21-18-LL, 2/2021, pp. 54, 66.

[135] UN Development Programme, Human Development Report 2019: Beyond income, beyond averages, beyond today: Inequalities in human development in the 21st century, 2019, p. 318.

[136] New York Times, Sirajuddin Haqqani, "What We, the Taliban, Want," 2/20/2020.

[137] "Ensuring an Inclusive Afghan Peace Process," panel discussion hosted by Georgetown University Institute for Women, Peace and Security, 7/11/2019, electronic p. 3.

[138] SIGAR, Support for Gender Equality: Lessons from the U.S. Experience in Afghanistan, SIGAR 21-18-LL, 2/2021.

[139] Alison Farnham, Olena Kuzyakiv, Skills-Gap Training for Midwives in Rural Afghanistan: An Evaluation, Harvard Center of Excellence in Maternal Health, 8/19/2019; World Bank, How has Afghanistan achieved better health for its citizens?, 4/5/2018, p. 5.

[140] USAID, Fact Sheet: Improved Health for Afghan Mothers and Children, 5/2015, electronic p. 2; World Health Organization, Global Health Observatory Data Repository: Births attended by skilled health personnel, n.d.

[141] USAID, Fact Sheet: Improved Health for Afghan Mothers and Children, 5/2015; World Health Organization, Addressing health workforce shortages and maldistribution in Afghanistan, 2018, p. 955.

A reflection of these and other gains is that the maternal-mortality ratio—the number of women who die due to birth- or pregnancy-related complications—has declined, possibly by as much as 19% or more. A caveat is that the methodologies used to generate maternal mortality data have varied over time, and the reliability of some data has been questioned. Thus, while a decline in maternal deaths has likely occurred, a precise measurement of the reduction remains elusive.[142]

In 2001 there were few, if any, female teachers in public schools; by 2018 approximately 70,000 women worked as teachers.[143] Literacy rates among girls rose from 20% in 2005 to 39% in 2017.[144] In a landmark achievement for women's political participation, the 2004 constitution reserves 27% of seats in the parliament for women.[145] Almost 50% of the 9,708 elected community-development council members across the country are women.[146] Improvements in women's economic participation, access to justice, and participation in the security forces have been more modest, but nonetheless represent critical progress.[147]

The positive gains across these sectors, however, are tempered by the reality that significant barriers continue to impede progress for women and girls. Girls' access to education is constrained by the lack of female teachers, of schools, of separate girls' bathrooms, and by cultural and familial pressures on girls to withdraw from school at puberty.[148] Women's access to health care is hampered by a lack of female health-care providers, restrictive sociocultural

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[142] The difficulty of obtaining data means estimates of the degree of the decline are not highly reliable. SIGAR, Support for Gender Equality: Lessons from the U.S. Experience in Afghanistan, SIGAR 21-18-LL, 2/2021, pp. 51–52.

[143] 70,000 reflects the Afghan Ministry of Education's 2018 estimate of between 66,000 and 75,000 women in teaching jobs. Education Ministry Information System, "Teachers & Enrollment—1396–1387," dataset, Tab 1, accessed 2/1/2020; Government of Afghanistan, National Statistics and Information Authority, "Afghanistan Statistical Yearbook: 2018–2019," Issue No. 40, 7/2019, p. 55.

[144] Government of Afghanistan, Central Statistics Organization, Afghanistan Living Conditions Survey: 2016–2017, 2017, p. 165.

[145] Government of Afghanistan, The Constitution of Afghanistan, 1/26/2004; Afghanistan Research and Evaluation Unit, Women's Rights, Gender Equality, and Transition: Securing gains, moving forward, 9/2013, p. 10; SIGAR analysis.

[146] Government of Afghanistan, Citizens' Charter National Priority Program, 12/2016, electronic p. 3; Government of Afghanistan, Citizens' Charter Quarterly Progress (Fourth Quarter; Reflecting Annual Standing), 1/2019, p. 2; SIGAR analysis.

[147] The number of women serving in the Afghan National Police rose from 180 in 2005 to 3,650 in 2019. Just 5% of Afghan judges in 2007 were women, but by 2018, the proportion had risen to 13%. Women's share of secure jobs in urban areas rose from 27% in 2007 to 42% a decade later. Their share of civil service jobs (excluding the Afghan army and police) increased from 18% in 2007 to 25% in 2019; SIGAR, Support for Gender Equality: Lessons from the U.S. Experience in Afghanistan, SIGAR 21-18-LL, 2/2021, pp. 102–103, 114–115.

[148] Government of Afghanistan, Ministry of Education, Education for all 2015 National Review Report: Afghanistan, 5/2015, pp. 26, 28–29, 83.

practices, lack of education, and prohibitive costs.[149] Gains in many areas have been geographically uneven, with rural women and girls experiencing significantly less improvement overall.[150]

To anticipate how the Taliban might govern if they play a role in a future Afghan government, it is instructive to consider Taliban practices today. Detailed, reliable information on the topic is limited, making it difficult to draw firm conclusions. But a 2020 Human Rights Watch report said few Taliban officials allow girls to attend school past puberty, and "others do not permit girls' schools at all."[151] The Taliban claim that the social restrictions in areas they control reflect local community norms, not imposed by them—which may be partly true, especially among more conservative rural communities.[152]

Yet more worrying, in 2019, the United Nations Assistance Mission in Afghanistan (UNAMA) documented four occasions of human-rights violations against women by the Taliban—three public lashings and one execution, all on grounds of "immoral" acts. The executed woman's "crime" included being alone with a man helping her flee an abusive home. The man received 40 lashes on so-called charges of elopement.[153]

Ultimately, the kind of life Afghan women might face under any government in which the Taliban exert influence will be a product of the Taliban's willingness—or unwillingness—to negotiate their differences with the Afghan government and local communities, and the varying beliefs and practices within their own ranks.

Questions for Policy Makers:

- How can the United States use its existing leverage—diplomatic, financial, and military—to press both Afghan government and Taliban negotiators to ensure that a peace agreement includes language that protects women's and girls' rights as currently enshrined in Afghan law, and does not constrain their access to services?

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[149] Isobel Coleman, Gayle Tzemach Lemmon, Maternal Health in Afghanistan: Improving Health and Strengthening Society, Council on Foreign Relations, 9/2011, p. 3; Denise Byrd, Myra Betron, Integrating Gender from Start to Finish, Inside and Outside: Lessons from Afghanistan's Health Services Support Project, Jhpiego, 2015, pp. 2, 7.

[150] Ministry of Education, Government of Afghanistan, United Nations Children's Fund, and Samuel Hall, All in School and Learning: Global Initiative on Out-Of- School Children–Afghanistan Country Study, 2018, pp. 20–21.

[151] Human Rights Watch, You Have No Right to Complain: Education, Social Restrictions and Justice in Taliban-Held Afghanistan, 7/20/2020, p. 5.

[152] Human Rights Watch, You Have No Right to Complain: Education, Social Restrictions and Justice in Taliban-Held Afghanistan, 7/20/2020, pp. 5–6.

[153] UNAMA reports from 2007 to 2016 do not always specifically attribute human rights abuses of women specifically to the Taliban, or give specific numbers of such incidents; in 2013, there were simply too many to count. But the reports make it clear that "anti-government elements" have routinely targeted women, either for alleged violations of Sharia law, for working in "male" occupations such as the Afghan National Police, or for being a women's rights activist. SIGAR analysis of "Reports on the Protection of Civilians in Armed Conflict," UNAMA, 2007–2019.

- How can the United States best amplify the voices and participation of a wide range of Afghan women leaders—representing various ethnicities, geographies, and socioeconomic backgrounds—in the ongoing Afghan peace negotiations?
- How can DOD, State, and USAID identify and build on what has worked in U.S. gender programming in Afghanistan, and amend or avoid what has not?
- What policy responses are Congress and the Administration prepared to pursue if women's and girls' rights are not protected?
- What steps will U.S. agencies need to take to continue delivering assistance to support Afghan women, girls, and gender equality, in the event that the Taliban become part of national, provincial, and district governing bodies?

High-Risk Area 8: Inadequate Oversight

With a much-reduced or zero U.S. troop presence in Afghanistan, the U.S. reconstruction mission there could require even more oversight attention than in the past. As SIGAR has repeatedly reported:

- Afghanistan remains one of the world's poorest and most dangerous countries.
- The ANDSF cannot protect the population from insurgents in large parts of the country.
- The central government's institutional capabilities are generally weak, and it often lacks the capacity to manage and account for donor funds.

Afghanistan's pervasive insecurity and corruption have severely inhibited U.S. reconstruction efforts, as well as efforts to oversee them. SIGAR's work over the years has consistently noted that most of the funds appropriated for Afghanistan reconstruction since 2002 could have been spent more wisely and cost-effectively—and achieved better and longer-lasting outcomes—with more oversight.[154]

Responding to a Congressional request, SIGAR launched a series of efforts to quantify the amount of waste, fraud, and abuse it identified in U.S.-funded programs. This work has identified nearly $19 billion (or 30% of the $63 billion SIGAR has cumulatively reviewed) lost from 2008 to December 31, 2019.[155] Additionally, since 2008, SIGAR has identified $3.82 billion in savings for the U.S. taxpayer.[156]

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[154] SIGAR, Prepared Remarks of John F. Sopko, Special Inspector General for Afghanistan Reconstruction, "18 Years of Reconstruction: Lessons from the U.S. Experience in Afghanistan," Maxwell School of Citizenship and Public Affairs, Syracuse University, Syracuse, NY, 3/10/2020, pp. 2, 12.

[155] SIGAR, Update on the Amount of Waste, Fraud, and Abuse Uncovered through SIGAR's Oversight Work between January 1, 2018, and December 31, 2019, SIGAR 21-05-SP, 10/2020, ii, pp. 1–2.

[156] SIGAR, Quarterly Report to the United States Congress, 1/30/2021, p. 3.

Most of the wasted funds related to agencies' ineffective or inadequate internal controls.[157] Oversight has long been weakened by instances of poor documentation, failure to monitor contract compliance and work quality, inattention to holding contractors and grantees accountable for unsatisfactory performance, and insufficient control measures to mitigate the effects of corruption, among other issues.[158]

But of particular oversight concern is the suggestion that as the United States reduces its military and civilian presence in Afghanistan, an even greater proportion of U.S. financial support will be provided as on-budget assistance (directly to the Afghan government or through multilateral trust funds).[159]

Since FY 2002 Congress has appropriated $143.27 billion for Afghanistan reconstruction, of which more than $8.23 billion remains to be spent.[160] Yet Afghanistan is still nowhere near being able to fund its current government with domestic revenues and will require substantial donor assistance in the future.[161] Further appropriations are expected in the coming years, so vigilant oversight and Afghan reform initiatives will be important means of protecting American taxpayers' money as more of it passes into budgetary control by Afghan ministries.[162]

To illustrate the large scale of funding that might be expected, a draft World Bank plan called for $5.2 billion over five years in post-peace spending, while others estimate around $6.6 billion in additional assistance will be required annually for a viable Afghan state to operate.[163] At the November 2020 Afghanistan Conference in Geneva, donors pledged to provide at least $3.3 billion for Afghanistan's development priorities in 2021, with annual commitments expected, subject to annual review, to stay at that level through 2024.[164] (Security assistance is pledged separately.) The United States made available up to $600 million for civilian assistance in 2021.[165]

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[157] SIGAR, Update on the Amount of Waste, Fraud, and Abuse Uncovered through SIGAR's Oversight Work between January 1, 2018 and December 31, 2019, SIGAR 21-05-SP, 10/2020, pp. 2, 6.

[158] SIGAR, High-Risk List, 1/2017, p. 3; SIGAR, High-Risk List, 1/2017, pp. 3, 16.

[159] SIGAR, Prepared Remarks of John F. Sopko, Special Inspector General for Afghanistan Reconstruction, "Remarks on the 2019 SIGAR High-Risk List," Center for Strategic and International Studies, Washington DC, 3/28/2019, p. 5.

[160] SIGAR, Quarterly Report to the United States Congress, 1/30/2021, p. 29.

[161] SIGAR, Quarterly Report to the United States Congress, 1/30/2021, pp. 124–125; SIGAR analysis of IMF, Request for a 42-Month Arrangement Under the Extended Credit Facility—Press Release; Staff Report; and Statement by the Executive Director for the Islamic Republic of Afghanistan, IMF Country Report No. 20/300, 11/2020, pp. 4, 26.

[162] SIGAR, Quarterly Report to the United States Congress, 1/30/2017, p. 3.

[163] World Bank, "Post-Settlement Economic Initiatives," 03/26/2019, i; Tobias Haque and Nigel Roberts, "Afghanistan's Aid Requirements: How much aid is required to maintain a stable state?" Expert note hosted by the Overseas Development Institute (UK) Lessons for Peace Project, 10/2020, p. 10, https://l4p.odi.org/assets/images/ODI-L4P-Afghanistan-aidrequirements-Haque-and-Roberts-2020.pdf.

[164] Ministry of Foreign Affairs of Finland, "Strong Support for Afghanistan at the 2020 Afghanistan Conference," Press Release, 11/24/2020.

[165] State, "Remarks at the 2020 Afghanistan Conference," 11/24/2020, pp. 2–3.

A reduced U.S. civilian and military presence in Afghanistan amid a deteriorating security environment could create new challenges for conducting effective oversight of U.S.-funded programs, grants, and contracts.

The ability to monitor, influence, and account for the distribution of U.S. aid is likely to decline further as more funds are executed by the Afghan government,[166] especially one that may incorporate the Taliban as part of a peace settlement. While there may be some benefits to providing funds on-budget, there are also atypical risks because Afghanistan, which suffers from limited institutional capacity, lacks a tradition of a strong central government, and is combating an armed existential threat while attempting to achieve social and economic development.

These problems are compounded by deteriorating security—our foremost high-risk area—that has made it impossible for U.S. personnel to access many reconstruction project sites and programs in Afghanistan. Ongoing problems with contract compliance, documentation and accountability, and institutional memory loss caused by frequent personnel rotations have been made even more challenging by the withdrawal of substantial numbers of U.S. military and civilian personnel, COVID-19 restrictions, and the uncertainty surrounding an Afghan peace agreement.[167]

As U.S. military and agency footprints in Afghanistan shrink, it will become increasingly important that the U.S. and other donors perform aggressive and effective oversight by insisting that funding agreements include:

- measurable and verifiable benchmarks with tangible outcomes,
- periodic reassessment of funding goals and Afghanistan's needs,
- high-level political buy-in from U.S., Afghan, and international officials, and
- full and unfettered access to on-budget funding flowing through Afghan ministries

Conducting effective oversight of any complex operation—domestic or foreign—has always been challenging, even in peaceful settings. The security conditions in Afghanistan multiply the difficulty, and the results of the current peace process, combined with a much-reduced international presence, could multiply the difficulty and the risks yet again.

Questions for Policy Makers:

- Have U.S. agencies and their implementing partners established and adhered to specific, measurable, meaningful, and operationally practicable metrics for determining

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[166] SIGAR, Quarterly Report to the United States Congress, 1/30/2017, p. 6.

[167] SIGAR, Challenges to Effective Oversight of Afghanistan Reconstruction Grow as High-Risk Areas Persist, Statement of John F. Sopko for the Senate Committee on Appropriations, Subcommittee on the Departments of State, Foreign Operations, and Related Programs, 2/24/2016, p. 14; SIGAR, Quarterly Report to the United States Congress, 1/30/2021, pp. 54, 57, 121, 131, 133; State, Integrated Country Strategy: Afghanistan, 11/15/2020, p. 3; VOA News, "Russian Envoy Visits Pakistan as Part of Effort to Jumpstart Stalled Afghan Peace Process," 2/19/2021.

successful project outcomes, and for protecting U.S. taxpayer dollars from waste, fraud, and abuse?

- How has the reduction of U.S. military and civilian personnel affected agency oversight plans? Have agencies reviewed plans to ensure that adequate safeguards can be maintained to detect, deter, and mitigate waste, fraud, and abuse of the billions of dollars they collectively execute? Have any foreseeable limitations and resource needs been reported to Congress?
- If more (or most) U.S. assistance to the Afghan government moves on-budget, whether through bilateral transfers or disbursement through multilateral trust funds, what are the best oversight mechanisms to protect U.S. reconstruction funds?
- Should U.S. agencies maintain any direct oversight of on-budget funds once they are transferred, and if so, at what levels? What is an acceptable risk for U.S. implementing agencies yielding their financial and programmatic oversight responsibilities to multilateral institutions? Should Congress require regular risk assessments and findings?

Conclusion

Today the gains from our nation's investment in Afghanistan's reconstruction face multiple threats: continued insecurity, uncertain post-peace settlement funding, the challenge of reintegrating fighters, endemic corruption, lagging economic growth and social development, threats to women's rights, the illicit narcotics trade, and inadequate oversight by donors.

In flagging these high-risk areas, SIGAR is not advocating for any specific reforms or policies. Our various reports typically contain tactical and operational recommendations for improvement. But the *High-Risk List* is a different undertaking. It calls attention to underlying problems and pathologies that may threaten both programmatic and national-policy objectives for the U.S. involvement in Afghanistan. I have offered highlights of our report today, but I encourage Members of Congress and their staff to read the more detailed descriptions and examples in the report.

Whatever the outcome of peace negotiations or other approaches to ending the long conflict in Afghanistan, achieving any substantial success in reconstruction of that troubled country's society, economy, and governance will require careful attention to the risks and threats that confront us. SIGAR has a key role in that work: we are the largest oversight organization active in Afghanistan, and the only one with whole-of-government authority to examine all aspects of federally funded reconstruction activity. We will continue to perform our oversight duty to identify, prevent, and mitigate as many problems as possible, and we remain ready to perform other tasks as Congress may direct.

Thank you for the opportunity to testify today. I look forward to answering your questions.

ANNUAL THREAT ASSESSMENT
OF THE US INTELLIGENCE COMMUNITY

Office of the Director of National Intelligence

April 9, 2021

April 9, 2021

INTRODUCTION

This annual report of worldwide threats to the national security of the United States responds to Section 617 of the FY21 Intelligence Authorization Act (P.L. 116-260). This report reflects the collective insights of the Intelligence Community (IC), which is committed every day to providing the nuanced, independent, and unvarnished intelligence that policymakers, warfighters, and domestic law enforcement personnel need to protect American lives and America's interests anywhere in the world.

This assessment focuses on the most direct, serious threats to the United States during the next year. The order of the topics presented in this assessment does not necessarily indicate their relative importance or the magnitude of the threats in the view of the IC. All require a robust intelligence response, including those where a near-term focus may help head off greater threats in the future, such as climate change and environmental degradation.

As required by the law, this report will be provided to the congressional intelligence committees as well as the committees on the Armed Services of the House of Representatives and the Senate.

Information available as of 9 April 2021 was used in the preparation of this assessment.

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FOREWORD

In the coming year, the United States and its allies will face a diverse array of threats that are playing out amidst the global disruption resulting from the COVID-19 pandemic and against the backdrop of great power competition, the disruptive effects of ecological degradation and a changing climate, an increasing number of empowered non-state actors, and rapidly evolving technology. The complexity of the threats, their intersections, and the potential for cascading events in an increasingly interconnected and mobile world create new challenges for the IC. Ecological and climate changes, for example, are connected to public health risks, humanitarian concerns, social and political instability, and geopolitical rivalry. The 2021 Annual Threat Assessment highlights some of those connections as it provides the IC's baseline assessments of the most pressing threats to US national interests, while emphasizing the United States' key adversaries and competitors. It is not an exhaustive assessment of all global challenges and notably excludes assessments of US adversaries' vulnerabilities. It accounts for functional concerns, such as weapons of mass destruction and technology, primarily in the sections on threat actors, such as China and Russia.

Beijing, Moscow, Tehran, and Pyongyang have demonstrated the capability and intent to advance their interests at the expense of the United States and its allies, despite the pandemic. China increasingly is a near-peer competitor, challenging the United States in multiple arenas—especially economically, militarily, and technologically—and is pushing to change global norms. Russia is pushing back against Washington where it can globally, employing techniques up to and including the use of force. Iran will remain a regional menace with broader malign influence activities, and North Korea will be a disruptive player on the regional and world stages. Major adversaries and competitors are enhancing and exercising their military, cyber, and other capabilities, raising the risks to US and allied forces, weakening our conventional deterrence, and worsening the longstanding threat from weapons of mass destruction.

The effects of the COVID-19 pandemic will continue to strain governments and societies, fueling humanitarian and economic crises, political unrest, and geopolitical competition as countries, such as China and Russia, seek advantage through such avenues as "vaccine diplomacy." No country has been completely spared, and even when a vaccine is widely distributed globally, the economic and political aftershocks will be felt for years. Countries with high debts or that depend on oil exports, tourism, or remittances face particularly challenging recoveries, while others will turn inward or be distracted by other challenges.

Ecological degradation and a changing climate will continue to fuel disease outbreaks, threaten food and water security, and exacerbate political instability and humanitarian crises. Although much of the effect of a changing climate on US security will play out indirectly in a broader political and economic context, warmer weather can generate direct, immediate impacts—for example, through more intense storms, flooding, and permafrost melting. This year we will see increasing potential for surges in migration by Central American populations, which are reeling from the economic fallout of the COVID-19 pandemic and extreme weather, including multiple hurricanes in 2020 and several years of recurring droughts and storms.

The scourge of illicit drugs and transnational organized crime will continue to take its toll on American lives, prosperity, and safety. Major narcotics trafficking groups have adapted to the pandemic's challenges to maintain their deadly trade, as have other transnational criminal organizations.

Emerging and disruptive technologies, as well as the proliferation and permeation of technology in all aspects of our lives, pose unique challenges. Cyber capabilities, to illustrate, are demonstrably intertwined with threats to our infrastructure and to the foreign malign influence threats against our democracy.

ISIS, al-Qa'ida, and Iran and its militant allies continue to plot terrorist attacks against US persons and interests, including to varying degrees in the United States. Despite leadership losses, terrorist groups have shown great resiliency and are taking advantage of ungoverned areas to rebuild.

Regional conflicts continue to fuel humanitarian crises, undermine stability, and threaten US persons and interests. Some have direct implications for US security. For example, the fighting in Afghanistan, Iraq, and Syria has direct bearing on US forces, while tensions between nuclear-armed India and Pakistan remain a concern for the world. The iterative violence between Israel and Iran, the activity of foreign powers in Libya, and conflicts in other areas—including Africa, Asia, and the Middle East—have the potential to escalate or spread.

The 2021 Annual Threat Assessment Report supports the Office of the Director of National Intelligence's transparency commitments and the tradition of providing regular threat updates to the American public and the United States Congress. The IC is vigilant in monitoring and assessing direct and indirect threats to US and allied interests. As part of this ongoing effort, the IC's National Intelligence Officers work closely with analysts from across the IC to examine the spectrum of threats and highlight the most likely and/or impactful near-term risks in the context of the longer-term, overarching threat environment.

CHINA'S PUSH FOR GLOBAL POWER

The Chinese Communist Party (CCP) will continue its whole-of-government efforts to spread China's influence, undercut that of the United States, drive wedges between Washington and its allies and partners, and foster new international norms that favor the authoritarian Chinese system. Chinese leaders probably will, however, seek tactical opportunities to reduce tensions with Washington when such opportunities suit their interests. China will maintain its major innovation and industrial policies because Chinese leaders see this strategy as necessary to reduce dependence on foreign technologies, enable military advances, and sustain economic growth and thus ensure the CCP's survival.

- Beijing sees increasingly competitive US-China relations as part of an epochal geopolitical shift and views Washington's economic measures against Beijing since 2018 as part of a broader US effort to contain China's rise.

- China is touting its success containing the COVID-19 pandemic as evidence of the superiority of its system.

- Beijing is increasingly combining its growing military power with its economic, technological, and diplomatic clout to preserve the CCP, secure what it views as its territory and regional preeminence, and pursue international cooperation at Washington's expense.

Regional and Global Activities

China seeks to use coordinated, whole-of-government tools to demonstrate its growing strength and compel regional neighbors to acquiesce to Beijing's preferences, including its claims over disputed territory and assertions of sovereignty over Taiwan.

- China-India border tensions remain high, despite some force pullbacks this year. China's occupation since May 2020 of contested border areas is the most serious escalation in decades and led to the first lethal border clash between the two countries since 1975. As of mid-February, after multiple rounds of talks, both sides were pulling back forces and equipment from some sites along the disputed border.

- In the South China Sea, Beijing will continue to intimidate rival claimants and will use growing numbers of air, naval, and maritime law enforcement platforms to signal to Southeast Asian countries that China has effective control over contested areas. China is similarly pressuring Japan over contested areas in the East China Sea.

- Beijing will press Taiwan authorities to move toward unification and will condemn what it views as increased US-Taiwan engagement. We expect that friction will grow as Beijing steps up attempts to portray Taipei as internationally isolated and dependent on the mainland for economic prosperity, and as China continues to increase military activity around the island.

- China's increasing cooperation with Russia on areas of complementary interest includes defense and economic cooperation.

Beijing will continue to promote the Belt and Road Initiative (BRI) to expand China's economic, political, and military presence abroad, while trying to reduce waste and exploitative practices, which have led to international criticism. China will try to increase its influence using "vaccine diplomacy," giving countries favored access to the COVID-19 vaccines it is developing. China also will promote new international norms for technology and human rights, emphasizing state sovereignty and political stability over individual rights.

China will remain the top threat to US technological competitiveness as the CCP targets key technology sectors and proprietary commercial and military technology from US and allied companies and research institutions associated with defense, energy, finance, and other sectors. Beijing uses a variety of tools, from public investment to espionage and theft, to advance its technological capabilities.

Military Capabilities

China will continue pursuing its goals of becoming a great power, securing what it views as its territory, and establishing its preeminence in regional affairs by building a world-class military, potentially destabilizing international norms and relationships. China's military commitment includes a multiyear agenda of comprehensive military reform initiatives.

- We expect the PLA to continue pursuing overseas military installations and access agreements to enhance its ability to project power and protect Chinese interests abroad.
- The PLA Navy and PLA Air Force are the largest in the region and continue to field advanced long-range platforms that improve China's ability to project power. The PLA Rocket Force's highly accurate short-, medium-, and intermediate-range conventional systems are capable of holding US and allied bases in the region at risk.

WMD

Beijing will continue the most rapid expansion and platform diversification of its nuclear arsenal in its history, intending to at least double the size of its nuclear stockpile during the next decade and to field a nuclear triad. Beijing is not interested in arms control agreements that restrict its modernization plans and will not agree to substantive negotiations that lock in US or Russian nuclear advantages.

- China is building a larger and increasingly capable nuclear missile force that is more survivable, more diverse, and on higher alert than in the past, including nuclear missile systems designed to manage regional escalation and ensure an intercontinental second-strike capability.

Space

Beijing is working to match or exceed US capabilities in space to gain the military, economic, and prestige benefits that Washington has accrued from space leadership.

- We expect a Chinese space station in low Earth orbit (LEO) to be operational between 2022 and 2024. China also has conducted and plans to conduct additional lunar exploration missions, and it intends to establish a robotic research station on the Moon and later an intermittently crewed lunar base.

- The PLA will continue to integrate space services—such as satellite reconnaissance and positioning, navigation, and timing (PNT)—and satellite communications into its weapons and command-and-control systems to erode the US military's information advantage.

Counterspace operations will be integral to potential military campaigns by the PLA, and China has counterspace-weapons capabilities intended to target US and allied satellites.

- Beijing continues to train its military space elements and field new destructive and nondestructive ground- and space-based antisatellite (ASAT) weapons.

- China has already fielded ground-based ASAT missiles intended to destroy satellites in LEO and ground-based ASAT lasers probably intended to blind or damage sensitive space-based optical sensors on LEO satellites.

Cyber

We assess that China presents a prolific and effective cyber-espionage threat, possesses substantial cyber-attack capabilities, and presents a growing influence threat. China's cyber pursuits and proliferation of related technologies increase the threats of cyber attacks against the US homeland, suppression of US web content that Beijing views as threatening to its internal ideological control, and the expansion of technology-driven authoritarianism around the world.

- We continue to assess that China can launch cyber attacks that, at a minimum, can cause localized, temporary disruptions to critical infrastructure within the United States.

- China leads the world in applying surveillance systems and censorship to monitor its population and repress dissent, particularly among ethnic minorities, such as the Uyghurs. Beijing conducts cyber intrusions that affect US and non-US citizens beyond its borders—such as hacking journalists, stealing personal information, or attacking tools that allow free speech online—as part of its efforts to surveil perceived threats to CCP power and tailor influence efforts. Beijing is also using its assistance to global efforts to combat COVID-19 to export its surveillance tools and technologies.

- China's cyber-espionage operations have included compromising telecommunications firms, providers of managed services and broadly used software, and other targets potentially rich in follow-on opportunities for intelligence collection, attack, or influence operations.

Intelligence, Influence Operations, and Elections Influence and Interference

China will continue expanding its global intelligence footprint to better support its growing political, economic, and security interests around the world, increasingly challenging the United States' alliances and partnerships. Across East Asia and the western Pacific, which Beijing views as its natural sphere of influence, China is attempting to exploit doubts about the US commitment to the region, undermine Taiwan's democracy, and extend Beijing's influence.

- Beijing has been intensifying efforts to shape the political environment in the United States to promote its policy preferences, mold public discourse, pressure political figures whom Beijing believes oppose its interests, and muffle criticism of China on such issues as religious freedom and the suppression of democracy in Hong Kong.

RUSSIAN PROVOCATIVE ACTIONS

Moscow will continue to employ a variety of tactics this year meant to undermine US influence, develop new international norms and partnerships, divide Western countries and weaken Western alliances, and demonstrate Russia's ability to shape global events as a major player in a new multipolar international order. Russia will continue to develop its military, nuclear, space, cyber, and intelligence capabilities, while actively engaging abroad and leveraging its energy resources, to advance its agenda and undermine the United States.

We expect Moscow to seek opportunities for pragmatic cooperation with Washington on its own terms, and we assess that Russia does not want a direct conflict with US forces.

- Russian officials have long believed that the United States is conducting its own "influence campaigns" to undermine Russia, weaken President Vladimir Putin, and install Western-friendly regimes in the states of the former Soviet Union and elsewhere.

- Russia seeks an accommodation with the United States on mutual noninterference in both countries' domestic affairs and US recognition of Russia's claimed sphere of influence over much of the former Soviet Union.

Regional and Global Activities

We assess that Moscow will employ an array of tools—especially influence campaigns, intelligence and counterterrorism cooperation, military aid and combined exercises, mercenary operations, assassinations, and arms sales—to advance its interests or undermine the interests of the United States and its allies. We expect Moscow to insert itself into crises when Russian interests are at stake, it can turn a power vacuum into an opportunity, or the anticipated costs of action are low. Russia probably will continue to expand its global military, intelligence, security, commercial, and energy footprint and build partnerships with US allies and adversaries alike—most notably Russia's growing strategic cooperation with China—to achieve its objectives.

- We assess that Russia's Federal Security Service (FSB) organized the assassination of a Chechen separatist in a Berlin park in 2019 and tried to kill opposition activist Aleksey Navalnyy inside Russia in 2020 with a fourth-generation chemical agent.

- In the Middle East and North Africa, Moscow is using its involvement in Syria and Libya to increase its clout, undercut US leadership, present itself as an indispensable mediator, and gain military access rights and economic opportunities.

- In the Western Hemisphere, Russia has expanded its engagement with Venezuela, supported Cuba, and used arms sales and energy agreements to try to expand access to markets and natural resources in Latin America, in part to offset some of the effects of sanctions.

- In the former Soviet Union, Moscow is well positioned to increase its role in the Caucasus, intervene in Belarus if it deems necessary, and continue destabilization efforts against Ukraine while settlement talks remain stalled and low-level fighting continues.

- Since 2006, Russia has used energy as a foreign policy tool to coerce cooperation and force states to the negotiating table. After a price dispute between Moscow and Kyiv, for example, Russia cut off gas flows to Ukraine, including transit gas, in 2009, affecting some parts of Europe for a 13-day period. Russia also uses its capabilities in civilian nuclear reactor construction as a soft-power tool in its foreign policy.

Military Capabilities

We expect Moscow's military posture and behavior—including military modernization, use of military force, and the integration of information warfare—to challenge the interests of the United States and its allies. Despite flat or even declining defense spending, Russia will emphasize new weapons that present increased threats to the United States and regional actors while continuing its foreign military engagements, conducting training exercises, and incorporating lessons from its involvement in Syria and Ukraine.

- Moscow has the wherewithal to deploy forces in strategically important regions but the farther it deploys from Russia, the less able it probably will be to sustain intensive combat operations.

- Private military and security companies managed by Russian oligarchs close to the Kremlin extend Moscow's military reach at low cost, allowing Russia to disavow its involvement and distance itself from battlefield casualties. These proxy forces, however, often fail to achieve Moscow's strategic goals because of their limited tactical proficiency.

WMD

We assess that Russia will remain the largest and most capable WMD rival to the United States for the foreseeable future as it expands and modernizes its nuclear weapons capabilities and increases the capabilities of its strategic and nonstrategic weapons. Russia also remains a nuclear-material security concern, despite improvements to physical security at Russian nuclear sites since the 1990s.

- Moscow views its nuclear capabilities as necessary to maintain deterrence and achieve its goals in a potential conflict against the United States and NATO, and it sees a credible nuclear weapons deterrent as the ultimate guarantor of the Russian Federation.

- Russia is building a large, diverse, and modern set of nonstrategic systems, which are capable of delivering nuclear or conventional warheads, because Moscow believes such systems offer options to deter adversaries, control the escalation of potential hostilities, and counter US and allied troops near its border.

Cyber

We assess that Russia will remain a top cyber threat as it refines and employs its espionage, influence, and attack capabilities.

- Russia continues to target critical infrastructure, including underwater cables and industrial control systems, in the United States and in allied and partner countries, as compromising such infrastructure improves—and in some cases can demonstrate—its ability to damage infrastructure during a crisis.

- A Russian software supply chain operation in 2020, described in the cyber section of this report, demonstrates Moscow's capability and intent to target and potentially disrupt public and private organizations in the United States.

- Russia is also using cyber operations to defend against what it sees as threats to the stability of the Russian Government. In 2019, Russia attempted to hack journalists and organizations that were investigating Russian Government activity and in at least one instance leaked their information.

- Russia almost certainly considers cyber attacks an acceptable option to deter adversaries, control escalation, and prosecute conflicts.

Intelligence, Influence Operations, and Elections Influence and Interference

Russia presents one of the most serious intelligence threats to the United States, using its intelligence services and influence tools to try to divide Western alliances, preserve its influence in the post-Soviet area, and increase its sway around the world, while undermining US global standing, sowing discord inside the United States, and influencing US voters and decisionmaking. Russia will continue to advance its technical collection and surveillance capabilities and probably will share its technology and expertise with other countries, including US adversaries.

- Moscow almost certainly views US elections as an opportunity to try to undermine US global standing, sow discord inside the United States, influence US decisionmaking, and sway US voters. Moscow conducted influence operations against US elections in 2016, 2018, and 2020.

Space

Russia will remain a key space competitor, maintaining a large network of reconnaissance, communications, and navigation satellites. It will focus on integrating space services—such as communications; positioning, navigation, and timing (PNT); geolocation; and intelligence, surveillance, and reconnaissance—into its weapons and command-and-control systems.

- Russia continues to train its military space elements and field new antisatellite (ASAT) weapons to disrupt and degrade US and allied space capabilities, and it is developing, testing, and fielding an array of nondestructive and destructive counterspace weapons—including jamming and cyberspace capabilities, directed energy weapons, on-orbit capabilities, and ground-based ASAT capabilities—to target US and allied satellites.

IRANIAN PROVOCATIVE ACTIONS

Iran will present a continuing threat to US and allied interests in the region as it tries to erode US influence and support Shia populations abroad, entrench its influence and project power in neighboring states, deflect international pressure, and minimize threats to regime stability. Although Iran's deteriorating economy and poor regional reputation present obstacles to its goals, Tehran will try a range of tools—diplomacy, expanding its nuclear program, military sales and acquisitions, and proxy and partner attacks—to advance its goals. We expect that Iran will take risks that could escalate tensions and threaten US and allied interests in the coming year.

- Iran sees itself as locked in a struggle with the United States and its regional allies, whom they perceive to be focused on curtailing Iran's geopolitical influence and pursuing regime change.
- Tehran's actions will reflect its perceptions of US, Israeli, and Gulf state hostility; its ability to project force through conventional arms and proxy forces; and its desire to extract diplomatic and economic concessions from the international community.
- With regards to US interests in particular, Iran's willingness to conduct attacks probably will hinge on its perception of the United States' willingness to respond, its ability to conduct attacks without triggering direct conflict, and the prospect of jeopardizing potential US sanctions relief.
- Regime leaders probably will be reluctant to engage diplomatically in talks with the United States in the near term without sanctions or humanitarian relief or the United States rejoining the Joint Comprehensive Plan of Action (JCPOA). Iran remains committed to countering US pressure, although Tehran is also wary of becoming involved in a full-blown conflict.

Regional Involvement and Destabilizing Activities

Iran will remain a problematic actor in Iraq, which will be the key battleground for Iran's influence this year and during the next several years, and Iranian-supported Iraqi Shia militias will continue to pose the primary threat to US personnel in Iraq.

- The rise in indirect-fire and other attacks against US installations or US-associated convoys in Iraq in 2020 is largely attributed to Iran-backed Iraqi Shia militias.
- Iran will rely on its Shia militia allies and their associated political parties to work toward Iran's goals of challenging the US presence and maintaining influence in Iraqi political and security issues. Tehran continues to leverage ties to Iraqi Shia groups and leaders to circumvent US sanctions and try to force the United States to withdraw through political pressure and kinetic strikes.
- Although Tehran remains an influential external actor in Iraq, Iraqi politicians, such as Prime Minister Mustafa al-Kadhimi, will attempt to balance Baghdad's relations with Iran and the United States in an effort to avoid Iraq becoming an arena for conflict between the two countries.

Iran is determined to maintain influence in Syria.

- Iran is pursuing a permanent military presence and economic deals in Syria as the conflict winds down there. Tehran almost certainly wants these things to build its regional influence, support Hizballah, and threaten Israel.

Iran will remain a destabilizing force in Yemen, as Tehran's support to the Huthis—including supplying ballistic and cruise missiles as well as unmanned systems—poses a threat to US partners and interests, notably through strikes on Saudi Arabia.

Tehran remains a threat to Israel, both directly through its missile forces and indirectly through its support of Hizballah and other terrorist groups.

Iran will hedge its bets in Afghanistan, and its actions may threaten instability. Iran publicly backs Afghan peace talks, but it is worried about a long-term US presence in Afghanistan. As a result, Iran is building ties with both the government in Kabul and the Taliban so it can take advantage of any political outcome.

Military Capabilities

Iran's diverse military capabilities and its hybrid approach to warfare—using both conventional and unconventional capabilities—will continue to pose a threat to US and allied interests in the region for the foreseeable future.

- Iran demonstrated its conventional military strategy, which is primarily based on deterrence and the ability to retaliate against an attacker, with its launch of multiple ballistic missiles against a base housing US forces in Iraq in response to the January 2020 killing of Iranian Islamic Revolutionary Guard Corps Qods Force (IRGC-QF) Commander Qasem Soleimani. Iran has the largest ballistic missile force in the region, and despite Iran's economic challenges, Tehran will seek to improve and acquire new conventional weaponry.

- Iran's unconventional warfare operations and network of militant partners and proxies enable Tehran to advance its interests in the region, maintain strategic depth, and provide asymmetric retaliatory options.

- The IRGC-QF and its proxies will remain central to Iran's military power.

Attacks on US Interests and the Homeland

We assess that Iran remains interested in developing networks inside the United States—an objective it has pursued for more than a decade—but the greatest risk to US persons exists outside the Homeland, particularly in the Middle East and South Asia.

- Iran has threatened to retaliate against US officials for the Soleimani killing in January 2020 and attempted to conduct lethal operations in the United States previously.

- During the past several years, US law enforcement has arrested numerous individuals with connections to Iran as agents of influence or for collecting information on Iranian dissidents in the United States,

and Iran's security forces have been linked to attempted assassination and kidnapping plots in Europe, the Middle East, and South Asia.

- Iran probably can most readily target US interests in the Middle East and South Asia because it has assets and proxies in the region with access to weapons and explosives.

Nuclear Breakout

We continue to assess that Iran is not currently undertaking the key nuclear weapons-development activities that we judge would be necessary to produce a nuclear device. However, following the US withdrawal from the JCPOA agreement in May 2018, Iranian officials have abandoned some of Iran's commitments and resumed some nuclear activities that exceed the JCPOA limits. If Tehran does not receive sanctions relief, Iranian officials probably will consider options ranging from further enriching uranium up to 60 percent to designing and building a new 40 Megawatt Heavy Water reactor.

- Iran has consistently cast its resumption of nuclear activities as a reversible response to the US withdrawal from the JCPOA and messaged that it would return to full compliance if the United States also fulfilled its JCPOA commitments.

Since June 2019, Iran has increased the size and enrichment level of its uranium stockpile beyond JCPOA limits. Since September 2019, Iran has ignored restrictions on advanced centrifuge research and development and restarted uranium enrichment operations at the deeply buried Fordow facility. In January, Iran began to enrich uranium up to 20 percent and started R&D with the stated intent to produce uranium metal for research reactor fuel, and in February, it produced a gram quantities of natural uranium metal in a laboratory experiment.

Cyber, Intelligence, Influence, and Election Interference

Iran's expertise and willingness to conduct aggressive cyber operations make it a significant threat to the security of US and allied networks and data. Iran has the ability to conduct attacks on critical infrastructure, as well as to conduct influence and espionage activities.

- Iran was responsible for multiple cyber attacks between April and July 2020 against Israeli water facilities that caused unspecified short-term effects, according to press reporting.

Iran is increasingly active in using cyberspace to enable influence operations—including aggressive influence operations targeting the US 2020 presidential election—and ***we expect Tehran to focus on online covert influence, such as spreading disinformation about fake threats or compromised election infrastructure and recirculating anti-US content.***

- Iran attempted to influence dynamics around the 2020 US presidential election by sending threatening messages to US voters, and Iranian cyber actors in December 2020 disseminated information about US election officials to try to undermine confidence in the US election.

NORTH KOREAN PROVOCATIVE ACTIONS

North Korean leader Kim Jong Un may take a number of aggressive and potentially destabilizing actions to reshape the regional security environment and drive wedges between the United States and its allies—up to and including the resumption of nuclear weapons and intercontinental ballistic missile (ICBM) testing.

- We assess that Kim views nuclear weapons as the ultimate deterrent against foreign intervention and believes that over time he will gain international acceptance and respect as a nuclear power. He probably does not view the current level of pressure on his regime as enough to require a fundamental change in its approach.

- Kim also aims to achieve his goals of gaining prestige, security, and acceptance as a nuclear power through conventional military modernization efforts, nuclear weapon and missile development, foreign engagement, sanctions-evasion, and cyber capabilities.

Military Capabilities

North Korea will pose an increasing threat to the United States, South Korea, and Japan as it continues to improve its conventional military capabilities, providing Kim with diverse tools to advance his political objectives or inflict heavy losses if North Korea were attacked.

- Pyongyang portrayed a growing and more diverse strategic and tactical ballistic missile force during its January 2021 and October 2020 military parades.

WMD

North Korea will be a WMD threat for the foreseeable future, because Kim remains strongly committed to the country's nuclear weapons, the country is actively engaged in ballistic missile research and development, and Pyongyang's CBW efforts persist.

- Despite announcing an end to North Korea's self-imposed moratorium on nuclear weapons and ICBM testing in December 2019, Kim thus far has not conducted long-range missile testing and has left the door open to future denuclearization talks with the United States. Kim may be considering whether to resume long-range missile or nuclear testing this year to try to force the United States to deal with him on Pyongyang's terms.

Cyber

North Korea's cyber program poses a growing espionage, theft, and attack threat.

- Pyongyang probably possesses the expertise to cause temporary, limited disruptions of some critical infrastructure networks and disrupt business networks in the United States, judging from its operations during the past decade, and it may be able to conduct operations that compromise software supply chains.

- North Korea has conducted cyber theft against financial institutions and cryptocurrency exchanges worldwide, potentially stealing hundreds of millions of dollars, probably to fund government priorities, such as its nuclear and missile programs.

TRANSNATIONAL ISSUES

COVID-19 PANDEMIC AND DISEASES

The COVID-19 pandemic has disrupted life worldwide, with far-reaching effects that extend well beyond global health to the economic, political, and security spheres. We expect COVID-19 to remain a threat to populations worldwide until vaccines and therapeutics are widely distributed. The economic and political implications of the pandemic will ripple through the world for years.

The pandemic is raising geopolitical tensions, and great powers are jockeying for advantage and influence. States are struggling to cooperate—and in some cases are undermining cooperation—to respond to the pandemic and its economic fallout, particularly as some governments turn inward and question the merits of globalization and interdependence. Some governments, such as China and Russia, are using offers of medical supplies and vaccines to try to boost their geopolitical standing.

The economic fallout from the pandemic is likely to create or worsen instability in at least a few—and perhaps many—countries, as people grow more desperate in the face of interlocking pressures that include sustained economic downturns, job losses, and disrupted supply chains. Some hard-hit developing countries are experiencing financial and humanitarian crises, increasing the risk of surges in migration, collapsed governments, or internal conflict.

- Although global trade shows signs of bouncing back from the COVID-19-induced slump, economists caution that any recovery this year could be disrupted by ongoing or expanding pandemic effects, keeping pressure on many governments to focus on internal economic stability. In April, the International Monetary Fund estimated that the global economy would grow 6 percent this year and 4.4 percent in 2022. This year's forecast is revised up 0.5 percentage points relative to the previous forecast, reflecting expectations of vaccine-powered strengthening of activity later in the year and additional policy support in a few large economies. The global growth contraction for 2020 is estimated at 3.3 percent.

- The resurgence in COVID-19 infections early this year may have an even greater economic impact as struggling businesses in hard-hit sectors such as tourism and restaurants fold and governments face increasing budget strains.

- The effects on developing countries—especially those that rely heavily on remittances, tourism, or oil exports—may be severe and longer lasting; many developing countries already have sought debt relief.

- The economic fallout from the COVID-19 pandemic, along with conflict and weather extremes, has driven food insecurity worldwide to its highest point in more than a decade, which increases the risk of instability. The number of people experiencing high levels of acute food insecurity doubled from 135 million in 2019 to about 270 million last year, and is projected to rise to 330 million by yearend.

The COVID-19 pandemic is prompting shifts in security priorities for countries around the world. As militaries face growing calls to cut budgets, gaps are emerging in UN peacekeeping operations; military training and preparedness; counterterrorism operations; and arms control monitoring, verification, and compliance. These gaps are likely to grow without a quick end to the pandemic and a rapid recovery, making managing

conflict more difficult—particularly because the pandemic has not caused any diminution in the number or intensity of conflicts.

COVID-19-related disruptions to essential health services—such as vaccinations, aid delivery, and maternal and child health programs—will increase the likelihood of additional health emergencies, especially among vulnerable populations in low-income countries. As examples, the pandemic has disrupted HIV/AIDS treatments and preventative measures in Sub-Saharan Africa, as well as measles and polio vaccination campaigns in dozens of countries. World populations, including Americans, will remain vulnerable to new outbreaks of infectious diseases as risk factors persist, such as rapid and unplanned urbanization, protracted conflict and humanitarian crises, human incursions into previously unsettled land, expansion of international travel and trade, and public mistrust of government and health care workers.

CLIMATE CHANGE AND ENVIRONMENTAL DEGRADATION

We assess that the effects of a changing climate and environmental degradation will create a mix of direct and indirect threats, including risks to the economy, heightened political volatility, human displacement, and new venues for geopolitical competition that will play out during the next decade and beyond. Scientists also warn that warming air, land, and sea temperatures create more frequent and variable extreme weather events, including heat waves, droughts, and floods that directly threaten the United States and US interests, although adaptation measures could help manage the impact of these threats. The degradation and depletion of soil, water, and biodiversity resources almost certainly will threaten infrastructure, health, water, food, and security, especially in many developing countries that lack the capacity to adapt quickly to change, and increase the potential for conflict over competition for scarce natural resources.

- 2020 tied for the hottest year on record, following a decade of rising temperatures from 2010 to 2019. Arctic Sea ice minimum coverage reached its second lowest level on record in 2020, highlighting the increasing accessibility of resources and sea lanes in a region where competition is ratcheting up among the United States, China, and Russia.

- In 2020, six Atlantic storms passed a "rapid intensification threshold" because of warming temperatures, representing more damaging storms that offer less time for populations—as well as US military installations on the Gulf Coast—to evacuate or prepare.

- The 2020 storm season hit Central America particularly hard. The region already was suffering from several years of alternating drought and storms, increasing the potential for large-scale migration from the region as pandemic-related restrictions on movement ease.

- Environmental degradation from pollution and poor land management practices will continue to threaten human health and risk social unrest. Air pollution was the fourth leading risk factor for premature death globally in 2019, resulting in approximately 7 million deaths, and has been found to increase the susceptibility to and severity of COVID-19 infections. Despite temporary improvements in air quality globally in 2020 resulting from COVID-19 lockdowns, by September 2020 air pollution had returned to pre-pandemic levels.

- The threat from climate change will intensify because global energy usage and related emissions continue to increase, putting the Paris Agreement goals at risk. Even in the midst of a global pandemic that shuttered countries and significantly reduced travel, global CO2 emissions only decreased by less

than 6-percent in 2020. By December 2020, they had rebounded to previous monthly levels as countries began to reopen, an indication of how strongly emissions are coupled to economic growth.

EMERGING TECHNOLOGY

Following decades of investments and efforts by multiple countries that have increased their technological capability, US leadership in emerging technologies is increasingly challenged, primarily by China. We anticipate that with a more level playing field, new technological developments will increasingly emerge from multiple countries and with less warning.

- New technologies, rapidly diffusing around the world, put increasingly sophisticated capabilities in the hands of small groups and individuals as well as enhancing the capabilities of nation states. **While democratization of technology can be beneficial, it can also be economically, militarily, and socially destabilizing.** For this reason, advances in technologies such as computing, biotechnology, artificial intelligence, and manufacturing warrant extra attention to anticipate the trajectories of emerging technologies and understand their implications for security.

China has a goal of achieving leadership in various emerging technology fields by 2030. China stands out as the primary strategic competitor to the U.S. because it has a well-resourced and comprehensive strategy to acquire and use technology to advance its national goals, including technology transfers and intelligence gathering through a Military-Civil Fusion Policy and a National Intelligence Law requiring all Chinese entities to share technology and information with military, intelligence and security services.

- Beijing is focused on technologies it sees as critical to its military and economic future, including broad enabling technologies such as biotechnology, advanced computing, and artificial intelligence, as well as niche technical needs such as secure communications.

Moscow also views the development of advanced S&T as a national security priority and seeks to preserve its technological sovereignty. Russia is increasingly looking to talent recruitment and international scientific collaborations to advance domestic R&D efforts but resource constraints have forced it to focus indigenous R&D efforts on a few key technologies, such as military applications of AI.

CYBER

Cyber threats from nation states and their surrogates will remain acute. Foreign states use cyber operations to steal information, influence populations, and damage industry, including physical and digital critical infrastructure. Although an increasing number of countries and nonstate actors have these capabilities, we remain most concerned about Russia, China, Iran, and North Korea. Many skilled foreign cybercriminals targeting the United States maintain mutually beneficial relationships with these and other countries that offer them safe haven or benefit from their activity.

States' increasing use of cyber operations as a tool of national power, including increasing use by militaries around the world, raises the prospect of more destructive and disruptive cyber activity. As states attempt more aggressive cyber operations, they are more likely to affect civilian populations and to embolden other states that seek similar outcomes.

Authoritarian and illiberal regimes around the world will increasingly exploit digital tools to surveil their citizens, control free expression, and censor and manipulate information to maintain control over their populations. Such regimes are increasingly conducting cyber intrusions that affect citizens beyond their borders—such as hacking journalists and religious minorities or attacking tools that allow free speech online—as part of their broader efforts to surveil and influence foreign populations.

Democracies will continue to debate how to protect privacy and civil liberties as they confront domestic security threats and contend with the perception that free speech may be constrained by major technology companies. Authoritarian and illiberal regimes, meanwhile, probably will point to democracies' embrace of these tools to justify their own repressive programs at home and malign influence abroad.

During the last decade, state sponsored hackers have compromised software and IT service supply chains, helping them conduct operations—espionage, sabotage, and potentially prepositioning for warfighting.

- A Russian software supply chain operation against a US-based IT firm exposed approximately 18,000 customers worldwide, including enterprise networks across US Federal, state, and local governments; critical infrastructure entities; and other private sector organizations. The actors proceeded with follow-on activities to compromise the systems of some customers, including some US Government agencies.

FOREIGN ILLICIT DRUGS AND ORGANIZED CRIME

We expect the threat from transnational organized crime networks supplying potent illicit drugs, which annually kill tens of thousands of Americans, to remain at a critical level. The pandemic has created some challenges for traffickers, mainly due to restrictions on movement, but they have proven highly adaptable, and lethal overdoses have increased.

- Mexican traffickers dominate the smuggling of cocaine, fentanyl, heroin, marijuana, and methamphetamine into the United States. They produce heroin, marijuana, and methamphetamine in Mexico, and they obtain cocaine from South American suppliers. They almost certainly will make progress producing high-quality fentanyl through this year, using chemical precursors from Asia.

- The total number of overdose deaths increased from 2018 to 2019, and opioids—particularly fentanyl—are involved in more than half those deaths, according to the Centers for Disease Control. As of July 2020, provisional data suggests that the total number of overdose deaths have continued to rise.

- Traffickers temporarily slowed drug smuggling because of stricter controls along the US southwest border associated with the pandemic but have since resumed operations.

Transnational criminal organizations will continue to employ cyber tools to steal from US and foreign businesses and use complex financial schemes to launder illicit proceeds, undermining confidence in financial institutions.

MIGRATION

The forces driving global migration and displacement—including economic disparities and the effects of extreme weather and conflict—almost certainly will encourage migration and refugee flows, but pandemic restrictions will remain a check on cross-border movements. Migration and displacement will heighten humanitarian needs, increase the risk of political upheaval, exacerbate other health crisis risks, and aid recruitment and radicalization by militant groups—particularly as COVID-19 strains global humanitarian response mechanisms and funding.

Many refugees and internally displaced persons are unlikely to return to their homes.

The number of people being displaced within their own national borders continues to increase, further straining governments' abilities to care for their domestic populations and mitigate public discontent.

Transnational organized criminal groups exploit migrants through extortion, kidnapping, and forced labor, and facilitate migration to divert attention from their other illicit activities.

In the Western Hemisphere, the combined effects of the pandemic and hurricanes, as well as perceived changes in US immigration policy and seasonal employment opportunities in the United States, are creating the economic and physical conditions for a resurgence in US-bound migration—especially if COVID-19 infection rates in the United States decline.

Last year, mobility restrictions tied to COVID-19 initially suppressed migration from Central America to the US southwest border, but the number of migrants started to rise again in mid-2020.

High crime rates and weak job markets remain primary push factors for US-bound migration from Central America because origin countries lack the capacity to address these challenges.

Migration from the Middle East and North Africa to Europe has continued to decline since its peak in 2015, and COVID-19 travel restrictions are likely to further suppress migrant flows this year, but renewed conflicts in the Middle East could trigger more migration, and previous waves fanned nationalist sentiments in many European countries. Countries are witnessing the rise of populist politicians and parties campaigning on loss of sovereignty and identity. Some European countries are trying to balance migration and COVID-19 concerns with the need for workers to supplement their aging workforces.

GLOBAL TERRORISM

We assess that ISIS and al-Qa'ida remain the greatest Sunni terrorist threats to US interests overseas; they also seek to conduct attacks inside the United States, although sustained US and allied CT pressure has broadly degraded their capability to do so. US-based lone actors and small cells with a broad range of ideological motivations pose a greater immediate domestic threat. We see this lone-actor threat manifested both within homegrown violent extremists (HVEs), who are inspired by al-Qa'ida and ISIS, and within domestic violent extremists (DVEs), who commit terrorist acts for ideological goals stemming from domestic influences, such as racial bias and antigovernment sentiment. DVEs also are inspired by like-minded individuals and groups abroad. Lebanese Hizballah might conduct attacks against US and allied interests in response to rising tensions in the Middle East and as part of its effort to push the United States out of the region. The diffusion of the terrorist threat globally, competing priorities for many countries, and in some cases decreased Western CT assistance probably will expand opportunities for terrorists and provide them space to recover from recent setbacks.

ISIS

ISIS remains capable of waging a prolonged insurgency in Iraq and Syria and leading its global organization, despite compounding senior leadership losses. Although we have seen a decline in the number of ISIS-inspired attacks in the West since they peaked in 2017, such attacks remain a high priority for the group. ISIS-inspired attacks very likely will remain the primary ISIS threat to the US homeland this year, rather than plots operationally supported or directed by ISIS, given the logistical and security challenges the group would need to overcome to deploy and support attackers in the United States.

- ISIS will attempt to expand its insurgency in Iraq and Syria, where it has been attacking prominent local leaders, security elements, infrastructure, and reconstruction efforts.

- The appeal of ISIS's ideology almost certainly will endure, even if it appeals to a narrower audience. The group will continue to use its media to encourage global supporters to conduct attacks without direction from ISIS leadership, but ISIS's degraded media capabilities probably will hamper its ability to inspire its previous high pace of attacks and attract recruits and new supporters.

Al-Qa'ida

Al-Qa'ida's senior leadership cadre has suffered severe losses in the past few years, but remaining leaders will encourage cooperation among regional elements, continue calls for attacks against the United States and other international targets, and seek to advance plotting around the world. Al Qa'ida's regional affiliates will exploit local conflicts and ungoverned spaces to threaten US and Western interests, as well as local governments and populations abroad.

- Al-Qa'ida's affiliates in the Sahel and Somalia have made gains during the past two years, but the group experienced setbacks elsewhere, including losing key leaders or managing only limited operations in North Africa, South Asia, Syria, and Yemen.

Hizballah

We expect Hizballah, in coordination with Iran and other Iran-aligned Shia militants, to continue developing terrorist capabilities as a deterrent, as retaliatory options, and as instruments of coercion against its adversaries.

Hizballah's focus on reducing US influence in Lebanon and the Middle East has intensified following the killing of IRGC-QF Commander Qasem Soleimani. Hizballah maintains the capability to target, both directly and indirectly, US interests inside Lebanon, in the region, overseas, and—to a lesser extent—in the United States.

Racially or Ethnically Motivated Violent Extremists

DVEs motivated by a range of ideologies that are not connected to or inspired by jihadi terrorist organizations like al-Qa'ida and ISIS pose an elevated threat to the United States. This diverse set of extremists reflects an increasingly complex threat landscape, including racially or ethnically motivated threats and antigovernment or antiauthority threats.

Of these, violent extremists who espouse an often overlapping mix of white supremacist, neo-Nazi, and exclusionary cultural-nationalist beliefs have the most persistent transnational connections via often loose online communities to like-minded individuals and groups in the West. The threat from this diffuse movement has ebbed and flowed for decades but has increased since 2015.

- Violent extremists who promote the superiority of the white race have been responsible for at least 26 lethal attacks that killed more than 141 people and for dozens of disrupted plots in the West since 2015. While these extremists often see themselves as part of a broader global movement, most attacks have been carried out by individuals or small, independent cells.

- Australia, Germany, Norway, and the United Kingdom consider white racially or ethnically motivated violent extremists, including Neo-Nazi groups, to be the fastest growing terrorist threat they face.

- Both these and other DVEs, such as antigovernment or antiauthority extremists, are motivated and inspired by a mix of ideological, sociopolitical, and personal grievances against their targets, which have increasingly included large public gatherings, houses of worship, law enforcement and government facilities, and retail locations. Lone actors, who by definition are not likely to conspire with others regarding their plans, are increasingly choosing soft, familiar targets for their attacks, limiting law enforcement opportunities for detection and disruption.

CBRN

Terrorists remain interested in using chemical and biological agents in attacks against US interests and possibly the US homeland.

CONFLICTS AND INSTABILITY

Internal and interstate conflict and instability will continue to pose direct and indirect threats to US persons and interests during the next year. Competition for power and resources, ethnic strife, and ideology will drive insurgency and civil war in many countries. Interstate conflicts will also flare, ranging from border sparring, such as that between China and India, to potentially more sustained violent confrontations.

AFGHANISTAN

We assess that prospects for a peace deal will remain low during the next year. The Taliban is likely to make gains on the battlefield, and the Afghan Government will struggle to hold the Taliban at bay if the coalition withdraws support.

- Kabul continues to face setbacks on the battlefield, and the Taliban is confident it can achieve military victory.
- Afghan forces continue to secure major cities and other government strongholds, but they remain tied down in defensive missions and have struggled to hold recaptured territory or reestablish a presence in areas abandoned in 2020.

INDIA-PAKISTAN

Although a general war between India and Pakistan is unlikely, crises between the two are likely to become more intense, risking an escalatory cycle. Under the leadership of Prime Minister Narendra Modi, India is more likely than in the past to respond with military force to perceived or real Pakistani provocations, and heightened tensions raise the risk of conflict between the two nuclear-armed neighbors, with violent unrest in Kashmir or a militant attack in India being potential flashpoints.

MIDDLE EAST

The Middle East will remain a region characterized by pervasive conflicts, with active insurgencies in several countries, sparring between Iran and other countries, and persistent terrorism and protest movements sparking occasional violence. Domestic volatility will persist as popular discontent and socioeconomic grievances continue to rise, particularly as the region contends with the economic fallout from the COVID-19 pandemic and its leaders struggle to meet public expectations for political and economic reform. As a result, some states are likely to experience destabilizing conditions that may push them close to collapse. Conflicts that have simmered may flare, particularly if Russia, Turkey, and other countries intervene, increasing the risk of escalations and miscalculations.

Iraq

The Iraqi Government almost certainly will continue to struggle to fight ISIS and control Iranian-backed Shia militias. Baghdad relies on US and other external support to target ISIS leaders and cells; the group nonetheless has shown resilience as an insurgency. Iranian-backed Shia militias are likely to continue attacks against US targets, such as the February rocket attack on Irbil International Airport, to press US forces to leave if the Iraqi Government does not reach an agreement with Washington on a timetable for

withdrawal. US personnel would also face danger if popular protests against government corruption and a declining economy took a more violent turn or if Baghdad became embroiled in a broader regional conflict.

Libya

The interim Government of National Unity will face enduring political, economic, and security challenges that have prevented previous governments from advancing reconciliation. Instability and the risk of renewed fighting in Libya's civil war will persist this year—despite limited political, economic, and security progress—and might spill over into broader conflict, as Libyan rivals struggle to resolve their differences and foreign actors exert influence. Egypt, Russia, the UAE, and Turkey are likely to continue financial and military support to their respective proxies. A potential flashpoint will be whether Russia and Turkey abide by the cease-fire, brokered by the UN in October 2020, which calls for the departure of foreign forces.

Syria

Conflict, economic decline, and humanitarian crises will plague Syria during the next few years, and threats to US forces will increase. President Bashar al-Asad is firmly in control of the core of Syria, but he will struggle to reestablish control over the entire country against residual insurgency, including reinforced Turkish forces, Islamic extremists, and opposition in Idlib Province. Asad will stall meaningful negotiations and rely on the support of Russia and Iran. The Kurds will face increasing Syrian regime, Russian, and Turkish pressure, especially as Kurdish economic and humanitarian conditions decline and if the United States withdraws forces. US forces in eastern Syria will face threats from Iranian and Syrian-regime-aligned groups, mostly through deniable attacks. Terrorists will try to launch attacks on the West from their safe havens in the country, and increased fighting or an economic collapse might spur another wave of migration.

ASIA

The Burmese military's February seizure of power, detention of State Counselor Aung San Suu Kyi, and declaration of a one-year state of emergency marked a break in that country's democratic transition and ushered in new societal instability and widespread popular protests amidst COVID-19-related economic strains.

LATIN AMERICA

The Western Hemisphere almost certainly will see hotspots of volatility in the coming year, to include contested elections and violent popular protests. Latin America will hold several presidential and legislative elections this year, some of which—such as Honduras and Nicaragua—are occurring amidst heavily polarized environments in which allegations of fraud probably will arise.

- Public frustration is mounting over deep economic recessions following the COVID-19 pandemic, which is also compounding public concerns about crime and widespread official corruption. Colombia, Guatemala, and Peru have witnessed protests during the pandemic.

- Already-high rates of crime and narcotics trafficking probably will increase as poverty worsens and resources for police and judiciaries shrink, potentially fueling migration attempts to the United States.

- The political and economic crisis in Venezuela will continue, sustaining the outflow of Venezuelans into the rest of the region and adding strain to governments contending with some of the highest COVID-19 infection and death rates in the world.

AFRICA

East Africa will struggle with ethnic conflict in Ethiopia, power struggles within the transitional government in Sudan, and continued instability in Somalia, while a volatile mixture of intercommunal violence and terrorism will threaten West Africa's stability. Conflicts, undergoverned spaces, the marginalization of some communities, and persistent communications connectivity are likely to fuel terrorism during the next year, particularly in the Sahel and parts of eastern and southern Africa. Throughout Sub-Saharan Africa, a string of contentious elections will elevate the risk of political instability and violence.

US Intelligence Raises Concerns About Afghanistan Pullout

April 13, 2021 5:50 PM

Jeff Seldin

FILE - Marine Gen. Frank McKenzie (center) makes an unannounced visit in Kabul, Afghanistan, Jan. 31, 2020.

U.S. intelligence agencies are not optimistic about the prospects for a peaceful Afghanistan with or without the presence of U.S. troops in the country.

In a report on global threats issued Tuesday, intelligence analysts warned that the prospects for a peace deal between the Afghan government "will remain low" for the coming year.

They further warned that the Taliban believe they can successfully use force to shape the political reality on the ground.

"Kabul continues to face setbacks on the battlefield, and the Taliban is confident it can achieve military victory," according to the report from the Office of the Director of National Intelligence (ODNI).

Afghan security forces "remain tied down in defensive missions and have struggled to hold recaptured territory or reestablish a presence in areas abandoned in 2020," the report said.

"The Taliban is likely to make gains on the battlefield," it added, cautioning that "the Afghan government will struggle to hold the Taliban at bay if the coalition withdraws support."

The ODNI report, known as the Annual Threat Assessment, was put together and issued before word came from the White House on Tuesday that U.S. President Joe Biden will announce that U.S. troops will stay in Afghanistan until September, missing a May 1 withdrawal deadline set under last year's agreement between the U.S. and the Taliban.

But the report is consistent with previous intelligence assessments that have likewise warned the Afghan government forces are vulnerable and could fall without persistent support from the U.S. and its allies.

No decrease in Taliban violence

The U.S. Defense Intelligence Agency (DIA) warned the Defense Department's inspector general in January that negotiations between the Afghan government and the Taliban were unlikely to lead to any meaningful reduction in violence.

"The Taliban has calibrated its use of violence to increase political leverage against the Afghan government through military gains while generally avoiding activity that it believes would threaten the agreement with the United States," the inspector general report said.

DIA analysts also cautioned that it seemed as though Taliban leadership was intent on securing a U.S. withdrawal so it could seek a decisive victory over the Afghan government.

More recently, the prospects for peace in Afghanistan were questioned in a report released last month by the Special Inspector General for Afghanistan Reconstruction (SIGAR).

The Taliban "have not significantly changed their tactics," the report said. "Each quarter since the (U.S.-Taliban) agreement was signed has seen a higher average number of enemy-initiated attacks compared to the same quarters in 2019."

Western intelligence officials likewise raised alarms about the prospects for Afghanistan without U.S. and coalition troops, warning in recent months they had yet to see any indications the Taliban would adhere to the bargain they made with the U.S.

An opportunity for terror groups?

Concerns remain, as well, that terror groups such as al-Qaida and Islamic State continue to maintain a presence in Afghanistan and see the idea of a peace deal and a U.S. withdrawal as an opportunity.

Al-Qaida, while weakened, remains entrenched within the Taliban's command structures in Afghanistan, according to DIA analysis, while Taliban pressure on the Islamic State's Afghan affiliate, IS-Khorasan, has eased, allowing it to regroup and retrench.

On Tuesday, a senior administration official sought to allay some of the concerns about al-Qaida and IS.

"We are not taking our eye off of the terrorist threat or signs of al-Qaida's resurgence," the official said, briefing reporters on the condition of anonymity.

"In coordination with our Afghan partners and with other allies, we will reposition our counterterrorism capabilities retaining significant assets in the region to counter the potential reemergence of a terrorist threat to the homeland," the official added. "We can address it without a persistent military footprint in the country and without remaining at war with the Taliban."

That type of approach, though, has worried both current and former officials, who have warned the fallout could be significant.

"Afghanistan is more dependent on international support than ever before," John Sopko, special inspector general for Afghanistan reconstruction, warned during a virtual talk last month, noting that in addition to U.S. and NATO troops, Afghan forces are reliant upon thousands of trainers and contractors.

"It may not be an overstatement that if foreign assistance is withdrawn and peace negotiations fail, Taliban forces could be at the gates of Kabul in short order," Sopko said.

Retired U.S. General and former Central Intelligence Agency Director David Petraeus has also warned that pulling out U.S. troops "could prove quite catastrophic."

"We shouldn't be so U.S.-centric as to think that just by withdrawing our forces that the war ends," Petraeus told VOA's Press Conference USA on April 6. "We should have a sustained, sustainable commitment to that country and enable the Afghan security forces and key institutions in their struggle with the insurgents who are eroding the security."

More South and Central Asia Stories

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The Day in Photos

November 7, 2021

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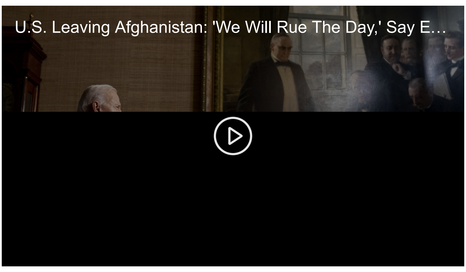

By Sasha Ingber

April 15, 2021

The departure of troops means the U.S. will struggle to collect human intelligence, and the Taliban and Al-Qaeda stand to benefit.

With President Joe Biden's announcement that U.S. troops leave Afghanistan by Sept. 11...

... come fears for what happens next. Even the new CIA director warns senators:

"When the time comes for the U.S. military to withdraw, the U.S. government's ability to collect and act on threats will diminish. That's simply fact," testified Amb. William Burns, Director of the CIA.

Former officials have dire words.

"We will rue the day when we made this decision. I think that the loss, politically and diplomatically and intelligence-wise, is incalculable," says Carl Ford.

He ran the State Department's intelligence unit when the U.S. invasion began in 2001. He tells Newsy officers started out wrong -- not truly understanding the bottom-up power structure of Afghanistan. And that our departure 20 years later will give terrorists "free rein" to prepare operations against the region and the U.S.

"Al-Qaeda and other terrorist groups, I guarantee you, will take advantage of our absence from Afghanistan," Ford says.

Some support the withdrawal like former Director of the Defense Intelligence Agency Vince Stewart, who was a member of the Biden transition team. Still he worries the Afghan government could collapse to the Taliban.

"I'm very concerned about the scenario in Afghanistan where the government might not have the capability and or willingness to stand against the Taliban," Stewart says. "It isn't because they've not been trained. It isn't because they have not been equipped. It is really a matter of will."

The U.S. also loses an important base for intelligence collection -- not just on Afghanistan, but the region: Pakistan, Russia and Turkey.

About 2,500 U.S. troops are stationed in Afghanistan, and the president says more than 2,200 have died in the last 20 years. Some troops are likely to remain, out of the U.S. Embassy in Kabul.

"There probably will be some minimal forces," says Stewart. "If that's the case, I hope it is absolutely the minimal, because you're now increasing target opportunities with a smaller force footprint."

A Taliban spokesperson said after President Biden's announcement that if a previous agreement to pull out by May 1 isn't met, "problems will certainly be compounded."

And though the administration says it will continue to support the Afghan people, for now, a hope of turning the country into a stable democracy and partner in the Middle East leaves with U.S. and NATO troops.

TRENDING IN WORLD NEWS

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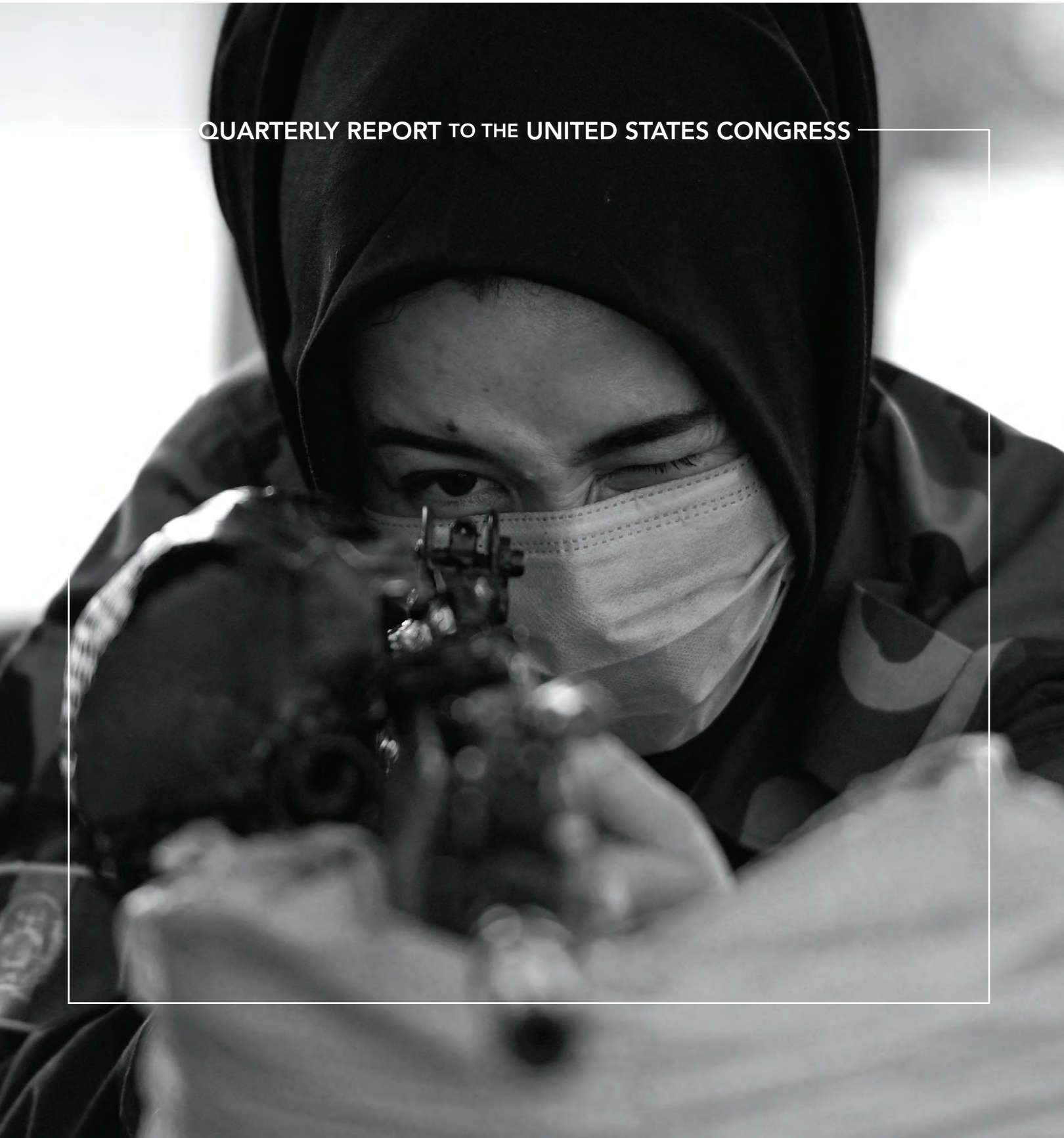
SIGAR

Special Inspector General for Afghanistan Reconstruction

APR 30 2021



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 operations 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:
An Afghan cadet takes part in a firing drill at the Officers Training Academy in Chennai, India.
(AFP photo by Arun Sankar)

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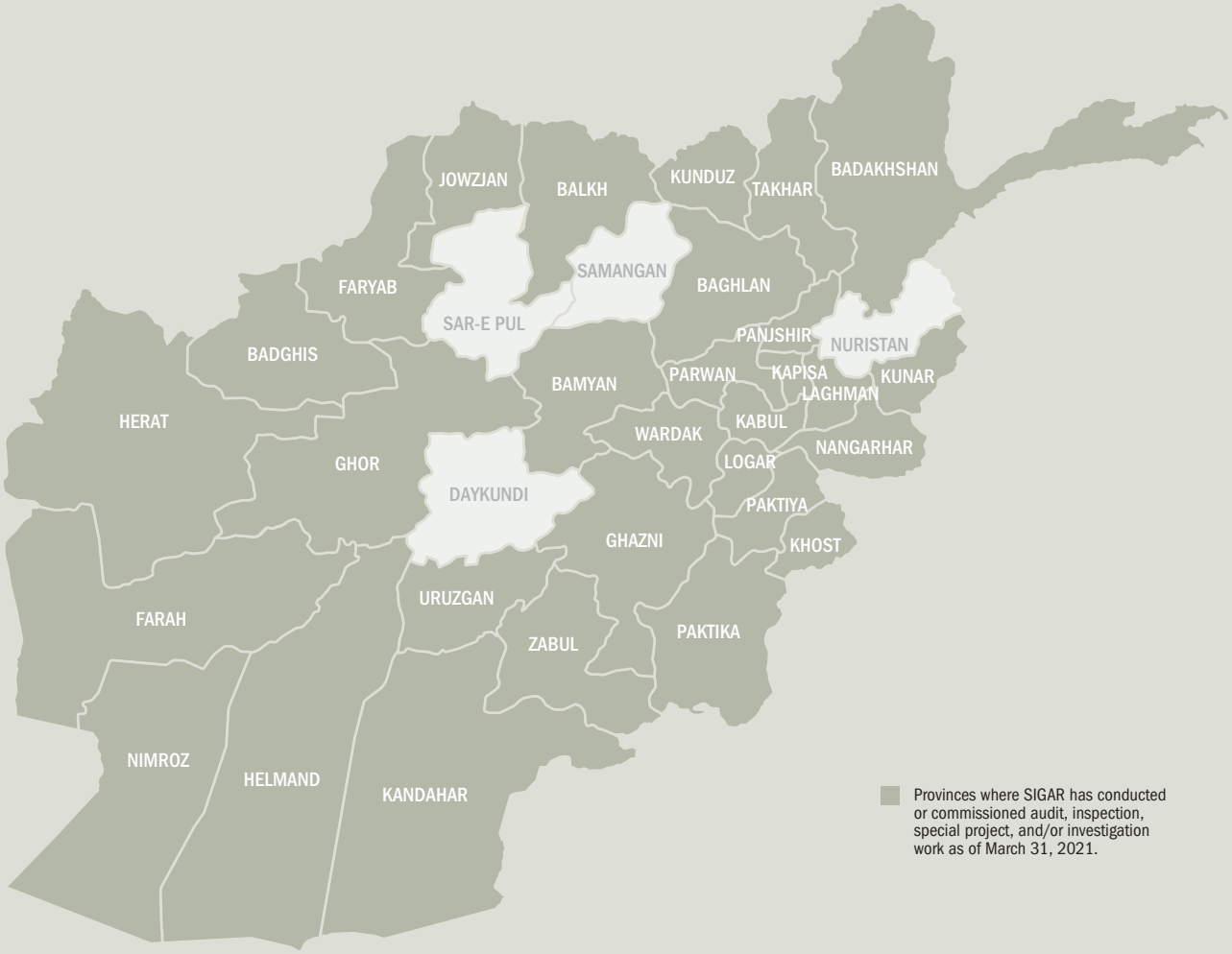
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SPECIAL INSPECTOR GENERAL FOR
AFGHANISTAN RECONSTRUCTION

I am pleased to submit to Congress, and to the Secretaries of State and Defense, SIGAR's 51st quarterly report on the status of reconstruction in Afghanistan.

This quarter, President Joseph R. Biden laid out a new path for the United States in Afghanistan. U.S. troops are to be withdrawn from the country by September 11, 2021, the 20th anniversary of the attacks that prompted the initial U.S. intervention in Afghanistan. According to the commander of U.S. Central Command, General Kenneth McKenzie, this includes all U.S. defense contractors, whom senior military leaders consider vital to maintaining Afghan military equipment such as aircraft and vehicles. But while the United States will no longer maintain a military presence in the country, the President has said we will continue to provide diplomatic and humanitarian support, and development assistance to the government of Afghanistan, as well as assistance to the Afghan National Defense and Security Forces.

Accordingly, I believe SIGAR and its mission will assume even more importance for the United States under this new posture. As the largest oversight presence in Afghanistan and the only one with statutory whole-of-government authority, SIGAR will be the only government agency capable of overseeing the billions of U.S. taxpayer dollars already appropriated that will continue to flow into the country despite the absence of U.S. military—including U.S. defense contractor—boots on the ground. With 13 years of experience in Afghanistan, SIGAR is well-prepared for this enhanced role, and stands ready to assume any new responsibilities assigned to it by Congress and the Administration. SIGAR's work has already identified approximately $3.82 billion in savings for the U.S. taxpayer and made many recommendations to improve reconstruction program operations and outcomes. We will continue that work.

While the Administration conducted its review of U.S. policy in Afghanistan, the Office of Management and Budget requested the data that underpins the reporting in SIGAR's quarterly reports concerning U.S. funds appropriated for Afghanistan since 2002. This recognition of the quarterly report's function as the most authoritative source for information about U.S. spending in Afghanistan came as the report continues to expand its coverage of U.S. appropriations. With the support of Department of State leadership, this report now includes updated information for five State accounts: Educational and Cultural Exchange Programs; Contributions to International Organizations; Diplomatic Programs; Embassy Security, Construction, and Maintenance; and State Office of Inspector General. The report also includes a comparison of the estimate of the Costs of War Project at Brown University's Watson Institute of $2.26 trillion in war costs for Afghanistan with DOD's *Cost of War Report* estimate of $824.9 billion.

For some time now, U.S. officials have indicated that they intend to condition U.S. assistance to Afghanistan on the actions of the Afghan government and possibly the Taliban. This report therefore contains a highlight examining the history of conditionality and its uses as a lever to achieve U.S. foreign-policy objectives.

In advance of the new U.S. policy, SIGAR in March issued its fourth *High-Risk List* identifying areas where the $144 billion U.S. investment in Afghanistan reconstruction is most at risk of failure. The report is intended to help Congress and the Administration as they decide whether and to what extent reconstruction assistance will continue; it analyzes the risks in each area and poses questions for policymakers. The eight areas reviewed in the new report are: increasing insecurity, uncertain funding for a post-peace settlement, the need

to reintegrate ex-combatants, endemic corruption, lagging economic growth and social development, the illicit narcotics trade, threats to women's rights, and inadequate oversight.

SIGAR also released two reports this quarter drawing on lessons learned from Afghanistan's reconstruction that will be particularly relevant as our U.S. mission goes forward. The first, *Elections: Lessons from the U.S. Experience in Afghanistan*, reviews U.S. policies and actions regarding electoral support over the past two decades and provides recommendations to executive-branch agencies for improving such efforts, as well as matters for consideration by the Afghan government. Our second report, *Support for Gender Equality: Lessons from the U.S. Experience in Afghanistan*, looks at U.S. efforts since 2002 to support Afghan women and girls and advance gender equality. The report investigates U.S. strategies for promoting gender equality, how agencies implemented those strategies, evidence for gains made by women and girls, ongoing barriers to progress, and future threats to and opportunities for advancing Afghan women and girls.

SIGAR issued one evaluation report on the status of U.S.-funded capital assets in Afghanistan, one performance-audit report on the impact of U.S. counter threat finance operations on the illicit narcotics trade, and a special-project report reviewing the G222 transport-aircraft acquisition for Afghanistan that wasted $549 million on unusable planes that were later sold for scrap. SIGAR also issued two inspection reports reviewing the Kandahar Solar Power Plant and the Kabul National Military Hospital.

SIGAR completed eight financial audits of U.S.-funded projects to rebuild Afghanistan; the audits identified $1,236,362 in questioned costs as a result of internal-control deficiencies and noncompliance issues. These financial audits covered a range of topics including USAID's Women's Leadership Development Program, State Department-funded community-based demining projects, and the U.S. Army's operations and maintenance support for the Afghan National Army's network operations center.

During the reporting period, SIGAR criminal investigations resulted in one sentencing and $775,000 in restitution.

As U.S. policy on Afghanistan continues to evolve, my colleagues and I will work with Congress, the Administration, and other stakeholders to guard against the waste, fraud, and abuse of U.S. funds devoted to that country's reconstruction.

Sincerely,

John F. Sopko

This report summarizes SIGAR's oversight work and updates developments in four major areas of reconstruction efforts in Afghanistan from January 1 to March 31, 2021.*

During this reporting period, SIGAR issued 17 audits, reviews, and other products assessing U.S. efforts to build the Afghan security forces, improve governance, facilitate economic and social development, and combat the production and sale of narcotics. In this period, SIGAR criminal investigations resulted in one sentencing and $775,000 in restitution.

SIGAR OVERVIEW

RESEARCH & ANALYSIS

On March 10, 2021, SIGAR's Research & Analysis Directorate released its *2021 High-Risk List*, which examines serious risks to the U.S. investment of $144 billion in Afghanistan's reconstruction as the United States withdraws its troops from the country. The special report identifies eight key high-risk areas:

- increasing insecurity
- uncertain funding for a post-peace settlement
- the need to reintegrate ex-combatants
- endemic corruption
- lagging economic growth and social development
- the illicit narcotics trade
- threats to women's rights
- inadequate oversight

The Research & Analysis Directorate also issued its 51st *Quarterly Report to the United States Congress*.

AUDITS AND INSPECTIONS

This quarter, SIGAR issued one evaluation report, one performance-audit report, one special-projects report, two inspections reports, and eight financial-audit reports.

The **evaluation report** highlights the status of U.S.-funded capital assets in Afghanistan, and identifies more than $2.4 billion worth that were unused or abandoned, were not used for their intended purposes, had deteriorated, or were destroyed.

The **performance-audit report** examines U.S. counter-threat finance operations and provides recommendations for U.S. agencies to better assess their costs and impact on the illicit narcotics trade.

The **special-projects report** reviews the $549 million lost in the G222 aircraft program and provides lessons learned to prevent future waste of acquisition resources.

The **inspection reports** found faulty wiring installed at the Kandahar Solar Power Plant and a construction deficiency in the elevators at the Kabul National Military Hospital.

The eight **financial-audit reports** identify $1,236,362 in questioned costs as a result of internal-control deficiencies and noncompliance issues.

LESSONS LEARNED

SIGAR's Lessons Learned Program released its eighth and ninth **lessons-learned reports** this quarter.

Elections: Lessons from the U.S. Experience in Afghanistan reviews U.S. policies and actions regarding electoral support over the past two decades and provides recommendations to executive-branch agencies for improving such efforts, as well as matters for consideration by the Afghan government.

Support for Gender Equality: Lessons from the U.S. Experience in Afghanistan examines U.S. efforts since 2002 to support Afghan women and girls and advance gender equality. The report investigates U.S. strategies for promoting gender equality, how agencies implemented those strategies, evidence for gains made by women and girls, ongoing barriers to progress, and future threats to and opportunities for advancing Afghan women and girls.

The Lessons Learned Program has three projects in development: monitoring and evaluation of reconstruction contracting, police in conflict, and the overall U.S. reconstruction experience over the past 20 years.

INVESTIGATIONS

During the reporting period, SIGAR investigations resulted in one sentencing and $775,000 in restitutions. SIGAR initiated three new cases and closed four, bringing the total number of ongoing investigations to 95. **Investigations** highlights include the sentencing of a U.S. contractor for perpetrating a scheme to divert hundreds of thousands of dollars in State Department funds to his own use.

* As provided in its authorizing statute, SIGAR may also report on products and events issued or occurring after March 31, 2021, up to the publication date of this report. Unless otherwise noted, all afghani-to-U.S. dollar conversions used in this report are derived by averaging the last six months of exchange-rate data available through XE Currency Charts (www.xe.com), then rounding to the nearest afghani. Exchange-rate data is as of March 31, 2021.

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"The basic risk facing the current and any potential post-peace Afghan government is whether future foreign assistance levels during this uncertain period will be sufficient to prevent its collapse."

—*Inspector General John F. Sopko*

Source: SIGAR, Inspector General John Sopko, Remarks on *2021 High-Risk List*, Center for Strategic and International Studies, 3/10/2021.

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A view of Kabul city. (UNAMA News photo)

SIGAR OVERSIGHT ACTIVITIES

This quarter, SIGAR issued 17 products. SIGAR work to date has identified approximately $3.82 billion in savings for the U.S. taxpayer.

On March 10, 2021, SIGAR released its *2021 High-Risk List*, which identifies serious risks to the U.S. investment of $144 billion in Afghanistan's reconstruction as the United States withdraws its troops from the country pursuant to last year's U.S.-Taliban agreement. The special report identified eight high-risk areas: increasing insecurity, uncertain funding for a post-peace settlement, the need to reintegrate ex-combatants, endemic corruption, lagging economic growth and social development, the illicit narcotics trade, threats to women's rights, and inadequate oversight.

SIGAR's Lessons Learned Program released two reports. *Elections: Lessons from the U.S. Experience in Afghanistan* reviews U.S. policies and actions regarding electoral support over the past two decades and provides recommendations to executive-branch agencies for improving such efforts, as well as matters for consideration by the Afghan government. *Support for Gender Equality: Lessons from the U.S. Experience in Afghanistan* examines U.S. efforts since 2002 to support Afghan women and girls and advance gender equality. The report investigates U.S. strategies for promoting gender equality, how agencies implemented those strategies, evidence for gains made by women and girls, ongoing barriers to progress, and future threats to and opportunities for advancing Afghan women and girls.

SIGAR issued one evaluation report on the status of U.S.-funded capital assets in Afghanistan, one performance-audit report on the impact of U.S. counter threat finance operations on the illicit narcotics trade, and a special-project report reviewing the $549 million lost in the G222 aircraft program. SIGAR also issued two inspection reports reviewing the Kandahar Solar Power Plant and the Kabul National Military Hospital.

SIGAR completed eight financial audits of U.S.-funded projects to rebuild Afghanistan that identified $1,236,362 in questioned costs as a result of internal-control deficiencies and noncompliance issues. These financial audits covered a range of topics including USAID's Women's Leadership Development Program, State Department-funded community-based demining projects, and the U.S. Army's operations and maintenance support for the Afghan National Army's network operations center.

During the reporting period, SIGAR criminal investigations resulted in one sentencing and $775,000 in restitution.

ISSUED HIGH-RISK LIST REPORT

- SIGAR 21-22-HRL: 2021 High-Risk List

ISSUED QUARTERLY REPORT

- Review 2021-QR-2: Quarterly Report to the United States Congress

ISSUED EVALUATION REPORT

- SIGAR 21-20-IP: U.S.-Funded Capital Assets in Afghanistan: The U.S. Government Spent More than $2.4 Billion on Capital Assets that Were Unused or Abandoned, Were Not Used for Their Intended Purposes, Had Deteriorated, or Were Destroyed

ISSUED PERFORMANCE-AUDIT REPORT

- SIGAR 21-29-AR: Counter Threat Finance: U.S. Agencies Do Not Know the Full Cost and Impact of Their Efforts to Disrupt Illicit Narcotics Financing in Afghanistan

ISSUED SPECIAL-PROJECT REPORT

- SIGAR 21-21-SP: G222 Aircraft Program in Afghanistan: About $549 Million Spent on Faulty Aircraft and No One Held Accountable

ISSUED FINANCIAL AUDIT REPORTS

- Financial Audit 21-17-FA: U.S. Department of State's Community-Based Demining Projects in Afghanistan: Audit of Costs Incurred by Afghan Technical Consultants
- Financial Audit 21-19-FA: USAID's Women's Leadership Development Program in Afghanistan: Audit of Costs Incurred by Tetra Tech ARD Inc.
- Financial Audit 21-23-FA: USAID's Initiative to Strengthen Local Administrations in Afghanistan: Audit of Costs Incurred by Tetra Tech ARD Inc.

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ISSUED FINANCIAL AUDIT REPORTS (CONTINUED)

- Financial Audit 21-24-FA: USAID's Commercial Horticulture and Agricultural Marketing Program in Afghanistan: Audit of Costs Incurred by Roots of Peace
- Financial Audit 21-26-FA: Department of the Army's Operations and Maintenance Support and Networking Services for the Afghan National Police Network Operations Center: Audit of Costs Incurred by IAP Worldwide Services Inc.
- Financial Audit 21-27-FA: Department of the Army's Operations and Maintenance Support and Networking Services for the Afghan National Army Network Operations Center: Audit of Costs Incurred by IAP Worldwide Services Inc.
- Financial Audit 21-28-FA: USAID's Support of the Building a Culture of Resilience and Saving Lives through Integrated Emergency Response to Disaster and Conflict Affected Populations in Afghanistan Program: Audit of Costs Incurred by Save the Children Federation Inc.
- Financial Audit 21-31-FA: USAID's Facilitating Afghanistan's Sustainability Through Emergency Response Program: Audit of Costs Incurred by the International Rescue Committee Inc.

ISSUED INSPECTIONS REPORTS

- Inspection 21-30-IP: Kandahar Solar Power Plant: Project Was Generally Completed According to Contract Requirements
- Inspection 21-32-IP: Kabul National Military Hospital: Installation of New Elevators and Dumbwaiters Generally Met Contract Requirements, but a Construction Deficiency and Inadequate Maintenance Could Affect Operations

ISSUED LESSONS-LEARNED REPORTS

- SIGAR 21-16-LL: Elections: Lessons from the U.S. Experience in Afghanistan
- SIGAR 21-18-LL: Support for Gender Equality: Lessons from the U.S. Experience in Afghanistan

2021 HIGH-RISK LIST

SIGAR released the *2021 High-Risk List* to alert legislators and policymakers of major areas of the reconstruction effort in Afghanistan at risk of waste, fraud, abuse, mismanagement, or mission failure. Since 2014, SIGAR has developed a high-risk list for each new Congress. This fourth report was issued at a time when peace negotiations between the Afghan government and the Taliban remained stalled amid continuing high levels of violence, and as the United States was considering withdrawing its troops from the country, putting the $144 billion reconstruction effort at greater risk than ever before.

The *2021 High-Risk List* focuses on program areas and elements of the reconstruction effort that are: (1) essential to success; (2) at risk of significant and large-scale failure due to waste, fraud, or abuse; and (3) subject to the control or influence of the U.S. government.

Applying these criteria, SIGAR identified eight high-risk areas:

- **Increasing insecurity:** Taliban attacks on Afghan security forces and others have intensified, so military and civilian casualties remain high despite the February 2020 U.S.-Taliban agreement. Afghan security forces also face critical capability gaps such as for aircraft maintenance that require long-term international support. Meanwhile, U.S. troop reductions and the COVID-19 pandemic have restricted the NATO Resolute Support train, advise, and assist mission's contact with Afghan security ministries and their forces.
- **Uncertain funding for a post-peace settlement:** International donors' aid pledges have declined, and donors' conditions placed on assistance may reduce future years' funding—possibly to levels threatening the viability of the Afghan state.
- **The need to reintegrate ex-combatants:** An Afghan peace agreement—a good thing in itself, as well as a U.S. policy objective—could entail massive economic, social, political, and security disruptions as the Afghan government reintegrates ex-combatants from both sides into civil society. Its success will be critical for Afghanistan to achieve lasting peace and stability.
- **Endemic corruption:** Afghanistan has long been perceived as one of the world's most corrupt states, and the government's anticorruption efforts have suffered from vague strategies and insufficient actions. SIGAR delivered congressionally mandated reports in 2018 and 2019 on the Afghan government's implementation of its anticorruption strategy. A third report is scheduled for release this spring.
- **Lagging growth and social development:** Afghanistan is poor and suffers from illiteracy, inadequate infrastructure, weak governance, and now, heavy impacts from the COVID-19 pandemic.
- **Illicit narcotics trade:** Narcotics production and trade remain at high levels, little impeded by government, fostering corruption and crime while providing significant revenue for insurgents.

- **Threats to women's rights:** Afghan women and girls have made progress in recent years in health, education, legal protections, and participation in public life. But discrimination persists, and possible policy changes by whatever form of government might follow an Afghan peace agreement could undermine their gains.
- **Inadequate oversight:** A reduced U.S. civilian and military presence in Afghanistan amid a deteriorating security environment could create new challenges for conducting effective oversight of U.S.-funded programs, grants, and contracts for reconstruction work.

The critical issue of sustainability appears as a facet of each high-risk area. Sustainability is a long-standing concern in reconstruction: shortcomings in finance, staffing, institutional capacity, technology and technical skills, political will, and other issues individually or in combination can undermine the Afghan government's ability to maintain programs once foreign support has been withdrawn or substantially reduced.

On March 9, 2021, subject matter experts from SIGAR's Research and Analysis and Lessons Learned Program directorates briefed professional staff of the House Committee on Oversight and Reform on these findings and discussed women's issues, post-peace funding uncertainty, and the changing conception of reconstruction assistance given the peace process.

AUDITS

SIGAR conducts performance and financial audits of programs and projects connected to the reconstruction effort in Afghanistan. This quarter, SIGAR has 22 ongoing performance audits and 28 ongoing financial audits.

Performance Audit and Evaluation Reports Issued

This quarter, SIGAR issued one evaluation report on the status of U.S.-funded capital assets in Afghanistan, one performance-audit report on the impact of U.S. counter threat finance operations on the illicit narcotics trade, and a special-project report reviewing the $549 million lost in the G222 aircraft program. A list of completed and ongoing performance audits can be found in Appendix C of this quarterly report.

Evaluation 21-20-IP: U.S.-Funded Capital Assets in Afghanistan

The U.S. Government Spent More than $2.4 Billion on Capital Assets that Were Unused or Abandoned, Were Not Used for Their Intended Purposes, Had Deteriorated, or Were Destroyed

SIGAR work has repeatedly identified instances of U.S.-funded capital assets going unused, not being used for their intended purposes, deteriorating beyond reasonable wear and tear, or being destroyed. Based on these reports, the chairman of the House Committee on Oversight and Reform's

ISSUED EVALUATION REPORT

- SIGAR 21-20-IP: U.S.-Funded Capital Assets in Afghanistan: The U.S. Government Spent More than $2.4 Billion on Capital Assets that Were Unused or Abandoned, Were Not Used for Their Intended Purposes, Had Deteriorated, or Were Destroyed

Subcommittee on National Security requested that SIGAR summarize all capital assets in Afghanistan that the U.S. government constructed, financed, or subsidized, and that were subsequently found to be unused, not used for their intended purposes, deteriorated, or destroyed. The chairman also requested that SIGAR provide an update on the status of these capital assets, identify common causes explaining why they went unused or fell into disrepair, and recommend how to prevent further waste of capital assets.

SIGAR found that, of the nearly $7.8 billion in capital assets reviewed in prior reports, about $2.4 billion in assets were unused or abandoned, had not been used for their intended purposes, had deteriorated, or were destroyed; more than $1.2 billion in assets were being used as intended; and only $343.2 million were maintained in good condition.

In addition, SIGAR selected a judgmental, stratified sample of 60 assets, costing $792.1 million, from a list of all U.S.-funded capital assets evaluated in prior reports for follow-up inspections to collect more current data about the assets' use and condition. SIGAR found that 37 of the 60 capital assets inspected were being used as intended, including several that were previously unused or abandoned; 10 were used, but not for their intended purposes; nine were unused or abandoned; three were still under construction and not yet ready for use; and the status of one is classified. Additionally, 50 of the capital assets had either deteriorated or continued to deteriorate after they were last assessed. Although the follow-up inspections found that most assets were being used as intended, SIGAR found that $723.8 million, or 91% of the total costs of all 60 assets in the sample, went toward assets that were unused or abandoned, were not used as intended, had deteriorated, were destroyed, or had some combination of the above. SIGAR also found several of the same defects among the assets inspected, including major structural damage.

While the reasons for the use and condition of each capital asset were unique, SIGAR identified several problems that led to the assets not being used as intended, deteriorating, or being destroyed. Based on prior reports and the 60 follow-up inspections, SIGAR identified the five most common reasons why capital assets were generally not used:

1. The beneficiary lacked the resources or capabilities to use the asset as intended.
2. Deterioration or destruction prevented the capital asset from being used as intended.
3. The beneficiary did not want the capital asset or the capital asset lacked desired features.
4. The U.S. agency did not ensure that the asset was constructed according to contract requirements, did not complete it in a timely fashion, or did not transfer it to a final user in a usable state.
5. There was limited local demand for the capital asset, or local demand exceeded its capacity.

Similarly, SIGAR identified the three most common reasons why capital assets had generally deteriorated or been destroyed:

1. The beneficiary lacked the resources or capabilities to maintain the asset.
2. The asset was damaged by forces outside the beneficiary's control such as war, theft, blackouts or power surges, fire, earthquake, or flood.
3. The U.S. agency did not ensure that the asset was constructed according to contract requirements.

The most common reason that funds spent on capital assets were wasted was that the Afghan beneficiaries lacked the resources or capabilities they needed to operate and maintain these assets. This suggests that U.S. agencies have generally not built or procured capital assets that the Afghan government and private sector can afford to sustain on their own.

The report included one matter for Congressional consideration. To help ensure that U.S.-funded capital assets in Afghanistan are used as intended and maintained, Congress may wish to consider requiring U.S. agencies to develop, implement, and periodically update sustainment plans in coordination with the beneficiaries of future capital-assistance projects. These plans should describe the operational need for the capital asset, estimate its operation and maintenance costs, and account for the beneficiary's ability to financially sustain the asset, including, when necessary, any future funding from the U.S. and Afghan governments.

Performance Audit 21-29-AR: Counter Threat Finance

U.S. Agencies Do Not Know the Full Cost and Impact of Their Efforts to Disrupt Illicit Narcotics Financing in Afghanistan

In September 2018, the Senate Caucus on International Narcotics Control requested that SIGAR conduct a review of the U.S. government's counter-narcotics initiatives in Afghanistan, including counter threat finance (CTF) efforts against the Afghan terrorist narcotics trade.

SIGAR identified three efforts that U.S. agencies implemented to target Taliban and other terrorist drug trade-related funding sources since January 2017. These efforts are: DOD's Airstrike Campaign, DOD's Acquisition Management and Integration Center's "Global Counter Threat Finance" (CTF) contract, and the 2017 and 2019 interagency agreements (IAAs) between DEA and State's Bureau of International Narcotics and Law Enforcement Affairs (State INL).

U.S. agencies have no requirement to track funds spent specifically on CTF efforts in Afghanistan, but SIGAR found that the U.S. government has spent at least $21.9 million on both DOD's Global CTF contract and the 2017 and 2019 IAAs between DEA and State INL since January 2017. DOD does not track costs associated with its air-strike campaign.

ISSUED PERFORMANCE-AUDIT REPORT

- SIGAR 21-29-AR: Counter Threat Finance: U.S. Agencies Do Not Know the Full Cost and Impact of Their Efforts to Disrupt Illicit Narcotics Financing in Afghanistan

SIGAR also found that agencies cannot determine their impact on overall CTF goals in Afghanistan for several reasons. First, DOD is not required to, and did not, measure its overall CTF performance in Afghanistan or the extent to which DOD contributed to overall U.S. CTF goals there. Second, although DEA met the IAA requirements to monitor and report on its implementation of the agreements, it is uncertain how DEA's efforts align with broader State or U.S. CTF goals in Afghanistan. Finally, no U.S. government agency has responsibility for assessing overall U.S. CTF efforts in Afghanistan.

Agencies also identified training and personnel challenges that could impact future CTF efforts in Afghanistan. For example, DOD and Treasury officials told SIGAR that CTF or anti-money laundering personnel at their agencies lacked minimum standards of qualification, an advanced training plan, or a career-path. Officials acknowledged that their agencies' respective CTF personnel have skills and training that vary greatly, which could impact future efforts in Afghanistan if they are not addressed.

In addition, DOD reported that institutional barriers restrict the ability of CTF professionals to move laterally or vertically within the department during their careers. For example, the variety of job series categories found in CTF positions across DOD makes it difficult for personnel to move between components when the components' positions fall under a different job series. As a result, DOD reported that it "runs a greater risk of losing talented CTF personnel. These and other obstacles reduce the breadth of experiences, skills, and expertise that DOD CTF personnel should develop by working in different locations during their careers." SIGAR found that DOD has not implemented all requirements in its May 2017 Directive 5205.14, DOD Counter Threat Finance Policy, including those that could help prevent these personnel challenges from impacting future CTF efforts in Afghanistan.

SIGAR made three recommendations in the report:

(1) To better understand the performance and impact of the Department of Defense's CTF activities in Afghanistan, the Under Secretary of Defense for Policy should improve guidance requiring performance monitoring and evaluation of DOD's CTF efforts in Afghanistan.

(2) To better understand the performance and impact of the Department of State's CTF activities in Afghanistan, the Secretary of State should develop guidance to enhance performance monitoring and evaluation of State's CTF efforts in Afghanistan. Guidance should detail how State and DEA coordinate their CTF efforts, how efforts are aligned with U.S. government strategic CTF goals in Afghanistan, and how State should use IAA performance information to provide regular reports to agencies and congressional stakeholders that document the overall performance of CTF efforts in Afghanistan.

(3) To help ensure DOD can help sustain and improve its CTF capability and enable DOD to recruit, train, and retain the best CTF workforce, the

Under Secretary of Defense for Personnel and Readiness should complete the requirements detailed in DOD Directive 5205.14, DOD Counter Threat Finance Policy, within six months of the issuance of this report.

Special Project 21-21-SP: G222 Aircraft Program in Afghanistan

About $549 Million Spent on Faulty Aircraft and No One Held Accountable

The acquisition of the G222 transport planes began in November 2006, when U.S. Central Command Air Forces developed requirements for a medium-lift aircraft for the Afghan National Army Air Corps (now called the Afghan Air Force). The U.S. Air Force (USAF) decided to acquire refurbished G222 aircraft, retired by the Italian Air Force, from Alenia North America Inc. (Alenia). After delivery to Afghanistan, the aircraft suffered from a low mission capability rate, chronic issues with aircraft sustainment, and multiple safety complaints by the pilots and crews who flew them. In December 2012, the Program Executive Office for Air Force Mobility Programs at the Air Force Life Cycle Management Center notified Alenia that it would not issue a follow-on sustainment contract, effectively ending the G222 program when the contract expired in March 2013. After the USAF failed to find anyone interested in purchasing the aircraft, all 16 in Kabul were sold to an Afghan company for scrap in August and September 2014 for a total of $40,257—more than half a billion dollars less than their cost.

SIGAR began a review of the G222 program in December 2013 to address Congressional concerns about the mistakes made in the procurement and to help the U.S. government avoid repeating them. The review was suspended, however, and an investigation was initiated when SIGAR received allegations of potential criminal and civil violations.

The Air Force Office of Special Investigations (AFOSI) was already investigating the program based on an earlier Government Accountability Office hotline complaint. SIGAR investigators joined this effort and, with AFOSI in the lead, SIGAR investigators—along with personnel from the Defense Criminal Investigative Service and the Federal Bureau of Investigation—attempted to build a case against the G222 contractor, Alenia, for contract fraud and other violations, and to hold accountable a retired Air Force general involved in the acquisition. SIGAR's position was that the retired general had a clear conflict of interest because he was significantly involved with the G222 program while on active duty, then retired and became the primary contact for the contractor.

SIGAR and AFOSI personnel conducted dozens of interviews, inspected the last four G222s parked at Ramstein Air Base in Germany, and reviewed thousands of documents and emails related to the G222 program.

DOJ concluded in May 2020, however, that both cases would be too difficult to prosecute successfully. DOJ officials said convicting the retired Air Force general for conflict of interest violations would be difficult because

ISSUED SPECIAL-PROJECT REPORT

- SIGAR 21-21-SP: G222 Aircraft Program in Afghanistan: About $549 Million Spent on Faulty Aircraft and No One Held Accountable

convictions for 18 U.S.C. § 207 violations (conflict of interest) are "unheard of," and usually these matters are handled administratively. The official had already received a verbal reprimand. As for Alenia, DOJ concluded that the U.S. government's acceptance of the aircraft, despite clear violations of the contract statement of work, would significantly complicate any attempt to hold the contractor liable for poor refurbishment and multiple other contract violations.

The Afghan Security Forces Funds that expired at the end of fiscal year 2008 drove the urgency to award the G222 contract. As a result, the Warner Robins Air Logistics Center awarded a sole-source letter contract to Alenia, instead of following standard FAR procedures. Several warnings from within the USAF about Alenia and its lack of a sustainment plan were ignored. Contracting personnel also did not check whether Alenia had the required spare parts available as promised, or sufficiently confirm the airworthiness of the refurbished G222s, especially in the high altitude and extreme weather conditions in Afghanistan. Not confirming Alenia's capacity to provide spare parts is inexplicable given that lack of spare parts was one of the reasons the USAF had removed the virtually identical C27A airframe from its active inventory in 1999.

SIGAR identified lessons learned that DOD should consider to avoid wasting acquisition resources in the future. These lessons include (1) adequately consider risk before approving major acquisitions; (2) require contractors to provide comprehensive sustainment plans before awarding the contract; (3) do not accept fund expiration as justification for a sole-source award; (4) hold contractors accountable for meeting contract requirements; (5) make sure the Defense Contract Management Agency has the resources and access to do comprehensive inspections before accepting the final product; and (6) thoroughly investigate allegations of the conflict of interest statute and take appropriate action.

ISSUED FINANCIAL AUDIT REPORTS

- Financial Audit 21-27-FA: Department of the Army's Operations and Maintenance Support and Networking Services for the Afghan National Army Network Operations Center: Audit of Costs Incurred by IAP Worldwide Services Inc.
- Financial Audit 21-26-FA: Department of the Army's Operations and Maintenance Support and Networking Services for the Afghan National Police Network Operations Center: Audit of Costs Incurred by IAP Worldwide Services Inc.
- Financial Audit 21-19-FA: USAID's Women's Leadership Development Program in Afghanistan: Audit of Costs Incurred by Tetra Tech ARD Inc.
- Financial Audit 21-28-FA: USAID's Support of the Building a Culture of Resilience and Saving Lives through Integrated Emergency Response to Disaster and Conflict Affected Populations in Afghanistan Program: Audit of Costs Incurred by Save the Children Federation Inc.
- Financial Audit 21-24-FA: USAID's Commercial Horticulture and Agricultural Marketing Program in Afghanistan: Audit of Costs Incurred by Roots of Peace
- Financial Audit 21-17-FA: U.S. Department of State's Community-Based Demining Projects in Afghanistan: Audit of Costs Incurred by Afghan Technical Consultants
- Financial Audit 21-23-FA: USAID's Initiative to Strengthen Local Administrations in Afghanistan: Audit of Costs Incurred by Tetra Tech ARD Inc.
- Financial Audit 21-31-FA: USAID's Facilitating Afghanistan's Sustainability Through Emergency Response Program: Audit of Costs Incurred by the International Rescue Committee Inc.

Financial Audits

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

This quarter, SIGAR completed eight financial audits of U.S.-funded projects to rebuild Afghanistan, in addition to 28 ongoing financial audits

with over $414 million in auditable costs, as shown in Table 1.1. A list of completed and ongoing financial audits can be found in Appendix C of this quarterly report.

SIGAR issues each financial-audit report to the funding agency that made the award(s). The funding agency is responsible for making the final determination on questioned amounts identified in the report's audit findings. Since the program's inception, SIGAR's financial audits have identified over $501 million in questioned costs and $366,718 in unremitted interest on advanced federal funds or other revenue amounts payable to the government. As of March 31, 2021, funding agencies had disallowed $28.1 million in questioned amounts, which are thereby subject to collection. It takes time for funding agencies to carefully consider audit findings and recommendations. As a result, final disallowed-cost determinations remain to be made for several of SIGAR's issued financial audits. SIGAR's financial audits also have identified and reported 589 compliance findings and 641 internal-control findings to the auditees and funding agencies.

TABLE 1.1

SIGAR'S FINANCIAL AUDIT COVERAGE ($ BILLIONS)

186 completed audits	$8.61
28 ongoing audits	0.41
Total	**$9.02**

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

Source: SIGAR Audits and Inspections Directorate.

Questioned amounts: the sum of potentially unallowable questioned costs and unremitted interest on advanced federal funds or other revenue amounts payable to the government.

Questioned costs: costs determined to be potentially unallowable. The two types of questioned costs are (1) ineligible costs (violation of a law, regulation, contract, grant, cooperative agreement, etc. or an unnecessary or unreasonable expenditure of funds); and (2) unsupported costs (those not supported by adequate documentation or proper approvals at the time of an audit).

Financial Audit Reports Issued

The eight financial audits completed this quarter identified $1,236,362 in questioned costs as a result of internal-control deficiencies and noncompliance issues.

Financial Audit 21-27-FA: Department of the Army's Operations and Maintenance Support and Networking Services for the Afghan National Army Network Operations Center

Audit of Costs Incurred by IAP Worldwide Services Inc.

On October 25, 2018, the Department of the Army's Contracting Command awarded IAP Worldwide Services Inc. a five-year cost-plus-fixed-fee task order worth up to $55,111,961 to provide operations and maintenance support and networking services for the Afghan National Army Network Operations Center. The objective of the task order is to help the Afghan Ministry of Defense achieve its goals through effective, efficient information technology. The Army has modified the task order eight times, but has not changed the value or period of performance, which runs from October 25, 2018, to November 24, 2023.

SIGAR's financial audit, performed by Castro & Company LLC, reviewed $19,398,780 in costs charged to the task order from November 25, 2018, through November 24, 2019. Auditors found two material weaknesses and one significant deficiency in IAP's internal controls, and three instances of noncompliance with the terms of the task order. Castro identified $819,426 in questioned costs charged to the task order related to these issues.

Financial Audit 21-26-FA: Department of the Army's Operations and Maintenance Support and Networking Services for the Afghan National Police Network Operations Center

Audit of Costs Incurred by IAP Worldwide Services Inc.

On October 26, 2018, the Department of the Army's Contracting Command awarded IAP Worldwide Services Inc. a five-year cost-plus-fixed-fee task order worth up to $48,772,121 to provide operations and maintenance support and networking services for the Afghan National Police Network Operations Center. The objective of the task order is to use information technology to enhance policing operations across the country. The Army has modified the task order seven times, but has not changed the value or period of performance, which runs from October 26, 2018, to November 25, 2023.

SIGAR's financial audit, performed by Castro & Company LLC, reviewed $15,527,946 in costs charged to the task order from November 26, 2018, through November 25, 2019. Auditors found two material weaknesses and one significant deficiency in IAP's internal controls, and three instances of noncompliance with the terms of the task order. Castro identified $197,649 in questioned costs charged to the task order related to these issues.

Financial Audit 21-19-FA: USAID's Women's Leadership Development Program in Afghanistan

Audit of Costs Incurred by Tetra Tech ARD Inc.

On September 23, 2014, USAID awarded a cost-plus-fixed-fee task order for $41,959,377 to Tetra Tech ARD Inc. to support the Women's Leadership Development program of the Promoting Gender Equity in National Priority Programs. The intent of the Women's Leadership Development program is to help Afghan women develop management, decision making, and leadership skills that can be applied in social, political, and economic fields. The task order included a period of performance from September 23, 2014, through September 22, 2019.

SIGAR's financial audit, performed by Davis Farr LLP, reviewed $5,991,970 charged to the task order from October 1, 2018, through October 22, 2019. Auditors identified one significant deficiency in ARD's internal controls and one instance of noncompliance with the terms of the task order. Davis Farr identified $122,310 in questioned costs related to these issues.

Financial Audit 21-28-FA: USAID's Support of the Building a Culture of Resilience and Saving Lives through Integrated Emergency Response to Disaster and Conflict Affected Populations in Afghanistan Program

Audit of Costs Incurred by Save the Children Federation Inc.

On September 24, 2018, USAID's Office of U.S. Foreign Disaster Assistance awarded Save the Children Federation Inc. a one-year $5 million grant for the Building a Culture of Resilience and Saving Lives through Integrated Emergency Response to Disaster and Conflict Affected Populations in

Afghanistan program. The program's objectives included reducing and mitigating disaster risks, and supporting returnees, internally displaced peoples, and vulnerable households through improved health care, hygiene, and other interventions. There were two no-cost modifications to the grant, which extended the period of performance through December 31, 2019.

SIGAR's financial audit, performed by Crowe LLP, reviewed $4,977,087 in costs charged to the grant from September 24, 2018, through December 31, 2019. Auditors found two material weaknesses and two significant deficiencies in Save the Children's internal controls, and two instances of noncompliance with the terms of the grant. Crowe identified $59,788 in questioned costs charged to the grant related to these issues.

Financial Audit 21-24-FA: USAID's Commercial Horticulture and Agricultural Marketing Program in Afghanistan

Audit of Costs Incurred by Roots of Peace

On February 1, 2010, USAID awarded Roots of Peace a $30,420,241 cooperative agreement to support the Commercial Horticulture and Agricultural Marketing Program, which was designed to increase Afghan farmers' productivity by creating jobs, opening new markets, and mainstreaming new agricultural practices. The cooperative agreement had an initial period of performance from February 1, 2010, through January 31, 2014. After 28 modifications, the end date changed to January 31, 2020, and funding increased to $71,292,850.

SIGAR's financial audit, performed by Davis Farr LLP, reviewed $11,269,988 of total costs incurred and $3,402,183 in incurred cost share expenses from January 1, 2019, through January 31, 2020. Auditors identified two significant deficiencies in internal controls and two instances of noncompliance with the terms of the agreement. Davis Farr identified $27,963 in questioned costs charged to the agreement related to these issues.

Financial Audit 21-17-FA: U.S. Department of State's Community-Based Demining Projects in Afghanistan

Audit of Costs Incurred by Afghan Technical Consultants

The U.S. Department of State's Bureau of Political-Military Affairs, Office of Weapons Removal and Abatement, awarded Afghan Technical Consultants (ATC) five grants to support community-based demining, humanitarian mine clearance, and conventional-weapons destruction projects in Afghanistan. Under the grants, ATC performed a variety of tasks, including clearing landmines to reduce civilian casualties and to provide safe land for farming, grazing, and human habitation. The budgets for all five grants totaled $6,376,420, and the period of performance was from December 2, 2015, through March 31, 2019. After nine amendments, the end date changed to May 31, 2019; the budget remained the same.

SIGAR's financial audit, performed by Conrad LLP, reviewed $6,376,420 in costs incurred for the five grants from December 2, 2015, through May 31, 2019. Auditors identified four findings. Conrad classified three findings with deficiencies, two of which were significant, in ATC's internal controls, and three instances of noncompliance with the terms of the grants. Conrad identified $8,087 in questioned costs charged to the grants related to these issues.

Financial Audit 21-23-FA: USAID's Initiative to Strengthen Local Administrations in Afghanistan

Audit of Costs Incurred by Tetra Tech ARD Inc.

On February 1, 2015, USAID awarded a cost plus-fixed-fee contract for $62,364,687 to Tetra Tech ARD Inc. to support the Initiative to Strengthen Local Administrations project. USAID initiated the project to improve provincial government planning, citizens' representation, and service delivery throughout Afghanistan. The contract included a period of performance from February 1, 2015, through January 31, 2020. USAID modified the contract 13 times, which decreased the total estimated cost to $48 million, and extended the period of performance to July 31, 2020.

SIGAR's financial audit, performed by Crowe LLP, reviewed $12,180,521 in costs charged to the contract from October 1, 2018, through January 31, 2020. Auditors found no deficiencies in ARD's internal controls. However, they found one instance of noncompliance with the terms of the contract. Accordingly, Crowe identified $1,139 in questioned costs charged to the contract related to these issues.

Financial Audit 21-31-FA: USAID's Facilitating Afghanistan's Sustainability Through Emergency Response Program

Audit of Costs Incurred by the International Rescue Committee Inc.

USAID's Office of U.S. Foreign Disaster Assistance awarded the International Rescue Committee Inc. three grants to support the three phases of USAID's Facilitating Afghanistan's Sustainability Through Emergency Response program. The grants' purposes were to provide emergency shelter, cash, and hygiene-related services to people affected by disasters, and provide disaster risk-reduction activities and training in eight provinces. The budgets for the grants totaled $10,589,589, and their collective period of performance was from September 29, 2016, through September 28, 2019. After two modifications, the end date changed to December 31, 2019, but the budget did not change.

SIGAR's financial audit, performed by Crowe LLP, reviewed $10,481,094 in costs incurred for the three grants from September 29, 2016, through December 31, 2019. Auditors found two material weakness in IRC's internal controls and one instance of noncompliance with the terms of the grants. Crowe did not identify any questioned costs.

INSPECTIONS

Inspection Report Issued

SIGAR issued two inspection reports this quarter, reviewing the Kandahar Solar Power Plant and the Kabul National Military Hospital. A list of ongoing inspections can be found in Appendix C of this quarterly report.

Inspection 21-30-IP: Kandahar Solar Power Plant

Project Was Generally Completed According to Contract Requirements

In February 2017, USAID awarded Dynasty Oil & Gas Private Limited (Dynasty), an Indian firm, a $10 million firm-fixed-price contract to design, construct, operate, and maintain a 10-megawatt solar power plant. In February 2017, Dynasty also signed a 15-year power-purchase agreement with Da Afghanistan Breshna Sherkat (DABS), Afghanistan's power utility. This agreement requires Dynasty to sell, and DABS to purchase, all of the plant's generated electricity. On September 28, 2019, the solar power plant became commercially operational.

During site visits to the Kandahar solar power plant from August 31 to September 3, 2020, SIGAR inspectors found that Dynasty's plant construction generally met contract requirements. However, SIGAR inspectors found that Dynasty appeared to have installed prohibited piping material from Iran, and that some of Dynasty's electrical workmanship was substandard and created a safety and fire hazard. Lastly, SIGAR inspectors found that some maintenance issues—nonfunctional security cameras, cracks in the boundary wall and the control building's roof, and mortar missing in the boundary wall's foundation—are starting to surface.

SIGAR inspectors also found that the Kandahar solar power plant is generating electricity, but DABS is not using all of it due to technical issues with DABS's electrical grid. In addition, DABS has not paid Dynasty for all the generated electricity, despite its contractual obligation to do so. Dynasty's ability to continue operations is threatened due, in part, to DABS's unpaid invoices. If the project fails, it could affect future private investment in Afghanistan. This report made no recommendations pertaining to the DABS electrical grid being unable to accept all of the energy produced by Dynasty, or to the outstanding invoices, because these issues are between DABS and Dynasty.

In this report, SIGAR made two recommendations to the USAID Mission Director for Afghanistan to (1) determine whether Dynasty violated contract terms citing the Federal Acquisition Regulation in the installation of Iranian-manufactured piping and take appropriate action to hold the contractor accountable; and (2) advise Dynasty about the faulty wiring connections and unsecured exposed wiring that are creating a safety and fire hazard, as well

ISSUED INSPECTIONS REPORTS

- Inspection 21-30-IP: Kandahar Solar Power Plant: Project Was Generally Completed According to Contract Requirements
- Inspection 21-32-IP: Kabul National Military Hospital: Installation of New Elevators and Dumbwaiters Generally Met Contract Requirements, but a Construction Deficiency and Inadequate Maintenance Could Affect Operations

as the maintenance issues involving the cracked concrete and missing mortar, so that Dynasty can take whatever action it deems appropriate.

Inspection 21-32-IP: Kabul National Military Hospital

Installation of New Elevators and Dumbwaiters Generally Met Contract Requirements, but a Construction Deficiency and Inadequate Maintenance Could Affect Operations

On September 26, 2017, the U.S. Army Corps of Engineers (USACE) awarded a $4.02 million firm-fixed-price contract to Macro Vantage Levant (MVL), a United Arab Emirates company, to remove and replace 13 elevators and three dumbwaiters at Kabul National Military Hospital, and to make improvements in supplying power to the new elevators. USACE made one contract modification, which increased the contract value to approximately $4.05 million, but did not change the contract's completion date. MVL completed its work on time on November 2, 2019. All project warranties expired by November 2, 2020.

During September 2020 site visits, SIGAR inspectors found that MVL generally replaced the new elevators and dumbwaiters according to contract requirements. However, SIGAR inspectors found a construction deficiency involving three elevators with a lower weight-carrying capacity than the contract required, which could affect hospital operations. The contract required each of these three elevators to have a maximum weight-carrying capacity of 1,157 pounds. However, the installed elevators were found to have a weight capacity of 882 pounds. SIGAR notified USACE of this issue in November 2020.

On February 4, 2021, the USACE Afghanistan contracting chief notified MVL that the three under-capacity elevators did not meet the contract technical requirements and specifications, and that as a result, the government "requires a credit equal to the cost of the materials" of the installed elevators. Based on a review of MVL's price proposal, USACE identified the proposed cost for the three elevators to be $535,750. MVL said on February 8, 2021, that the government accepted the proposed capacity changes to the elevators and is not entitled to the requested credit. USACE has requested information from MVL showing the installed elevators' actual cost.

The hospital is using most of the newly installed elevators and dumbwaiters. However, SIGAR is concerned about the technical capabilities of the personnel maintaining them, specifically that the hospital's maintenance staff does not have the adequate skills, funding, or plans in place to address elevator-maintenance issues. Some examples of current issues that need to be addressed: the only elevator in the four-story surgery annex is not functioning due to water damage, and two elevators in the main hospital building are missing handrails.

SIGAR made two recommendations in the report: (1) that the commander of the Combined Security Transition Command-Afghanistan notify the Afghan Ministry of Defense (MOD) of the construction deficiency and maintenance issues so that the MOD can take whatever action it deems appropriate to (a) address the lower weight-carrying capacity of the three elevators installed in the hospital's main building; (b) repair the surgery annex's only elevator, which is not functioning; and (c) replace the missing handrails in the hospital's two main building elevators; and (2) that the USACE commanding general and chief of engineers determine the cost difference between the $535,750 bid price for the hospital's three lower-capacity elevators and the actual installation cost, whether MVL should reimburse the U.S. government for the cost difference, and, if appropriate, take action to recover funds.

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 11 recommendations contained in eight performance-audit, inspection, and financial-audit reports.

From 2009 through March 2021, SIGAR issued 410 audits, alert letters, and inspection reports, and made 1,149 recommendations to recover funds, improve agency oversight, and increase program effectiveness.

SIGAR has closed 1,054 of these recommendations, about 92%. 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 242 recommendations in this manner. In some cases, these recommendations will be the subject of follow-up audit or inspection work.

SIGAR is also required to report on any significant recommendations from prior reports on which corrective action has not been completed. This quarter, SIGAR continued to monitor agency actions on 95 open recommendations. Of these recommendations, 23 have been open for more than 12 months because the agency involved has not yet produced a corrective-action plan that SIGAR believes would resolve the identified problem, or has otherwise failed to appropriately respond to the recommendation(s).

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

ISSUED LESSONS-LEARNED REPORTS

- SIGAR 21-16-LL: Elections: Lessons from the U.S. Experience in Afghanistan
- SIGAR 21-18-LL: Support for Gender Equality: Lessons from the U.S. Experience in Afghanistan

LESSONS LEARNED

SIGAR's Lessons Learned Program (LLP) was created to identify lessons and make recommendations to Congress and executive agencies on ways to improve current and future reconstruction efforts.

The program has issued nine reports to date, including two reports this quarter: on elections and on gender equality. Three reports are currently in development on topics critical to Afghanistan after the U.S. military withdrawal. These will review monitoring and evaluation of reconstruction contracting, police in conflict, and the overall U.S. reconstruction experience over the past 20 years.

LLP staff briefed the elections report to a gathering of election experts assembled by International Institute for Democracy and Electoral Assistance, the office of Senator Chuck Grassley, and the U.S. Institute of Peace. Further briefings are planned for the Electoral Support Group at their next meeting in Kabul, a group of Afghan election observer organizations, a group of democracy-focused academics in Afghanistan, and the United Nations Assistance Mission in Afghanistan.

LLP staff briefed the gender-equality report to the offices of Senator Jeanne Shaheen and Representative Ben Cline; Ambassador (ret.) Ronald Neumann, president of the American Academy of Diplomacy; Human Rights Watch; and 15 members of the U.S.-Afghan Women's Council, a public-private partnership that convenes governments, civil society, and the private sector with the goal of supporting Afghan women and girls. LLP staff also guest-lectured on the report at the National Defense University.

In response to current political discussions on the future of U.S. and international donor assistance to the Afghan National Police, LLP staff briefed Resolute Support, U.S. Embassy Kabul, British Embassy Kabul, and the Netherlands Embassy Kabul on SIGAR's preliminary findings of its ongoing study identifying lessons from U.S. and international foreign police assistance from 2001 to 2021.

Elections: Lessons from the U.S. Experience in Afghanistan

On February 2, SIGAR issued its eighth Lessons Learned Program report, *Elections: Lessons from the U.S. Experience in Afghanistan*. The report identifies lessons to inform U.S. policies and actions regarding electoral support. These lessons are relevant for Afghanistan, where the United States will likely remain engaged in the coming years, and for election support efforts in other conflict-affected countries. The report provides recommendations to executive-branch agencies for improving such efforts, as well as matters for consideration by the Afghan government.

The report's findings highlight the difficulty of building a credible electoral process in a challenging environment. SIGAR found that U.S. and international electoral assistance has yielded several improvements. However, because donor support often recedes after an election, many of those improvements have not lasted beyond the end of each electoral cycle. As currently structured, donor support focuses on the short-term and important goal of simply ensuring that elections are held. If the long-term goal is ensuring Afghanistan has a sustainable democratic process, U.S. and international partners may want to focus more attention on building the capacity of Afghanistan's electoral institutions.

Support for Gender Equality: Lessons from the U.S. Experience in Afghanistan

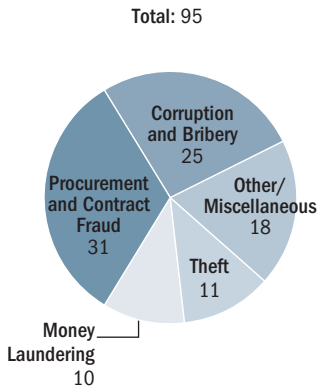
On February 17, 2021, SIGAR issued its ninth Lessons Learned Program report, *Support for Gender Equality: Lessons from the U.S. Experience in Afghanistan*. The report examines U.S. efforts since 2002 to support Afghan women and girls and advance gender equality. The report investigates the historical context of these efforts, U.S. strategies for promoting gender equality, and how agencies implemented those strategies. The report examines the evidence for gains made by women and girls, and ongoing barriers to progress. Further, the report assesses 24 U.S. programs to better understand what did and did not work, and what assumptions and theories of change drove U.S. activities. Finally, the report looks at future threats to and opportunities for advancing Afghan women and girls—in the midst of conflict, poverty, a global pandemic, and the prospect of an Afghan government in which the Taliban exerts considerable influence.

The U.S. government has disbursed more than $787.4 million for activities primarily intended to support Afghan women and girls. However, because hundreds of other U.S. programs and projects included an unquantified gender component, this amount significantly understates the actual level of U.S. support for women, girls, and gender equality.

The report found that U.S. efforts to support Afghan women and girls yielded mixed results. Considerable investment across a range of sectors contributed to indisputable gains—especially in education and maternal health. Yet this examination of 24 U.S. gender-related programs also revealed shortcomings. Some programs were designed based on assumptions that proved to be ill-suited to the Afghan context and the challenges that women and girls faced. In many cases, insufficient monitoring and evaluation of program activities made it impossible for U.S. agencies to assess the programs' actual impacts.

FIGURE 1.1

SIGAR INVESTIGATIONS: NUMBER OF OPEN INVESTIGATIONS



Source: SIGAR Investigations Directorate, 4/1/2021.

INVESTIGATIONS

During the reporting period, SIGAR's criminal investigations resulted in one sentencing and $775,000 in restitution. SIGAR initiated three new cases and closed four, bringing the total number of ongoing investigations to 95.

To date, SIGAR investigations have resulted in 158 criminal convictions. Criminal fines, restitutions, forfeitures, civil settlements, and U.S. government cost savings and recoveries total over $1.6 billion.

U.S. Contractor Sentenced for Submitting False Claims to Steal State Department Funds

On February 12, 2021, in the United States District Court for the District of Columbia, Oyetayo Fagbenro was sentenced to 12 months and one day of imprisonment, and 24 months' supervised release. In addition, he was ordered to pay restitution of $775,000. In December 2020, Fagbenro pleaded guilty to a criminal information (a prosecutor's allegation of a crime, as distinct from a grand-jury indictment) charging one count of submitting false claims in connection with his role in a scheme to divert hundreds of thousands of dollars in State Department funds to his own use.

Between 2010 and 2015, the State Department awarded three grants for the construction of media centers at Afghan universities to HUDA Development Organization, an Afghan non-governmental organization controlled by Fagbenro. Between September 2010 and August 2012, Fagbenro received approximately $6.9 million for these projects. During that period, Fagbenro admitted he sent approximately $1.38 million from Afghan accounts funded by the State Department to people he knew and entities he controlled in the United States and other countries. Of the $1.38 million, Fagbenro admitted sending approximately $775,000 to friends, relatives, and corporate entities he controlled that had no connection to the purposes of the grants. He also admitted that in December 2012, he filed a document with the State Department for one of the grants, certifying he had spent the funds properly and that he needed additional funds to complete the project. Both these statements were false. As a result of Fagbenro's fraudulent activities, the financial loss to the State Department was approximately $775,000.

The case was investigated by SIGAR and the State Department Office of Inspector General.

Suspensions and Debarments

Since 2008, SIGAR has made 1,076 referrals, encompassing 582 individuals and 494 companies to date. As of March 31, 2021, SIGAR's efforts to utilize suspension and debarment to address fraud, corruption and poor performance in Afghanistan have resulted in a total of 141 suspensions and 582 finalized debarments/special entity designations of individuals and companies engaged in U.S.-funded reconstruction projects. An additional

31 individuals and companies have entered into administrative compliance agreements with the U.S. government in lieu of exclusion from contracting since the initiation of the program.

OTHER SIGAR OVERSIGHT ACTIVITIES

Inspector General Sopko Testifies Before the House Oversight and Reform Committee's Subcommittee on National Security

On March 16, 2021, Inspector General John Sopko testified before the House Oversight and Reform Committee's Subcommittee on National Security at a hearing entitled "The Special Inspector General for Afghanistan's 2021 High-Risk List." IG Sopko spoke about the eight key threats to the United States government's $144 billion reconstruction in Afghanistan and noted that success in the reconstruction mission would aid America's counterterrorism mission in Afghanistan. IG Sopko emphasized the Afghan government's heavy reliance on foreign assistance, the fact that Afghan security forces are nowhere near self-sufficient, and the negative impact that the potential withdrawal of over 13,000 U.S. and third-country national Department of Defense contractors by May 1, 2021, per the terms of the February 2020 U.S.-Taliban agreement, would have on Afghanistan's security. He also highlighted the missed opportunity by international donors to impose stricter conditionality regarding counternarcotics and anticorruption efforts on financial assistance pledged at the 2020 Geneva Donors Conference.

The subcommittee, led by Chairman Stephen Lynch (D-MA) and Ranking Member Glenn Grothman (R-WI), inquired about such issues as the future of the Afghan government if U.S. military forces and contractors were withdrawn by the May 1, 2021, target date stipulated in the February 2020 U.S.-Taliban agreement, the attitudes of the Taliban towards women's rights, the prevalence of "ghost soldiers" in the Afghan military, the threat corruption poses to the stability of the Afghan state, the extent to which assets provided to the Afghan government by the United States had gone unused or underutilized, and the impact of COVID-19 on Afghanistan's economy.

Inspector General Sopko Speaks at Center for Strategic and International Studies to Launch SIGAR's 2021 High-Risk List

On March 10, 2021, IG Sopko was hosted by the Center for Strategic and International Studies (CSIS) at a virtual event entitled "The Special Inspector General for Afghanistan Reconstruction High-Risk List." IG Sopko's remarks at the event, which was moderated by Dr. Anthony H. Cordesman, the Arleigh A. Burke Chair in Strategy at CSIS, focused on the eight key areas of the $144 billion U.S. reconstruction effort in Afghanistan that SIGAR has identified at being at serious risk of waste, fraud, abuse, or failure.

Anthony Cordesman, left, of the Center for Strategic and International Studies, hosted IG Sopko in a virtual discussion of SIGAR's *2021 High-Risk List.* (SIGAR photo)

IG Sopko emphasized the heavy reliance of the Afghan government and the Afghan security forces on international donor support, the ongoing threat that corruption poses to Afghanistan's stability, the impact that a withdrawal of U.S. contractors would have on the U.S. military's train, advise, and assist mission supporting Afghan security forces, and the dangers that declining donor support for Afghanistan's government, combined with ongoing corruption, posed to the sustainability and survivability of the Afghan state. IG Sopko also noted that the time was ripe for international donors to insist on stronger anticorruption efforts by the Afghan government and for donors to condition their financing to the Afghan government accordingly.

IG Sopko and Kate Bateman of SIGAR's Lessons Learned Program spoke at a Brookings Institution virtual event entitled "Women in Afghanistan and the Role of U.S. Support." (SIGAR photo)

Inspector General Sopko Speaks at Brookings Institution Event to Launch SIGAR Lessons Learned Report on U.S. Efforts to Support Gender Equality in Afghanistan

On February 17, 2021, IG Sopko spoke at a virtual Brookings Institution event entitled "Women in Afghanistan and the Role of U.S. Support." The event, led by Brookings Institution President and former International Security Assistance Force Commanding General John R. Allen, focused on SIGAR's lessons-learned report entitled *Support for Gender Equality: Lessons from the U.S. Experience in Afghanistan*. IG Sopko provided the keynote address and focused his remarks on SIGAR's analysis that U.S. efforts to support Afghan women and girls have yielded mixed results, noting that while indisputable gains had been made for Afghan women and girls in the areas of education and healthcare, SIGAR had also found serious shortcomings in a number of U.S.-funded gender-related programs. IG Sopko also recommended that U.S. policymakers consider conditioning U.S. assistance to any future Afghan government on that government's demonstrated commitment to the protection of women and girls.

Following IG Sopko's keynote address, a panel discussion led by Brookings Institution Senior Fellow Vanda Felbab-Brown, and including SIGAR Gender Lessons Learned Project Lead Kate Bateman, Gender Integration Manager and Independent Consultant Belquis Barrai, and Founder and Executive Director of Afghan NGO LEARN, Pashtana Durrani, further discussed the report's findings, what U.S. assistance had (and had not) achieved, and concerns about what may happen to the rights of Afghan women and girls should the Taliban return to a formal governing role in Afghanistan.

SIGAR BUDGET

SIGAR is funded through September 30, 2021, under H.R. 133, Consolidated Appropriations Act, 2021, signed into law on December 27, 2020. This Act provides $54.9 million to support SIGAR's oversight activities and products by funding SIGAR's Audits and Inspections, Investigations, Management

and Support, and Research and Analysis Directorates, and the Lessons Learned Program.

SIGAR STAFF

SIGAR's staff count has remained steady since the last report to Congress, with 176 employees on board at the end of the quarter. SIGAR has 21 billets assigned to the U.S. Embassy Kabul, Afghanistan with 10 of those positions encumbered. Because of the COVID-19 pandemic and other uncertainties in Afghanistan, decisions on returning the other employees are on hold. SIGAR also employed four Afghan nationals in its Kabul office to support the Forward Operations, Investigations, and Audits Directorates. SIGAR supplemented its resident staff this quarter with one employee on short-term temporary duty in Afghanistan.

“While we will not stay involved in Afghanistan militarily, our diplomatic and humanitarian work will continue. We’ll continue to support the government of Afghanistan. We will keep providing assistance to the Afghan National Defense and Security Forces.”

—*President Joseph R. Biden*

Source: President Joseph R. Biden, Remarks by President Biden on the Way Forward in Afghanistan, White House, 4/14/2021.

2 RECONSTRUCTION UPDATE

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Photo on previous page
President Biden places a wreath at Arlington National Cemetery to honor U.S. service members who died in Afghanistan, their families, and veterans, 4/14/2021. (U.S. Army photo by Elizabeth Fraser)

RECONSTRUCTION IN BRIEF

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

BIDEN ADMINISTRATION ANNOUNCES U.S TROOP WITHDRAWAL AMID HIGH VIOLENCE AND CASUALTIES

- On April 14, 2021, President Joseph R. Biden announced his decision to withdraw all U.S. troops from Afghanistan before September 11, 2021, the 20th anniversary of the terror attacks that prompted the U.S. intervention in the country.
- Enemy-initiated attacks from January 1 through March 31, 2021, increased nearly 37% compared to the same quarter last year, but decreased by approximately 10% compared to last quarter (October 1–December 31, 2020).
- After lower than usual civilian casualties during most of 2020, civilian casualties increased 29% this quarter (January 1–March 31, 2021) compared to the same period last year, according to the UN mission in Afghanistan.
- According to USFOR-A, ANDSF casualties occurring during January 1–March 31, 2021, were substantially higher than in January–March 2020, but slightly lower than in October–December 2020.

PEACE PROCESS REMAINS STALLED

- Afghan political leaders reacted to reported U.S. correspondence outlining new peace talks and a peace plan.
- A Taliban spokesman said the group would not participate in any conferences to make decisions about Afghanistan's future until all foreign troops leave the country.
- At a March 18 meeting in Moscow, the United States, Russian, Chinese, and Pakistani governments said they do not support restoring the Taliban's Islamic Emirate.

AFGHANISTAN FACES WORSENING HUMANITARIAN CRISIS

- About half of Afghanistan's population needs humanitarian aid in 2021 due to the health and socioeconomic impact of the COVID-19 pandemic, double the portion in need during 2020.
- The World Bank estimated that Afghanistan's economy contracted by 1.9% in 2020, with increasing urban poverty and unemployment levels due to the economic impact of the COVID-19 pandemic.
- In February 2021, Afghanistan launched a COVID-19 vaccination campaign after receiving an initial shipment of 500,000 vaccine doses from India.
- Some U.S. economic and social development program activities continued to be limited by the COVID-19 pandemic and funding constraints.

U.S. RECONSTRUCTION FUNDING

- Cumulative appropriations for reconstruction and related activities in Afghanistan since FY 2002 rose to $144.40 billion in the quarter.
- Of the $120.01 billion (83% of total) appropriated to the eight largest active reconstruction funds, about $7.48 billion remained for possible disbursement.
- DOD's latest *Cost of War Report*, dated December 31, 2020, said its cumulative obligations for Afghanistan, including U.S. warfighting and reconstruction, had reached $824.9 billion. Cumulative Afghanistan reconstruction and related obligations reported by State, USAID, and other civilian agencies reached $48.5 billion.
- The Costs of War Project at Brown University's Watson Institute issued an estimate of Afghanistan war costs of $2.26 trillion, far in excess of DOD's estimate. The Watson number includes DOD and civilian agency costs in Afghanistan and Pakistan, a portion of DOD costs since 9/11 above a baseline amount, veterans' medical and disability costs, and interest costs on war-related borrowing.

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STATUS OF FUNDS

In accord with SIGAR's legislative mandate, this section details the status of U.S. funds appropriated, obligated, and disbursed for reconstruction activities in Afghanistan. As of March 31, 2021, the United States government had appropriated or otherwise made available approximately $144.40 billion in funds for reconstruction and related activities in Afghanistan since FY 2002. Total Afghanistan reconstruction funding has been allocated as follows:

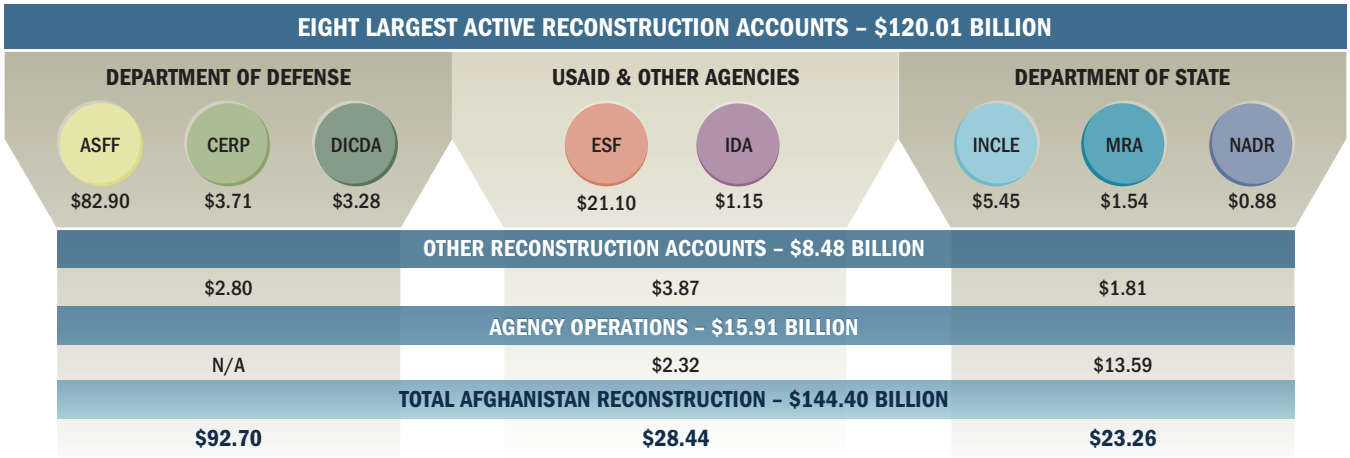
- $88.32 billion for security (including $4.60 billion for counternarcotics initiatives)
- $36.03 billion for governance and development (including $4.37 billion for counternarcotics initiatives)
- $4.14 billion for humanitarian aid
- $15.91 billion for agency operations

Figure 2.1 shows the eight largest active U.S. funds that contribute to these efforts. SIGAR previously reported on the nine largest active funds, but one of these funds, the Public Law 480 Title II account, is no longer used to provide food aid to Afghanistan, so has been removed from this section of SIGAR's reporting.

ASFF: Afghanistan Security Forces Fund
CERP: Commanders' Emergency Response Program
DICDA: Drug Interdiction and Counter-Drug Activities
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

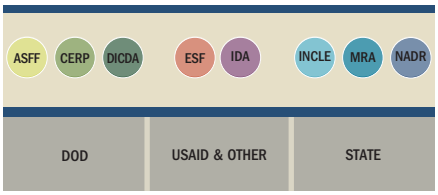
FIGURE 2.1

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



Note: Numbers have been rounded.

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



The amount provided to the eight largest active U.S. funds represents more than 83.1% (more than $120.01 billion) of total reconstruction assistance to Afghanistan since FY 2002. Of this amount, nearly 91.2% (nearly $109.45 billion) has been obligated, and nearly 88.5% (more than $106.15 billion) has been disbursed. An estimated $6.38 billion of the amount appropriated for these funds has expired and will therefore not be disbursed.

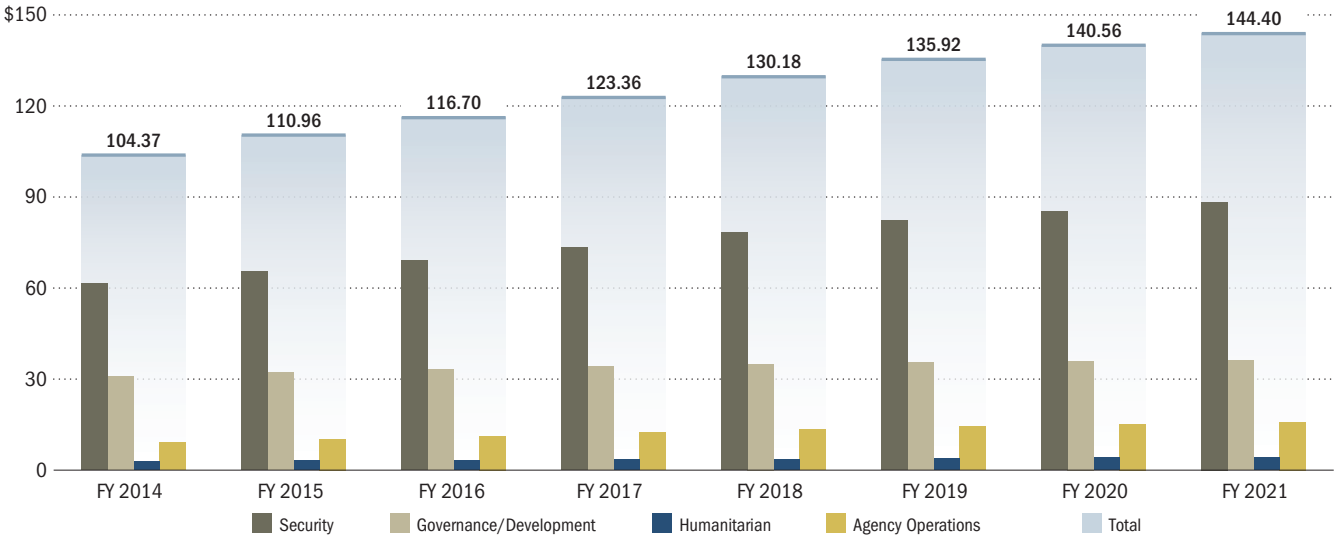
U.S. RECONSTRUCTION FUNDING FOR AFGHANISTAN

As of March 31, 2021, cumulative appropriations for reconstruction and related activities in Afghanistan totaled approximately $144.40 billion, as shown in Figure 2.2. This total comprises four major categories of reconstruction and related funding: security, governance and development, humanitarian, and oversight and operations. Approximately $8.97 billion of these funds support counternarcotics initiatives that crosscut the categories of security ($4.60 billion) and governance and development ($4.37 billion). For complete information regarding U.S. appropriations, see Appendix B.

President Donald J. Trump signed the Consolidated Appropriations Act, 2021 (H.R. 133) into law on December 27, 2020, providing appropriations for all agencies active in Afghanistan, including the Departments of Defense, State, and Justice; the U.S. Agencies for International Development and Global Media; the U.S. International Development Finance Corporation; and SIGAR. Three appropriations were specifically targeted for Afghanistan, consisting of the Afghanistan Security Forces Fund (ASFF), the Commanders' Emergency Response Program (CERP), and the SIGAR appropriation. These appropriations, totaling $3.10 billion, combined with $0.73 billion from other Congressional and agency actions,

FIGURE 2.2

CUMULATIVE APPROPRIATIONS BY FUNDING CATEGORY AS OF MARCH 31, 2021 ($ BILLIONS)



Note: Numbers have been rounded.

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

make up the FY 2021 appropriations of $3.84 billion through March 31, 2021, as shown in Figure 2.3.

Additional funds will become available for Afghanistan reconstruction over the next two quarters of FY 2021, principally through the allocation by Congress and State through the Section 653(a) process of appropriated FY 2021 foreign assistance funds to accounts such as the Economic Support Fund (ESF) and International Narcotics Control and Law Enforcement (INCLE) account for Afghanistan and other countries.

Since 2002, the United States has provided nearly $17.05 billion in on-budget assistance to the government of Afghanistan. This includes nearly $11.09 billion provided to Afghan government ministries and institutions, and nearly $5.96 billion 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). Table 2.1 shows U.S. on-budget assistance disbursed to the Afghan government and multilateral trust funds.

TABLE 2.1

U.S. ON-BUDGET ASSISTANCE TO AFGHANISTAN SINCE 2002 ($ MILLIONS)

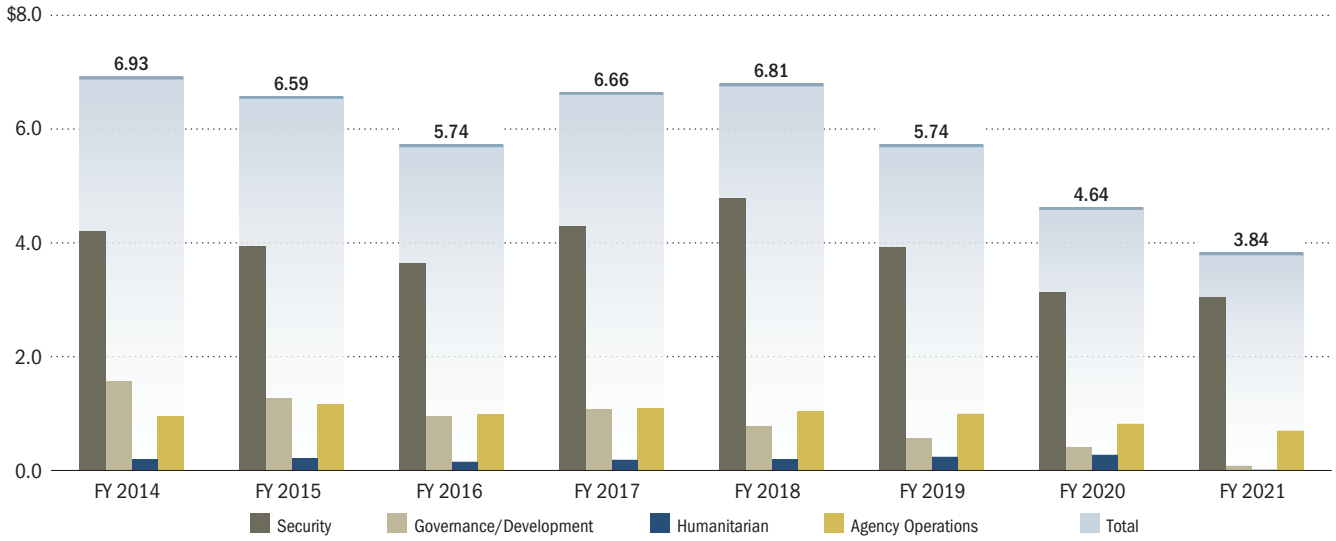
	Disbursements
Total On-Budget Assistance	**$17,045.01**
Government-to-Government	**11,088.07**
DOD	10,230.43
USAID	772.46
State	85.19
Multilateral Trust Funds	**5,956.93**
ARTF	4,127.68
LOTFA	1,675.58
AITF	153.67

Note: Numbers have been rounded.

Source: USAID, response to SIGAR data call, 4/13/2021; State, response to SIGAR data call, 10/18/2018; DOD, response to SIGAR data call, 4/9/2021; World Bank, ARTF: Administrator's Report on Financial Status as of January 19, 2021 (end of 1st month of FY 1400), accessed 4/11/2021; UNDP, LOTFA Receipts 2002–2021 (Combined Bilateral and MPTF), updated 3/31/2021, in response to SIGAR data call, 4/9/2021.

FIGURE 2.3

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.

U.S. COST OF WAR AND RECONSTRUCTION IN AFGHANISTAN

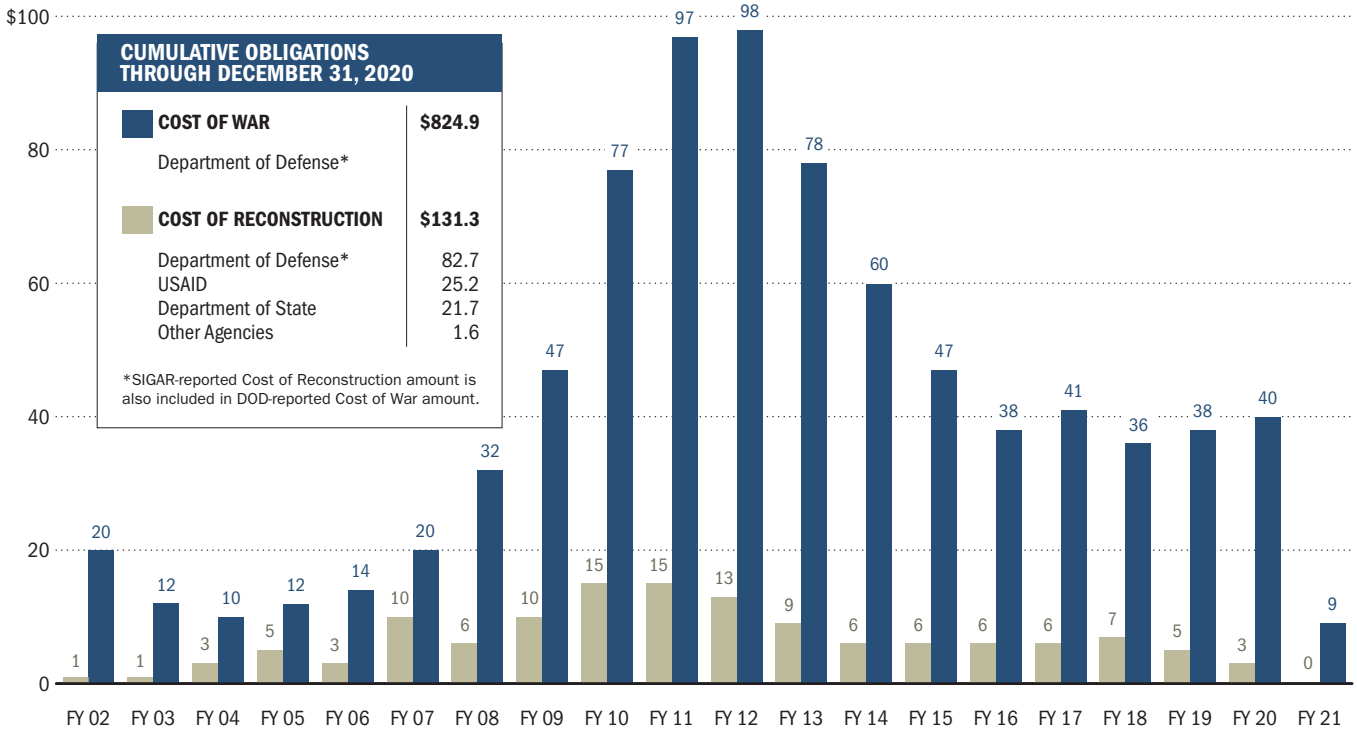
DOD's latest *Cost of War Report*, dated December 31, 2020, said its cumulative obligations for Operation Enduring Freedom and Operation Freedom's Sentinel in Afghanistan, including U.S. warfighting and reconstruction, had reached $824.9 billion.[1] DOD and SIGAR jointly provide oversight for DOD security-related reconstruction funding amounting to $82.7 billion of this amount. State, USAID, and other civilian agencies report cumulative obligations of $48.5 billion for Afghanistan reconstruction, which when added to the DOD amount results in $131.3 billion obligated for Afghanistan reconstruction through that date, as shown in Figure 2.4. These reconstruction costs equal approximately 16% of all funds obligated by DOD for Afghanistan since 2001.

Costs of War Project Sees Higher Costs than DOD

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

FIGURE 2.4

AFGHANISTAN COST OF WAR AND RECONSTRUCTION, ANNUAL AND CUMULATIVE OBLIGATIONS FY 2002 TO FY 2021 Q1 ($ BILLIONS)



Note: Numbers have been rounded. Cumulative obligations reported by DOD for the Cost of War through December 31, 2020, differ markedly from cumulative appropriations through March 31, 2021, as presented elsewhere in the Status of Funds section, because the former figures do not include unobligated appropriations and DOD Cost of War reporting lags by one quarter.

Source: DOD, Cost of War Monthly Report, Total War-related Obligations by Year Incurred, data as of December 31, 2020. 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, 1/30/2021. Obligation data shown against year funds appropriated.

The Costs of War Project sponsored by the Watson Institute at Brown University recently issued *U.S. Costs to Date for the War in Afghanistan, 2001–2021*, putting total costs at $2.26 trillion.[2]

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.

AFGHANISTAN RECONSTRUCTION FUNDING PIPELINE

Since 2002, Congress has appropriated nearly $144.40 billion for reconstruction and related activities in Afghanistan, of which more than $120.01 billion was appropriated to the eight largest active reconstruction accounts. As of March 31, 2021, approximately $7.48 billion of the amount appropriated to these eight accounts remained for possible disbursement, as shown in Table 2.2 and Figure 2.5.

TABLE 2.2

CUMULATIVE AMOUNTS APPROPRIATED, OBLIGATED, DISBURSED, AND REMAINING FY 2002 TO MARCH 31, 2021 ($ BILLIONS)

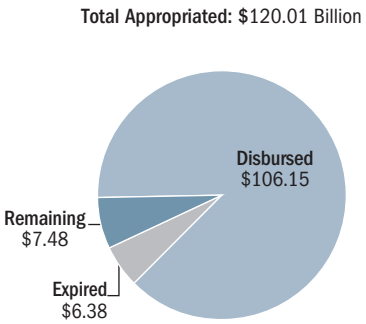
	Appropriated	Obligated	Disbursed	Remaining
Afghanistan Security Forces Fund (ASFF)	$82.90	$75.29	$74.42	$4.81
Economic Support Fund (ESF)	21.10	20.03	18.23	1.98
International Narcotics Control and Law Enforcement (INCLE)	5.45	5.16	4.67	0.55
Commanders' Emergency Response Program (CERP)	3.71	2.29	2.29	0.00
Drug Interdiction and Counter-Drug Activities (DICDA)	3.28	3.28	3.28	0.00
Migration and Refugee Assistance (MRA)	1.54	1.53	1.50	0.02
International Disaster Assistance (IDA)	1.15	1.12	1.01	0.11
Non-Proliferation, Antiterrorism, Demining, and Related (NADR)	0.88	0.74	0.74	0.00
Total Eight Largest Active Accounts	**120.01**	**109.45**	**106.15**	**7.48**
Other Reconstruction Funds	8.48			
Agency Operations	15.91			
Total	**$144.40**			

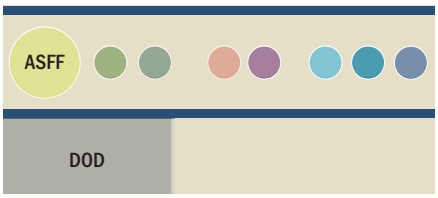
Note: Numbers have been rounded. The amount remaining reflects the total disbursement potential of the eight largest active reconstruction accounts after deducting approximately $6.38 billion that has expired. Expired funds equal the amount appropriated but not obligated after the period of availability for obligation has ended and thereafter includes amounts deobligated and canceled. The amount remaining for potential disbursement for Other Reconstruction Funds is less than $50 million; for Agency Operations the amount can not be determined but is most often less than the most recent annual appropriation.

Source: SIGAR analysis of appropriation laws and obligation and disbursement data provided by DOD, State, and USAID, 4/19/2021.

FIGURE 2.5

STATUS OF APPROPRIATED FUNDS, EIGHT LARGEST ACTIVE ACCOUNTS AS OF MARCH 31, 2021 ($ BILLIONS)





ASFF FUNDS TERMINOLOGY

Appropriations: Total monies available for commitments

Obligations: Commitments to pay monies

Disbursements: Monies that have been expended

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

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

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

AFGHANISTAN SECURITY FORCES FUND

Congress has 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 is Combined Security Transition Command-Afghanistan (CSTC-A).

President Donald J. Trump signed the Consolidated Appropriations Act, 2021, into law on December 27, 2020, which under Division C-Department of Defense Appropriations Act, 2021, provided an appropriation of $3.05 billion for ASFF FY 2021 and a rescission of $1.10 billion for ASFF FY 2020. This funding decrease for ASFF FY 2020 reduced the original appropriation from $4.20 billion to an adjusted appropriation of $3.10 billion, as shown in Figure 2.6.[3]

As of March 31, 2021, cumulative appropriations for ASFF stood at nearly $82.90 billion, with more than $75.29 billion having been obligated, and more than $74.42 billion disbursed, as shown in Figure 2.7. DOD reported that cumulative obligations increased by nearly $544.99 million during the quarter ending March 31, 2021, and that cumulative disbursements increased by nearly $422.08 million.[4]

FIGURE 2.6

ASFF APPROPRIATED FUNDS BY FISCAL YEAR
($ BILLIONS)

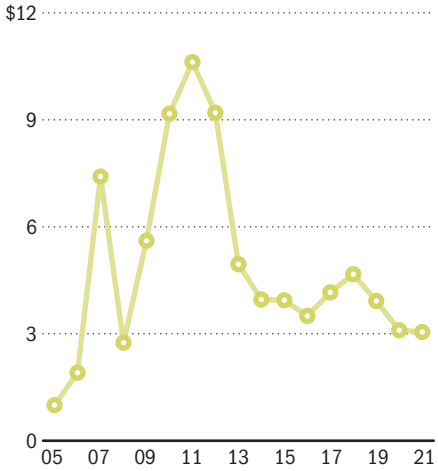
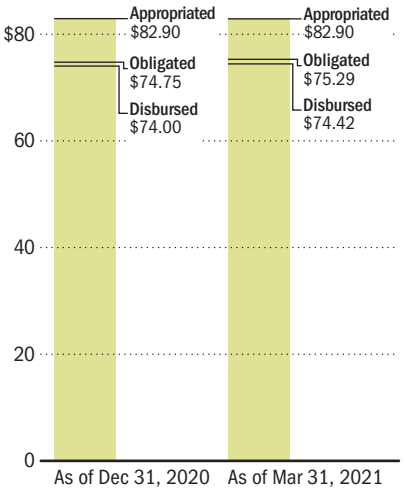


FIGURE 2.7

ASFF FUNDS, CUMULATIVE COMPARISON
($ BILLIONS)



Note: Numbers have been rounded. Data reflects reprogramming actions and rescissions. DOD reprogrammed $1 billion from FY 2011 ASFF, $1 billion from FY 2012 ASFF, $178 million from FY 2013 ASFF, and $604 million from FY 2019 ASFF to fund other DOD requirements. DOD reprogrammed $230 million into FY 2015 ASFF. ASFF data reflect the following rescissions: $1 billion from FY 2012 in Pub. L. No. 113-6, $764.38 million from FY 2014 in Pub. L. No. 113-235, $400 million from FY 2015 in Pub. L. No. 114-113, $150 million from FY 2016 in Pub. L. No. 115-31, $396 million from FY 2019 in Pub. L. No. 116-93, and $1.10 billion from FY 2020 in Pub. L. No. 116-260.

Source: DFAS, "AR(M) 1002 Appropriation Status by FY Program and Subaccounts March 2021," 4/16/2021; DFAS, "AR(M) 1002 Appropriation Status by FY Program and Subaccounts December 2020," 1/19/2021; Pub. L. Nos. 116-260, 116-93, 115-141, 115-31, 114-113, 113-235, 113-76, and 113-6; OSD Comptroller, 16-22 PA: Omnibus 2016 Prior Approval Request, 6/30/2016.

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 beginning with its ASFF budget request for FY 2019, submitted to Congress in February 2018, and with its reporting beginning on October 1, 2018. The new framework restructures 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 consists of the ANA, ANP, AAF, and ASSF BAGs.

As shown in Figure 2.8, ASFF disbursements for the new AAF and ASSF BAGs, amounting to $1.43 billion and $0.82 billion, respectively, over the FY 2019 to FY 2021 period through March 31, 2021, together account for $2.25 billion or 46% of total disbursements of $4.91 billion over this period.

Funds for each BAG are further allocated to four subactivity groups (SAGs): Sustainment, Infrastructure, Equipment and Transportation, and Training and Operations. As shown in Figure 2.9, ASFF disbursements of $37.07 billion for ANDSF Sustainment constituted 50% of total cumulative ASFF expenditures of $73.86 billion through March 31, 2021.

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.

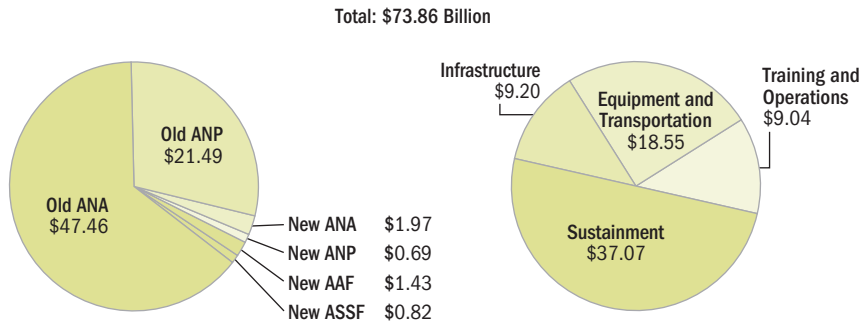
Source: DOD, Manual 7110.1-M Department of Defense Budget Guidance Manual, accessed 9/28/2009; Department of the Navy, Medical Facility Manager Handbook, p. 5, accessed 10/2/2009.

FIGURE 2.8

ASFF DISBURSEMENTS BY BUDGET ACTIVITY GROUP, OLD (FY 2005 TO FY 2018) AND NEW (FY 2019 TO FY 2021 Q2) ($ BILLIONS)

FIGURE 2.9

ASFF DISBURSEMENTS BY SUBACTIVITY GROUP FY 2005 TO FY 2021 Q2 ($ 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 $0.57 billion, that are included in total ASFF disbursements of $74.42 billion as presented in Figure 2.7.

Source: DFAS, "AR(M) 1002 Appropriation Status by FY Program and Subaccounts March 2021," 4/16/2021.

ASFF Budgeting Requirements

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.

The annual DOD appropriations act sets forth a number of ASFF budgeting requirements. Prior to the obligation of newly appropriated funds for ASFF, a Financial and Activity Plan (FAP) with details of proposed obligations must be approved by the DOD Afghanistan Resources Oversight Council (AROC), concurred by the Department of State, and notified to the Congressional defense committees. Thereafter, the AROC must approve the requirement and acquisition plan for any service requirements in excess of $50 million annually and for any nonstandard equipment requirement in excess of $100 million. In addition, the DOD is required to notify Congress prior to obligating funds for any new projects or transfer of funds between budget subactivity groups in excess of $20 million.[5]

DOD notified Congress of its initial budget for the ASFF FY 2021 appropriation with FAP 21-1 in January 2021, and notified Congress of its proposed plans to modify the budget for the ASFF FY 2020 appropriation with FAP 20-3 in March 2021. The DOD's execution of its spending plans for the ASFF FY 2019 and ASFF FY 2020 appropriations is presented below in Table 2.3, and the details of its budgets for the ASFF FY 2019, ASFF FY 2020, and ASFF FY 2021 appropriations are presented on the opposite page in Table 2.4.

TABLE 2.3

ASFF FY 2019 AND ASFF FY 2020 BUDGET EXECUTION THROUGH MARCH 31, 2021 ($ MILLIONS)

	ASFF FY 2019			ASFF FY 2020		
Budget Activity Groups	**Budget (FAP 19-5)**	**Obligations**	**Disbursements**	**Budget (FAP 20-3)**	**Obligations**	**Disbursements**
Afghan National Army	$1,528.99	$1,443.34	$1,388.70	$1,257.18	$939.12	$581.28
Afghan National Police	665.00	542.13	512.68	439.25	311.83	173.64
Afghan Air Force	995.95	893.63	878.32	988.83	651.79	555.24
Afghan Spec. Sec. Forces	730.06	694.21	612.69	414.73	277.14	204.11
Total	**$3,920.00**	**$3,573.32**	**$3,392.39**	**$3,099.98**	**$2,179.87**	**$1,514.27**

Note: Numbers have been rounded. The ASFF FY 2020 budget reflects the $1.10 billion rescinded from the account in the Department of Defense Appropriation Act, 2021, enacted on December 27, 2020. Disbursement totals exclude undistributed obligations and disbursements. The ASFF FY 2021 account has recorded obligations of $29.90 million and no disbursements through March 31, 2021.

Source: DOD, AR(M) Appropriation Status by FY Program and Subaccounts March 2021, 4/16/2021; DOD, Afghanistan Security Forces Fund (ASFF), Financial and Activity Plan, Fiscal Year 2019, 19-5, July 2020, 10/13/2020; and Afghanistan Security Forces Fund (ASFF), Financial and Activity Plan, Fiscal Year 2020, 20-3, March 2021, 4/8/2021.

NATO ANA Trust Fund

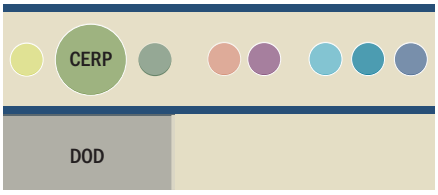
The NATO-managed Afghan National Army (ANA) Trust Fund (NATF) has contributed nearly $1.70 billion to ASFF for specific projects funded by donor nations through March 31, 2021; ASFF has returned more than $456.28 million of these funds following the cancellation or completion of these projects. DOD has obligated more than $1.05 billion and disbursed more than $956.06 million of NATF-contributed funds through ASFF through March 31, 2021.[6] These amounts are not reflected in the U.S. government-funded ASFF obligation and disbursement numbers presented in Figures 2.6 and 2.7.

TABLE 2.4

BUDGETS FOR ASFF FY 2019, ASFF FY 2020, AND ASFF FY 2021 APPROPRIATIONS ($ MILLIONS)

	ASFF FY 2019 Budget (FAP 19-5, July 2020)	ASFF FY 2020 Budget (FAP 20-3, March 2021)	ASFF FY 2021 Budget (FAP 21-1, January 2021)
Afghanistan Security Forces Fund, Total	**$3,920.00**	**$3,099.98**	**$3,047.61**
Afghan National Army, Total	**1,528.99**	**1,257.18**	**994.15**
Sustainment, Total	**1,358.52**	**1,132.53**	**963.57**
Personnel	553.51	413.93	561.69
Ammunition	87.55	93.69	46.12
Communications and Intelligence	112.90	121.94	70.40
Petroleum, Oil, and Lubricants	275.96	146.24	76.59
All Other	328.61	356.73	208.77
Infrastructure, Total	34.69	37.91	**0.22**
Equipment and Transportation, Total	33.55	52.88	**4.70**
Training and Operations, Total	102.24	33.86	**25.66**
Afghan National Police, Total	**665.00**	**439.25**	**448.38**
Sustainment, Total	**538.23**	**384.40**	**392.98**
Petroleum, Oil, and Lubricants	152.67	80.00	57.05
All Other	385.56	304.40	335.93
Infrastructure, Total	**0.59**	**6.13**	**0.45**
Equipment and Transportation, Total	**14.84**	**13.44**	**28.03**
Training and Operations, Total	**111.34**	**35.27**	**26.92**
Afghan Air Force, Total	**995.95**	**988.83**	**818.05**
Sustainment, Total	**694.13**	**555.86**	**537.76**
Personnel	15.08	19.70	41.56
Ammunition	96.88	46.63	65.80
Petroleum, Oil, and Lubricants	56.86	48.23	37.83
Aircraft Contracted Support	511.26	425.77	370.00
All Other	14.06	15.53	22.59
Infrastructure, Total	**1.66**	**3.44**	**0.00**
Equipment and Transportation, Total	**63.97**	**56.28**	**45.98**
Aircraft	63.73	50.84	40.00
Other Equipment and Tools	0.24	5.44	5.98
Training and Operations, Total	**236.19**	**373.25**	**234.30**
Afghan Special Security Forces, Total	**730.06**	**414.73**	**787.03**
Sustainment, Total	**371.29**	**305.68**	**597.90**
Aircraft Sustainment	148.38	159.52	260.14
Personnel	113.14	68.61	132.30
All Other	109.77	77.55	205.46
Infrastructure, Total	**18.83**	**9.91**	**1.53**
Equipment and Transportation, Total	**113.44**	**71.98**	**18.69**
Training and Operations, Total	**226.50**	**27.15**	**168.91**

Source: DOD, ASFF FAP 19-5, response to SIGAR data call, 10/13/2020; and ASFF FAP 20-3 and ASFF FAP 21-1, response to SIGAR data call, 4/8/2021.



CERP FUNDS TERMINOLOGY

Appropriations: Total monies available for commitments

Obligations: Commitments to pay monies

Disbursements: Monies that have been expended

COMMANDERS' EMERGENCY RESPONSE PROGRAM

The Commanders' Emergency Response Program (CERP) enables U.S. commanders in Afghanistan to respond to urgent, small-scale, humanitarian relief and reconstruction requirements in their areas of responsibility by supporting programs that will immediately assist the local population. Funding under this program is restricted to small projects whose cost may not exceed $500,000.[7]

The Department of Defense Appropriations Act, 2021, decreased the annual appropriation for CERP from $5.0 million in FY 2020 to $2.0 million in FY 2021, bringing total cumulative funding to more than $3.71 billion. House Report 116-453 accompanying the Appropriations Act states that "the Committee believes that after nearly two decades the time has come to wind down this program [CERP]. The Committee directs the Secretary of Defense to transition activities to the Afghanistan Security Forces and other agencies of the United States government, as appropriate, and to phase out this program during fiscal year 2021."[8]

Notably, CERP annual appropriations had equaled or exceeded $400.00 million per year during the FY 2008–FY 2012 period, as shown in Figure 2.10, and nearly $1.12 billion in appropriations from this period were realigned to other Operations and Maintenance, Army account requirements, or expired without being disbursed. DOD reported that CERP cumulative appropriations, obligations, and disbursements stood at approximately $3.71 billion, $2.29 billion, and $2.29 billion, respectively, at March 31, 2021, as shown in Figure 2.11.[9]

FIGURE 2.10

CERP APPROPRIATIONS BY FISCAL YEAR
($ MILLIONS)

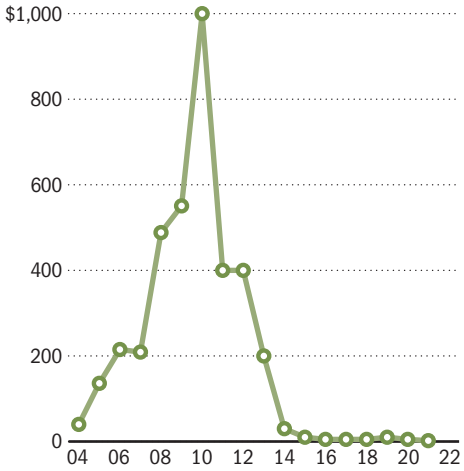
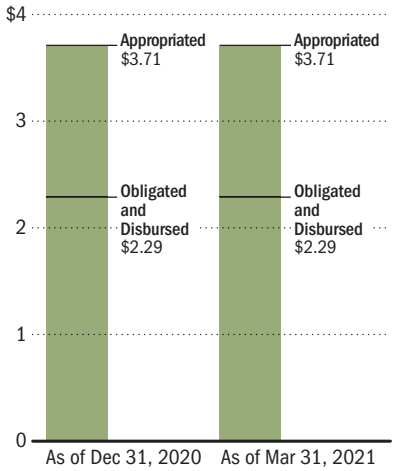


FIGURE 2.11

CERP FUNDS, CUMULATIVE COMPARISON
($ BILLIONS)



Note: Numbers have been rounded. Data may include interagency transfers. Analysis includes data from a draft DOD financial report because the final version had not been completed when this report went to press.

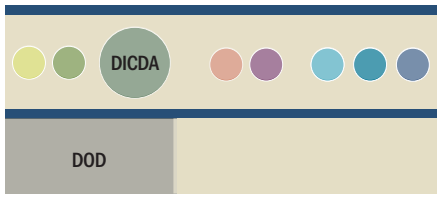
Source: DOD, response to SIGAR data call, 4/19/2021 and 1/15/2021; OMB, response to SIGAR data call, 1/4/2013; Pub. L. Nos. 115-141, 115-31, 114-113, 113-235, 113-76, 113-6, 112-74, and 112-10.

DRUG INTERDICTION AND COUNTER-DRUG ACTIVITIES

The Drug Interdiction and Counter-Drug Activities (DICDA), Defense appropriation provided funding for efforts intended to stabilize Afghanistan by combating the drug trade and related activities. The DOD Counterdrug group allocated this funding to support the Counternarcotics Police of Afghanistan units (mentored by the DEA and U.S. Army Special Forces) who investigate high-value targets and conduct drug-interdiction operations. Funding was also provided to the Afghanistan Special Mission Wing (SMW) to support their fleet of rotary- and fixed-wing aircraft. The SMW's aircraft provide air mobility to conduct intelligence, surveillance, and reconnaissance operations aimed at counterdrug operations in country.[10]

The DOD Counterdrug group allocated modest amounts of funding to Afghanistan programs in recent years as the number of counterdrug missions performed by the SMW decreased, falling from $118.01 million in FY 2018 to $10.18 million in FY 2019 and $24.30 million in FY 2020.

The Department of Defense Appropriations Act, 2021, provided no DICDA Overseas Contingency Operations (OCO) funding for FY 2021, a departure from historical practice and a decrease of $153.00 million from the FY 2020 enacted level. The DOD Counterdrug group has no plans to fund activities in Afghanistan in FY 2021, and the appropriation for FY 2021 stands at zero, as shown in Figure 2.12.[11] Cumulative amounts appropriated and transferred from the Central Transfer Account remain unchanged between December 31, 2020, and March 31, 2021, at $3.28 billion, as shown in Figure 2.13.[12]



DICDA FUNDS TERMINOLOGY

Appropriations: Total monies available for commitments

Obligations: Commitments to pay monies

Disbursements: Monies that have been expended

FIGURE 2.12

DICDA APPROPRIATIONS BY FISCAL YEAR
($ MILLIONS)

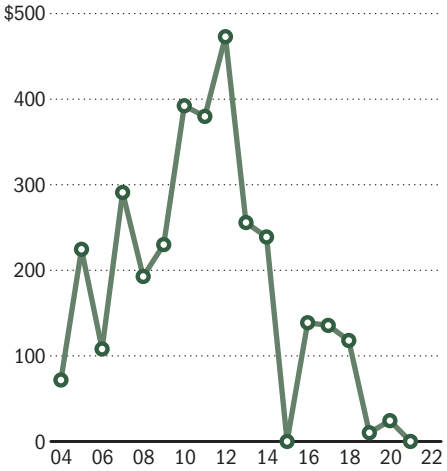
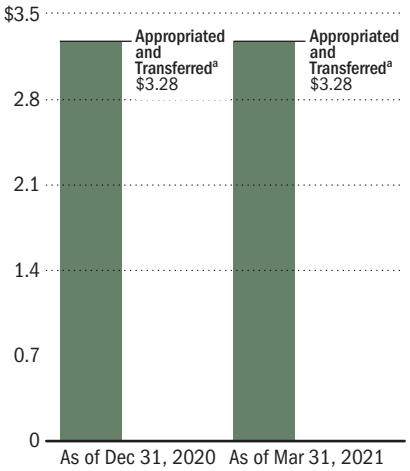


FIGURE 2.13

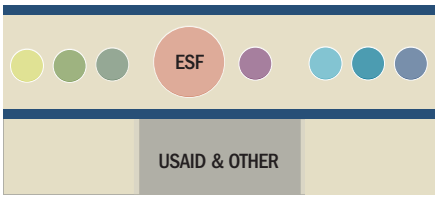
DICDA FUNDS, CUMULATIVE COMPARISON
($ BILLIONS)



Note: Numbers have been rounded. DOD reprogrammed $125.13 million out of FY 2015 DICDA and $122.18 million out of FY 2019 DICDA due to requirements for the Afghanistan Special Mission Wing being funded from the ASFF instead of DICDA.

[a] DOD reprograms all DICDA funds to the military services and defense agencies for obligation and disbursement.

Source: DOD, response to SIGAR data call, 4/9/2021 and 1/15/2021; OSD Comptroller, 15-23 PA: Omnibus 15 Prior Approval Request, 6/30/2015, p. 42.



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.[13]

The ESF was allocated $200.00 million for Afghanistan for FY 2020 through the Section 653(a) consultation process that was concluded among State, the U.S. Congress, and OMB in the quarter ending June 30, 2020. In the following quarter, $93.00 million in FY 2015 ESF-OCO funds were reprogrammed to Afghanistan, and obligated for Afghanistan programs. These two allocations, together amounting to $293.00 million in resources, represent a 16% reduction from the Section 653(a) allocation to Afghanistan of $350.00 million for FY 2019. Cumulative appropriations for the ESF now stand at more than $21.10 billion, of which nearly $20.03 billion had been obligated and more than $18.23 billion had been disbursed as of March 31, 2021.[14] Figure 2.14 below shows ESF appropriations by fiscal year, and Figure 2.15 shows cumulative appropriations, obligations, and disbursements as of December 31, 2020 and March 31, 2021.

FIGURE 2.14

ESF APPROPRIATIONS BY FISCAL YEAR
($ BILLIONS)

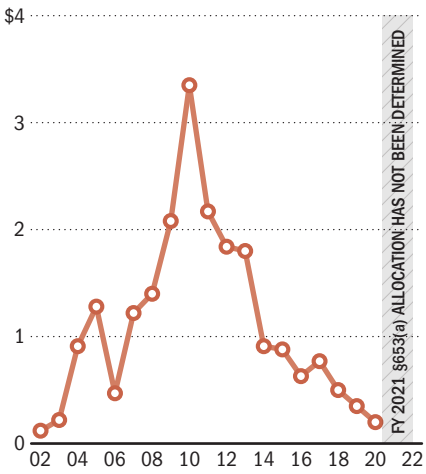
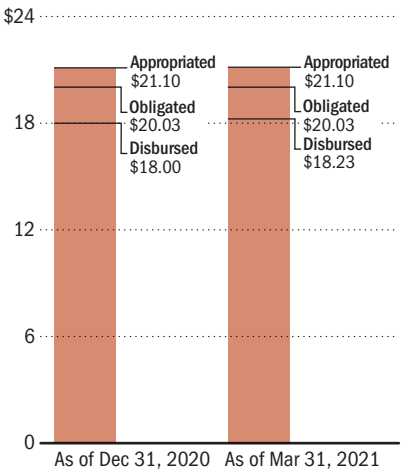


FIGURE 2.15

ESF FUNDS, CUMULATIVE COMPARISON
($ BILLIONS)



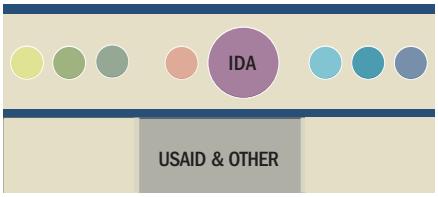
Note: Numbers have been rounded. Data reflects the following transfers from AIF to the ESF: $101 million for FY 2011, $179.5 million for FY 2013, and $55 million for FY 2014. FY 2016 ESF for Afghanistan was reduced by $179 million and put toward the U.S. commitment to the Green Climate Fund.

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

INTERNATIONAL DISASTER ASSISTANCE

USAID's Bureau of Humanitarian Assistance (BHA), created through the combination of its Offices of U.S. Foreign Disaster Assistance (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 do not have 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 (WPF), and the UN's World Health Organization (WHO) to deliver goods and services to assist conflict- and disaster-affected populations in Afghanistan.[15]

USAID reported more than $1.15 billion in IDA funds had been allocated to Afghanistan from 2002 through March 31, 2021, with obligations of nearly $1.12 billion and disbursements of more than $1.01 billion reported as of that date. USAID obligated more than $178.61 million in IDA funds in FY 2020, the highest level of obligations that it has recorded in Afghanistan.[16] Figure 2.16 presents annual appropriations of IDA funds to Afghanistan. Figure 2.17 presents cumulative appropriations, obligations, and disbursements.



IDA FUNDS TERMINOLOGY

Appropriations: Total monies available for commitments

Obligations: Commitments to pay monies

Disbursements: Monies that have been expended

FIGURE 2.16

IDA APPROPRIATIONS BY FISCAL YEAR
($ MILLIONS)

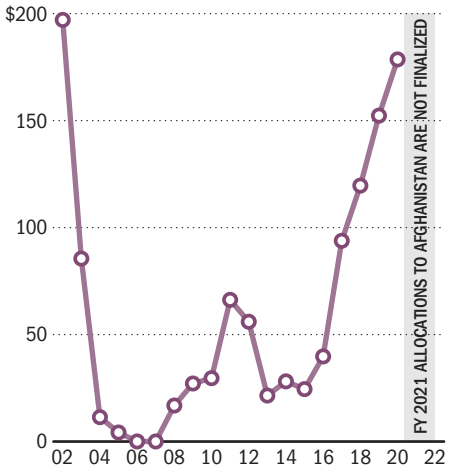
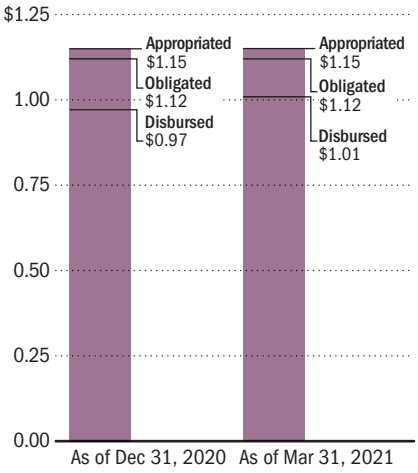


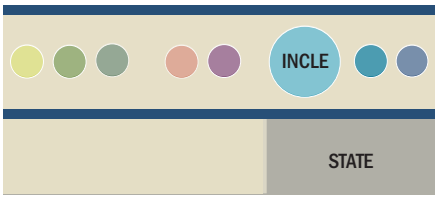
FIGURE 2.17

IDA FUNDS, CUMULATIVE COMPARISON
($ BILLIONS)



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

Source: USAID, response to SIGAR data call, 4/13/2021 and 1/19/2021.



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.[17]

The INCLE account was allocated $88.00 million for Afghanistan for FY 2020 through the Section 653(a) consultation process that was concluded among State, the U.S. Congress, and OMB in the quarter ending June 30, 2020. This amount is consistent with the $87.80 allocation for FY 2019, which itself represented a 45% reduction from the $160.00 million allocation for FY 2018.[18] Cumulative funding for INCLE stands at nearly $5.45 billion, of which more than $5.16 billion has been obligated and nearly $4.67 billion has been disbursed as of March 31, 2021. Figure 2.18 shows INCLE appropriations by fiscal year, and Figure 2.19 shows cumulative appropriations, obligations, and disbursements as of December 31, 2020, and March 31, 2021.[19]

FIGURE 2.18

INCLE APPROPRIATIONS BY FISCAL YEAR
($ MILLIONS)

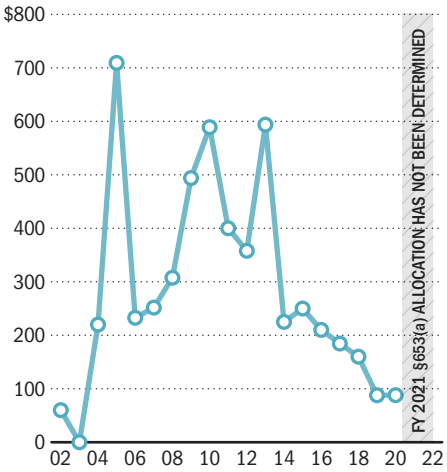
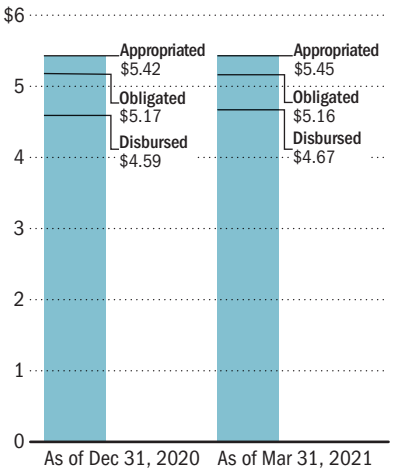


FIGURE 2.19

INCLE FUNDS, CUMULATIVE COMPARISON
($ BILLIONS)



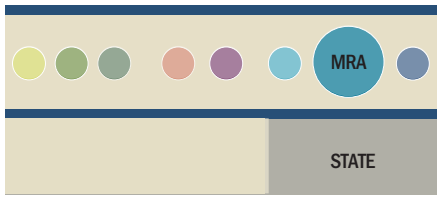
Note: Numbers have been rounded. Data may include interagency transfers.

Source: State, response to SIGAR data call, 4/19/2021 and 1/7/2021.

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 support Afghan refugees throughout the region and upon their return to Afghanistan.[20]

The MRA allocation for Afghan refugees, internally displaced persons, and returnees has increased for the past two years, rising from nearly $77.19 million in FY 2018 to more than $86.69 million in FY 2019 and nearly $100.53 million in FY 2020. Cumulative appropriations since FY 2002 have totaled nearly $1.54 billion through March 31, 2021, with cumulative obligations and disbursements reaching more than $1.53 billion and more than $1.50 billion, respectively, on that date. Figure 2.20 shows MRA appropriations by fiscal year, and Figure 2.21 shows cumulative appropriations, obligations, and disbursements as of December 31, 2020, and March 31, 2021.[21]



MRA FUNDS TERMINOLOGY

Appropriations: Total monies available for commitments

Obligations: Commitments to pay monies

Disbursements: Monies that have been expended

FIGURE 2.20

MRA APPROPRIATIONS BY FISCAL YEAR
($ MILLIONS)

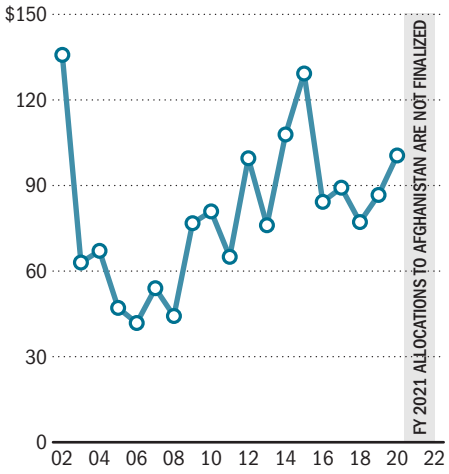
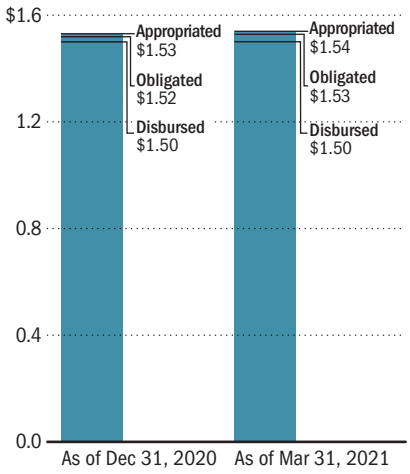


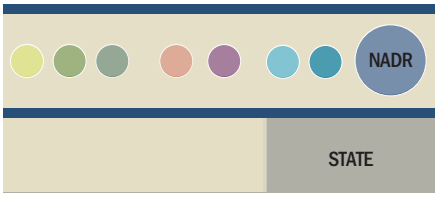
FIGURE 2.21

MRA FUNDS, CUMULATIVE COMPARISON
($ BILLIONS)



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

Source: State, response to SIGAR data call, 4/9/2021 and 1/14/2021.



NADR FUNDS TERMINOLOGY

Appropriations: Total monies available for commitments

Obligations: Commitments to pay monies

Disbursements: Monies that have been expended

NONPROLIFERATION, ANTITERRORISM, DEMINING, AND RELATED PROGRAMS

The Non-Proliferation, Antiterrorism, Demining, and Related Programs (NADR) account plays a critical role in improving the Afghan government's capacity to address terrorist threats, protect its borders, and remove dangerous explosive remnants of war.[22] The majority of NADR funding for Afghanistan is 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 makes allocated funding available to relevant bureaus and offices that obligate and disburse these funds.[23]

The NADR account was allocated $38.50 million for Afghanistan for FY 2020 through the Section 653(a) consultation process that was concluded among State, the U.S. Congress and OMB in the quarter ending June 30, 2020. This amount is consistent with the allocation of $38.30 million for FY 2019 and the $36.6 million allocation for FY 2018. Figure 2.22 shows annual allocations to the NADR account, and Figure 2.23 shows that the cumulative total of NADR funds appropriated and transferred remained unchanged between December 31, 2020, and March 31, 2021, at $881.34 million.[24]

FIGURE 2.22

NADR APPROPRIATIONS BY FISCAL YEAR
($ MILLIONS)

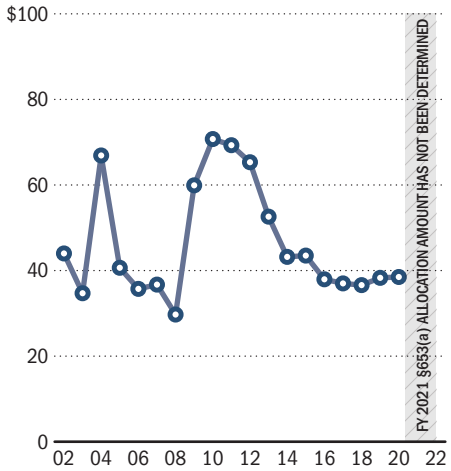
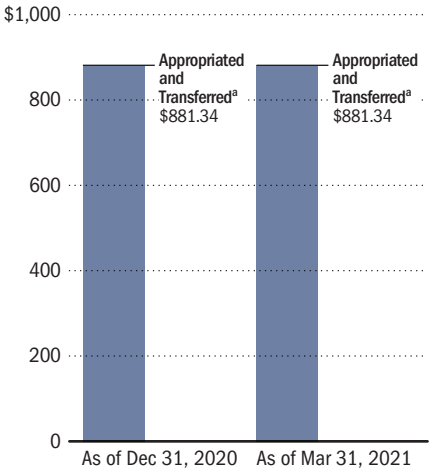


FIGURE 2.23

NADR FUNDS, CUMULATIVE COMPARISON
($ MILLIONS)



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

Source: State, response to SIGAR data call, 4/13/2021, 7/13/2020, 1/3/2020, and 10/5/2018.

INTERNATIONAL RECONSTRUCTION FUNDING FOR AFGHANISTAN

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

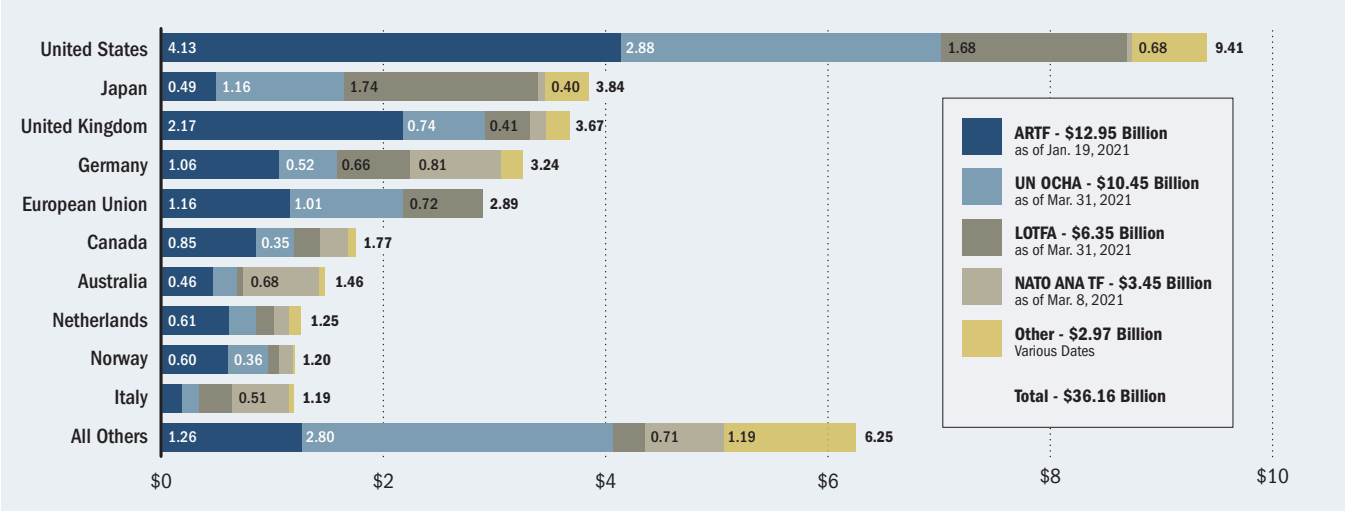
The four main multilateral trust funds are the World Bank-managed Afghanistan Reconstruction Trust Fund (ARTF), the UNDP-managed Law and Order Trust Fund for Afghanistan (LOTFA), the NATO-managed Afghan National Army (ANA) Trust Fund (NATF), and the ADB-managed Afghanistan Infrastructure Trust Fund (AITF).

The UN's Office for the Coordination of Humanitarian Affairs (OCHA) leads emergency appeals and annual or multi-year humanitarian response plans for Afghanistan, and provides timely reporting of assistance provided by donors to the full range of humanitarian assistance organizations to facilitate funding of targeted needs.

The four multilateral trust funds, ARTF, LOTFA, NATF, and AITF, as well as UNAMA and UN OCHA-coordinated humanitarian assistance

FIGURE 2.24

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



Note: Amounts under $350 million are not labeled. Numbers may not add due to rounding. "Other" consists of UNAMA contributions of $2.38 billion for 2007–2020 calendar year assessments, and AITF contributions of $0.59 billion at 9/30/2020.

Source: World Bank, ARTF: Administrator's Report on Financial Status as of January 19, 2021 (end of 1st month of FY 1400) at www.artf.af, accessed 4/11/2021; UN OCHA, Financial Tracking Service at https://fts.unocha.org, accessed 3/31/2021; UNDP, LOTFA Receipts 2002–2021 (Combined Bilateral and MPTF), updated through 3/31/2021, in response to SIGAR data call, 4/9/2021; NATO, Afghan National Army (ANA) Trust Fund, Status of Contributions Made as of 8 March 2021, at www.nato.int, accessed 4/7/2021; ADB, AITF Quarterly Report (July–September 2020), p. 10, in response to SIGAR data call, 2/4/2021; State, UNAMA approved budgets and notified funding plans, in response to SIGAR data calls, 2/19/2021 and 7/13/2020; UN, Country Assessments, at www.un.org/en/ga/contributions/scale, accessed 10/9/2020.

organizations, all report donor contributions for their Afghanistan programs. Cumulative contributions to these six organizations since 2002 have amounted to $36.16 billion, with the United States contributing $9.41 billion of this amount, as shown on the previous page in Figure 2.24. The World Bank Group and the ADB are funded through general member assessments that cannot be readily identified as allocated to Afghanistan. These institutions have collectively made financial commitments of $11.88 billion to Afghanistan since 2002, as discussed in the sections that follow.

TABLE 2.5

2020 AFGHANISTAN CONFERENCE PLEDGES FOR 2021 ($ MILLIONS)

Donors	Pledges
United States	$600.00
Germany	511.70
European Union	357.00
World Bank Group	334.00
India	250.00
Asian Development Bank	221.00
United Kingdom	207.70
Japan	180.00
Sweden	95.10
Norway	69.31
Canada	67.50
Denmark	64.00
Netherlands	59.50
Italy	41.64
Australia	38.85
Turkey	37.50
Finland	35.70
Other	76.50
Total	**$3,247.00**

Note: Pledges for civilian assistance made for 2021 or for an average year in a multiyear pledge that may be conditional. Donor pledge conditions are assumed to be met.

Source: Ministry of Finance, GIROA, response to SIGAR information request, 1/20/2021.

Donor Pledges at the Afghanistan Conference in Geneva

The international donor community met virtually in Geneva for the 2020 Afghanistan Conference in November 2020 to pledge their support for civilian assistance to Afghanistan for the 2021 to 2024 period. The donors made one-, two-, three-, or four-year pledges at the conference; defined the scope of their pledged civilian development assistance (excluding emergency humanitarian assistance) in various ways; and many attached significant conditions to their pledges. The United States made a single-year pledge of $300 million for 2021, with up to an additional $300 million available in the near term depending on the Afghan government making "meaningful progress" in the peace process.[25] On April 21, State announced it would make $300 million in civilian assistance available to demonstrate enduring support for the Afghan people and to advance a just and durable peace for Afghanistan. State said it would work with Congress to make these monies available for 2021 from State and USAID. Afghanistan's Ministry of Finance estimates the pledges will result in nearly $3.25 billion in contributions for 2021, with the U.S. providing $600 million, assuming all donors' pledge conditions are satisfactorily met as shown in Table 2.5.[26]

Contributions to the Afghanistan Reconstruction Trust Fund

The largest share of international contributions to the Afghan government's operational and development budgets comes through the ARTF. From 2002 to January 19, 2021, the World Bank reported that 34 donors had paid in more than $12.95 billion. Figure 2.24 shows the three largest donors over this period as the United States, the United Kingdom, and the European Union. Figure 2.25 shows that these three were also the largest donors to the ARTF for Afghan FY 1399 (December 22, 2019–December 20, 2020). The ARTF received paid in contributions of $718.63 million in Afghan FY 1399, which represents an 8% decrease from the $780.38 million it received in Afghan FY 1398.[27]

Contributions to the ARTF are divided into two funding channels, the Recurrent Cost (RC) Window and the Investment Window. As of November 20, 2020, according to the World Bank, more than $5.07 billion

of ARTF funds had been disbursed to the Afghan government through the RC Window to assist with recurrent costs such as civil servants' salaries.[28] To ensure that the RC Window receives adequate funding, donors to the ARTF may not "preference" (earmark) more than half of their annual contributions.[29]

The Investment Window supports development programs. As of January 19, 2021, according to the World Bank, more than $6.04 billion had been committed through the Investment Window, and more than $5.17 billion had been disbursed. The Bank reported 32 active projects with a combined commitment value of more than $2.36 billion, of which more than $1.50 billion had been disbursed.[30]

Contributions to the Law and Order Trust Fund for Afghanistan

The UNDP had historically administered the LOTFA to pay ANP salaries and build the capacity of the Ministry of Interior (MOI).[31] Beginning in 2015, UNDP divided LOTFA support between two projects: the Support to Payroll Management (SPM), and MOI and Police Development (MPD).

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

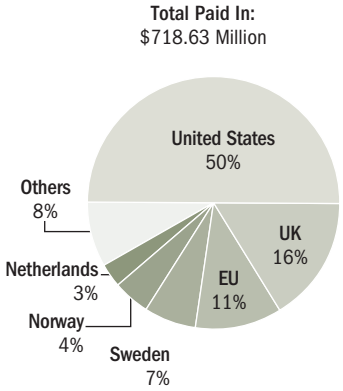
The MPD project focused on institutional development of the MOI and police professionalization of the ANP. The project concluded on June 30, 2018.

The LOTFA Steering Committee, composed of Afghan ministries, international donors, and the UNDP, approved restructuring the fund and changing its scope of operations on November 25, 2018. The organization has expanded its mission beyond the management of the SPM project to include the entire justice chain (police, courts, and corrections), and thereby cover all security and justice institutions, with an increased focus on anticorruption. A new multilateral trust fund, the LOTFA Multi-Partner Trust Fund (MPTF), was launched to fund this expanded mission, and donations of nearly $310.04 million have been received from 12 donors, led by the United Kingdom, Canada, and the European Union (and without financial participation from the United States).[32]

Donors have paid in nearly $6.35 billion to the two LOTFA funds from 2002 through March 31, 2021. Figure 2.24 shows the fund's two largest donors on a cumulative basis have been the United States and Japan. Figure 2.26 shows the largest donors to the LOTFA in 2020. The United States has significantly reduced its support to LOTFA in recent years, contributing $1.04 million in 2018, $0.95 million in 2019, and $5.54 million in 2020.[33]

FIGURE 2.25

ARTF CONTRIBUTIONS BY DONOR, AFGHAN FY 1399 (PERCENT)

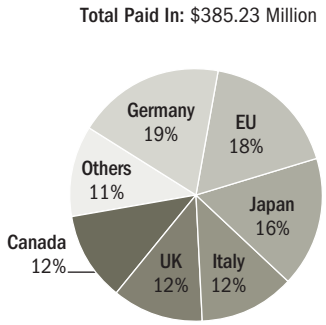


Note: Percentages may not add to 100% due to rounding. "Others" includes nine national government donors.

Source: World Bank, ARTF: Administrator's Report on Financial Status as of January 19, 2021 (end of 1st month of FY 1400) at www.artf.af, accessed 4/11/2021.

FIGURE 2.26

LOTFA CONTRIBUTIONS BY DONOR, CALENDAR YEAR 2020 (PERCENT)



Note: Numbers may not add due to rounding. "Others" includes the United States, 10other countries, and the UNDP that made contributions to the two LOTFA funds.

Source: UNDP, LOTFA Receipts 2002–2021 (Combined Bilateral and MPTF), updated 3/31/2021, in response to SIGAR data call, 4/9/2021.

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 $10.45 billion to humanitarian-assistance organizations from 2002 through March 31, 2021, as reported by OCHA. OCHA-led annual humanitarian-response plans and emergency appeals for Afghanistan accounted for nearly $6.87 billion, or 65.8%, of these contributions.

The United States, Japan, and the European Union have been the largest contributors to humanitarian assistance organizations in Afghanistan since 2002, as shown in Figure 2.24 on p. 47; the United States, United Kingdom, and the European Union were the largest contributors in 2020, when the international community contributed $725.62 million to these organizations,

TABLE 2.6

LARGEST RECIPIENTS OF HUMANITARIAN ASSISTANCE FOR AFGHANISTAN UN OFFICE FOR THE COORDINATION OF HUMANITARIAN AFFAIRS (OCHA) CUMULATIVE RECEIPTS, 2002 TO MARCH 31, 2021 ($ MILLIONS)

Largest Recipients	Receipts
United Nations Organizations	
World Food Programme (WFP)	$3,182.71
United Nations High Commissioner for Refugees (UNHCR)	1,258.72
United Nations Children's Fund (UNICEF)	562.17
United Nations Mine Action Service (UNMAS)	337.22
International Organization for Migration (IOM)	284.20
Food and Agricultural Organization (FAO)	232.29
Office for the Coordination of Humanitarian Affairs (UN OCHA)	145.09
World Health Organization (WHO)	148.15
Nongovernmental Organizations	
International Committee of the Red Cross	777.22
Norwegian Refugee Council	194.59
HALO Trust	119.16
Save the Children	111.87
ACTED (formerly Agency for Technical Cooperation and Development)	102.77
All Other and Unallocated	2,989.69
Total Humanitarian Assistance Reported by OCHA	**$10,445.87**

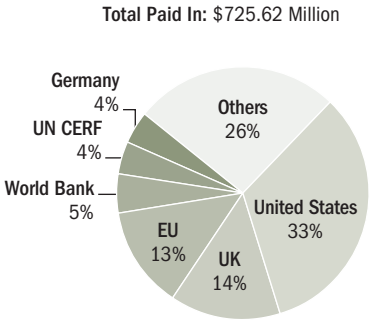
Note: Numbers may not add due to rounding.

Source: UN OCHA, Financial Tracking Service at https://fts.unocha.org, accessed 3/31/2021.

as shown in Figure 2.27. The UN World Food Programme (WFP), the UN High Commissioner for Refugees (UNHCR), the International Committee of the Red Cross, the UN Children's Fund (UNICEF), and the UN Mine Action Service (UNMAS) have been the largest recipients of humanitarian assistance in Afghanistan, as shown in Table 2.6 on the previous page.[34]

FIGURE 2.27

UN OCHA-COORDINATED CONTRIBUTIONS BY DONOR, CALENDAR YEAR 2020 (PERCENT)



Note: Percentages may not add to 100% due to rounding. "Others" includes 22 national governments and 14 other entities. UN CERP refers to the the UN's Central Emergency Response Fund.

Source: UN OCHA, Financial Tracking Service at https://fts.unocha.org, accessed 3/31/2021.

Contributions to the NATO ANA Trust Fund

The NATO-managed Afghan National Army (ANA) Trust Fund (NATF) supports the Afghan National Army and other elements of the Afghan National Defense and Security Forces through procurements by the Afghanistan Security Forces Fund (ASFF) and the NATO Support and Procurement Agency (NSPA).[35] The Fund has received contributions from 24 NATO members, including the United States, and from 12 other Coalition partners totaling nearly $3.45 billion through March 8, 2021.[36] Figure 2.24 on p. 47 shows Germany, Australia, and Italy as the three largest contributors to the fund. The United States made its first contribution in FY 2018 to support two projects under an existing procurement contract.[37]

World Bank Group in Afghanistan

The World Bank's International Development Association (IDA) has committed nearly $5.11 billion for development, emergency reconstruction projects, and eight budget support operations in Afghanistan from 2002 through August 2020 (latest data provided). This support consists of over $4.67 billion in grants and $434 million in no-interest loans known as "credits." The Bank, as of August 2020, has 11 active IDA-only projects and 18 active projects jointly funded with the ARTF and other global trust funds with a combined commitment value of over $2.24 billion from IDA.

In addition, as of August 2020, the International Finance Corporation (IFC) maintains a committed portfolio valued at nearly $300 million and its Multilateral Investment Guarantee Agency (MIGA) has a gross exposure of nearly $114 million on projects in Afghanistan.[38]

The United States is the World Bank Group's largest shareholder, with ownership stakes ranging between 10% and 25% of the shares in the IDA, IBRD, MIGA, and IFC.[39]

Asian Development Bank in Afghanistan

The Asian Development Bank (ADB) has committed over $6.36 billion for 167 development projects and technical-assistance programs in Afghanistan from 2002 through December 2020. This support has consisted of $5.38 billion in grants (of which the Asian Development Fund, or ADF, provided $4.28 billion, and the ADB provided $1.10 billion in cofinancing), $0.872 billion in concessional loans, and $111.2 million in technical assistance. ADB

has provided $2.66 billion for 20 key road projects, $2.12 billion to support energy infrastructure, and $1.08 billion for irrigation and agricultural infrastructure projects. The United States and Japan are the largest shareholders of the ADB, with each country holding 15.57% of total shares.[40]

The ADB manages the Afghanistan Infrastructure Trust Fund (AITF), a multi-donor platform that provides on-budget financing for technical assistance and investment, principally in the transport, energy, and water management sectors. The AITF has received contributions of $588.97 million from the NATO ANA Trust Fund, Germany, Japan, the United Kingdom, and the United States, and had disbursed $318.33 million through September 30, 2020.[41]

United Nations Assistance Mission in Afghanistan

The United Nations Assistance Mission in Afghanistan (UNAMA) is a political UN mission established at the request of the government of Afghanistan. UNAMA maintains its headquarters in Kabul and an extensive field presence across Afghanistan, and is organized around its development and political affairs pillars. The Department of State has notified the U.S. Congress of its annual plan to fund UNAMA along with other UN political missions based on mission budgets since FY 2008. The U.S. contribution to UNAMA, based on its fixed 22.0% share of UN budgets and funded through the Contribution to International Organizations (CIO) account, has totaled $523.45 million from FY 2008 through FY 2021. Other UN member governments have funded the remainder of UNAMA's budget of $2.38 billion over this period.[42]

Sources of U.S. Funding for Multilateral Assistance

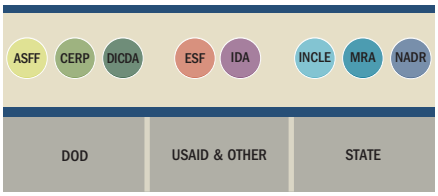
The United States provides significant financial support to multilateral institutions active in Afghanistan, and utilizes a wide range of appropriation authorities to engage with the international community. The Economic Support Fund (ESF) is the primary instrument for funding multilateral development, a number of USAID and State Department-managed accounts are used for multilateral humanitarian assistance, and the Afghanistan Security Forces Fund (ASFF) is the primary vehicle for funding reconstruction-related multilateral security assistance programs.

The United States' annual contributions to the World Bank Group, Asian Development Bank, and the United Nations Assistance Mission in Afghanistan (UNAMA), funded by the Treasury and State Departments, are fixed for the most part by international agreement and, except in the case of UNAMA, are not allocable to Afghanistan. Table 2.7 matches the multilateral assistance programs and organizations active in Afghanistan with their sources of U.S. funding.

TABLE 2.7

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 OCHA and its Afghanistan Humanitarian Fund	IDA
UN World Health Organization (WHO)	GHP, ESF, and IDA
Nongovernmental Organizations (NGOs)*	ESF, IDA, MRA, and NADR
The Asia Foundation (TAF)	SFOPS TAF and ESF
UN Development Programme (UNDP)	ESF
UN Assistance Mission in Afghanistan (UNAMA)	CIO
World Bank Group (IBRD, IDA, IFC, and MIGA)	Treasury IP
Asian Development Bank (ADB and ADF)	Treasury IP



* 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.

Note: SFOPS TAF refers to The Asia Foundation account in the Department of State, Foreign Operations, and Related Programs (SFOPS) appropriation; 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, responses to SIGAR data call, 1/13/2021, 4/17/2020, 4/9/2020, and 8/21/2019; 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 calls, 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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SECURITY

KEY ISSUES & EVENTS

On April 14, 2021, President Joseph R. Biden announced his decision to withdraw all U.S. troops from Afghanistan before September 11, 2021, the 20th anniversary of the attacks that prompted the U.S. intervention in the country.

Enemy-initiated attacks from January 1 to March 31, 2021, increased nearly 37% compared to the same quarter last year, but decreased by approximately 10% compared to last quarter (October 1–December 31, 2020), according to Resolute Support.

After lower than usual civilian casualties during most of 2020, civilian casualties increased 29% this quarter (January 1–March 31, 2021) compared to the same period last year, according to the UN mission in Afghanistan.

Afghan security forces casualties occurring January 1–March 31, 2021, were substantially higher than during the same time period last year, but slightly lower than in the last quarter, according to USFOR-A.

Following his inauguration on January 20, 2021, President Joseph R. Biden and his administration began reevaluating the United States' Afghanistan policy, particularly the question of whether to withdraw remaining U.S. troops there by the May 1, 2021, date stipulated in the February 29, 2020, U.S.-Taliban agreement.[43] On April 14, 2021, President Biden announced his decision to withdraw all U.S. troops from Afghanistan before September 11, 2021, the 20th anniversary of the attacks that prompted the U.S. intervention in the country. President Biden said the United States would "continue to support the government of Afghanistan. We will keep providing assistance to the Afghan National Defense and Security Forces. ... And we'll continue to support the rights of Afghan women and girls by maintaining significant humanitarian and development assistance."[44]

In line with commitments made in the U.S.-Taliban agreement, the U.S. withdrawal includes U.S. defense contractors. Commander of U.S. Central Command, General Kenneth McKenzie, testified at a House Armed Services Committee hearing on April 20, "Everyone will leave. All U.S. defense contractors will leave as part of the withdrawal."[45]

The complete withdrawal of U.S. troops and U.S. defense contractors from Afghanistan will test whether the Afghan National Defense and Security Forces (ANDSF) can sustain themselves and defend the Afghan government without direct U.S. and Coalition military support. Defense officials expressed concern about these issues throughout the quarter. On February 20, 2021, General Kenneth F. McKenzie, in a meeting with Pakistani officials, warned that an early U.S. pullout could risk the collapse of the Afghan government.[46] On March 13, the commander of U.S. and allied forces in Afghanistan, General Austin Scott Miller, warned that a U.S. withdrawal would leave the Afghan security forces without vital support, especially for its air force, which relies on contractors to maintain its planes and helicopters. "When you start talking about removing our presence … certain things like air, air support, and maintenance of that air support become more and more problematic," he added.[47] U.S. forces continued to provide close air support to the ANDSF this quarter as the Taliban conducted multiple attacks on ANDSF positions.[48]

"It's clear the Taliban have not upheld what they said they would do and reduce the violence. It is clear they took a deliberate approach and increased their violence since the peace accords were signed."

—General Richard Clarke, Commander, U.S. Special Operations Command

Source: Voice of America, "US Troops May Miss Afghanistan Withdrawal Deadline, Biden Says," 3/25/2021.

The announcement that the U.S. military and all U.S. defense contractors will fully withdraw by a set date diverges from past DOD officials' statements that personnel reductions and an eventual withdrawal would be conditioned on Taliban compliance with their commitments in the U.S.-Taliban agreement. As recently as February 20, U.S. Secretary of Defense Lloyd Austin said that an end to the U.S. military involvement in Afghanistan must be linked to a reduction in Taliban attacks. "The violence must decrease now," he said, stressing that the level of violence was too high in Afghanistan and that more progress was needed in the Afghan peace negotiations.[49]

While violence is typically low in Afghanistan in the first quarter of the calendar year (January–March), enemy-initiated attacks from January 1 to March 31, 2021, increased nearly 37% compared to the same quarter last year.[50] Both NATO Resolute Support (RS) and the United Nations Assistance Mission in Afghanistan (UNAMA) also recorded strikingly high civilian casualties during January–March 2021, compared to the same period last year.[51]

Removing U.S. troops from Afghanistan also impacts the United States' primary mission there—to ensure that terrorists in the country cannot threaten the U.S. homeland. In a hearing on April 14, CIA Director William Burns told lawmakers, "Our ability to keep that threat in Afghanistan in check … has benefitted greatly from the presence of U.S. and Coalition militaries on the ground." He added, "When the time comes for the U.S. military to withdraw, the U.S. government's ability to collect and act on threats will diminish. … That is simply a fact."[52] Burns said the CIA will "retain a suite of capabilities" in Afghanistan once troops leave, with some already in place and others to be developed, to help provide threat warnings to U.S. officials.[53]

The withdrawal announcement also affects the United States' NATO and non-NATO allies that contribute troops to the RS mission to train, advise, and assist the ANDSF. At a joint press conference on April 14, NATO Secretary General Jens Stoltenberg said that NATO ministers "decided that we will start the withdrawal of NATO Resolute Support forces by May 1. ... We plan to complete the drawdown of all our troops within a few months." At the same press conference, U.S. Secretary of State Antony Blinken added, "We'll continue to support the Government of Afghanistan, and provide assistance to the Afghan security forces who have fought and continue to fight valiantly at a great cost on behalf of their country, and we'll keep investing in the wellbeing of the Afghan people."[54]

Negotiations between the Afghan government and Taliban to decide the political future of the country continued this quarter, in Doha, Qatar, and at a conference in Moscow on March 18, 2021.[55] However, a UN-sponsored peace summit scheduled for mid-April in Istanbul, Turkey, was postponed to an unspecified date "when conditions for making meaningful progress would be more favorable."[56] For more information about the status of the intra-Afghan negotiations, see pages 90–95.

It is unclear how President Biden's decision to withdraw troops by September 11 instead of May 1 will affect violence levels in Afghanistan and the Taliban's willingness to continue negotiating with the Afghan government. On March 26, the Taliban threatened to resume hostilities against foreign troops if they remained in the country beyond the May 1 withdrawal date in the U.S.-Taliban agreement. A Taliban statement said they would be "compelled to … continue [their] Jihad and armed struggle against foreign forces to liberate [their] country."[57] President Biden noted in his April 14 remarks, "The Taliban should know that if they attack us as we draw down, we will defend ourselves and our partners with all the tools at our disposal."[58]

The *Annual Threat Assessment of the U.S. Intelligence Community*, issued April 9, 2021, states that prospects for a peace deal between the Afghan government and the Taliban "will remain low during the next year," and that "the Taliban is likely to make gains on the battlefield, and the Afghan Government will struggle to hold the Taliban at bay if the Coalition withdraws support." The assessment also concludes that the ANDSF "continues to face setbacks on the battlefield, and the Taliban is confident it can achieve military victory."[59]

Data Classified or Not Publicly Releasable

United States Forces-Afghanistan (USFOR-A) continued to classify or otherwise restrict from public release the following types of data due to Afghan government classification guidelines or other restrictions (mostly since October 2017):[60]

- enemy-initiated attacks and effective enemy-initiated attacks
- ANDSF casualties, by force element and total

Control of Afghan Territory

The FY 2021 William M. (Mac) Thornberry National Defense Authorization Act (NDAA) requires the Department of Defense (DOD) to restart its district-level stability assessment in its publicly available semiannual *Enhancing Security and Stability in Afghanistan* report by displaying insurgent versus Afghan government control and influence of districts to include district, population, and territorial control data. In 2018, DOD stopped producing such an assessment, which SIGAR had reported in its quarterly reports to Congress. DOD told SIGAR on April 18 that the new assessment will appear in its June 2021 report. The requirement is a modification of legislation authored by Representative Stephen Lynch (D-MA), and co-sponsored by Representatives Gerry Connolly (D-VA), Robin Kelly (D-IL), Dan Kildee (D-MI), Brenda Lawrence (D-MI), Harley Rouda (D-CA), and Peter Welch (D-VT), which was included in H. Amdt. 847, and which was adopted in the House of Representatives on July 20, 2020, during consideration of H.R. 6395, the FY 2021 NDAA.

The U.S. Intelligence Community's April 2021 assessment reported that, "Afghan forces continue to secure major cities and other government strongholds, but they remain tied down in defensive missions and have struggled to hold recaptured territory or reestablish a presence in areas abandoned in 2020." Additionally, Daoud Naji, senior political adviser to the Afghan National Security Council, said on April 12 that the ANDSF would be capable of holding their current territory against possible Taliban offensives if international forces leave the country, but "it would be very difficult."

Source: U.S. Congress, H.R. 6395, William M. (Mac) Thornberry National Defense Authorization Act for Fiscal Year 2021; H.Amdt. 847 to H.R. 6395, 7/20/2020; H.Rept. 116-457 to H.R. 6395, 7/20/2020, p. 678; Office of the Director of National Intelligence, Annual Threat Assessment of the U.S. Intelligence Community, 4/9/2021, p. 25; OUSD-P response to SIGAR vetting, 4/18/2021; Deutsche Presse-Agentur, "Afghan army could hold territory without support, but 'difficult'," 4/12/2021.

- unit-level Afghan National Army (ANA) and Afghan National Police (ANP) authorized and assigned strength
- detailed ANDSF performance assessments
- detailed Afghan security ministry performance assessments
- some Special Mission Wing (SMW) information, including the number of pilots and aircrew, aircraft inventory, the operational readiness (and associated benchmarks) of SMW airframes, and the cost of the SMW's aircraft maintenance being paid by the United States or other countries

U.S. RECONSTRUCTION FUNDING FOR SECURITY

As of March 31, 2021, the U.S. Congress had appropriated nearly $88.32 billion to help the Afghan government provide security in Afghanistan. This accounts for 61% of all U.S. reconstruction funding for Afghanistan since fiscal year (FY) 2002. Of the nearly $3.13 billion appropriated for the Afghanistan Security Forces Fund (ASFF) in FY 2020, over $2.18 billion had been obligated and nearly $1.59 billion disbursed, as of March 31, 2021. Only about $26.26 million of the FY 2021 ASFF appropriation has been obligated and no funds disbursed, as of March 31, 2021.[61]

Congress established the ASFF in 2005 to build, equip, train, and sustain the ANDSF, which comprises all forces under the Ministry of Defense (MOD) and Ministry of Interior (MOI). A significant portion of ASFF money is used for Afghan Air Force (AAF) aircraft maintenance, and for ANA, AAF, and Afghan Special Security Forces (ASSF) salaries. The rest of ASFF is used for fuel, ammunition, vehicles, facility and equipment maintenance, and various communications and intelligence infrastructure. Detailed ASFF budget breakdowns are presented in tables on pages 38–39.[62]

ASFF monies are obligated by either the Combined Security Transition Command-Afghanistan (CSTC-A) or the Defense Security Cooperation Agency. Funds that CSTC-A provides to the Afghan government to manage (on-budget) go directly to the Ministry of Finance, which then transfers the funds to the MOD and MOI based on submitted funding requests.[63] While the United States funds most ANA salaries, a significant share of Afghan National Police (ANP) personnel costs is paid by international donors through the United Nations Development Programme's (UNDP) multidonor Law and Order Trust Fund for Afghanistan (LOTFA).[64] According to the UNDP, the United States stopped making large donations to LOTFA in 2017, after which DOD provided $1.04 million in both 2018 and 2020, and State provided $0.95 million in 2019 and $4.50 million in 2020.[65] A discussion of on-budget (Afghan-managed) and off-budget (U.S.-managed) expenditures of ASFF is found on page 98.

Violence Trends

SIGAR analyzes different types of data to obtain a better understanding of the violence trends in Afghanistan. These sources include RS-provided data

on enemy-initiated attacks, RS and UNAMA-provided data on civilian casualties, and USFOR-A data on ANDSF casualties and insider attacks.

According to RS, enemy-initiated attacks from January 1 to March 31, 2021, increased nearly 37% compared to the same quarter last year, but decreased by approximately 10% compared to last quarter (October 1–December 31, 2020).[66] Both RS and UNAMA reported a considerable increase in civilian casualties this quarter compared to the same period last year. This is partly because of lower than usual casualties during most of 2020 due to Taliban participation in diplomatic efforts and pressure on the Taliban to avoid urban attacks.[67] See the following section for more information on civilian casualties.

Additionally, ANDSF casualties from January 1 to March 31, 2021, were substantially higher compared to the same period last year. The number of insider attacks on ANDSF personnel also increased by 82% this quarter compared to the same period last year (resulting more than double the casualties from insider attacks).[68] SIGAR is not allowed to include full ANDSF casualty data in this report because USFOR-A classifies it at the request of the Afghan government.[69]

U.S. officials have decried the violence. Pentagon Press Secretary John Kirby confirmed and condemned two Taliban attacks on U.S. and Coalition personnel this quarter, one on Forward Operating Base Chapman in Khost Province and the other on Kandahar Airfield in Kandahar Province. About the latter attack, which occurred on April 7, Kirby said, "We condemn today's attack on Kandahar Airfield. …While the attack resulted in no casualties or damage, the Taliban's decision to provoke even more violence in Afghanistan remains disruptive to the opportunity for peace presented by ongoing negotiations."[70]

Violence trends this quarter continued to include high-profile targeted killings of Afghan government officials and journalists, some suspected to have been perpetrated by the Taliban, by Islamic State-Khorasan (IS-K), or by unknown groups. A religious scholar was targeted in Kabul by IS-K on February 2 and unknown assailants killed a commercial court judge in Jalalabad on February 3.[71] On March 2, three female media workers were executed by IS-K outside Jalalabad in two separate incidents.[72] In late March 2021, gunmen killed three female polio vaccination health workers in Jalalabad.[73]

In one 24-hour period in mid-March, at least 21 people were killed and 35 wounded in multiple attacks by various groups in at least eight Afghan provinces. One of these attacks downed an Afghan helicopter in Maidan Wardak Province, killing four crewmen and five Afghan special operations personnel.[74] Video footage appeared to show a missile hitting the aircraft, posing a new security challenge. The Afghan government moved to arrest local militia commander Abdul Ghani Alipour, whose forces they accused of firing the missile. Several Afghan government officials cautioned against a military approach to a person whom they said many, especially in the minority Hazara community, consider a local hero.[75]

> [The Taliban] are using violence and they are trying to put themselves in a position, if the things they want are not met … to force decisions in the political space.
>
> *—General Austin Scott Miller, RS and USFOR-A Commander*

Source: Los Angeles Times, "Leaving Afghanistan under Trump deal could spur chaos, U.S. commanders say," 3/14/2021.

Citing the need to improve security, Afghan President Ashraf Ghani dismissed Interior Minister Masoud Andarabi on March 26, replacing him with Hayatullah Hayat, former governor of Kandahar and Nangahar Provinces. President Ghani also replaced Defense Minister Asadullah Khalid with Army Chief of Staff General Yasin Zia, who will reportedly serve in both roles concurrently. Khalid had been receiving medical treatment abroad for injuries suffered in a 2012 suicide attack.[76]

Civilian Casualties

SIGAR analyzes Afghan civilian-casualty data from two different sources, UNAMA and RS. These organizations use different definitions of combatants (or noncombatants), and different methodologies to collect and assess civilian-casualty data, with RS often reporting fewer civilian casualties than UNAMA.[77] However, comparing both sources, including the overall increase or decrease of civilian casualties, and the breakdown of casualties by responsible party, can provide helpful insights into civilian-casualty trends over similar reporting periods.

UNAMA vs. RS Data-Collection Methodology

UNAMA says it collects data on civilian casualties through "direct site visits, physical examination of items and evidence gathered at the scene of incidents, visits to hospital and medical facilities, still and video images," reports by UN entities, and primary, secondary, and third-party accounts. Information is obtained directly from primary accounts where possible. Civilians whose noncombatant status is in "significant doubt," based on international humanitarian law, are not included in the figures. Ground-engagement casualties that cannot be definitively attributed to either side, such as those incurred during crossfire, are jointly attributed to both parties. UNAMA includes an "other" category to distinguish between these jointly attributed casualties and those caused by other events, such as unexploded ordnance or cross-border shelling by Pakistani forces. UNAMA's methodology has remained largely unchanged since 2008.

The RS Civilian Casualty Management Team relies primarily upon operational reporting from RS's Train, Advise, and Assist Commands (TAACs), other Coalition force headquarters, and ANDSF reports from the Afghan Presidential Information Command Centre to collect civilian-casualty data. DOD says that RS's civilian-casualty data collection differs from UNAMA's in that RS "has access to a wider range of forensic data than such civilian organizations, including full-motion video, operational summaries, aircraft mission reports, intelligence reports, digital and other imagery [...] and other sources."

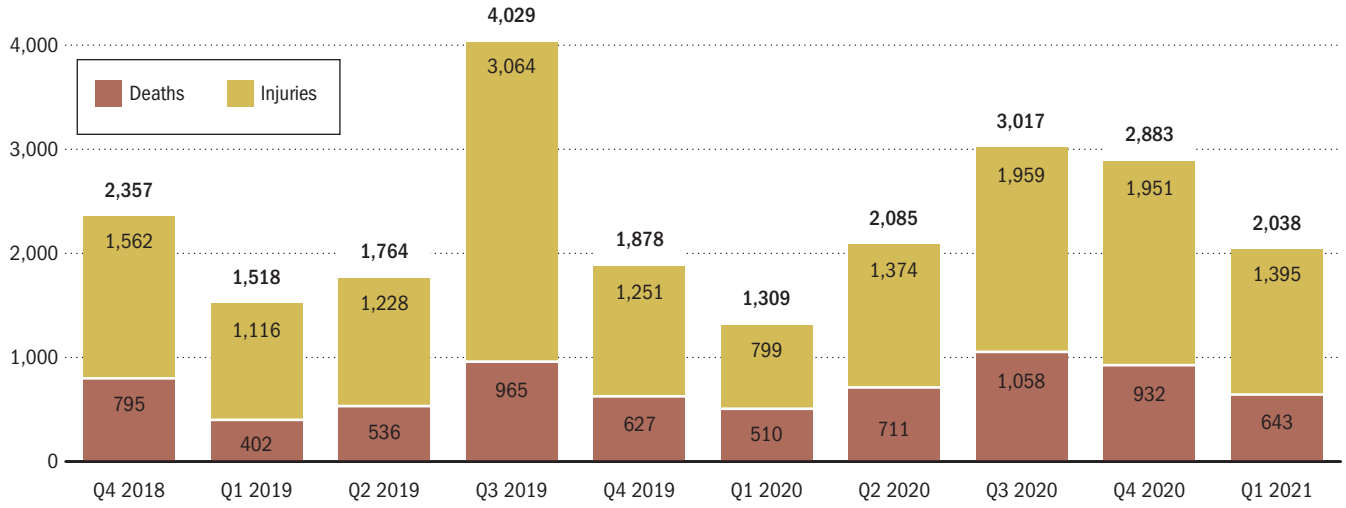
Source: UNAMA, Protection of Civilians in Armed Conflict, 3/6/2018, i–ii; 1/2010, p. 35; 2/11/2009, pp. 4–5; and 8/2015, p. 4; DOD, Enhancing Security and Stability in Afghanistan, 12/2017, p. 27; and 6/2019, p. 27.

RS Reports Exceptionally High Civilian Casualties in Early 2021

This quarter's civilian casualties were high for the winter months, when fighting normally subsides, although they did decline 29% compared to last quarter (October 1–December 31, 2020).[78] As seen in Figure 2.28, this quarter's civilian casualties were the highest since 2018 during the same period.[79] RS reported 2,038 civilian casualties this quarter (January 1–March 31, 2021), which included 643 deaths and 1,395 injuries.[80] UNAMA also reported high civilian casualties for January 1–March 31, 2021, increasing 29% compared to the same period last year. UNAMA recorded 1,748 civilian casualties this quarter (573 deaths and 1,210 injuries).[81]

FIGURE 2.28

RS-REPORTED CIVILIAN CASUALTIES BY QUARTER



Note: Figures for Q4 2020 have been updated by RS this quarter.

Source: RS, response to SIGAR data call 1/7/2020, 10/7/2019, 1/6/2021, and 4/6/2021; SIGAR, analysis of RS-provided data, 4/2021.

RS said the decline since last quarter is due to fewer civilian casualties attributed to unknown insurgents (588, down by 466), to the ANDSF (69, down by 368), and to IS-K (54, down by 180). However, this was tempered by Taliban-caused casualties increasing substantially (1,235, up by 114).[82]

RS attributed about 93% of this quarter's civilian casualties to antigovernment forces (61% to the Taliban, 29% to unknown insurgents, 3% to IS-K, and less than 1% to the Haqqani Network). About 4% were attributed to progovernment forces (over 3% to ANDSF and less than 1% of incidents attributed to Coalition forces), and about 4% to other or unknown forces. These percentages are roughly equivalent to long-term trends reported by RS.[83]

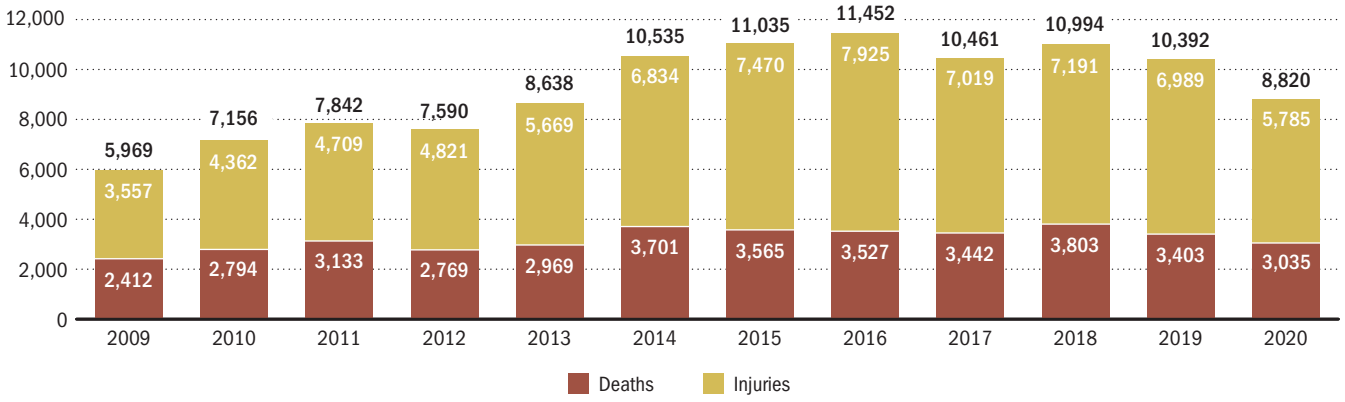
In contrast, UNAMA attributed 62% of this quarter's civilian casualties to antigovernment forces (44% to the Taliban, 13% to unknown insurgents, and 5% to IS-K) and 27% to progovernment forces (25% to the ANDSF and 2% to undetermined progovernment forces). The remaining 12% of casualties were unattributed and occurred during crossfire between warring parties.[84]

UNAMA: Total Civilian Casualties for 2020 Continued Downward Trend

Diplomacy associated with the U.S.-Taliban Agreement in February 2020—including a February reduction in violence by all major parties, two Eid holiday ceasefires during the year, and increased pressure on the Taliban to avoid attacks on urban centers—meant that during the majority of 2020 (January 1–September 30, 2020), civilians suffered fewer casualties than during any like period since 2012. Unseasonably high fourth calendar quarter casualties broke from this trend. UNAMA said it welcomes the reduction

FIGURE 2.29

UNAMA CIVILIAN CASUALTIES, 2009–2020



Source: UNAMA, Annual Report on the Protection of Civilians in Armed Conflict: 1 January to 31 December 2020, 2/2021, p. 12.

in civilian casualties in 2020, but regretted that for the first time since systematic documentation began in 2009, the number of civilian casualties in the fourth quarter increased from the previous quarter.[85]

UNAMA documented that as a whole, total civilian casualties in 2020 continued to fall from their high point in 2016 (11,452), with 2020 registering the lowest number of civilian casualties since 2013, for a total of 8,820 civilian casualties (3,035 deaths and 5,785 injuries), as seen in Figure 2.29.[86]

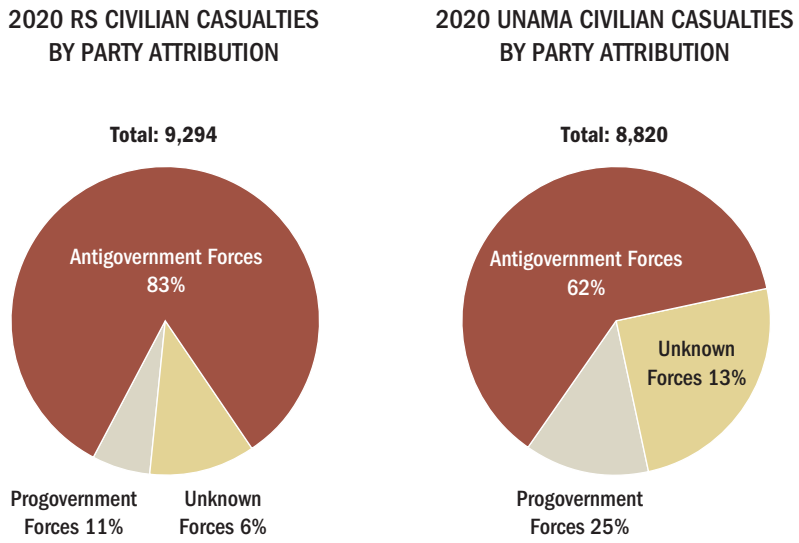
Civilian Casualties by Parties Responsible

UNAMA continued to attribute the majority of 2020's civilian casualties (5,459 or 62%) to antigovernment elements (45% to the Taliban, 8% to IS-K, and 9% to undetermined and other elements). The 5,459 casualties attributed to antigovernment elements represent a 15% decrease compared to 2019, mainly due to fewer civilian casualties from suicide attacks.[87]

UNAMA attributed 2,231 (25%) of civilian casualties to progovernment forces (22% to the ANDSF and 1% each to international military forces, progovernment armed groups, and undetermined or multiple progovernment forces). This is a 24% decrease in casualties caused by progovernment forces compared to 2019, driven by the near absence of international military forces' air strikes and progovernment search operations after the signing of the U.S.-Taliban Agreement on February 29, 2020.[88] The remaining civilian casualties (1,130 or 13%) were not attributed to specific actors but were instead suffered during crossfire or similar incidents.[89]

Figure 2.30 shows that UNAMA's attribution of casualties differs significantly from RS's, particularly in terms of how many casualties UNAMA attributed to antigovernment elements. RS attributed 83% of the 9,294

FIGURE 2.30



Note: These data cover the period January 1–December 31, 2020. Casualties include dead and wounded. RS and UNAMA do not use identical categories for party attribution. For comparative purposes, RS antigovernment forces here include the Taliban, IS-K, the Haqqani Network, and unknown insurgents; progovernment forces include the ANDSF and Coalition forces; and unknown forces include the RS "Other/Unknown" category of civilian casualties caused by undetermined elements, local militia, and the Pakistani military. UNAMA antigovernment forces here include the Taliban, IS-K, and undetermined antigovernment elements; progovernment forces include the ANDSF, Coalition Forces, progovernment armed groups, and undetermined or multiple progovernment forces; unknown forces include civilian casualties caused during crossfire between warring parties or other unattributable instances.

Source: RS, response to SIGAR data call, 4/6/2021; SIGAR, analysis of RS-provided data, 4/2021; UNAMA, Afghanistan Annual Report on Protection of Civilians in Armed Conflict: 2020, 2/2020, p. 17.

civilian casualties it recorded in 2020 to antigovernment forces, 11% to progovernment forces, and 6% to other and unknown parties.[90]

UNITED STATES FORCES-AFGHANISTAN

Capabilities and Limitations at Current Force Levels

United States Forces-Afghanistan (USFOR-A) said that, with approximately 2,500 U.S. service members and 7,092 non-U.S. Coalition forces, they maintain "the capability to fight, protect the force, TAA [train, advise, and assist], and supply critical enablers." This includes TAA for the ministries, Afghan Air Force, Special Mission Wing, Afghan Special Security Forces, and "point-of-need" TAA at the corps and provincial chief of police levels. USFOR-A also said that at this force level they can oversee the taxpayer funds they manage that are authorized to train and sustain the ANDSF.[91]

DOD Contractor Personnel

As of April 2021, there are 16,832 DOD contractor personnel supporting agency operations in Afghanistan. This includes 6,147 U.S. citizens, 6,399 third-country nationals, and 4,286 Afghan nationals. These contractors continue to provide an array of functions, including logistics and maintenance support and training for ANDSF ground vehicles and aircraft, security, base support, and transportation services.[92] Although General McKenzie testified to Congress on April 20 that all U.S. defense contractors will also depart Afghanistan as part of the withdrawal, it is unclear who, if anyone, will replace them or perform their work after their withdrawal.[93]

U.S. and Coalition Advising Efforts

Train, Advise, and Assist Efforts during the COVID-19 Pandemic

As reported last quarter, continuing COVID-19 pandemic restrictions cause U.S. and Coalition personnel to conduct only limited, mission-essential, face-to-face advising with their Afghan counterparts.[94] CSTC-A said this quarter that COVID-19 continued to impact their TAA efforts by reducing the number of face-to-face interactions between advisors and Afghan partners. Instead, CSTC-A's MOD and MOI Ministry Advisory Groups (MAG-D and MAG-I) mainly used videoconferencing, e-mail, text messaging, telephone, and other remote methods to carry out their mission. At the beginning of this quarter, COVID-19 cases increased in Afghanistan, so face-to-face advising became even more limited to help reduce the spread of the virus.[95]

To help maintain COVID-19 mitigation procedures, CSTC-A's MAG-I continued to increase targeted COVID-19 testing for those participating in limited face-to-face advising and advisors followed protective measures. Training support for programs like CoreIMS (the ANDSF's system of record to manage and track equipment, weapons, and vehicles) continued with Afghan contractors also utilizing personal protective equipment and social distancing in classrooms.[96]

At the ministerial level, CSTC-A said reduced face-to-face advising did not negatively impact MOD performance. Advisors could still meet with their counterparts when they anticipated a possible decline in performance.[97] CSTC-A and NATO Special Operations Component Command-Afghanistan (NSOCC-A) said that a positive impact from reduced advising is that the MOD is becoming increasingly independent. For example, despite relying on videoconference, working groups at the headquarters for the MOD's Unified Training, Education and Doctrine Command reduced over 370 personnel and their related equipment from this year's *tashkil*. Additionally, advisors working remotely assisted their counterparts with creating a program of instruction for airfield security *kandaks* (battalions) to allow training to start for new recruits at Regional Military Training Centers.[98]

Tashkil: the document authorizing roles and equipment for the ANDSF.

The MOD continues to take COVID-19 prevention and containment measures such as sending new recruits to local training centers. Local recruitment has also contributed to sustaining a consistent force end strength throughout the quarter.[99]

As they did last quarter, NSOCC-A said, "There was no long-term substantial impact on ANDSF counterterrorism operational output … [due to COVID-19 restriction and] ANA Special Operations Corps (ANASOC) and General Command Police Special Units (GCPSU) remained capable of performing independent, coherent, and well-coordinated operations with support from Special Mission Wing (SMW)." However, they acknowledged

Afghan soldiers stand in formation. (CENTCOM photo)

that "Afghan leadership and partner assessments became more challenging." As with the MOD, the ASSF has reportedly increased its independence in several areas.[100] For more information about the ASSF's operations and performance, see pages 80–82.

Other countries provided COVID-19 personal protective equipment through the NATO Trust Fund to both ANA and ANP medical commands, including masks, gloves, face masks, and sanitizer. Pharmaceuticals were also delivered for normal patient care and use in COVID treatment.[101]

CSTC-A said that U.S. advisors are prioritized to receive COVID-19 vaccinations as they become available, but there is still no estimated timeline for a return to prepandemic mentoring, training, and support levels.[102]

U.S. and Coalition Forces Casualties and Insider Attacks

From October 7, 2001, through April 12, 2021, 1,897 U.S. military personnel were killed in action in Afghanistan. Another 415 personnel died as a result of non-hostile causes. A total of 20,666 military personnel have been wounded in action.[103] From January 1, 2021, through April 1, 2021, there were no insider attacks against U.S. and Coalition military personnel.[104]

AFGHAN NATIONAL DEFENSE AND SECURITY FORCES

ANDSF Strength

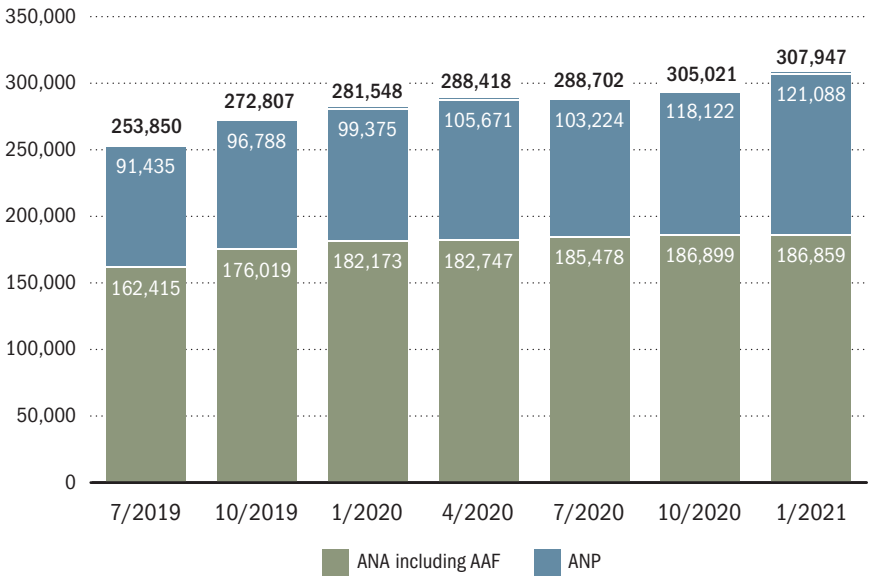
This quarter, the ANDSF continued to report its highest strength since it began using the Afghan Personnel and Pay System (APPS) in July 2019. APPS leverages biometric enrollment and Afghan self-reporting for more

accurate accounting compared to the prior system that relied only on self-reporting.[105]

As of January 28, 2021, CSTC-A reported 307,947 ANDSF personnel (186,859 MOD and 121,088 MOI) biometrically enrolled and eligible for pay in APPS. There are an additional 7,715 civilians (3,031 MOD and 3,579 MOI). Figure 2.31 shows that ANDSF total strength increased slightly this quarter. CSTC-A told SIGAR that the 24% decrease in MOI civilians since last quarter is because civilian personnel were shifted to other positions due to the publication of a new tashkil that had not been completed by the date of this quarter's data.[106]

FIGURE 2.31

REPORTED ANDSF ASSIGNED STRENGTH FROM APPS



Note: This quarter's data is as of January 28, 2021. The "as of" date of the data each quarter is between the 25th and 31st of the indicated month. ANA = Afghan National Army; AAF = Afghan Air Force; ANP = Afghan National Police; ANDSF = Afghan National Defense and Security Forces; APPS = Afghan Personnel and Pay System. No civilians are included in the strength numbers.

Source: CSTC-A response to SIGAR data call, 3/17/2021, 12/16/2020, 9/22/2020, 6/18/2020, 3/17/2020, 12/19/2019, and 9/18/2019; SIGAR, analysis of CSTC-A-provided data, 4/2021.

These ANDSF strength figures include 5,893 female personnel enrolled in APPS as of February 25, 2021. This reflects a slight decrease of 63 female personnel since December 18, 2020. The majority of ANDSF women continue to serve in the ANP (3,831 personnel), with 1,581 in the ANA, 332 in the ASSF, and 149 in the AAF. These numbers include 390 MOD and

MOI civilians as well as 43 female cadets at the Afghan National Military Academy, 42 female cadets at the Afghan National Army Officer Academy, and 18 females at the Afghan Army Medical School.[107]

Afghan Personnel and Pay System

CSTC-A reported this quarter that it continues to transition to the Afghan government some of the roles and responsibilities for management of the Afghan Personnel and Pay System (APPS), which accounts for and manages ANDSF payroll. The full transition of APPS ownership, management, and sustainment will be accomplished when U.S. funding is no longer being used to pay Afghan salaries.[108]

CSTC-A developed APPS to reduce opportunities for corruption and fraud—such as fake personnel records that corrupt actors used to pocket salaries for "ghost" police—and to create better accountability, transparency, and auditability in ANDSF payroll processes. The United States initially spent $35.8 million on the development contract for APPS in 2016. An additional $14.4 million has been spent since 2019, when a sustainment contract for the system began. This brings the total amount spent on APPS to $50.2 million as of January 2021.[109]

SIGAR has been tracking MOD and MOI's progress on CSTC-A-mandated goals the ministries must meet in order to begin the phased transition of APPS sustainment and management to the Afghan government. CSTC-A said because the phased transition is contingent on several factors, a specific timeline for achieving it has not been determined. So far, factors for transition include:[110]

- establishment of an Afghan APPS Program Management Office (PMO), which will first require the ministries to create and approve authorized positions in APPS before assigning personnel to the office
- an Afghan government-funded budget for an APPS sustainment contract (APPS sustainment is expected to cost roughly $9.6 million per year)
- full MOI implementation of APPS to inform pay, as at MOD
- advancement in APPS proficiency, with training provided to each of the ministries in the areas of user functions, help desk, and "train the trainers"

While the phased transfer of APPS management to the Afghan MOD and MOI progresses, CSTC-A told SIGAR the MOD and MOI took several significant steps this quarter in their long march toward this goal. These included:[111]

- On February 17, 2021, the MOD signed an order establishing an APPS PMO within the ministry. Tashkil positions have been approved and are either filled or in the process of being filled. In late April the MOD also plans to sign a memorandum of understanding (MOU) defining

ONGOING SIGAR AUDIT

SIGAR is reviewing DOD's efforts to ensure the accuracy of APPS records and the accountability for funds provided to the MOD. This audit will determine the extent to which DOD, since the beginning of FY 2019, has ensured: (1) the accuracy and completeness of data used in APPS; and (2) that the funds it provides to the Afghan government to pay MOD salaries are disbursed to intended recipients.

APPS roles and responsibilities between CSTC-A Human Resources Management (HRM) and the MOD APPS PMO.

- Also in February, the MOI approved APPS tashkil positions and created a draft MOI order establishing an APPS PMO within the ministry. A draft MOU between the CSTC-A HRM and the MOI APPS PMO that defines APPS roles and responsibilities is being reviewed with an expected completion date of mid-April, 2021.
- As of February 19, 2021, the MOI began using APPS to directly inform its payroll. Though not all MOI personnel are yet biometrically validated, this achievement marks the culmination of a five-year effort to cement APPS as the personnel accountability and management system of record for the entire ANDSF.
- Both the MOD and MOI conducted training consisting of help desk users, train the trainers, and advanced-level training (Tashkil, Personnel Modules, and Pay).

For both the MOD and MOI, APPS is now routinely used to complete personnel actions such as initial assignments, promotions, reassignments, and separations. ANDSF personnel that do not meet the criteria to be listed as active are not removed from APPS, but are changed to inactive status. As of March 11, 2021, 168,557 MOD personnel and 49,661 MOI personnel have been inactivated in APPS. Due to COVID travel restrictions, neither the ANDSF nor Coalition forces conducted any in-person "spot checks" at ANDSF locations to confirm whether the personnel reported in APPS are present for duty (processes called personnel asset inventories or personnel asset audits).[112]

CSTC-A told SIGAR the MOD and MOI are both making continuous progress toward automated biometric enrollment verification, with an expected completion date of September 2021. CSTC-A said a significant milestone toward automated verification will occur in April 2021 when APPS will be able to biometrically validate all ANDSF personnel by using a new data field found in the Afghan Automated Biometric Information System (AABIS), the database that holds ANDSF biometric information, as a requirement for pay. Commencing with the Afghan pay month ending April 19, 2021, any ANDSF personnel without this data field entered in APPS will not be paid. CSTC-A believes that this will be a significant step in the effort to reduce fraud and corruption in the ANDSF personnel system, such as "ghost" police.[113]

CSTC-A reported that, as of March 15, 2021, 96% of MOD personnel were biometrically enrolled and validated, up from 92% on September 15, 2020; and 90% of MOI personnel were biometrically enrolled and validated, up from 76% on September 15, 2020.[114]

CSTC-A says until MOD and MOI accomplish their APPS transition goals, CSTC-A's APPS PMO will continue to oversee the system. The current APPS sustainment contract ends April 30, 2021, but a follow-on ASFF-funded

The ANDSF's Biometric Enrollment and Validation Process

CSTC-A explained the ANDSF biometric enrollment and validation process as follows:
The biometric enrollment process begins with a soldier or policeman having their biometric data gathered using a biometric enrollment kit laptop computer, which generates a Transaction Control Number (TCN) at the time of biometric data collection. The TCN is then scanned into the soldier/policeman's APPS record, and the TCN and the actual biometric data are both uploaded from the biometric enrollment kit into AABIS. AABIS then assigns a Persistent Globally Unique Identifier (PGUID) number to that person's AABIS record (a newly created PGUID if it is the first time a person's biometric data has been uploaded into AABIS, and a previously assigned PGUID if AABIS finds matching biometric data already present in AABIS for that person). At this point, the person is considered to be biometrically "enrolled." A person can have multiple TCNs if their biometric data has been collected on multiple occasions, but will have only one PGUID number. On a weekly basis, 100% of slotted ANDSF personnel have their TCN in APPS compared to the around 7.5 million TCNs in AABIS. When a soldier's or policeman's TCN from APPS matches to a TCN in AABIS and returns an associated PGUID number, that person is considered to be biometrically "validated" or "verified."

Source: CSTC-A, response to SIGAR vetting, 4/8/2021.

contract is pending solicitation and award by April 30, and could run up to five more years. Meanwhile, the U.S. government will maintain configuration control of APPS, as it has since APPS was established, to maintain transparency until the system is fully transitioned.[115]

Configuration control: applying technical and administrative direction and surveillance to: (1) identify and document the functional and physical characteristics of the software; (2) control changes to those characteristics; and (3) record and report changes to processing and implementation status

Source: CSTC-A, response to SIGAR vetting, 10/11/2020.

ANDSF Attrition – Some Data Classified

USFOR-A continued to classify detailed ANDSF attrition information this quarter because the Afghan government classifies it.[116] SIGAR's questions about ANDSF attrition can be found in Appendix E.

This quarter, CSTC-A reported that overall MOD attrition was within normal levels (a monthly average of roughly 2% this quarter), and that MOI's monthly attrition dropped from 4% to 2.5%. CSTC-A said that to keep attrition levels low, the MOD continued to provide pay incentives, address back-pay problems, and review leave, travel, and reenlistment policies.[117] CSTC said the reduction in the MOI attrition rate may have resulted from multiple factors, such as the completion last quarter of removing some Afghan Local Police from the rolls and improving working conditions and pay.[118] This quarter, the MOD's attrition outpaced recruitment. However, CSTC-A said the ANA mitigated this by continuing local recruitment, retention incentives, and increasing annual recruitment from 44,000 to 47,000, without reducing standards for entry and training. CSTC-A added that an end strength of 182,000–184,000 meets current Afghan government needs for security and sustainability.[119]

The MOD shift towards local recruitment and training at the Regional Military Training Centers has helped mitigate COVID-19's impact on attrition. CSTC-A claimed that current MOD recruitment numbers returned to

pre-pandemic levels. Current recruitment figures are 30% higher than 2020 and similar to recruitment numbers from 2019.[120]

ANDSF casualties from January 1 to March 31, 2021, are slightly lower than in October–December 2020, but substantially higher than in January–March 2020.

ANDSF Casualties

USFOR-A continues to classify all ANDSF casualty data because the Afghan government classifies it.[121] SIGAR's questions about ANDSF casualties can be found in Appendix E.

SIGAR asked USFOR-A to provide an unclassified description of the data's trends. USFOR-A said "ANDSF casualties from January 1 to March 31, 2021 are slightly lower than in October–December 2020, but substantially higher than January–March 2020."[122]

RS reported that they provide MOI leaders with detailed analysis of enemy targeted killings, including "sticky bomb" attacks using explosives with adhesives or magnets to affix them to targets. "The focus of these briefs not only provides the detailed analysis but [also] identifies force protection steps in order to protect the force," they said. CSTC-A also reported that they provide MOD leaders with "IED training and devices to counter ongoing threats."[123]

ANDSF Insider Attacks

CSTC-A reported 31 insider attacks against the ANDSF from January 1, 2021, through April 1, 2021. These attacks resulted in 115 ANDSF personnel killed and 39 wounded.[124] This is an 82% increase in attacks and more than double the casualties compared to the same period last year. It is also a 25% increase in the number of attacks and a 32% increase in the number of casualties compared to last quarter.[125]

ANA Territorial Force

The Afghan National Army Territorial Force (ANA-TF) is the newest ANDSF force element. It is responsible for holding terrain in permissive (less violent) security environments. Falling directly under the command of regular ANA corps, the ANA-TF is designed to be a lightly armed local security force that is more accountable to the central government than local forces like the now-dissolved Afghan Local Police (ALP). DOD says that some of the ANA-TF companies may replace conventional ANA companies, where authorized positions exist, in areas where conditions are appropriate for the units to thrive. Following a final Afghan peace deal, DOD says the ANA-TF or a similar force may serve as a vehicle to reintegrate insurgent fighters.[126]

The locations of the ANA-TF's operational and planned *tolays* (companies, each with a strength of up to 121 soldiers) are intended to deny the Taliban freedom of maneuver, and keep the Taliban away from urban areas and key lines of communication and transportation.[127] These tolays are currently providing local security in their areas of responsibility, so that the regular ANA forces are freed to conduct other operations.[128]

This quarter, CSTC-A reported that the ANA-TF's expansion and the transition of some ALP personnel into its ranks is complete. The ALP transition completed on February 13, 2021, with almost 6,000 enrollments out of over 10,000 available ANA-TF positions. CSTC-A said its advisors are working with MOD to reduce the remaining excess ANA-TF positions across all provinces. In the 205th and 215th Corps areas of responsibility (Daykundi, Kandahar, Zabul, Uruzgan, Nimroz, and Helmand Provinces), the transition enrolled only about 100 new ANA-TF soldiers. Advisors assessed that low enrollment in the south stemmed from a lack of support for the ANA-TF, as well as possible "ghost" (reported, but nonexistent) ALP members.[129]

As of March 11, 2021, there were 186 operational ANA-TF tolays under the six ANA corps and 111th Capital Division in 32 of Afghanistan's 34 provinces. This is an increase of 60 operational tolays since December 2020. CSTC-A said 81 of the 186 total ANA-TF tolays were established to absorb former ALP members. The 215th Corps, responsible for Helmand and Nimroz Provinces, still has no ANA-TF presence.[130]

CSTC-A said this quarter that ANA-TF tolays are no longer conducting Basic Warrior Training at the company level: the ANA now sends new recruits to Regional Military Training Centers (RMTC) aligned with ANA corps or to the Combined Arms Training Center (CATC) in Kabul. Of the newly formed tolays to support ALP transition, over 1,800 new ANA-TF soldiers are in training in RMTC or CATC for 111th Capital Division and the 201st, 203rd, 207th, 209th, and 217th Corps.[131] CSTC-A said this is important because training ANA-TF at RMTCs and the CATC by groups or individuals rather than by entire tolays allows the tolays to maintain security at reduced strength, rather than departing as a whole for three months.[132]

CSTC-A reported that general feedback from MOD senior leaders has been positive regarding the completion of training and integration under regular ANA command of ANA-TF tolays since the ALP transition. CSTC-A sees requests from MOD to grow additional ANA-TF companies in north and eastern regions as a positive indicator of confidence.[133]

Ministry Performance Assessments – Most Data Classified

USFOR-A continued to classify some ministry performance assessment information this quarter. SIGAR's questions about ministry performance can be found in Appendix E.

Checkpoint Reduction

RS has long identified the need for an orderly reduction or elimination of the ANDSF's most vulnerable checkpoints (minimally manned or unsupportable checkpoints), as well as the need to consolidate personnel into patrol bases (the new standard fighting structures for the ANA).[134]

In November 2019, the Afghan government in coordination with CSTC-A estimated that the ANDSF had over 10,000 checkpoints nationwide, with

Checkpoints: nonpermanent positions manned by or housing 10–20 soldiers or police without logistics support or officer leadership.

Patrol bases: a fortified platoon or company position with towers, concertina wire, and other reinforcements, with a limited logistical capability for the care and feeding of soldiers assigned to the position. The construction of patrol bases is now ordered by MOD to be the standard field fortification for the ANA.

Source: CSTC-A, response to DOD OIG data call, 4/7/2020.

an average of 10–20 personnel at each checkpoint.[135] Ongoing Coalition TAA efforts are helping the ANA develop and implement its Checkpoint Reduction and Base Development Plan (CPRBD) for 2021.[136] Although no data was available for the ANDSF as a whole, CSTC-A estimated that the ANA now has just under 2,000 checkpoints and nearly 600 patrol bases across Afghanistan.[137]

CSTC-A reported a small reduction in the number of ANA checkpoints this quarter, but no ANP checkpoints closed. CSTC-A noted that the ANP reported no data on checkpoints this quarter, but for the ANP, "There has been no progression this quarter with checkpoint consolidation."[138] Overall, CSTC-A said the goal for both the ANA and ANP was to emphasize checkpoint reduction and consolidation in the coming quarter, but there are no specific goals on how many need to be reduced.[139]

CSTC-A reported this quarter that although the ANDSF dramatically improved its share of vehicle maintenance work, it is still falling well below benchmarks for completing work orders they—rather than contractors—are supposed to perform.

Ground-Vehicle Maintenance

DOD contractors provide maintenance services for ANDSF ground vehicles and train ANDSF technicians under the 2018 National Maintenance Strategy-Ground Vehicle Support (NMS-GVS) contract. The contractors also develop ANA and ANP maintenance capacity through a work-share plan intended to have the ANA and ANP performing 90% and 65%, respectively, of their maintenance by the end of the five-year contract in 2023.[140] CSTC-A has said the final objective of the NMS-GVS work-share plan is to ensure sufficient ANDSF maintenance capacity.[141] As of February 26, 2021, the United States has obligated $823.1 million for ANA and ANP training, mentoring, and contract logistics-support services through the NMS-GVS contract.[142]

CSTC-A reported this quarter that although the ANDSF dramatically improved its share of the work, it is still falling well below benchmarks for its share of the maintenance work orders they—rather than contractors—are supposed to perform. According to CSTC-A, the ANA filled on average just over 46% of maintenance work orders from January through March 2021, which more than doubled the average from last quarter (20%). Their goal for the period, however, was to complete 80% of maintenance work orders. Similarly, the ANP filled an average of more than 26% of maintenance work orders during this same time period, more than double last quarter's 12%, but also well below its 35% goal.[143]

The significant improvement in the ANDSF's share of the work is attributed to the ANDSF assuming responsibility for substantially more maintenance sites.[144] CSTC-A reported that as of January 1, 2021, ANDSF mechanics have assumed responsibility for nine maintenance sites within Afghanistan that were formerly maintained by NMS-GVS contract logistic support (CLS), including three sites supporting the ANA and the remainder supporting the ANP.[145]

An Afghan commando guards an intersection (CENTCOM photo)

AFGHAN NATIONAL ARMY

U.S. Funding

As of March 31, 2021, the United States had obligated more than $2.38 billion and disbursed nearly $1.97 billion of ASFF appropriated from FY 2019 through FY 2021 to build, train, equip, and sustain the ANA.[146] Also as of March 31, 2021, the United States had finished obligating and nearly finished disbursing roughly $47.5 billion of ASFF appropriated from FY 2005 through FY 2018 to build, train, equip, and sustain the ANA, AAF, and parts of the Afghan Special Security Forces (ASSF). These force elements constituted the ANA budget activity group for reporting purposes through the FY 2018 appropriation.[147]

ANA Sustainment

As of March 31, 2021, the United States had obligated more than $2.23 billion and disbursed nearly $1.86 billion of ASFF appropriations from FY 2019 through FY 2021 for ANA sustainment. Also as of March 31, 2021, the United States had finished obligating $23.6 billion and nearly finished disbursing $23.5 billion from FY 2005 through FY 2018 ASFF appropriations for ANA, AAF, and some ASSF sustainment. These costs include salary and incentive pay, fuel, transportation services, and equipment-maintenance costs, including aircraft, and other expenses.[148]

For Afghan fiscal year (FY) 1400 (December 2020–December 2021), CSTC-A plans to provide the Afghan government the equivalent of up to $852.5 million to support the MOD. Of this amount, approximately $663.0 million (78%) was for salaries.[149] As of March 18, CSTC-A provided the Afghan government the equivalent of $89.7 million to support the MOD for FY 1400. The majority of these funds (57%) paid for salaries.[150]

TABLE 2.8

MAJOR EQUIPMENT ITEMS PROVIDED TO ANA

Equipment Type	Equipment Description	Units Issued in Quarter	Unit Cost	Total Cost
Vehicle	M1151 HMMWV	427	$238,500	$101,839,500
Ammunition	.50 caliber cartridge	1,727,800	3	5,528,960
Ammunition	60 mm high-explosive mortar cartridge	8,928	350	3,124,800
Parts	Engine with container	126	22,329	2,813,454
Ammunition	2.75 inch rockets	1,269	1,906	2,418,701
Uniform	Men's trousers (various sizes)	59,144	41	2,395,923
Parts	Radiator with engine coolant	300	7,697	2,390,985
Parts	Hydraulic vehicle transmisions	43	35,903	1,543,829
Uniform	Men's boots (various sizes)	11,647	108	1,254,848
Total				**$123,311,000**

Note: The above list reflects only the nine highest-value equipment provided to the ANA this quarter (November 1, 2020–January 31, 2021). The "unit costs" listed reflect the average costs paid for items procured under multiple Foreign Military Sales cases. Unit costs are rounded to the nearest dollar.

Source: CSTC-A, response to SIGAR data call, 3/17/2021.

ANA Equipment and Transportation

As of March 31, 2021, the United States had obligated more than $19.3 million and disbursed about $19 million of ASFF appropriations from FY 2019 through FY 2021 for ANA equipment and transportation costs. Also as of March 31, 2021, the United States had finished obligating and nearly finished disbursing about $13.6 billion from FY 2005 through FY 2018 ASFF appropriations for ANA, AAF, and some ASSF equipment and transportation costs.[151]

Table 2.8, lists the highest-cost items of equipment provided to the ANA this quarter (November 1, 2020, to January 31, 2021), which included 427 High Mobility Multipurpose Wheeled Vehicles (HMMWVs, commonly known as "Humvees") valued at about $101.8 million); nearly two million rounds of .50 caliber ammunition valued at roughly $5.5 million, and about 9,000 units of 60 mm mortar rounds valued at over $3.1 million.[152]

Although CSTC-A has moved away from procuring major equipment and systems like HMMWVs, items already procured are still being delivered to the ANA.[153] DOD said last quarter that as part of the revised HMMWV strategy implemented in 2017, about 1,600 excess U.S. Army armored HMMWVs have been refurbished for transfer to the ANDSF in addition to the 2015–2018 procurement of about 6,000 new HMMWVs. The refurbished vehicles cost about $80,000 less than new vehicles. The Army reported that 49 excess HMMWVs were delivered since October 2020, with 51 left to be delivered to complete the program.[154]

ANA Infrastructure

As of March 31, 2021, the United States had obligated more than $30.1 million and disbursed about $14.8 million of ASFF appropriations from FY 2019

through FY 2021 for ANA infrastructure projects. Also as of March 31, 2021, the United States had finished obligating and nearly finished disbursing about $6 billion from FY 2005 through FY 2018 ASFF appropriations for ANA, AAF, and some ASSF infrastructure projects.[155] In an important development, DOD reported this quarter that it transferred Kandahar Airfield to MOD on January 10, 2021. The 100 unique real property items involved were valued at roughly $9.1 million, including 45 buildings. CSTC-A said this transfer will preclude MOD from having to construct new facilities at this site.[156]

Real property items: includes one or more of the following: building, structure, utility system, pavement, and/or underlying land.

Source: CSTC-A, response to SIGAR vetting, 4/8/2021.

Separate from other U.S. government efforts to transition the airport at Kandahar to the Afghan Civil Aviation Authority (see page 133–134), CSTC-A's efforts toward transferring the airfield are focused on airfield security and providing TAA for MOD on manning, equipping, and training airfield security units. CSTC-A said the duration of its TAA support will be based on advisor assessments of these security units' performance.[157]

When asked about the timeline and planning for turning over other airfields to the Afghan government, CSTC-A said "the timeline is based on operational need." CSTC-A is mentoring a senior official in the MOD and one in the ACAA, as well as conducting TAA with personnel/units that conduct the five essential services to run an airfield at each location in an effort to ensure the Afghans have the capacity and capability to operate their airfields when U.S. troops leave Afghanistan.[158] No update was provided on advisor assessments of Kandahar Airfield's security units' capabilities this quarter,[159] but SIGAR will continue to follow up with CSTC-A on this issue.

As of March 11, 2020, CSTC-A was managing seven ongoing, DOD-funded ANA infrastructure projects costing roughly $21.7 million in total. Two projects were being planned, costing an estimated $5.7 million, CSTC-A awarded one new project ($1.2 million), and completed no new projects this quarter. No DOD-funded ANA infrastructure projects were descoped or terminated this quarter.[160]

Of the ongoing and planned projects, the costliest include an ongoing electrical-grid connection project for the ANA in Baghlan Province (about $9.5 million), one phase of an ongoing SMW facilities-expansion plan for its airbase at Hamid Karzai International Airport in Kabul ($5.6 million), and a planned electrical-grid connection project for the ANA in Parwan Province (costing roughly $8.5 million, of which the U.S. ASFF contribution is $5.2 million with the rest pledged by other donor nations).[161]

Projects completed this quarter were a roughly $7 million School of Excellence for the ANASOC's Camp Commando, and a nearly $400,000 renovation to a Marshal Fahim National Defense University facility.[162]

Six of the ongoing infrastructure projects for MOD elements are slated for completion after May 2021, when U.S. forces will begin departing Afghanistan until they withdraw before September 11.[163]

CSTC-A reported that the estimated annual facilities-sustainment costs funded by the United States for all ANA facility-sustainment requirements

SIGAR EVALUATION: U.S.-FUNDED CAPITAL ASSETS IN AFGHANISTAN

SIGAR issued an evaluation report this quarter in response to a congressional request that determined the U.S. government spent more than $2.4 billion on capital assets that were unused or abandoned, were not used for their intended purposes, had deteriorated, or were destroyed. For more information, see Section 1 of this report.

remain $108.8 million. Of this, $74.7 million is provided directly to the Afghan government and $34.1 million is spent by CSTC-A for the Afghan government.[164] CSTC-A said it is reducing the budgeted amount of ASFF that will be provided as a direct contribution for operations and maintenance costs for ANA infrastructure programmed for FY 2021 by 10%.[165]

ANA Training and Operations

As of March 31, 2021, the United States had obligated nearly $100.8 million and disbursed about $79 million of ASFF appropriations from FY 2019 through FY 2021 for ANA training and operations. Also as of March 31, 2021, the United States had finished obligating and nearly finished disbursing about $4.3 billion from FY 2005 through FY 2018 ASFF appropriations for ANA, AAF, and some ASSF, and MOD training and operations.[166]

According to CSTC-A, ASFF funds currently pay for a number of high-cost, mission-critical training programs for MOD force elements. The costliest is a roughly $110 million training program for the ASSF, supporting NSOCC-A-partnered units as they further develop critical operational and institutionalized special operations training and build sufficient capacity. This is followed by a nearly $80 million contract to train entry-level AAF and SMW

TABLE 2.9

TRAINING CONTRACTS FOR MOD ELEMENTS

Contract	Base/Current Period of Performance
ASSF Training Program	Base: 5/1/2020–5/1/2021 Current OY1: 5/1/2020–4/30/2021
Initial Entry Rotary Wing and Initial Entry Fixed Wing Outside Continental United States AAF Pilot Training	Current Base: 4/1/2020–10/31/2022
AAF Aviation Maintenance Development Center	Base: 4/15/2019–4/14/2020 Current OY1: 4/15/2020–9/30/2021 (No-cost extension due to COVID-19 delays)
ASSF Training Support Services	Base: 4/15/2019–4/14/2020 Current OY1: 4/15/2020–9/30/2021
National Maintenance Strategy-Ground Vehicle Services (ANA/AAF/ASSF)	Base: 5/23/2017–5/23/2018 Current OY3: 9/1/2020–8/31/2021
Initial Entry Rotary Wing and Initial Entry Fixed Wing Outside Continental United States AAF Pilot Training	Current Base: 4/1/2020–3/31/2021
A-29 Pilot and Maintenance Training (AAF)	Base: 10/1/2019–9/30/2020 Current OY1: 10/1/2020–9/30/2021
C-208 Contractor Logistics Support and Maintenance Training (AAF)	Base: 5/20/2017–1/31/2018 Current OY3: 2/1/2020–1/31/2022
A-29 Lead-In High Power Turbo Propeller Pilot Training (AAF)	Current Base: 8/15/2020–8/14/2021
AAF English Language Training	Base: 7/1/2019–6/30/2020 Current OY1: 8/15/2020–8/14/2021

Note: The above list reflects only the 10 highest-value training contracts supporting MOD force elements. The case/contract value dollar amounts were not approved for public release this quarter. ASSF = Afghan Special Security Forces, AAF = Afghan Air Force, ANA = Afghan National Army.

Source: CSTC-A, response to SIGAR data call, 3/17/2021; CSTC-A, response to SIGAR vetting, 4/8/2021; OUSD-P, response to SIGAR vetting, 4/23/2021.

aircraft maintainers, and another roughly $80 million entry-level rotary and fixed-wing pilot training contract for the AAF and SMW. The cost of the last project increased since last quarter as three courses were added.[167]

Just the 10 most costly U.S.-funded contracts to train ANA, AAF, and ANASOC personnel could cost more than $480 million during their current periods of performance. Table 2.9 shows that eight of the 10 are scheduled to run past the late summer or early fall of 2021 when U.S. troops and U.S. defense contractors are scheduled to leave Afghanistan.[168]

CSTC-A said they intend to continue contract oversight regardless of U.S. or Coalition force levels and are considering how to accomplish this as USFOR-A plans for future force levels under several different scenarios. Final policy guidance will be determined by conditions on the ground and alignment with NATO.[169]

AFGHAN AIR FORCE

U.S. Funding

As of February 8, 2021, the United States had appropriated approximately $8 billion for ASFF to build and develop the AAF and fund its combat operations from FY 2010 to FY 2020, roughly the same (about $9 million less) as the amount reported last quarter.[170] The slight change reflects small decreases in the amount of FY 2019 funds authorized for AAF sustainment and equipment/aircraft (DOD has two years to adjust allocations of authorized ASFF funds before they expire). The authorized ASFF funds for the AAF for FY 2019 are currently $995.95 million, $988.83 million for FY 2020, and $818.05 million for FY 2021, as of March 31, 2021.[171]

As in most previous years, sustainment remains the costliest funding category for the AAF (55% of FY 2020, and 69% of FY 2019 authorized funds), followed by training (32% and 24% respectively), equipment and aircraft (12% and 6%), and infrastructure (1% of both fiscal years' funds). AAF sustainment and equipment costs primarily include contractor-provided maintenance; major and minor repairs and aircraft upgrades; and procurement of parts, supplies, and training equipment for the AAF's in-country inventory of seven air platforms: UH-60, MD-530, and Mi-17 helicopters; and A-29, C-130, C-208, and AC-208 fixed-wing aircraft.[172]

As of March 31, 2021, the United States had obligated nearly $1.58 billion and disbursed more than $1.43 billion of ASFF appropriations from FY 2019 through FY 2021 to build, train, equip, and sustain the AAF.[173] This brings total U.S. ASFF obligations for the AAF from FY 2010 to FY 2020 to more than $6 billion.[174] U.S. funds can be obligated for up to two years; $903.8 million in FY 2019 funds have been obligated (of the $986.8 million authorized), $278.9 million in FY 2020 funds have been obligated (of the roughly $1.1 billion authorized), and no FY 2021 funds have yet been obligated.[175]

An Afghan Air Force A-29 fighter-bomber is readied for a sortie in support of army ground forces. (ANA 209th Shaheen Corps photo)

AAF Inventory and Aircrew

Usable aircraft: aircraft in the AAF's inventory that are located in Afghanistan and are either operational and available for tasking or are in short-term maintenance.

Total inventory: the number of aircraft either usable or in long-term maintenance (either at a third country location or in the United States) it does not include aircraft that were destroyed and have not yet been replaced.

Authorized: the total number of aircraft approved for the force.

Inventory and Status

As of March 31, 2021, the AAF had 143 usable aircraft among the 162 aircraft in its total inventory. This reflects a net increase of seven usable aircraft this quarter. As Table 2.11 shows, four of seven of the AAF's airframes had fully usable aircraft inventories this quarter (A-29, AC-208, C-208, and Mi-17). Only one airframe (AC-208) had an entirely usable inventory last quarter. TAAC-Air reported that six A-29s arrived in Afghanistan in March from the United States (formerly located there for A-29 training for the AAF at Moody Air Force Base).[176]

TABLE 2.11

AAF AVIATION SUMMARY AS OF MARCH 31, 2021

AIRCRAFT	Authorized	Total Inventory	Usable / In-Country	Authorized Aircrews	Assigned Aircrews
Fixed Wing					
A-29	26	23	23	38	21
AC-208	10	10	10	15	13
C-208	24	23	23	28	31
C-130	4	4	2	5	3
Rotary Wing					
Mi-17	0	13	13	–	–
MD-530	60	47	35	58	33
UH-60	43	42	37	49	27
Total	**167**	**162**	**143**	**193**	**128**

Note: These figures do not include the aircraft for the Special Mission Wing, which are classified. Authorized and assigned aircrew figures have not changed since last quarter. The AAF is phasing out its Russian-made Mi-17s. FY 2022 is the last year DOD will seek sustainment funding for the Mi-17s. Some will remain in the fleet to provide operational capability until the UH-60 capability matures and the transition to CH-47s is completed. TAAC-Air did not provide data for Mi-17 aircrews because it does not provide train, advise, and assist support for the AAF's Mi-17s.

Source: TAAC-Air, response to SIGAR data call, 4/5/2021 and response to SIGAR vetting, 4/16/2021; SIGAR, analysis of TAAC-Air-provided data, 4/2021.

Qualified Aircrew

TAAC-Air reported no changes this quarter to the number of authorized or assigned AAF aircrews.[177]

TAAC-Air provided new data this quarter on qualified and trained aircrew by position and airframe. Seen in Table 2.10, as of April 5, 2021, most AAF airframes had nowhere near the number of qualified personnel (instructor pilots, copilots, mission system operators, etc.) needed to man the aircrew positions each airframe requires. Only the C-130 had more than half of its aircrew positions filled (four of seven) with the required number of qualified personnel. The AC-208 fared worst with only two of seven positions filled with the required number of qualified personnel.[178]

When asked why so many aircrew positions lacked qualified personnel, TAAC-Air said the AAF is limited in the amount of aircrew it can train due

Source: TAAC-Air, response to SIGAR vetting, 4/16/2021.

TABLE 2.10

AIRCREW POSITIONS FILLED WITH QUALIFIED PERSONNEL, AS OF APRIL 2021

AIRCRAFT	Number of Aircrew Positions	Aircrew Positions Filled with Qualified Personnel
Fixed Wing		
A-29	4	2
AC-208	7	2
C-208	5	2
C-130	7	4
Rotary Wing		
Mi-17	6	3
MD-530	5	2
UH-60	8	3
Total	**42**	**18**

Note: These figures represent the number of positions (not personnel) that comprise an aircrew for each airframe and how many of those positions are filled with the required number of qualified personnel.

Source: TAAC-Air, response to SIGAR data call, 4/5/2021; SIGAR, analysis of TAAC-Air-provided data, 4/2021.

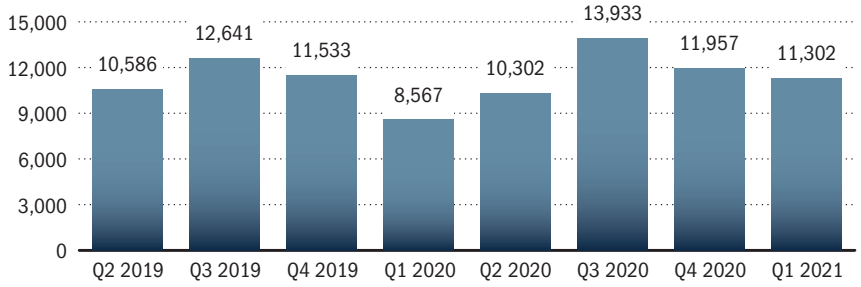
to the number of personnel in its training pipeline, a lack of qualified pilot candidates, and COVID-19 impacts throughout Afghanistan. The latter issue has caused a "bubble" of pilots who received aircraft training but have not been able to complete mission training. Additionally, they said that trained pilots have not had sufficient time to gain experience to qualify them as instructor and evaluator pilots.[179]

AAF Operations and Readiness

The AAF's flight hours this quarter (January–March 2021) were higher than seasonal norms, increasing by about 32% compared to the same period last year. But as Figure 2.32 shows, they are lower than the preceding two quarters.[180]

FIGURE 2.32

AAF FLIGHT HOURS BY QUARTER SINCE 2019



Note: Flight hours have been rounded to the nearest hour. Q2 2019 is the earliest reporting period for which SIGAR has comparable flight-hour data.

Source: TAAC-Air, response to SIGAR data call 4/5/2021; SIGAR, analysis of RS-provided data, 4/2021.

The AAF's readiness did not change markedly compared to last quarter. Three of seven AAF airframes flew over their recommended flight hours this quarter (one fewer than last quarter).[181] Four of seven airframes met their readiness benchmarks this quarter compared to five last quarter (October–December 2020).[182] The three airframes that failed to meet readiness benchmarks were the MD-530, A-29, and UH-60.[183]

AAF Maintenance

TAAC-Air provided updates this quarter about developing AAF maintenance capacity, including reporting the number of qualified maintainers required for each airframe by qualification level.

Qualified Maintainers

As SIGAR highlighted in its *2021 High-Risk List* and as IG Sopko testified to Congress on March 16, building a qualified maintainer cadre is critical for the AAF's ability to independently maintain its own aircraft and work

TABLE 2.12

FILL PERCENTAGE FOR QUALIFIED AAF MAINTAINERS REQUIRED AND CONTRACTED MAINTAINERS

Aircraft	Maintainer Level 3	Maintainer Level 2	Maintainer Level 1	Contracted Maintainers
A-29	78%	61%	118%	39
AC-208	233%	120%	125%	41
C-208	261%	154%	290%	–
C-130	28%	0%	33%	25
Mi-17	765%	375%	566%	–
MD-530	93%	61%	109%	106
UH-60	104%	0%	0%	198

Note: Data as of April 2021. Percentages are the percent of positions filled with the required number of qualified maintainers at each level of maintenance qualification. Maintainer levels with percentages over 100% have an excess number of qualified maintainers versus the number required.

Source: TAAC-Air, response to SIGAR data call, 4/5/2021.

TAAC-Air assessed in January 2021 that without continued contractor support, none of the AAF's airframes can be sustained as combat effective for more than a few months.

toward eventually no longer requiring costly U.S.-funded contractor logistic support for aircraft maintenance. TAAC-Air assessed in January 2021 that without continued contractor support, none of the AAF's airframes can be sustained as combat effective for more than a few months, depending on the stock of equipment parts in-country, the maintenance capability on each airframe, and when contractor support is withdrawn.[184]

According to AAF data provided to TAAC-Air this quarter, the AAF is making progress filling its maintainer ranks with qualified maintainers at each of its three levels of certification (Level 3, basic maintenance duties, through Level 1, the most advanced maintenance duties). Table 2.12 shows that three of seven AAF airframes (C-208, AC-208, and Mi-17s) have enough qualified maintainers at all levels required to maintain their aircraft. The C-130 has the fewest personnel qualified in each maintenance level against its requirements (nine total qualified maintainers vs. 60 required).[185] Even airframes that have the required number of qualified maintainers (like the AC-208 and the C-208), still use DOD contractors for support. According to TAAC-Air, these contractors provide continued logistics support, mentoring, on-the-job training, and supervision to build competency and experience for the AAF maintainers. They also help restore aircraft readiness when the aircraft fall below operational readiness requirements, as the AAF is still increasing proficiency in these areas.[186]

AFGHAN SPECIAL SECURITY FORCES

The Afghan Special Security Forces (ASSF) are the ANDSF's primary offensive forces. The ASSF include a number of elements, such as the ANA Special Operations Corps (ANASOC), the General Command Police Special Units (GCPSU), and the Special Mission Wing (SMW). SIGAR tracks ASSF operations data because DOD has said the ASSF's growing size and

capabilities are important both for the ANDSF's overall performance and for the United States to increase the effectiveness and efficiency of its small-footprint military campaign in Afghanistan.[187]

U.S. Funding

As of March 31, 2021, the United States had obligated roughly $971.35 million and disbursed nearly $816.80 million of ASFF appropriated from FY 2019 through FY 2021 to build, train, equip, and sustain the ASSF.[188]

ASSF Operations

NSOCC-A reported that the ASSF are conducting 67% more deliberate offensive operations this quarter compared to last quarter. SIGAR considers this to be a positive development: ASSF are trained for offensive operations, but are often misused for manning static checkpoints.[189] However, as SIGAR has previously noted, it is difficult to extrapolate operational successes from numbers of personnel and operations because many of the details of ASSF operations remain classified.

A presidential decree issued on January 21, 2021, consolidated all ASSF under the operational command of ANASOC. ANASOC now has operational control of GCPSU, National Interdiction Unit (NIU), National Directorate of Security (NDS) Strike Forces, SMW, and the Joint Special Operations Coordination Center. NSOCC-A claimed that they "observed less ASSF on checkpoints, and more ASSF applied in support of corps[-level] clearance operations."[190] NSOCC-A added that it is too early to determine the impact of the new joint command on offensive operations. The increase in offensive operations this quarter is "more likely due to COVID-19 restrictions, reduction in forces, and an increase in enemy-initiated attacks."[191]

The 717 ASSF total ground operations conducted this quarter were slightly fewer during the same period last year (750). February saw the highest number of operations (292) compared to January (234) and March (191). As seen in Figure 2.33, on the next page, the ASSF conducted 91% of its operations this quarter independent of U.S. and Coalition advisor support or accompaniment. This is well above the percentage of independent operations (53%) for the same period last year.[192]

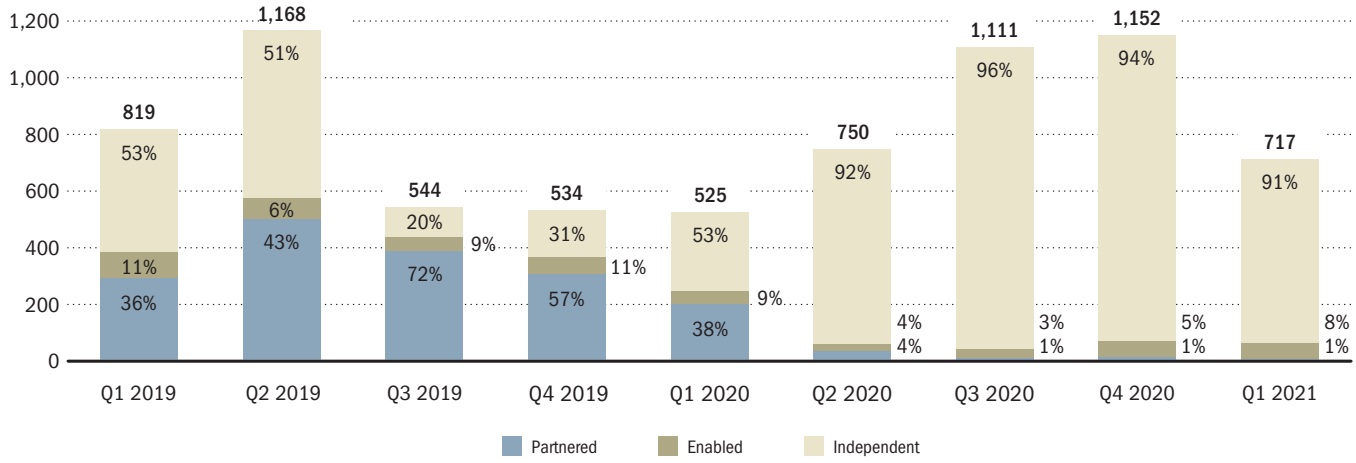
Except for aircraft maintenance, daily operations are conducted independent of advisors, as in-person TAA restrictions have remained in place.[193] Overall, NSOCC-A said this quarter, "ANASOC elements are performing adequately and their ability to conduct independently planned and executed operations is improving." NSOCC-A provided several examples of ASSF success, including an operation in Kandahar Province where ANASOC units routed the Taliban from Arghandab District, "although with heavy casualties and constant Afghan air support," and SMW missions throughout Afghanistan that freed over 100 prisoners held by the Taliban.[194]

Afghan security forces with air and commando support conduct an operation to capture insurgent mines and munitions. (ANA Special Operations Corps photo)

The ASSF are conducting 67% more deliberate offensive operations this quarter compared to last quarter.

FIGURE 2.33

ASSF GROUND OPERATIONS BY QUARTER



Note: Partnered = operations conducted by ASSF in which U.S./Coalition forces accompany ASSF to the target; Enabled = operations planned and executed by ASSF in which U.S./Coalition forces supply intelligence, surveillance, and reconnaisance, or other support but do not accompany ASSF to the target; Independent = operations planned and executed by ASSF without any U.S./Coalition assistance. Percentages may sum to more than 100% due to rounding.

Source: NSOCC-A, response to SIGAR data call, 4/5/2021; SIGAR, analysis of NSOCC-A-provided data, 4/2021.

AFGHAN NATIONAL POLICE

U.S. Funding

As of March 31, 2021, the United States had obligated nearly $853.96 million and disbursed more than $686.31 million of ASFF appropriated from FY 2019 through FY 2021 to build, train, equip, and sustain the ANP.[195] Also as of March 31, 2021, the United States had finished obligating nearly $21.7 billion and nearly finished disbursing $21.5 billion of ASFF appropriated from FY 2005 through FY 2018 to build, train, equip, and sustain ANP elements, including police special forces. These force elements constituted the ANP budget activity group for reporting purposes through the FY 2018 appropriation.[196]

ANP Sustainment

As of March 31, 2021, the United States had obligated nearly $714.2 million and disbursed about $572.7 million of ASFF appropriations from FY 2019 through FY 2021 for ANP sustainment. Also as of March 31, 2021, the United States had finished obligating and nearly finished disbursing about $9.6 billion from FY 2005 through FY 2018 ASFF appropriations to sustain ANP elements, including police special forces. Unlike the ANA, a significant share of ANP personnel costs (including ANP salaries) is paid by international donors through the United Nations Development Programme's (UNDP) multidonor Law and Order Trust Fund for Afghanistan (LOTFA).[197]

To support the MOI, CSTC-A planned to provide up to $176.6 million in FY 1400. Of these funds, approximately $6.4 million (4%) was for salaries, with the remaining funds for purchase of goods, services, or assets.[198] As

SIGAR RELEASES 2021 HIGH-RISK LIST; CONTINUES WORK ON "POLICE IN CONFLICT" LESSONS LEARNED REPORT

SIGAR issued the *2021 High-Risk List* in March to alert legislators and policymakers of major areas of the reconstruction effort in Afghanistan at risk of waste, fraud, abuse, mismanagement, or mission failure. Prepared by the Research and Analysis Directorate, the *2021 High-Risk List* focuses on program areas and elements of the reconstruction effort that are: (1) essential to success; (2) at risk of significant and large-scale failure due to waste, fraud, or abuse; and (3) subject to the control or influence of the U.S. government.

For its ongoing *Police in Conflict* report, SIGAR found that after two decades of international support, Afghanistan currently has a small number of highly trained specialized police forces that have emerged under the tutelage of international advisors. At the same time, the Afghan government still lacks a police force that can legitimately enforce the rule of law on a day-to-day basis. The Afghan Uniformed Police (AUP), responsible for this civilian policing mission, are largely illiterate and poorly trained. Further, many AUP are considered abusive, predatory, and corrupt.

Additionally, SIGAR's Lessons Learned Program (LLP) has begun briefing some of its preliminary findings from the report. Most recently, in response to current political discussions on the future of U.S. and international donor assistance to the Afghan National Police, LLP staff briefed Resolute Support, U.S. Embassy Kabul, British Embassy Kabul, and Netherlands Embassy Kabul on SIGAR's ongoing study identifying lessons from U.S. and international foreign police assistance from 2001 to 2021.

of March 18, CSTC-A had disbursed no funding to the Afghan government to support the MOI.[199]

ANP Equipment and Transportation

As of March 31, 2021, the United States had obligated more than $3.7 million and disbursed about $3.5 million of ASFF appropriations from FY 2019 through FY 2021 for ANP equipment and transportation costs. Also as of March 31, 2021, the United States had finished obligating and nearly finished disbursing about $4.8 billion from FY 2005 through FY 2018 ASFF appropriations for ANP elements, including police special forces, equipment and transportation costs.[200]

Although CSTC-A has moved away from new procurements of major equipment and systems, items already procured are still being delivered to the ANP.[201] Table 2.13, on the following page, lists the highest-cost items of equipment provided to the ANP this quarter (November 1, 2020, through January 31, 2021). Of these items, the costliest was the delivery of 450 antitank grenade launchers ($2.3 million total). No defense articles were transferred from USFOR-A equipment to the ANP via foreign military sales from stock during this period.[202]

ANP Infrastructure

As of March 31, 2021, the United States had obligated more than $2.6 million and disbursed about $2.3 million of ASFF appropriations from FY 2019

TABLE 2.13

MAJOR EQUIPMENT PROVIDED TO THE ANP

Equipment Type	Equipment Description	Units Issued in Quarter	Unit Cost	Total Cost
Weapons	Antitank grenade launchers	450	$5,100	$2,295,000
Ammunition	7.62 mm cartridge	13,779,450	0.22	3,031,479
Uniform	Shirts, various sizes	63,985	32	2,048,160
Uniform	Trousers, various sizes	49,755	34	1,695,153
Uniform	Gloves	66,380	25	1,666,802
Ammunition	40 mm grenades	35,400	31	1,113,330
Weapons	40 mm grenade launcher	501	2,000	1,002,000
Parts	ACOG M150 rifle optic	386	1,779	686,694
Uniform	Boots, various sizes	3,844	108	414,153
Parts	Weapon sights	3,246	40	129,678
Total Cost of Equipment				**$14,082,448**

Note: The above list reflects only the 10 highest-value equipment provided to the ANP this quarter (November 1, 2020–January 31, 2021). The "unit costs" listed reflect the average costs paid for items procured under multiple Foreign Military Sales cases. Costs are rounded to the nearest U.S. dollar except for unit costs below a dollar.

Source: CSTC-A, response to SIGAR data call, 3/16/2021.

through FY 2021 for ANP infrastructure projects. Also as of March 31, 2021, the United States had finished obligating and nearly finished disbursing about $3.2 billion from FY 2005 through FY 2018 ASFF appropriations for infrastructure projects for ANP elements, including police special forces.[203]

As of March 11, 2021, CSTC-A was managing three ongoing, DOD-funded ANP infrastructure projects. These projects are the joint NATO ANA Trust Fund (NATF)- and ASFF-funded closed-circuit television surveillance system in Kabul ($19 million of this funded by ASFF), the ASFF-funded GCPSU project at Kabul Garrison Command ($2.6 million), and the ASFF-funded Kabul Security Forces Checkpoints ($300,000) project awarded on October 1, 2020.[204] CSTC-A reported that no projects were completed, cancelled, or terminated this quarter.[205]

CSTC-A continued to report this quarter that the estimated annual facilities-sustainment costs funded by the United States for all ANP facility and electrical-generator requirements is $68.8 million. Of this, $42.4 million will be provided directly to the Afghan government and $26.4 million will be spent by CSTC-A for the Afghan government.[206]

ANP Training and Operations

As of March 31, 2021, the United States had obligated more than $133.5 million and disbursed about $107.8 million of ASFF appropriations from FY 2019 through FY 2021 for ANP training and operations. Also as of March 31, 2021, the United States had finished obligating about $4.1 billion and nearly finished disbursing roughly $3.9 billion from FY 2005 through FY 2018 ASFF appropriations for ANP elements, including police special forces, training and operations.[207]

This quarter, CTSC-A provided SIGAR an update on current (two) U.S.-funded ANP training contracts. One is a $4.1 million contract to train the ANP to maintain its ground vehicles as part of the NMS-GVS contract; it will continue until August 31, 2021, although another year is pending decision and would be implemented at the end of April 2021.[208] The other is a contract to support training MOI and MOD women in occupational skills as part of the Gender Occupational Opportunity Development Program; the roughly $1 million contract runs until May 1, 2021.[209]

According to DOD, the MOI continued to focus on the ANP's future role in a stabilized security environment. This includes an evidence-based assessment intended to understand how the ANP should be structured and equipped in a stable environment, as part of a continuing plan for the ANP to shift its focus from a paramilitary security force to one of community policing. DOD noted, however, that the security environment during the reporting period did not allow such a transition.[210]

Efforts in that direction, though, include reducing the numbers of the most vulnerable checkpoints and reevaluating the training pipeline and training curriculum for police personnel. Specifically, MOI revised the curriculum of initial entry police training to better align with a civil law-enforcement mission. But MOI lacks institutional training that reinforces civil law enforcement. Furthermore, beyond early training, the ANP also lacks an institutionalized leadership-development program at the district and local levels.[211]

REMOVING UNEXPLODED ORDNANCE

Afghanistan is riddled with land mines and "explosive remnants of war" (ERW) such as live shells and bombs, according to the United Nations (UN).[212] Although contamination includes legacy mines laid before 2001, most casualties today are caused by mines and other ERW that have accumulated since 2002.[213] In recent years, casualties have been reported from ordnance exploding in areas formerly used as firing ranges by Coalition forces. The UN Assistance Mission in Afghanistan (UNAMA) also has documented a direct correlation between civilian casualties and ERW in areas following heavy fighting.[214]

According to UN reporting from March 2020, approximately 2.5 million Afghans live within one kilometer of areas contaminated with explosive hazards that are in need of immediate clearance.[215] From April 2019 through March 2020, the Mine Action Programme for Afghanistan (MAPA) reported an average of 130 civilian casualties per month from ERW.[216]

State's Bureau of Political-Military Affairs' Office of Weapons Removal and Abatement (PM/WRA) manages the conventional-weapons destruction program in Afghanistan. Since FY 2002, State has allocated $423.9 million in weapons-destruction and humanitarian mine-action assistance to Afghanistan (an additional $11.6 million was obligated between 1997 and

"The Security Council remains deeply concerned over the high number of civilian casualties by landmines, explosive remnants of war, and improvised explosive devices, as well as personnel participating in law enforcement, humanitarian, peacekeeping, rehabilitation and clearance programmes and operations."

—United Nations Security Council in commemoration of International Day for Mine Awareness and Assistance in Mine Action on April 4, 2021

Source: UNSC, "Statement by the President of the Security Council," 4/8/2021.

Afghan humanitarian demining team member clears minefields and hazardous areas. (Department of State photo)

2001 before the start of the U.S. reconstruction effort). As of March 8, 2021, PM/WRA had released $3.9 million in FY 2020 funds.[217]

State directly funds seven Afghan nongovernmental organizations (NGOs), four international NGOs, and one Afghan government organization to help clear areas in Afghanistan contaminated by ERW and conventional weapons (e.g., unexploded mortar rounds), which insurgents can use to construct roadside bombs and other improvised explosive devices (IEDs).[218]

From 1997 through December 31, 2020, State-funded implementing partners have cleared approximately 303.5 square kilometers of land (117 square miles) and removed or destroyed nearly 8.5 million landmines and other ERW such as unexploded ordnance (UXO), abandoned ordnance (AO), stockpiled munitions, and homemade explosives. Table 2.14 shows conventional-weapons destruction figures, FY 2010–2021.[219]

The estimated total area of contaminated land continues to fluctuate: clearance activities reduce the extent of hazardous areas, but ongoing surveys find new contaminated land. On October 1, 2020, there were 843.66 square kilometers (326 square miles) of contaminated minefields, battlefields, abandoned improvised munitions, and initial hazardous areas. As of December 31, 2020, the total known contaminated area was 835.7 square kilometers (323 square miles) in 3,905 hazard areas. PM/WRA defines a minefield as the area contaminated by landmines; a battlefield can include landmines and other improvised explosives; and an initial hazardous area will include an indeterminate amount and type of explosive hazards.[220]

TABLE 2.14

DEMINING PROGRAM PERFORMANCE METRICS, FISCAL YEARS 2010–2021

Fiscal Year	Minefields Cleared (m^2)	AT/AP Destroyed	UXO Destroyed	SAA Destroyed	Estimated Contaminated Area Remaining (m^2)[a]
2010	39,337,557	13,879	663,162	1,602,267	650,662,000
2011	31,644,360	10,504	345,029	2,393,725	602,000,000
2012	46,783,527	11,830	344,363	1,058,760	550,000,000
2013	25,059,918	6,431	203,024	275,697	521,000,000
2014	22,071,212	12,397	287,331	346,484	511,600,000
2015	12,101,386	2,134	33,078	88,798	570,800,000
2016	27,856,346	6,493	6,289	91,563	607,600,000
2017	31,897,313	6,646	37,632	88,261	547,000,000
2018	25,233,844	5,299	30,924	158,850	558,700,000
2019	13,104,094	3,102	26,791	162,727	657,693,033
2020	23,966,967	2,879	7,197	85,250	843,517,435
2021	4,455,557	531	85	30,001	835,667,191
Total	**299,056,524**	**81,594**	**1,984,820**	**6,352,382**	

Note: AT/AP = antitank/antipersonnel ordnance. UXO = unexploded ordnance. SAA = small-arms ammunition.
There are about 4,047 square meters (m^2) to an acre.
[a] Total area of contaminated land fluctuates as clearance activities reduce hazardous areas while ongoing survey work identifies and adds new contaminated land in the Information Management System for Mine Action (IMSMA) database. FY 2021 data covers October 1, 2020, through December 31, 2020.

Source: PM/WRA, response to SIGAR data call, 3/16/2021.

In 2012, the Afghan government was granted an extension until 2023 to fulfill its obligations under the Ottawa Treaty to achieve mine-free status. Given the magnitude of the problem and inadequate financial support, the country is not expected to achieve this objective. According to State, the drawdown of Coalition forces in 2014 coincided with a reduction in international donor funds to MAPA.[221] In June 2018, MAPA transitioned to Afghan national ownership within the Directorate of Mine Action Coordination.[222]

Funding for demining peaked at $113 million in 2010. According to Afghan government estimates of the amount of funding needed to bring the country into compliance with the 1997 UN Anti-Personnel Mine Ban Convention, only $45 million of the $95 million needed for 2019 was secured; over $100 million is needed each year from 2020 through 2022.[223] The Afghan government is expected to request another 10-year extension to meet its treaty obligations. However, according to the State Department, the extension request cannot be initiated or acknowledged sooner than 18 months before April 2023, the end date of the current extension.[224]

CONFLICT MITIGATION ASSISTANCE FOR CIVILIANS

USAID's Conflict Mitigation Assistance for Civilians (COMAC) is a $40 million, five-year, nationwide program that began in March 2018. It supports Afghan civilians and their families who have suffered losses from military operations against the Taliban or from insurgent attacks. COMAC provides assistance to Afghan civilians and their dependent family members who have experienced loss due to:[225]

- military operations involving the U.S., Coalition, or ANDSF against insurgents, criminals, terrorists, or illegal armed groups
- landmines, improvised explosive devices (IED), unexploded ordnance, suicide attacks, public mass shootings, or other insurgent or terrorist actions
- cross-border shelling or cross-border fighting

COMAC provides in-kind goods sufficient to support families affected by conflict for 60 days. Additional assistance includes referrals for health care and livelihood service providers, and economic reintegration for families impacted by loss or injury.[226] From October 1, 2020, through December 31, 2020, COMAC provided 9,858 immediate-assistance packages and 1,009 tailored-assistance packages for a total program expense of just under $2 million.[227] The provinces receiving the most assistance included Nangarhar ($110,279), Faryab ($71,402), and Kandahar ($44,460); those receiving the least included Bamyan ($956), Panjshir ($1,451), and Nimroz ($188).[228]

As of November 1, 2020, USAID has obligated $32.3 million for this program.[229]

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GOVERNANCE

KEY ISSUES & EVENTS

- On April 14, President Joseph Biden announced that—in keeping with the February 2020 U.S.-Taliban agreement and U.S. national interests—all U.S. and Coalition troops will withdraw from Afghanistan before September 11, 2021.
- Afghan political leaders reacted to reported U.S. correspondence outlining new peace talks and a peace plan.
- A Taliban spokesman said the group would not participate in any conferences to make decisions about Afghanistan's future until all foreign troops leave the country.
- At a March 18 meeting in Moscow, the United States, Russian, Chinese, and Pakistani governments said they do not support restoring the Taliban's Islamic Emirate.

U.S. RECONSTRUCTION FUNDING FOR GOVERNANCE

As of March 31, 2021, the United States had provided nearly $36.03 billion to support governance and economic development in Afghanistan. Most of this funding, more than $21.1 billion, was appropriated to the Economic Support Fund (ESF) administered by the State Department (State) and the U.S. Agency for International Development (USAID).[230]

Since counternarcotics is a crosscutting issue that encompasses a variety of reconstruction activities, a consolidated list of counternarcotics reconstruction funding appears in Appendix B.

PEACE AND RECONCILIATION

President Biden Announces Way Forward for Afghanistan

On April 14, President Joseph Biden announced that U.S. and Coalition troops will be fully withdrawn from Afghanistan by the 20th anniversary of the September 11, 2001, attacks while "significant humanitarian and

development assistance" and "assistance to the Afghan National Defenses and Security Forces" will continue.[231]

President Biden noted that the February 2020 U.S.-Taliban agreement called for U.S. troops to depart by May 1, 2021, adding "and that means something." He said there was significant "risk to staying beyond May 1st without a clear timetable for departure."[232] Regarding the peace talks, President Biden said that "American troops shouldn't be used as a bargaining chip between warring parties in other countries."[233]

The day before, a senior administration official told reporters that this withdrawal "is not conditions-based [as President Biden] judged that a conditions-based approach, which has been the approach of the past two decades, is a recipe for staying in Afghanistan forever."[234] President Biden said the final withdrawal of U.S. troops will begin on May 1, and the senior administration official clarified that the withdrawal may be completed well in advance of September 11, 2021. Any remaining U.S. military personnel would be tasked with protecting an American diplomatic presence.[235] The September deadline for the complete withdrawal of U.S. and Coalition forces is meant to help NATO troops depart, the official said.[236]

The official added that, the United States would "bolster support for civilian, economic, and humanitarian assistance programs" and "use its full diplomatic, humanitarian, and economic toolkit to try to—as best we can to protect the gains made by women and girls over the course of the past 20 years."[237]

Afghan Negotiations Make Slow Progress

On December 12, 2020, the Islamic Republic and Taliban peace negotiating teams announced a three-week recess.[238] Following this pause, the two negotiating teams resumed talks on January 5, 2021, under a new rules and procedures framework. However, State said talks stalled over Taliban demands on additional prisoner releases and sanctions delistings, and because of continuing high levels of violence. Toward the end of February, the two sides met again, reportedly with progress on certain discrete issues.[239] (As of March 17 they had not finalized an agenda or begun discussion on the core of a political settlement.[240])

On February 11, the chairman of the High Council for National Reconciliation (HCNR), Abdullah Abdullah, described the talks as deadlocked, blaming the Taliban's "harsh" stances on prisoner releases, the withdrawal of foreign troops, and sanctions delisting. He also said a foundation of the February 2020 U.S.-Taliban agreement was a reduction in violence.[241]

The parties to the talks blamed each other for these delays. A member of the Islamic Republic (Afghan government) negotiating team accused the Taliban of not showing interest in the talks, and HCNR chair Abdullah criticized the Taliban for not participating.[242] The speaker of the lower house of parliament blamed persons in the presidential palace for creating

obstacles to peace (while also blaming the Taliban for showing insufficient interest in the talks).[243] The Taliban charged the Afghan government, and President Ashraf Ghani personally, with the delays, saying "Ashraf Ghani's administration is the only hurdle for peace."[244] Ghani rejected the Taliban's accusation.[245]

According to State, COVID-19 has limited face-to-face meetings, impeding negotiating-team interactions and deliberations. COVID-19 has also made traveling and securely sharing information more challenging.[246]

Nonetheless, Taliban representatives continued to travel in the region. From January 26 to February 1, a Taliban delegation visited the Islamic Republic of Iran for meetings with the senior Iranian foreign policy and national security officials. (Iran dispatched its special envoy to Kabul to discuss the outcomes of the Taliban visit with Afghan officials.) A Taliban delegation met with Turkmenistan's foreign minister and other officials on February 5.[247]

On April 9, the Office of the Director of National Intelligence said the U.S. intelligence community assessed that prospects for a peace deal in Afghanistan will remain low during the next year saying the Taliban is confident it can achieve military victory.[248]

Violence Continues Despite Peace Process

On January 31, several diplomatic missions, including the United States, issued a statement criticizing targeted attacks against civil society, judicial, media, religious, medical, and civilian government personnel. The missions wrote "the Taliban bears responsibility for the majority of this targeted violence, and its attacks undermine state institutions and contribute to an insecure environment in which terrorist and criminal groups are able to freely operate." Further, the missions said the Taliban "must understand that their violent, destructive actions outrage the world." The Taliban denied involvement in these targeted killings.[249]

On February 11, Afghanistan's first vice president blamed the increase in targeted killings on the Taliban, and specifically on some of the 5,500 Taliban prisoners who were released by the Afghan government following the February 2020 U.S.-Taliban agreement. The first vice president was quoted saying these releases were based on a "trust [that] was blind and without a strategy, we [the Afghan government] will not repeat it again." The Taliban continue to deny responsibility for these attacks.[250]

In February 2021, the UN released a special report on the killing of human-rights defenders, journalists, and media workers, observing there has been a sharp increase in the number of killings of human-rights defenders in Afghanistan.[251] The recent wave of killings has spread fear among Afghans, and dampened any optimism that intra-Afghan negotiations may result in a significant reduction in violence, the UN wrote.[252]

President Ashraf Ghani receiving President Biden's phone call on April 14. (Afghan government photo)

The UN report detailed a broader spike in civilian casualties, along with deliberate attacks targeting judges, prosecutors, religious scholars, health-care workers, political analysts, and civil servants. The killings primarily involved small-arms fire, but also improvised explosive devices.[253] While Islamic State-Khorasan (IS-K) claimed responsibility for one attack in 2021, the UN said nearly all attacks in 2020 had no claims of responsibility.[254] Deliberate killings seem to have become a common tactic, and have created an atmosphere of fear and pessimism in Afghanistan.[255]

U.S. Reviewed Taliban Deal Alongside Talk of New Government

On January 22, U.S. National Security Adviser Jake Sullivan announced that the United States would review its February 2020 agreement with the Taliban, including to assess whether the Taliban were living up to their commitments.[256] (As discussed earlier, the results of this review were announced on April 13–14.[257]) The Taliban responded on February 5 that an abrogation of the agreement would "lead to a major war."[258]

On January 31, the speaker of the lower house of parliament said he had received a plan "prepared by the United States and the Taliban for establishing an interim government or a proposed peace." He said he welcomed this plan "because it has mentioned staying with the current system and the national assembly," but said further discussion was necessary.[259] That same day, the Islamic Republic negotiating team said that thus far in the talks, neither the Taliban nor Islamic Republic had discussed an interim government.[260]

Other Afghan politicians announced that they too had seen a plan. Mohammad Ismail Khan, a former mujahedeen leader and former minister of energy and water, said the plan he saw divided power 50-50 between the Afghan government and the Taliban. In the midst of these discussions, a

presidential spokesperson said "an interim or an acting government or any other type of government is unacceptable."[261]

The Taliban, referencing the U.S.-Taliban agreement, said on February 2, that the current Afghan government would be dissolved to be replaced by an "Islamic government."[262] A spokesperson for the Afghan government's national security council said it was "premature to talk about the system [of government]."[263] On February 9, Abdullah said a "transitional government or arrangement" is not a goal, but, if there is to be any talk of an interim government, it should be part of the negotiations.[264]

On March 7, Afghan media released what they claimed were items of correspondence from Secretary of State Antony J. Blinken to President Ghani, including an eight-page outline of a peace plan. A State spokesperson offered "the obligatory [i.e., no] comment on any reported private correspondence."[265]

On March 16, President Biden said he was still reviewing the peace process in Afghanistan and the issue of when to withdraw remaining U.S. troops.[266] (As noted, on April 14, 2021, the President announced his plan for a U.S. and Coalition troop withdrawal by September 11.)

On March 24, the Taliban rejected a reported proposal by President Ghani to hold elections within six months or a year after a peace deal was signed with the Taliban.[267] According to Reuters, this reported proposal for early presidential elections if the Taliban agree to a ceasefire was in response to the reported U.S. peace plan.[268]

Ghani proposed at the March 30, 2021, Heart of Asia meeting that elections be held "at the earliest possible time" in his proposed three-phase peace process. The other elements of his proposal included:[269]

- a political agreement between the Afghan government and the Taliban to be endorsed by a loya jirga (grand assembly)
- a ceasefire with international verification and monitoring, and with guarantees for Afghanistan's neutrality
- principles for forming a "government of peacebuilding" within the framework of the constitution with a time-bound mandate culminating in an internationally supervised and monitored presidential election
- a framework on counterterrorism objectives

President Ghani discussing his framework for a peace plan on April 6. (Afghan government photo)

Ghani described the "government of peacebuilding" as the current elected leadership and "other Afghans" who will not be candidates in the next election,[270] seeming to suggest that his presidential tenure might end before his official term in office expires.

On April 7, Ghani told a conference that "Only the Afghan people will determine their future leader, no one can designate the future leader of Afghanistan from outside, this is our right and the principle of our Constitution and the desire of our nation."[271]

High Council for National Reconciliation chairman Abdullah Abdullah receiving the consolidated draft peace plan from former vice president Mohammad Yunus Qanooni. (Afghan government photo)

A 15-member committee of the High Council for National Reconciliation (HCNR) solicited and reviewed over 25 different peace proposals to, according to Abdullah, "unify the republic's position for the Istanbul peace conference." On April 9, the HCNR reported it had finished assessing and consolidating these various views.[272]

United States, Russia, China, and Pakistan Reject Return of Taliban's Islamic Emirate

On March 18, Moscow hosted a regular meeting of the "extended Troika" comprising representatives of Russia, China, the United States, and Pakistan. The meeting focused on making progress in the intra-Afghan process to reach a negotiated settlement and a permanent and comprehensive ceasefire. The event was attended by representatives of the Afghan government (including the High Council for National Reconciliation), prominent Afghan political figures, and representatives of the Taliban, as well as from Qatar and Turkey as guests of honor.[273] Secretary Blinken called the meeting "very productive" despite the many differences among the participants.[274]

Following the meeting, the United States, Russian, Chinese, and Pakistani governments released a joint statement pressing for an end to the war and reaffirming the need for a negotiated political settlement.[275] These governments called for a reduction in violence, asked the Taliban to forgo a spring offensive, and stated that they do not support the restoration of the Islamic Emirate of Afghanistan (the name of the Taliban regime overthrown in 2001).[276] Additionally, the statement stressed the importance of intra-Afghan negotiations to form a durable political resolution, with the aim of a lasting peace that protected the rights of all Afghans.[277] The statement also appreciated the progress made in current intra-Afghan negotiations in Doha, Qatar, and called on all Afghans to ensure that terrorist groups and individuals do not use Afghan soil to threaten the security of other nations.[278] According to State, the Moscow meeting did not supplant deliberations in Doha.[279]

In addition to the Moscow meeting, Secretary Blinken said on March 25, 2021, that there would be a conference in Turkey "in the weeks ahead" that would feature the UN playing "a more prominent role in bringing people together" to advance Afghanistan peace efforts.[280]

On April 13, the governments of Turkey and Qatar and the UN announced plans to convene a "high-level and inclusive" conference between representatives of the Islamic Republic and Taliban from April 24 to May 4, 2021, in Istanbul. By April 21, however, the co-conveners announced that the conference was postponed to an unspecified later date "when conditions for making meaningful progress would be more favorable."[281]

Taliban participation in this conference was thrown into doubt when the group said it "will not participate in any conference that shall make decisions about Afghanistan" until "all foreign forces completely withdraw" from Afghanistan.[282]

U.S. Funding for Peace and Reconciliation

In July 2020, USAID/Afghanistan made $2.5 million available for the Office of Transition Initiatives (OTI) for its Peace Stabilization Initiative (PSI). According to USAID, this short-term effort will help ensure that key stakeholders can participate in the Afghan peace negotiations, build awareness and support for the peace process among Afghans, and equip USAID and others with the tools and information to successfully reinforce peace at a local level.[283]

After six months of operation, USAID said the PSI program supported the enabling environment and built the capacity of key Afghan stakeholders despite receiving no requests or opportunities to directly support or respond to the Afghan peace negotiations.[284]

USAID and the United States Institute of Peace (USIP) also entered a $16 million partnership in 2015 named "Strengthening Peace Building, Conflict Resolution, and Governance in Afghanistan."[285] In October 2019, the partnership was modified to launch new activities to support the peace process.[286] The goal is to facilitate a series of dialogues to build a vision for peace at the local level and encourage citizens, particularly youth and women, to design locally owned plans to achieve social peace as a step towards sustainable peace.[287]

USIP began a training geared toward implementing the Civil Society Cohesion Building and Gap Mapping project.[288] Topics included root causes of war, historic decisions, peace terminologies, peace process, violence, national values, role of civil society organizations in peace process, team building, vision building and action, and planning.[289] Partners trained by USIP facilitated dialogue in 30 districts, and hope to facilitate district peace dialogues in Kunar, Nangarhar, Parwan, and Kapisa Provinces.[290]

State has also provided financial assistance to the UNDP's Support for Peace and Reconciliation in Afghanistan project, which seeks to ensure that the Islamic Republic and its peace structures, including the negotiating team, the State Ministry for Peace, and the High Council for National Reconciliation can access international and national technical expertise and conduct thematic research as needed for Afghan peace negotiations. The Afghanistan Independent Human Rights Commission completed a project to research human rights, victims' rights, and constitutional reform, and provide advice to the Islamic Republic negotiating team and other influential players on the ground in Doha.[291]

SIGAR AUDIT

On September 26, 2019, the Senate Appropriations Committee issued S. Rept. 116-126, accompanying the Department of State, Foreign Operations, and Related Programs Appropriations Bill, 2020. The report directed SIGAR to assess "the extent to which the Department of State and USAID have developed strategies and plans for the provision of continued reconstruction assistance to Afghanistan in the event of a peace agreement, including a review of any strategies and plans for monitoring and evaluating the effectiveness of such assistance and for protecting the rights of Afghan women and girls." SIGAR initiated this work in May 2020.

MUTUAL ACCOUNTABILITY

United States Announces Second Tranche of Nearly $300 Million in Development Assistance

At the November 2020 donors conference in Geneva, the United States pledged $300 million in civilian assistance for 2021, with up to an additional $300 million available in the near term, depending on the Afghan government making "meaningful progress" in the peace process. On April 21, 2021, State announced it would make these nearly $300 million in civilian assistance available to demonstrate enduring support for the Afghan people and to advance a just and durable peace for Afghanistan.[292]

According to State, U.S. pledges beyond 2021 will be assessed at the November 2021 Senior Officials Meeting.[293] At the 2016 donors conference, the United States pledged $4 billion over four years.[294]

The civilian-assistance pledges do not include the majority of the substantial contributions the United States provides for security assistance to Afghanistan.[295]

U.S. ASSISTANCE TO THE AFGHAN GOVERNMENT BUDGET

On-budget assistance: encompasses donor funds that are aligned with Afghan government plans, included in Afghan government budget documents, and included in the budget approved by the parliament and managed by the Afghan treasury system. On-budget assistance is primarily delivered either bilaterally from a donor to Afghan government entities, or through multidonor trust funds. (DOD prefers the term "direct contributions" when referring to Afghanistan Security Forces Fund (ASFF) monies executed via Afghan government contracts or Afghan spending on personnel.)

Off-budget assistance: encompasses donor funds that are excluded from the Afghan national budget and not managed through Afghan government systems.

Source: SIGAR, Quarterly Report to the United States Congress, 7/30/2014, p. 130; Ministry of Finance, "Aid Management Policy for Transition and Beyond," 12/10/2012, p. 8; State, response to SIGAR vetting, 1/14/2016; DOD, OSD-P, response to SIGAR vetting, 1/15/2018.

Summary of Assistance Agreements

Security aid makes up the vast majority of current U.S.-funded assistance to the Afghan government. Participants in the NATO Brussels Summit on July 11, 2018, had previously committed to extend "financial sustainment of the Afghan forces through 2024." The public declaration from that meeting did not specify an amount of money or targets for the on-budget share of security assistance.[296]

At the November 2020 Afghanistan Conference, donors pledged at least $3.3 billion in civilian development assistance for the first year of the 2021–2024 period, with annual commitments expected to stay at the same level year-on-year. T he resulting conference communiqué and the Afghanistan Partnership Framework—a set of foundational principles to underpin a peaceful and democratic Afghan society, and drive inclusive growth—included no reference to specific funding targets for the on-budget share of civilian assistance.[297]

Civilian On-Budget Assistance

USAID provides on-budget civilian assistance in two ways: bilaterally to Afghan government entities; and through contributions to two multilateral trust funds—the World Bank-administered Afghanistan Reconstruction Trust Fund (ARTF) and the Asian Development Bank-administered Afghanistan Infrastructure Trust Fund (AITF).[298] The ARTF

TABLE 2.15

USAID ON-BUDGET PROGRAMS

Project/Trust Fund Title	Afghan Government On-Budget Partner	Start Date	End Date	Total Estimated Cost	Cumulative Disbursements, as of 4/10/2021
Bilateral Government-to-Government Projects					
Power Transmission Expansion and Connectivity (PTEC)	Da Afghanistan Breshna Sherkat	1/1/2013	12/31/2023	$316,713,724	$272,477,914
Textbook Printing and Distribution	Ministry of Education	9/15/2017	12/31/2020	35,000,000	0
Multilateral Trust Funds					
Afghanistan Reconstruction Trust Fund (ARTF) (current award)*	Multiple	9/29/2020	12/31/2025	$700,000,000	$55,686,333
Afghanistan Infrastructure Trust Fund (AITF)	Multiple	3/7/2013	3/6/2023	153,670,184	153,670,184

*USAID had previous awards to the ARTF that concluded in March 2012 and totaled $1,371,991,195 in disbursements and in September 2020 and totaled $2,555,686,333 in disbursements. Cumulative disbursements from all ARTF awards is currently $4,127,677,528.

Source: USAID, response to SIGAR data call, 4/13/2021.

provides funds to the Afghan government's operating and development budgets in support of Afghan government operations, policy reforms, and national-priority programs.[299] The AITF coordinates donor assistance for infrastructure projects.[300]

According to USAID, all bilateral-assistance funds are deposited in separate bank accounts established by the Ministry of Finance (MOF) for each program.[301]

As shown in Table 2.15, USAID's active, direct bilateral-assistance programs have a total estimated cost of $352 million. USAID also expects to contribute $700 million to the ARTF from 2020 through 2025, in addition to $3.9 billion disbursed under the previous grant agreements between USAID and the World Bank (2002–2020). (USAID's new ARTF grant of $133 million per year is less than half the estimated total equivalent of $300 million per year in the previous grant.)[302]

As of December 2020, the United States remains the largest cumulative donor to the ARTF (32.1% of contributions); the next-largest donor is the United Kingdom (16.8% of contributions).[303]

USAID has also disbursed $154 million to the AITF.[304] As of September 2020, the United States was the second-largest cumulative donor to the AITF, (26% of contributions); the largest cumulative donor is the NATO Afghanistan National Army Trust Fund (34% of contributions).[305] The last U.S. disbursement to the AITF was in April 2017.[306]

ARTF Recurrent-Cost Window

The ARTF recurrent-cost window supports operating costs, such as Afghan government non-security salaries and operations and maintenance expenses. The recurrent-cost window is the vehicle for channeling reform-based incentive funds, such as the Incentive Program Development Policy Grant (IP DPG).[307] According to the World Bank, currently all recurrent-cost

SIGAR AUDIT

On September 26, 2019, the Senate Appropriations Committee issued S. Rept. 116-126, accompanying the Department of State, Foreign Operations, and Related Programs Appropriations Bill, 2020. The report directed SIGAR to assess "the internal controls of multilateral trust funds for Afghanistan reconstruction that receive U.S. contributions, to include any third-party evaluations of the internal controls of the Afghan government ministries receiving assistance from multilateral trust funds, and SIGAR is directed to report to the Committee if access to records is restricted for programs funded with U.S. contributions." SIGAR has initiated this work and anticipates issuing multiple public reports in 2021, each examining a different trust fund.

window funds provided to the Afghan government are incentivized for achievement of policy reforms.[308]

In February, the Afghan government, the UN, and the World Bank co-led efforts to identify steps for implementing a monitoring and review mechanism to track progress against the principles, outcome indicators, and priority action targets outlined in the Afghanistan Partnership Framework (APF). A steering group and a task force were constituted to facilitate and oversee implementation of the APF, leading up to the annual review at the Senior Officials Meeting in November 2021.[309]

In February 2021, the MOF told ARTF donors that the Afghan government had budgeted $400 million for the 2021 IP DPG, saying the government may face challenges making payments if donors provide less than that amount.[310]

As of December 2020, the ARTF recurrent-cost window has cumulatively provided the Afghan government approximately $2.6 billion for wages, $600 million for operations and maintenance costs, $1.1 billion in incentive-program funds, and $773 million in ad hoc payments since 2002.[311]

On-Budget Assistance to the ANDSF

Approximately 70% of total U.S. on-budget assistance goes toward the requirements of the Afghan security forces.[312]

DOD provides on-budget assistance through direct contributions from the Afghanistan Security Forces Fund (ASFF) to the Afghan government to fund a portion of Ministry of Defense (MOD) and Ministry of Interior (MOI) requirements.[313] For the multidonor Law and Order Trust Fund for Afghanistan (LOTFA), DOD described its current funding of about $1 million as a "token amount" that allows Combined Security Transition Command-Afghanistan (CSTC-A) to participate in donor deliberations and maintain voting rights.[314] The United Nations Development Programme (UNDP) administers LOTFA primarily to fund Afghan National Police salaries and incentives.[315]

CSTC-A provides direct-contribution funding to the MOF, which allots it incrementally to the MOD and MOI.[316]

For Afghan fiscal year (FY) 1400 (December 2020–December 2021), CSTC-A plans to provide the Afghan government the equivalent of up to $852.5 million to support the MOD. Of this amount, approximately $663.0 million (78%) is for salaries.[317] To support the MOI, CSTC-A planned to provide up to $176.6 million in FY 1400. Of these funds, approximately $6.4 million (4%) is for salaries, with the remaining funds for purchase of goods, services, or assets.[318]

As of March 18, CSTC-A provided the Afghan government the equivalent of $89.7 million to support the MOD for FY 1400. The majority of these funds (57%) paid for salaries.[319] Also as of March 18, CSTC-A had disbursed no funding to the Afghan government to support the MOI.[320]

CONDITIONALITY OF FOREIGN ASSISTANCE AND ITS LIMITS

While President Biden rejected a conditions-based approach to maintaining U.S. troops in Afghanistan, a senior administration official said this quarter the United States does intend to use its humanitarian and economic assistance to influence events in Afghanistan.[321] U.S. officials said U.S. troops may no longer be the "bargaining chips" to facilitate the peace process.[322] However, the officials appear to conceptualize U.S. foreign assistance to Afghanistan as filling this function.

As the senior Biden administration official said, any party that "does not want to be deemed a 'pariah state' […] must not interfere with the progress that has been made to advance human rights, including for women, girls, and minorities in Afghanistan."[323] The U.S. response to such actions, the official said, would be handled "through aggressive diplomatic, humanitarian, and economic measures."[324]

The Trump administration also sought to condition U.S. foreign assistance in this way.[325] As SIGAR wrote in its *2021 High-Risk List*, senior Trump administration officials made several references to leveraging future U.S. foreign assistance to influence Afghanistan's post-peace political and human-rights landscape.[326] Because of this, SIGAR concluded that U.S. reconstruction programs may become the primary lever of U.S. influence in the country for stability and a negotiated peace.[327]

However, requiring the Taliban to adhere to donor conditions for assistance could complicate an already complex dynamic. Donors have increasingly described the continuation of post-peace foreign assistance as conditional on ambitious goals that require action by actors beyond the Afghan government. SIGAR has long reported that even when conditionality involved only the Afghan government, it has been difficult to influence behavior.[328]

Reconstruction is not always destined to succeed. With the benefit of reconstruction assistance, some governments like Bosnia, Guatemala, and Rwanda have emerged as "Phoenix States" rising from the ashes of war.[329] For others, reconstruction—even when generously and durably provided—did not produce a clear break from past civil war.[330]

In the 2015 book, *Explaining Post-Conflict Reconstruction*, Dr. Desha Girod of Georgetown University argued that reconstruction is more likely to succeed when a recipient government is desperate for aid (i.e. lacks alternative sources of funds) and donors give for nonstrategic reasons (such as working toward macroeconomic stability and achieving specific political and development goals).[331] When donors have a strategic interest in the recipient, Girod argued, the recipient lacks incentives to use the assistance responsibly because donors are less likely to make the aid contingent upon meeting reconstruction goals.[332]

Conditionality is not new and has been a feature of modern foreign-assistance efforts since the post-World War II Marshall Plan for U.S. commodities, grants, and loans that helped rebuild western Europe. As Girod observed, "Virtually all Western donors offer aid only with conditions," whether specific to a project of interest to the donor, or to a policy program the donor expects the recipient to enact.[333]

Strategically driven aid often comes with demands that go unenforced because foreign donors are more interested in keeping the recipient leadership in power to advance the donor's particular objectives than in enforcing constraints on their assistance.[334]

In such a scenario, the aid recipient, often correctly, interprets these demands as peripheral to the donor's strategic interests. This enables the recipient to, in essence, call the donor's bluff. For example, as Robert Komer wrote for the RAND Corporation think tank in

1972 when reflecting on the U.S.-Republic of Vietnam relationship:[335]

> However much policy may call for helping those who help themselves or tying aid to performance, such policies tend to become eroded in execution by the U.S. agencies concerned. This certainly occurred frequently in Vietnam. […] We became their prisoners rather than they ours—the classic trap into which great powers have so often fallen in their relationships with weak allies. The [Government of South Vietnam] used its weakness as leverage on us far more effectively than we used our strength to lever it.

After examining a number of post-conflict cases, Girod concluded, "Aid appears to be a suitable tool to promote reconstruction after civil war only in countries where, paradoxically, donors have the least at stake."[336]

The challenge, Girod offers, may not be finding the optimal mix of conditionality policies. Instead, it is "figuring out how to incentivize compliance in countries that lack incentives to do so."[337]

Where does this leave Afghanistan? According to Girod, post-2001 donors to Afghanistan "lacked leverage […] because strategic interests were at stake." Because of this—as with Komer's recollection of Vietnam War dynamics—U.S. officials could not credibly say "reform or else" to Afghanistan's leadership because the political survival of the recipient regime was viewed as necessary for U.S. strategic interests of preventing a Taliban military victory.[338]

In many ways, post-2001 Afghanistan is an ideal case of sustained strategic reconstruction assistance, poor security and socioeconomic results, and toothless conditionality.

Conditionality in Post-2001 Afghanistan: A Lot of Asks

Afghanistan over the past 20 years has been awash in frameworks, compacts, and correspondences articulating donor expectations from the Afghan government. Although wildly diverse, these efforts at conditionality share certain features: they are (1) either strategic/high-level or specific in their desired behavior changes and effects, and (2) either closely or loosely associated with specific donor funding (a potential indicator of donor credibility).

For years, SIGAR has tracked and reported on these donor efforts at conditionality. They have included a series of "mutual accountability frameworks" including the Tokyo Mutual Accountability Framework (TMAF, 2012), the Self-Reliance through Mutual Accountability Framework (SMAF, 2015), the "SMART" (Specific, Measurable, Achievable, Realistic, and Time-Bound) Self-Reliance through Mutual Accountability Framework (SMART SMAF, 2016), the Geneva Mutual Accountability Framework (GMAF, 2018), and now the Afghanistan Partnership Framework (APF, 2020).[339]

More conditions, however, were not necessarily more effective. According to two former senior advisors to President Ghani, an informal count in 2018 found a total of over 625 "conditionalities." The large number of goals, they wrote, mostly generated cynicism within the Afghan government and some perfunctory ticking of boxes.[340]

While these frameworks outlined a number of Afghan government reform targets, they did not define the financial consequences for failing to meet these goals. For example, when SIGAR asked USAID to describe the practical consequences of Afghan noncompliance with the reform targets outlined in the TMAF and the SMAF, USAID responded that such noncompliance could erode donor confidence and potentially impact donor contributions. No specific donor funds were identified, however.[341]

On the security side, donors like CSTC-A at first embraced increasingly ambitious conditionality instruments like commitment letters, but later abandoned them, declaring them counterproductive.[342]

A Closer Look at the Afghanistan Partnership Framework and Incentivized Development Funds

The most recent iteration of these mutual accountability frameworks, the APF, was agreed upon at the 2020 Afghanistan Conference in Geneva. It is supposed to reflect a revised form of conditionality.[343] Donors outlined a number of high-level principles such as commitments to democracy and full equality between women and men, and wrote that these principles were

the "conditions that are necessary for continued international support to the [Afghan] Government."[344]

Further, donors identified certain desired outcomes alongside the standard specific reform targets seen in previous frameworks.[345] Several of these outcome targets remain vague, with many calling for unspecified improvements or reductions against well-established indicators, such as the Afghanistan's Human Development Index and Gender Inequality Index, that donors have regularly cited for years to gauge progress in Afghanistan.[346]

As of January 2021, there appeared to be no direct financial consequences if the Afghan government did not achieve these APF outcomes or reform targets. USAID told SIGAR that donors formally and informally track the APF outcomes or reform targets to gauge progress in Afghanistan, and the APF "implies that there will be financial consequences" if the Afghan government does not achieve the minimum conditions. According to State, the World Bank told donors that it planned to align its objectives with the APF, meaning some funding may be conditional on these targets when some of the APF's outcome indicators are linked to the Afghanistan Reconstruction Trust Fund (ARTF) 2021 incentive program.[347]

The World Bank, in explaining its proposed approach to the ARTF 2021 incentive program, offered donors some of their lessons learned, including:[348]

- incentivizing "results" does not necessarily lead to better outcomes
- governance and service-delivery reforms have had limited impact on state legitimacy and addressing fragility in the context of broader political pressures.

On this basis, the World Bank proposed donors "maintain the current operational approach" of "incentivizing upstream policy and legislative reforms and downstream implementation measures," and only incentivizing "reforms for which the World Bank can provide technical assistance support to implementation."[349] This approach, the World Bank offered, would reduce the probability of incentivizing "paper-based reform."[350]

SIGAR has reviewed the World Bank's draft 2021 incentive program proposals to donors and found them to resemble past practice. For example, one donor representative described the draft 2021 incentivized reforms as a "crisis response" and requested that future iterations focus instead on "longer-term reforms and innovation."[351] In response, the World Bank said it would consider this proposal "in the out years," but promised the World Bank would bring "dramatic changes" to the incentive program "in case of major issues with the APF."[352] What might constitute a major issue or a dramatic change was not explained.

Further, when the World Bank considered potential reform targets for its 2021 ARTF incentive program, the Bank repeatedly advised against APF or donor suggestions as incompatible with its conditionality approach. According to the World Bank, the ARTF incentivized grants "are required to incentivize actions rather than results/outcomes."[353]

One APF target the World Bank did advocate incentivizing actually appears to be an example of the kind of "paper-based reform" that the World Bank claimed its approach would mitigate. This was the APF target for a new public financial management "roadmap" for 2021–2025, which the World Bank wrote represented a "high impact" opportunity to shape Afghanistan's reforms.[354]

If the ARTF incentive grants are meant to signal donor credibility by tying real money to prioritized APF principles, outcomes, or reform targets, the latest donor discussions do not appear to reflect a radically changed approach to conditional civilian assistance that will lead to better results.

Military-Administered Conditionality: Penalties, Incentives, and Reliable Partners

In 2015, then-commander of CSTC-A, Major General Todd Semonite, told SIGAR that "in 2013, we had no conditions" for on-budget funds to support the Ministry of Defense (MOD) and Ministry of Interior (MOI). Concluding this approach was problematic, he directed the creation of the first "commitment letters" in 2014 to allow CSTC-A to apply financial and nonfinancial penalties (levers) when it observed noncompliance with commitment-letter-conditions. CSTC-A subsequently said they viewed these commitment-letter conditions as a means to drive behavior change in the MOD and MOI. One example of a nonfinancial lever included withholding fuel allocations. According to CSTC-A, during this

time, exercising these levers improved Afghan reporting and added rigor to certain Afghan procedures.[355]

A SIGAR audit scheduled to be released next quarter is examining the experience with these commitment letters and CSTC-A's use of conditionality.

Throughout 2019 and 2020, it became clear to SIGAR that CSTC-A's approach to conditionality had significantly changed. Over three quarters in 2019, CSTC-A told SIGAR that it did not assess whether the MOD or MOI met the conditions outlined in the relevant commitment letters. While CSTC-A said it was able to issue fines and penalties if it determined that MOD or MOI had not complied, CSTC-A imposed no financial penalties during those quarters.[356]

In September 2019, CSTC-A told SIGAR that it believed imposing financial penalties on the MOD and MOI for failing to meet conditions would be counterproductive and said it would implement an "incentive-based approach."[357] In contrast to the previous CSTC-A practice of levying penalties (which CSTC-A described as "detrimental and unrealistic"), CSTC-A used positive reinforcement.[358]

In back-and-forth communications in early 2020, CSTC-A declined to specify how its alternative incentive-based, positive-reinforcement approach to conditionality actually worked. For examples of positive Afghan government behaviors that prompted incentives, CSTC-A only said that it did not apply any penalties and that its partners were reliable.[359]

Whether labeled penalties, incentives, or positive reinforcement, the continued need for CSTC-A to intervene in fairly mundane Afghan government decisions is worrisome. Having to rally an international effort to prevent our Afghan government partners from appointing a recognized narcotics trafficker to a sensitive counternarcotics position does not inspire confidence in the reliability of these partners.

Conditionality Challenges: Some Enduring, Some Emerging

Conditionality is a recurrent aspiration and an enduring challenge, especially in a conflict-ridden and strategically important country like Afghanistan. As SIGAR identified in its *2021 High-Risk List*, U.S. reconstruction programs in Afghanistan may become the primary lever of U.S. influence in the country for stability and a negotiated peace.[360] This raises expectations for effective, strategic-level conditionality as there is now a much-reduced U.S. military presence.

In the context of the peace process, donors increasingly recognize that the Taliban will need to play a role if progress is to be made toward at least some of the donor-prioritized APF outcomes, including reductions in civilian casualties and in the proportion of the population who fear for their personal safety. Further, donors have advised the Afghan government and the Taliban that "sovereign decisions made by Afghans in these talks about their country's future governing arrangements will determine donor development and budget support to Afghanistan."[361]

Special Representative for Afghanistan Reconciliation Zalmay Khalilzad, when discussing avenues for U.S. influence on the future of Afghanistan and women's rights, told Congress "we will have the leverage of future relations and assistance."[362] State appears to believe its recent approach for peace-process-related conditionality has been successful as they reported that the pressure created by its "new conditions-based strategy" brought the two parties to the negotiating table.[363] Including the Taliban in framing high-level conditions for foreign assistance would be a significant departure from the past, when donor conditionality was generally focused on Afghan government performance.[364]

As Girod pointed out, conditionality is less likely to be effective if the donor has its own strategic interests in the aid-recipient country, as evidenced by the course of post-2001 Afghanistan reconstruction assistance. This will likely be more challenging when trying to influence Taliban behavior. If Afghanistan's strategic importance to the United States decreases, it could raise the potential for more credible and potentially more effective donor-imposed conditionality. But that would also require donors to maintain a high level of assistance in the absence of strategic objectives, a dubious prospect if the United States loses strategic interest in a country.

NATIONAL GOVERNANCE

Election Support Efforts Continue Slowly Amid Uncertainty

According to the UN Secretary-General, efforts to undertake election reforms to prepare for constitutionally mandated and overdue provincial, district council, and municipal elections progressed slowly this quarter. Afghanistan's electoral-management bodies expressed their readiness to hold the elections in October 2021, contingent upon security, budget, and staffing. However, domestic election-observation organizations were skeptical about the practicality of holding the delayed elections in October.[365]

The $79 million UN Electoral Support Project (UNESP) project, modified in December 2020, aims to help increase the capacity of the Independent Election Commission (IEC) and Electoral Complaints Commission (ECC) to implement elections in line with the national electoral legal framework and Afghanistan's international commitments. The project also acts as a programming mechanism for the international community to partially finance elections as requested by the Afghan government.[366] UNESP provides the IEC with support for election planning, monitoring, procedures, and systems.[367]

According to the modified program document, UNESP expects to support the delayed lower house of parliament elections in Ghazni Province and other electoral activities in 2021.[368] UNESP plans to support the IEC's goal of providing all voters with fair and equal access to polling centers, as well as assisting efforts to increase voter registrations.[369] UNESP plans to support a nationwide educational campaign for voter registration.[370]

UNESP will assist the IEC with candidate nomination, vetting, facilitating electoral monitors, and observer accreditation for a potential Ghazni Province election.[371] UNESP also plans to include election-day support for the delivery and retrieval of election materials, and provide technical, operational, and training support to the Afghan government. Additionally, UNESP will provide training for more than 100,000 temporary employees who may serve as polling staff, as well as in other roles.[372]

Executive-Legislative-Judicial Branch Power Struggles

Afghanistan's legislative branch continued its efforts to increase its relative power vis-à-vis the executive branch, making a stand on the most recent Afghan government budget. According to the UN Secretary-General, the Afghan parliament reinforced its oversight of budgetary allocation and spending over the past few months. For example, the lower house of parliament returned the draft fiscal year 1400 (December 2020–December 2021) budget it received from the Ministry of Finance (MOF) in early December 2020. This first draft budget allocated two-thirds to operational costs (including government salaries) and one-third to development spending. The lower house of parliament requested that the MOF harmonize civil

service salaries and balance development budget allocations across provinces. On February 4, 2021, the MOF submitted a third budget draft after a second draft was rejected with amendments.[373] This was reportedly the first time parliament had rejected two draft budgets.[374]

On February 22, 2021, after two months of negotiations with the executive branch, parliament approved the budget. The executive made concessions for funding the High Council for National Reconciliation (HCNR), which the parliament maintained is not entitled to its own budget under Afghan law. Parliament required the presidential palace to fund the HCNR out of its own budget. According to State, the HCNR reported that lack of government funding has limited its operational capacity to effectively support the peace process.[375]

In the midst of the budget fight, the European Union's ambassador to Afghanistan was quoted saying it is the duty of parliament to criticize the government, and the duty of the government to develop a majority coalition in order to make progress.[376]

Also this quarter, the speaker of the lower house of parliament announced that he would lead a newly formed parliamentary committee to be more directly involved in the peace process. One of this committee's tasks, he said, was to ascertain "which side is delaying the talks."[377] Further, the speaker of the lower house of parliament declared the transfer of authorities from some government institutions to the Administrative Office of the President to be illegal.[378]

Afghanistan's legislative branch has historically been much weaker than the executive. For example, as the UN reported in June 2020, presidential decrees, rather than laws passed by parliament, are routinely used to legislate in Afghanistan. Presidential decrees under emergency powers resulted in 17 legislative acts in 2019, compared to only nine laws passed by parliament under normal procedures. This approach puts several key pieces of legislation—including the Penal Code, Anticorruption Law, and the Whistle-Blower Protection Law—at risk as they have uncertain status without consideration by parliament.[379]

According to a February 2021 report by the Afghan think tank, Afghanistan Research and Evaluation Unit (AREU), Afghanistan does not have a fully independent judiciary since it remains highly dependent on the executive branch for budget, finance, appointments, and transfer of judges and administrative affairs. Despite constitutional restrictions on executive officials intervening in judicial affairs, executive-branch intrusion has continued unabated, AREU reported.[380]

The judicial branch remains especially dependent on the executive branch for financial allocations.[381] The AREU said that the Ministry of Finance's delayed handling of judicial budget requests has raised concerns over judicial independence.[382] Furthermore, there seems to be executive branch reluctance to implement judicial decisions which do not favor it.[383]

To further explain the rather complicated relationship between the judiciary and the executive, the AREU said that certain judges provide favorable rulings for the executive in hopes of being promoted to the Supreme Court.[384] Yet if these judges are passed over for promotions, they often express their displeasure by ruling against the executive branch.[385]

Senior judges retain an undue level of influence over lower courts, AREU found.[386] Higher-level courts at times interfere on matters outside their purview, and lower-court judges are pressured to accept these decisions, even if they are not in line with the law.[387] This might also be partly motivated by judges' desire to avoid being transferred to undesirable regions, as some interviewees said the Supreme Court transfers judges to avoid scrutiny if politicians or parliamentarians complain about them.[388] While the judiciary has improved its efforts to root out corruption generally, the AREU concluded that too many times decisions are rubber-stamped in favor of the executive branch, thus impeding efforts to create a truly independent judiciary.[389]

SUBNATIONAL GOVERNANCE

Provincial and Municipal Programs

USAID has two subnational programs focused on provincial centers and municipalities: Initiative to Strengthen Local Administrations (ISLA), and Strong Hubs for Afghan Hope and Resilience (SHAHAR). Table 2.16 summarizes total program costs and disbursements to date.

Initiative to Strengthen Local Administrations

The $52.5 million ISLA program seeks to enable the Afghan government to improve provincial governance in the areas of fiscal and development planning, citizen representation, and enhanced delivery of public services. ISLA aims to strengthen subnational systems of planning, operations, communication, representation, and citizen engagement, leading to services that more closely respond to all citizens' needs in health, education, security,

TABLE 2.16

USAID SUBNATIONAL (PROVINCIAL AND MUNICIPAL) PROGRAMS

Project Title	Start Date	End Date	Total Estimated Cost	Cumulative Disbursements, as of 4/10/2021
Strong Hubs for Afghan Hope and Resilience (SHAHAR)	11/30/2014	3/31/2021	$73,499,999	$72,574,225
Initiative to Strengthen Local Administrations (ISLA)	2/1/2015	3/31/2021	52,500,000	51,705,828
Citizens' Charter Afghanistan Project (CCAP)*	3/31/2012	12/31/2025	N/A	97,110,000

*This includes USAID contributions to ARTF with an express preference for the Citizens' Charter Afghanistan Project. Data as of 12/20/2020.

Source: USAID, response to SIGAR data call, 4/13/2021; World Bank, "Administrator's Report on Financial Status," 12/20/2020, p. 5.

justice, and urban services.[390] To accomplish this, ISLA tries to enhance the institutional and human capacity of provincial line directorates and provincial development committees to ensure that local priorities are integrated into the national budgets through provincial development plans (PDPs).[391]

This quarter, ISLA provided technical support to select provinces in reviewing development-project proposals worth approximately $18.2 million.[392] ISLA reviewed over 200 projects from PDPs for Afghan FY 1399 (December 2019–December 2020) and 1400 (December 2020–December 2021).[393] ISLA helped the MOF identify community-development projects worth approximately $12.8 million to include in the FY 1400 budget.[394]

Also this quarter, ISLA trained 30 partners on peace and conflict mitigation in collaboration with USIP.[395] ISLA worked on raising awareness on gender-based violence, as well providing technical assistance to conduct a public-awareness campaign to educate local women on their rights.[396]

ISLA has continued its support of local administrations for awareness on the COVID-19 pandemic, efforts which included public-awareness billboards.[397] ISLA reported that the deteriorating security situation in various provinces and threats forced the program to adapt and work remotely.[398]

Strong Hubs for Afghan Hope and Resilience

The objective of the $74 million SHAHAR program is to create well-governed, fiscally sustainable Afghan municipalities capable of meeting the needs of a growing urban population. SHAHAR partners with municipalities to deliver capacity-building for outreach and citizen consultation, improved financial management, and urban service delivery.[399]

SHAHAR carried out multiple capacity-building trainings to various municipal staff this quarter, including on monitoring and evaluation methods for future municipal development projects.[400] Other recent activities included providing furniture, a ticketing machine, and office stationery, as well as assisting with translations of reports for municipality staff.[401] Additionally, SHAHAR supports select municipalities in designing and producing posters and videos on the virtues of cleaning and greening the city, traffic regulations, peace, and public participation in urban governance.[402]

SHAHAR faced challenges this quarter from the COVID-19 pandemic and has taken precautions against the virus.[403] Security incidents reportedly did not impact any SHAHAR activities this quarter.[404]

Citizens' Charter Afghanistan Project

In October 2018, USAID began explicitly contributing a portion of its ARTF funds ($34 million of its $300 million contribution) to the Citizens' Charter Afghanistan Project (CCAP). The Afghan government said CCAP, which began in 2016, is the centerpiece of its national inclusive development strategy for rural and urban areas. CCAP works through Community Development Councils (CDCs) to implement community projects. CCAP

defines a suite of minimum basic services for each community covering health, education, and their choice of an infrastructure investment (such as road access, electricity, or small-scale irrigation for rural communities).[405]

Both the World Bank and Afghan government have proposed expanding CCAP in the event of peace.[406] In November 2020, the World Bank proposed to donors that CCAP initiate peace pilot programs involving local conflict analyses, local-level peace dialogues, peace grants, and conflict and dispute-resolution training activities.[407] The APF target for rolling out the CCAP peace pilot to 300 communities is 2022.[408]

RULE OF LAW AND ANTICORRUPTION

Summary of Rule-of-Law and Anticorruption Programs

As shown in Table 2.17, the United States supports a number of active rule-of-law and anticorruption programs in Afghanistan.

USAID reported that the second wave of the COVID-19 pandemic in Afghanistan negatively affected anticorruption projects, as it was difficult to carry out meetings with Afghan ministerial counterparts, as well as to oversee the allocation of funds earmarked for COVID-19.[409]

TABLE 2.17

RULE OF LAW AND ANTICORRUPTION PROGRAMS

Project Title	Start Date	End Date	Total Estimated Cost	Cumulative Disbursements, as of 4/10/2021
Assistance for Development of Afghan Legal Access and Transparency (ADALAT)	4/18/2016	4/17/2022	$68,163,468	$45,396,037
Justice Sector Support Program OASIS Contract*	8/28/2017	8/27/2022	45,514,200	39,852,586
Afghanistan's Measure for Accountability and Transparency (AMANAT)	8/23/2017	8/22/2022	31,986,588	12,906,419
Corrections System Support Program (OASIS CSSP) Option Year 3*	6/1/2020	5/31/2021	18,021,588	7,190,350
Transferring Professional Development Capacity (TPDC)*	8/31/2020	8/31/2023	8,499,902	8,499,902

*Disbursements as of 3/16/2021.

Source: State, INL, response to SIGAR data call, 3/16/2021; USAID, response to SIGAR data call, 4/13/2021.

Afghanistan's Measure for Accountability and Transparency (AMANAT)

In August 2017, USAID awarded a $32 million contract for Afghanistan's Measure for Accountability and Transparency (AMANAT) program to support the Afghan government's efforts to reduce and prevent corruption in government public services.[410] According to USAID, AMANAT supports select Afghan government institutions with technical assistance to plan for and implement recommended procedural reforms.[411]

In September 2020, the program was modified to remove certain anticorruption-related program tasks, such as conducting

Law students from 18 Afghan universities competing in a State Department-sponsored moot court. (State Department photo)

vulnerability-to-corruption assessments of Afghan government bodies and assisting Afghan government institutions to self-identify their corruption risks. Instead, AMANAT is now tasked with assisting the Access to Information Commission (AIC) in the implementation of the Access to Information Law.[412] (Access to information is supposed to enable citizens to exercise their voice and to monitor and hold the government to account. Afghanistan's Access to Information Law came into effect in 2014 but has faced challenges in its implementation and enforcement.[413]) On December 14, the AMANAT program and the AIC signed a letter of agreement to facilitate capacity-building activities.[414]

Per AMANAT, during the most recent reporting period, six grantees started implementation but are still in early preparatory stages.[415] These preparations and other AMANAT activities have been hampered by COVID-19, with events being delayed or canceled as safety precautions.[416] In addition to COVID-19, physical security concerns also played a part in AMANAT adjusting programming, where it utilized virtual training as well.[417] Furthermore, AMANAT has helped develop a COVID-19 anticorruption radio campaign which was implemented in eight provinces from June 1 to September 30, 2020.[418] AMANAT's monitoring and evaluation team could not carry out direct monitoring due to COVID-19 and physical security concerns.[419]

Justice Sector Support Program (JSSP)

State's Justice Sector Support Program is the largest rule-of-law program in Afghanistan. JSSP was established in 2005 to provide capacity-building support to the Afghan justice system through training, mentoring, and advisory services. The current JSSP contract began in August 2017 and has an estimated annual cost of $45.5 million. The previous JSSP contract, which began in 2010, cost $280 million.[420]

JSSP provides technical assistance to Afghan justice-sector institutions to: (1) build the capacity of justice institutions to be professional, transparent, and accountable; (2) assist the development of statutes that are clearly drafted, constitutional, and the product of effective, consultative drafting processes; and (3) support the case-management system so that Afghan justice institutions work in a harmonized and interlinked manner, and resolve cases in a transparent and legally sufficient manner.[421]

JSSP advises various Afghan government offices on how to use its Case Management System (CMS). CMS is an online database that tracks the status of criminal and civil cases in Afghanistan, across all criminal justice institutions, from the moment a case is initiated to the end of a subject's confinement.[422]

Recently, JSSP unveiled the CMS 2.0 police and AGO module.[423] This quarter, JSSP met with government offices to continue reviewing and approving crime types for inclusion into CMS 2.0.[424] JSSP also met with appellate courts and Attorney General's offices about CMS transition,

explaining CMS regulation and government restructure as well as explaining governance-board meetings.[425]

To facilitate better use of CMS, JSSP conducted multiple trainings for the appellate courts, Appellate Attorney General's offices, and MOI.[426] JSSP also briefed various provincial governmental bodies about accurate CMS validation.[427] JSSP also trained employees from Herat prosecution and court offices on improving capacity, training coworkers on CMS, and identifying other possible trainers.[428] JSSP also carried out data-validation reviews with Attorney General's offices, assessed their equipment needs and budgeting requirements, and provided other technical assistance.[429]

Assistance for the Development of Afghan Legal Access and Transparency (ADALAT)

In April 2016, USAID launched the $68 million Assistance for the Development of Afghan Legal Access and Transparency (ADALAT) program. ADALAT aims to (1) increase the effectiveness and reach of the formal justice sector, (2) strengthen the linkages between the formal and traditional justice sectors, and (3) increase "citizen demand for quality legal services."[430] ADALAT collaborates with the Ministry of Justice (MOJ) Department of the Huquq ("rights"). Huquq offices provide citizens the opportunity to settle civil cases within the formal system before beginning a potentially lengthy court case.[431] ADALAT's efforts to increase demand for quality legal services includes providing grants to civil-society organizations to promote legal awareness and legal rights, and to private universities to prepare future "practical problem-solvers" within formal and traditional dispute-resolution institutions.[432]

In February, USAID modified the ADALAT contract to further bolster the capabilities of the Afghan justice sector.[433] The modifications aim at strengthening the MOJ institutional capacity, legal aid department, and state cases directorate to improve and sustain citizen's access.[434] ADALAT is tasked to develop a manual on gender-based violence as part of a COVID-19 response plan.[435] The revised contract has the program building MOJ capacity in budgeting financial administration; human-resources allocation, performance appraisal of staff, and instilling a professional code of conduct; and creating practical databases.[436]

During the most recent reporting quarter, ADALAT trained 355 judges and staff and 55 trainees in the Huquq case-management system, and provided support to civil-society organizations and university legal clinics.[437] Overall, close to 5,500 participants benefited from ADALAT support activities, with an increase of 485 participants.[438]

ADALAT faced challenges this reporting period, such as demands from the MOJ to sign an agreement despite ADALAT being scheduled to end in early 2021.[439] Poor security interrupted ADALAT activities, hindering travel, delaying data collection, and forcing postponement of grantee activities.[440]

Transferring Professional Development Capacity (TPDC)

In August 2020, State began the Transferring Professional Development Capacity (TPDC) program, a follow-on to their Continuing Professional Development Support (CPDS) program that ended the same month. CPDS was itself a follow-on to the 2013–2016 Justice Training Transition Program. All three programs have used the same implementing partner, the nongovernmental International Development Law Organization headquartered in Rome. The TPDC program continues efforts to build the capacity of Afghan justice institutions to provide continuing professional development to their staff, with a special emphasis on Afghanistan's revised penal code.[441]

TPDC program staff assisted the education directorate of the Supreme Court with report writing and developing some training plans.[442] The education directorate plans on recruiting and reassigning trainers to every province and zone to deliver training on the Criminal Procedure Code, Civil Procedure Code, Commercial Procedure Code, and Penal Code.[443] TPDC staff met with the education directorate to discuss their training evaluation process, including their training-evaluation forms.[444] According to TPDC reporting, the education directorate currently does not have enough trainers for each new training course and is hoping to train new people to deliver courses in the future.[445]

Corrections System Support Program (CSSP)

State's Corrections System Support Program (CSSP) provides mentoring and advising support, training assistance, leadership capacity-building initiatives, infrastructure assistance, and nationwide case management for correctional facilities.[446] According to State, a major accomplishment this quarter was the work of a CSSP grantee to expand operations for Children Support Centers (CSCs), which provide comprehensive alternative care to children of incarcerated women in Afghanistan. Most notably, State said, the grantee will establish and institutionalize two additional CSCs.[447]

All CSC beneficiaries are provided with safe and secure housing, nutritious meals, and access to education, psychosocial counseling, vocational training, medical services, and recreation. Without CSC support, these children would either live in prison with their mothers or face homelessness, State says, with both options exposing them to heightened risks of exploitation, trafficking, abuse, and radicalization. State believes that expanding this program to a total of six locations will enable the CSCs to provide these protections, services, and opportunities to qualifying children of incarcerated mothers across all 34 provinces in Afghanistan.[448]

During the most recent quarter, CSSP said there were 25 prison incidents, including 11 security-related and 14 safety-related incidents.[449]

As of January 31, 2021, the latest date for which adult prison population data is available, the Office of Prison Affairs (OPA) was incarcerating 27,400 males and 840 females (up from 22,346 males and 486 females as

of November 30, 2020). This OPA total does not include detainees held by other Afghan governmental organizations, for which INL has no data. According to State, since June 2020, the Afghan government has not released any more prisoners to prevent the spread of COVID-19.[450]

As of March 10, 2021, a total of 5,283 national-security threat inmates are incarcerated in prisons run by the OPA. INL does not have access to data for such inmates incarcerated at prisons run by the National Directorate of Security.[451]

From October 1 to December 7, 2020, State learned of 10 major internal-security incidents affecting civilian prisons in Afghanistan. Of these 10 incidents, five were hunger strikes and five were protests or riots. Half of the incidents related to prisoner transfers, with prisoners either requesting a transfer or protesting a planned transfer (both to other facilities and within cell blocks at their facility).[452]

Anticorruption

In early March 2021, the Afghan government announced the resignation of Attorney General Farid Hamidi. According to State, no successor had been announced as of mid-March.[453]

Anti-Corruption Justice Center

In May 2016, President Ghani announced the establishment of a specialized anticorruption court, the Anti-Corruption Justice Center (ACJC). At the ACJC, elements of Major Crimes Task Force (MCTF) investigators, AGO prosecutors, and judges work to combat serious corruption. The ACJC's jurisdiction covers major corruption cases in any province involving senior officials (up to and including the deputy minister level), generals and colonels, or cases involving substantial monetary losses. Substantial losses are defined as a minimum of five million afghani—approximately $73,000—in cases of bribes, money laundering, selling of historical or cultural relics, illegal mining, and appropriation of Afghan government property; or a minimum of 10 million afghani—approximately $146,000—in cases of embezzlement.[454]

According to State, the ACJC had some notable corruption convictions this quarter, including:[455]

- In February, the AGO announced an ACJC conviction in absentia of three former members of the upper house of parliament. Each defendant was sentenced to 10 years and one-month imprisonment and fined $40,000 after they were caught "red handed" accepting $40,000 in bribes from customs officials in Balkh Province in December 2020. According to State, the extent of the direct evidence against these defendants overcame the immunities they enjoyed as former lawmakers, allowing for their arrest and prosecution. The three defendants were reportedly released on bail and are expected to appeal.

SIGAR AUDIT

S. Rept. 116-126, accompanying the Department of State, Foreign Operations, and Related Programs Appropriations Bill, 2020 directed SIGAR to assess "the Government of Afghanistan's implementation, resourcing, and administration of the 'Afghanistan National Strategy for Combating Corruption,' including whether such government is making progress toward achieving its anti-corruption objectives, addressing impunity of powerful individuals, and meeting international commitments." SIGAR has initiated this work and anticipates issuing a public report in 2021.

- Also in February, the former mayor of Mazar-e Sharif was sentenced to 18 months in prison and fined approximately $65,000 for embezzling the same amount through a kickback scheme involving the purchase of a vehicle.

CSTC-A Anticorruption Partners Make Some Progress

This quarter, CSTC-A reported an increase in Afghan government discussions of a new (albeit still draft) anticorruption policy and "incremental countercorruption success" by the MOD and MOI.[456] These incremental countercorruption successes, CSTC-A said, are the result of administrative actions meant to disrupt criminal networks within the security forces.[457]

CSTC-A has supported countercorruption efforts to gather evidence and intelligence and package this information so that Afghan leaders can administratively remove, relocate, reassign, or retire corrupt actors. CSTC-A said it recognizes that a fundamental precept of the rule of law is to punish criminal misconduct by prosecuting alleged corrupt actors, but such actions require referrals to Afghan entities such as the Anti-Corruption Justice Center (ACJC) and the Attorney General's Office (AGO).[458]

Among the MOD and MOI elements tasked with combating corruption, CSTC-A provided the following assessments and updates:

- The MCTF has had three different directors over the past nine months, CSTC-A reported, saying these changes "may challenge the effectiveness of MCTF to counter corruption and make it a viable organization." The first two of these directors were removed for allegations of corruption, CSTC-A said.[459] (Last quarter, DOJ told SIGAR that one of these two directors was "unexpectedly" dismissed after leading an investigation that resulted in the arrest of public officials in Herat Province.[460]) The current MCTF director is a political appointee who has no experience in law enforcement.[461] According to Afghan media outlet *Pajhwok Afghan News*, this new MCTF director is under investigation for human trafficking and was supposed to appear before the Afghan courts in February 2021.[462] Further, at least one news report has claimed he is in debt to Sweden's tax authority for alleged pension fraud there.[463]
- The MOD Inspector General (MOD IG) meets basic inspector general roles such as receiving, processing, and investigating complaints, and conducting unit site visits and specialty-topic inspections as directed by ministry senior leaders. MOD IG operates a central complaints center where Afghans can report criminal and administrative complaints involving MOD personnel. MOD IG unit inspections have covered concerns including fuel theft and the quality of rations at an MOD training center.[464]
- The MOD Criminal Investigation Department (CID) actively investigates cases and its impact is measured by corruption offense referrals to

civilian prosecutors and courts, according to CSTC-A. Lower-level crimes are being actively investigated by CID, and are prosecuted by military lawyers.[465] CSTC-A says a positive development has been how MOD CID representatives from the Kabul headquarters have taken the initiative to personally visit every corps and major unit in an effort to explain CID's structure, support field agents and assess issues and concerns, and provide the latest information, education, equipment, and tools to the regional CID agents.[466]

- MOD Military Courts and Prosecutors Directorate have seen corps-level personnel regularly open new investigations and appear to work unimpeded with field CID agents in taking the initiative to look into wrongdoing, CSTC-A says. In one case, prosecutors proactively gained access to a NATO base to investigate and document base transfer equipment loading and movement procedures. They are actively involved in documenting missing fuel, along with other commodities, and are coordinating with intelligence officials to assess briberies and payoffs. According to CSTC-A, these activities and cooperative efforts between prosecutors, investigators, and intelligence officials reflect a level of cooperation and teamwork that was frequently lacking in the past.[467] Despite such activity, CSTC-A says the military courts and prosecutor's directorates are presently underemployed and overstaffed. CSTC-A attributes this to a recent Afghan law that transferred jurisdiction for significant corruption cases to civilian prosecutors and courts. CSTC-A welcomes the MOD proposal for new legislation to reassign authority to prosecute minor corruption by soldiers and other military officials (involving cases up to approximately $100,000) in military courts.[468]

COUNTERNARCOTICS

2019 Afghanistan Opium Survey Released

The United Nations Office on Drugs and Crime (UNODC), in partnership with the Afghan National Statistics and Information Authority (NSIA), released the long-delayed 2019 *Afghanistan Opium Survey: Socio-economic report* in February 2021.[469]

According to the 2019 survey report, an estimated 163,000 hectares (ha; one ha is about 2.5 acres) of opium poppy were cultivated in Afghanistan during 2019.[470] That was a 38% reduction from 2018 (263,000 ha) and a 50% reduction from the record high in 2017 (328,000 ha). But 2019 cultivation was still almost three times the average of the 1994–2001 period.[471] UNODC attributed the decline to falling dry-opium prices after three consecutive years of high production;[472] there was no indication that counternarcotics policy or other efforts influenced the decline.

Taliban influence tends to overlap with regions of significant opium-poppy cultivation. In 2019, UNODC village surveys found that 83% of the headmen in opium-poppy-producing villages reported that the village was controlled by non-government actors.

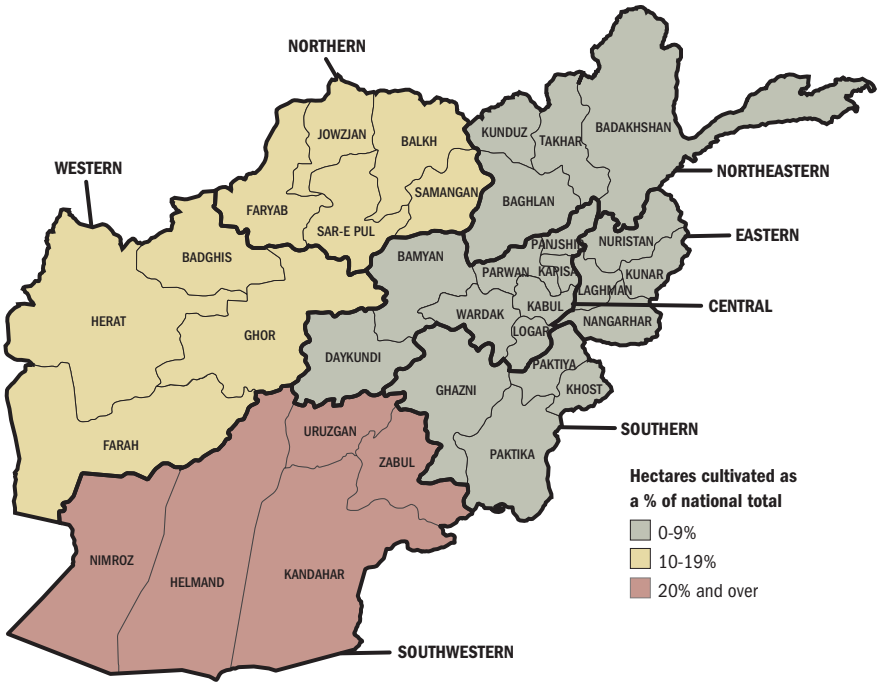
State recently estimated that Afghanistan's opium-poppy harvest supplies more than 80% of global heroin (although less than 1% of U.S. heroin, which comes mostly from Mexico).[473] As seen in Figure 2.34 below, Afghanistan's southwestern region (Helmand, Kandahar, Nimroz, Uruzgan, and Zabul Provinces) continues to dominate opium-poppy cultivation and accounted for 73% (118,444 ha) of the national total in 2019.[474] Nearly three-quarters of the national reduction from 2018 to 2019 was driven by declining cultivation in the southwestern region.[475] In contrast, southern Afghanistan (Ghazni, Khost, Paktika, and Paktiya Provinces) continued to have the least amount of opium-poppy cultivation, with 0.1% (123 ha) of the national total.[476]

As SIGAR has previously reported, Taliban influence tends to overlap with regions of significant opium-poppy cultivation.[477] Village-level surveys continue to support this conclusion. In 2019, these surveys found that 83% of the headmen in opium-poppy-producing villages reported that the village was controlled by non-government actors.[478] Nonetheless, State noted that widespread and longstanding credible allegations indicate that "many individual government officials directly engage in, and benefit from, the drug trade."[479]

Afghanistan's opiate economy was also a major contributor to the overall economy in 2019. According to UNODC, the income generated by domestic

FIGURE 2.34

REGIONAL DISTRIBUTION OF OPIUM-POPPY CULTIVATION, 2019



Source: UNODC, Afghanistan Opium Survey 2019: Socio-economic Survey Report, 2/2021, pp. 3, 8.

consumption, production, and export of opiates was estimated to be $1.2 billion–$2.1 billion, equivalent to 7–11% of Afghanistan's official gross domestic product (GDP). Revenues from opiates exceed the value of the country's officially recorded licit exports.[480]

Although opium-poppy cultivation contracted 38% from 2018 to 2019, the overall opiate economy (i.e., production, refining, and trafficking) remained relatively stable, declining by less than 10%.[481] UNODC attributed the opiate economy's resilience to traffickers' access to abundant stored supply and record-low farm-gate prices (the price a farmer can expect to receive by selling directly from his farm).[482]

Despite the relative strength of the opiate economy, State noted that Afghanistan lacks the manufacturing capacity to produce the 80% share of global heroin supply derived from its opiates. Rather, precursor chemicals may be smuggled into Afghanistan to produce heroin locally or raw Afghan opium may be exported and converted into heroin in neighboring countries.[483] UNODC emphasized that the largest share of profits continue to be made in retail markets outside of Afghanistan, noting that the value of Afghan opiates in Western Europe alone exceeded Afghanistan's entire GDP.[484] Most of the value added along the heroin supply chain therefore does not benefit Afghan farmers or even traffickers.

In the 2019 Afghanistan Opium Survey, UNODC emphasized that the largest share of profits continue to be made in retail markets outside of Afghanistan, noting that the value of Afghan opiates in Western Europe alone exceeded Afghanistan's entire GDP.

The UNODC 2020 opium survey report, which normally would have been released in late 2020, remains delayed, but should be released at some point in 2021, according to INL.[485] INL attributes the ongoing delay to challenges that the UNODC and NSIA are facing as they jointly develop a new satellite-imagery approach to estimate 2020 opium production.[486] The two parties seem to have resolved their earlier methodological disagreements. Last quarter, UNODC and NSIA signed a letter of agreement detailing how they would work together on survey methodologies before starting more field work. According to UNODC reports received by INL, NSIA is adhering to the agreed course of action and there are no outstanding methodological disagreements between them.[487]

INL has disbursed $24.2 million since 2006 for the annual surveys.[488]

Ministry of Interior Increasingly Active in Strategic Counternarcotics Development

According to INL, the Ministry of the Interior (MOI) has been actively engaged with fulfilling the February 2020 directives issued by the policy-making Counternarcotics High Commission (CNHC).[489] Although it is too soon to know if MOI efforts will translate into meaningful improvements, initial evidence is encouraging.

Although the CNHC has reportedly not met since February 2020, its duty is to issue strategic directives while delegating day-to-day coordination and strategic development to the MOI.[490] These CNHC directives have included orders to MOI to coordinate various Afghan government entities on a single counternarcotics strategy as well as produce a new two-year National Drug

Action Plan (NDAP) to replace the one that covered 2015–2019.[491] INL said this quarter that the Minister of Interior completed and signed the two-year NDAP, obtained security council approval, and delivered the NDAP to President Ghani's office for approval on March 8, 2021.[492] Barring any presidential changes, the document is finalized.[493]

INL also reported that the MOI has been holding bimonthly strategic-policy development and coordination meetings with 18 Afghan government agencies, while Counternarcotics Deputy Minister Hashim Aurtaq and other government officials are traveling to regional countries to negotiate bilateral counternarcotics agreements.[494] INL also said MOI has been active in the region, supporting ongoing drug investigations through controlled narcotics deliveries to suspects in other countries.[495]

Further, INL reported that the INL-funded MOI financial advisor, hired in September 2020, is a key actor in the effort to improve the MOI's and, specifically, the Counternarcotics Police of Afghanistan's (CNPA), financial capacity. This advisor also acts as INL's main point of contact. Additionally, MOI has approved an expansion of the CNPA's finance department and INL is now funding a program coordination advisor who works with Deputy Minister Aurtaq, the CNPA, and the international community on planning and implementing counternarcotics-related programs. All of these financial and technical developments have helped initiate MOI's internal technical review and the associated INL-funded CNPA financial audit, which is required for distribution of certain types of INL counternarcotics funding.[496]

CNPA Components and their Missions

CNPA personnel are located in all of Afghanistan's 34 provinces and comprise regular police as well as specialized units. The CNPA's counternarcotics operations include controlling precursor chemicals, airport interdiction, operating the forensic laboratory, crop eradication, and managing mobile detection teams. CNPA also coordinates with Afghan customs to stop drug trafficking.[497] INL provides support to specialized units within the CNPA through an interagency agreement with the U.S. Drug Enforcement Administration (DEA).[498]

CNPA specialized units consist of three major components: the U.S.-supported National Interdiction Unit (NIU), the Sensitive Investigative Unit (SIU), and the UK-supported Intelligence and Investigation Unit (IIU).[499] Additionally, the U.S.-supported Technical Investigative Unit (TIU) provides support to the NIU and SIU components.[500]

The NIU conducts interdiction operations and seizures, serves arrest warrants, and executes search warrants in high-threat environments. The NIU receives mentoring from DEA and NATO Special Operations Component Command-Afghanistan (NSOCC-A), including U.S. Special Forces. The NIU typically maintains forward-based personnel in Kandahar and has access to facilities in Kunduz and Herat.[501]

The SIU's mission is to identify significant drug-trafficking organizations operating in Afghanistan and dismantle them through the criminal-justice system. The SIU receives mentoring from the DEA and consists of hand-picked, thoroughly vetted personnel.[502] The SIU also has four officers responsible for administrative management of court orders obtained by SIU investigators to conduct Afghan judicially authorized intercepts.[503]

The Technical Investigative Unit (TIU) is a CNPA component consisting of 100 translators who work within the Judicial Wire Intercept Platform (JWIP). The JWIP is a State-funded project to provide technical systems associated with the wiretap program and is executed by DEA through an interagency agreement with State. JWIP supports DEA operations as well as SIU and NIU investigations.[504]

Other Afghan law-enforcement elements such as the special operations General Command of Police Special Units execute high-risk arrests and operations including counterterrorism, counternarcotics, and counter-organized crime.[505] The Afghan Uniform Police and Afghan Border Police also participate in counternarcotics activities.[506]

U.S. Training and Funding of Afghan Counternarcotics Elements

INL said its counternarcotics efforts support the plans of President Biden's administration to support the ongoing peace process between the Afghan government and the Taliban to achieve a political settlement and a permanent and comprehensive ceasefire.[507] INL could offer no further information about its ongoing strategy pending the Biden administration's review of U.S. policy in Afghanistan.[508]

INL said it has made no adjustments to its program implementation or oversight to account for a potential withdrawal of U.S. forces, and that specific future needs are unknown. Nonetheless, INL said it is ready to adjust its focus, as necessary and within applicable legal and regulatory parameters, to continue implementing programs and supporting U.S. policy objectives in Afghanistan.[509]

DEA likewise reported that it plans to maintain a long-term presence and mentoring role in Afghanistan, even if U.S. forces are completely withdrawn. DEA said it has a long history in Afghanistan predating the September 11, 2001, attacks and the arrival of U.S. forces. DEA intends to remain engaged in Afghanistan for as long as the Afghan government permits.[510] DEA acknowledged, however, that the decrease in U.S. military forces in country has impacted DEA-mentored, -partnered, or -supported specialized unit operations in contested or Taliban-controlled territories.[511]

Both INL and DEA noted that coordination continues within multilateral and bilateral formats, in accord with guidelines for mitigating COVID-19.[512]

INL said there have been no major changes to program funding, and estimates that it funds approximately $21 million per year in operations and maintenance for INL programming in Afghanistan, including for the NIU

SIGAR AUDIT: COUNTER THREAT FINANCE: U.S. AGENCIES DO NOT KNOW THE FULL COST AND IMPACT OF THEIR EFFORTS TO DISRUPT ILLICIT NARCOTICS FINANCING IN AFGHANISTAN

In September 2018, the Senate Caucus on International Narcotics Control requested that SIGAR conduct a review of the U.S. government's counternarcotics initiatives in Afghanistan, including counter threat finance (CTF) efforts against the Afghan narcotics trade.

SIGAR identified three efforts that U.S. agencies implemented to target Taliban and other drug trade-related funding sources since January 2017: DOD's Airstrike Campaign, DOD's Acquisition Management and Integration Center's "Global Counter Threat Finance" (CTF) contract, and the 2017 and 2019 interagency agreements (IAAs) between DEA and State's Bureau of International Narcotics and Law Enforcement Affairs (State INL).

While U.S. agencies have no requirement to track funds spent specifically on CTF efforts in Afghanistan, SIGAR found that the U.S. government has spent at least $21.9 million on both DOD's Global CTF contract and the 2017 and 2019 IAAs between DEA and State INL since January 2017; DOD does not track costs associated with its air-strike campaign; and agencies could not determine the impact of their efforts on overall CTF goals in Afghanistan because, among other reasons, some agencies were not required to track performance, interagency goals were misaligned, and no U.S. entity held overall responsibility for the CTF effort.

and SIU.[513] INL has disbursed $44.2 million to DEA through an interagency agreement to support the specialized units as of February 2021.[514]

Costs directly attributable to NIU and SIU include $6 million for two years of JWIP (not including other costs DEA and DOD may incur in support of the wiretap system), $9.6 million for two years of other interagency-agreement support, and $825,000 per year for NIU salary supplements.[515] Salary supplements are used to attract and retain the most qualified and highly trained officers to join the specialized units rather than remain with the regular CNPA. A graduated scale of supplements is provided to all NIU officers, from police officers to unit commanders.[516]

INL said less significant funding changes this year include a gradual increase in the number of NIU officers receiving salary supplements, nonrecurring costs attributed to upgrades at NIU forward locations in Kandahar and Herat, and a water-well upgrade project at the Counternarcotics Justice Center. In addition, INL was scheduled to begin supporting a slightly reduced annual commitment of $5.9 million to the DEA interagency agreement on April 1, 2021, down about $600,000 from the prior level. On May 1, 2021, INL will begin funding the $1.35 million annual cost of JWIP linguist support.[517]

Interdiction Results

Since July 2020, the quality and completeness of interdiction data provided to SIGAR has declined. From 2010 until October 2020, DOD has been SIGAR's source for interdiction data, but DOD respondents said this quarter they lack the personnel and access to the interdiction database.[518] SIGAR has since been relying on the DEA, which provides recent, but incomplete quarterly data snapshots. In response to repeated requests for complete quarterly

updates—or to fill in data gaps and update data (as needed) from previous quarters—DEA said in September 2020 that it "provides the best available information at the time it is requested and will not update or correct previous fiscal year or quarterly reported data."[519] SIGAR pointed to inconsistencies in DEA's submitted data shortly thereafter and in an October 2020 response to these inconsistencies, DEA provided an entirely new quarterly interdiction dataset.[520] These personnel shortages, gaps in interdiction data, and the questionable veracity of agency-provided data impact SIGAR's ability to confidently publish comparable yearly interdiction results. Table 2.18 below contains interdiction results provided by DOD and DEA.

DEA reported this quarter that the value of narcotics intercepted from January 1 through March 13, 2021, was nearly $396 million.[521] In total, interdiction activities resulted in seizures of 577 kilograms (kg) (1,272 lbs.) of opium, 203 kg (448 lbs.) of heroin, and 179 kg of methamphetamines (395 lbs.). Additionally, 23 arrests were made and 55,550 kg (122,467 lbs.) of precursor chemicals and approximately 111,663 kg (246,175 lbs.) of hashish were seized by Afghan security forces during this period.[522]

DEA reported that U.S.-supported interdiction activities by Afghan security forces included 36 operations.[523] Despite the improved capabilities of Afghan specialized units over the years, drug seizures and arrests have had minimal impact on the country's opium-poppy cultivation and production. For example, total opium seizures since FY 2008 are equivalent to approximately 8% of the country's 6,400 metric tons of opium production for the *single year* of 2019, as reported by UNODC.[524]

Drug Value Intercepted: DEA uses the "drug value intercepted" (DVI), or street value, method to measure the value of interdicted narcotics. DVI is an average of three years of drug purchase prices for particular drugs. In contrast, DEA previously estimated production costs to estimate the value of revenue denied, which proved inconsistent.

Source: DEA, response to SIGAR vetting, 1/5/2021.

TABLE 2.18

INTERDICTION RESULTS, FISCAL YEARS 2010–2021

	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020[1]	2021[2]	TOTAL
Number of Operations	624	669	518	333	270	196	157	198	152	184	36	**3,332**
Arrests	862	535	386	442	394	301	152	274	170	263	23	**3,802**
Hashish seized (kg)	182,213	183,776	37,826	19,088	24,785	123,063	227,327	42,842	148,604	422,658	111,663	**1,523,845**
Heroin seized (kg)	10,982	3,441	2,489	3,056	2,859	3,532	1,975	3,242	3,507	585	203	**35,871**
Morphine seized (kg)	18,040	10,042	11,067	5,925	505	13,041	106,369	10,127	11,859	2	–	**181,052**
Opium seized (kg)	98,327	70,814	41,350	38,379	27,600	10,487	24,263	23,180	13,751	325	577	**349,053**
Precursor chemicals seized (kg)	122,150	130,846	36,250	53,184	234,981	42,314	89,878	22,863	81,182	30,849	55,550	**900,047**
Methamphetamine[3] (kg)	50	–	11	23	11	14	31	143	1,308	672	179	**2,442**

Note: The significant difference in precursor chemicals total seizures between 2014 and 2015 is due to a 12/22/2014 seizure of 135,000 kg of precursor chemicals.
– indicates no data reported.
[1] Data covers January 1–December 8, 2020
[2] Data covers January 1–March 13, 2021
[3] In crystal or powder form

Source: DEA, response to SIGAR data call, 3/16/2021.

Eradication Update

MOI continued eradication planning this quarter through the Eradication Coordination Committee (ECC). The ECC was developed in November 2020 to facilitate weekly high-level coordination amongst entities including the president's office, the NSIA, and local security and governance entities such as the National Directorate of Security, the Ministry of Defense, and the Independent Directorate of Local Governance. Additionally, eradication has reportedly begun in eastern Nangarhar Province, although eradication data is not yet available.[525]

Prior to the MCN's dissolution, INL provided direct eradication assistance through the Governor-Led Eradication (GLE) program. According to INL, the MOI now manages this ongoing program, with the CNPA implementing independent Afghan eradication and GLE.[526] When MCN managed the GLE program beginning in 2005, INL reimbursed provincial governors $250 toward the eradication costs of every UNODC-verified hectare of eradicated poppy (verified in the field or through aerial imagery).[527] Since the MCN dissolution, INL has been unable to provide funding for the GLE program because it is required to vet the CNPA's financial-control mechanisms.[528]

This quarter, INL said that it may conclude an agreement with the MOI and the CNPA that is modeled on the GLE program. This agreement would reimburse the CNPA for the costs of verified eradication. INL has contracted an accounting firm to complete the legally mandated financial assessment of MOI; that assessment is expected to be completed by the end of June 2021. MOI remediation would then begin. That process entails MOI correcting any deficiencies that the accounting firm identified so that funds could be transferred to MOI for verified eradication.[529]

REFUGEES AND INTERNAL DISPLACEMENT

According to State, the Afghan government has limited ability to absorb returning migrants and refugees. While the government uses the Afghan Returnee Information System (ARIS) to register and collect data on returning refugees, the government does not consistently track returning migrants, State said. In addition to challenges posed by the ongoing conflict, refugee returnees and returning migrants have difficulty integrating into their communities of origin due to the high unemployment rate and lack of sufficient services, including health services and lack of access to land.[530]

For refugees, State says the United Nations High Commissioner for Refugees (UNHCR) and the Afghan Ministry of Refugees and Returnees (MORR) encourage returning refugees to resettle in 40 localities identified as priority areas of refugee return, where UNHCR and other donors concentrate humanitarian assistance and coordinate humanitarian-development coherence. These communities are not prepared to absorb large numbers of returning refugees at one time, but rather are areas

Women forced to flee their homes due to armed conflict in western provinces received basic household items and sanitary kits. (UNHCR photo)

where UNHCR and the MORR hope to concentrate humanitarian and development assistance.[531]

For internally displaced persons, State says the Afghan government has limited to no capacity to respond to internal displacement independent of intergovernmental organizations and nongovernmental organizations.[532]

Afghan Refugees

As of March 31, UNHCR reported that 569 refugees voluntarily returned to Afghanistan in 2021. Most of the refugees returned from Iran (433) and Pakistan (130). COVID-19 led to temporary suspension of voluntary repatriation between March 4 and April 29, 2020. UNHCR agreed to continue the facilitated voluntary repatriation of Afghan refugees from Pakistan during the winter season for the first time in recent history. Such a measure allowed Afghan refugees who plan to return during winter to do so as well as enabled other refugees who were unable to return earlier due to COVID-19 related restrictions to also return during the winter.[533]

Undocumented Afghan Migrant Returnees

According to State, the combined effects of COVID-19 and economic contraction have led to high numbers of spontaneous returns of Afghan migrant laborers from Iran.[534] As of April 1, the International Organization of Migration (IOM) reported that 251,466 undocumented Afghan migrants (spontaneous returnees and deportees) returned from Iran and 3,300 undocumented from Pakistan in 2021.[535]

Refugees are persons who are outside their country of origin for reasons of feared persecution, conflict, generalized violence, or other circumstances that have seriously disturbed public order and, as a result, require international protection. According to the UNHCR, refugees have the right to safe asylum and should receive at least the same rights and basic help as any other foreigner who is a legal resident.

Migrants are persons who change their country of usual residence, irrespective of the reason for migration or legal status. According to the UN, there is no formal legal definition of an international migrant.

Source: United Nations, "Refugees and Migrants: Definitions," 2019; UNHCR, "Protecting Refugees: questions and answers," 2/2002.

Conflict-Induced Internal Displacement

As of March 21, 2021, conflicts had induced 80,947 Afghans to flee their homes, according to the UN Office for the Coordination of Humanitarian Affairs (OCHA). That count of conflict-induced internally displaced persons recorded is 5% lower than for the same period last year, when OCHA reported 77,314 displaced persons.[536]

WOMEN'S ADVANCEMENT

Presently, USAID has only one remaining Promote program, which aims to strengthen women's participation in civil society.[537]

Table 2.19 shows current Promote and women's-focused programs.

TABLE 2.19

USAID GENDER PROGRAMS

Project Title	Start Date	End Date	Total Estimated Cost	Cumulative Disbursements, as of 4/10/2021
Promote: Women's Rights Groups and Coalitions	9/2/2015	9/1/2021	$34,534,401	$28,559,287
Promote: Rolling Baseline and End-Line Survey	2/21/2017	1/20/2021	7,577,638	7,357,293
Gender Based Violence (GBV)	7/8/2015	1/7/2021	6,667,272	6,667,272

Source: USAID, response to SIGAR data call, 4/13/2021.

Promote's Musharikat (Women's Rights Groups and Coalitions) program is focused on advancing women's participation in the peace process, political participation, and addressing gender-based violence (GBV).[538] The program engaged university students and religious leaders (mullahs) on the role of religion in eliminating GBV.[539] Musharikat held over 250 events that reached over 20,000 participants regarding GBV, some of which had been pushed back due to the pandemic. Theater events, radio roundtables, and a nationally televised dialogue were some of the methods used for raising awareness.[540]

During the most recent reporting period, Musharikat carried out over 550 trainings reaching close to 30,000 people.[541] The Gender-Based Violence coalition also carried out events which reached just over 30,000 people, most of them women.[542] Sports events attended by around 1,700 participants were also carried out as part of bringing awareness to gender-based violence.[543] Musharikat also worked to improve women's participation in the peace process by focusing on public awareness campaigns, hoping to encourage women to raise their voices vis-à-vis concerns and aspirations regarding Afghanistan's future.[544] To achieve this, radio roundtables as well

Secretary of State Antony J. Blinken sat down with representatives of Afghan civil society to hear more about their challenges in advancing women's rights during his April 2021 trip to Kabul. (State Department photo)

as wall art and billboards calling for women's participation in the peace program were supported.[545]

Musharikat also focused on lobbying efforts such as arranging for question and answer sessions with government officials, as well as strengthening efforts to have parliament confirm female acting ministers.[546] However, COVID-19 pressures on women remain a concern in Afghanistan, with Musharikat reporting an increase in child and forced marriages because of the pandemic-induced economic hardship.[547] Furthermore, the COVID-19 pandemic has forced Musharikat regional teams to work from home, causing delays and negatively impacting performance, with some team members' even falling ill from COVID-19.[548] Insecurity has also caused Musharikat to rely heavily on coalition partners thereby increasing costs.[549]

USAID's third-party monitor for Promote reports that 33% of participants of the Women in Economy (WIE) program were employed at the end of the program, with 9% in management roles. Of those who reported they were employed, 70% said they were newly employed.[550] The Women Leadership Development (WLD) program claimed to have transformed "quiet, shy, young women" into "vocal, confident, young women" through their training. The third-party monitor reported that 10% of the beneficiaries of the advanced leadership training now hold management positions (up from 2% at the start of the project).[551] The third-party monitor concluded that such findings confirmed that Promote's lengthy programming produced incremental progress that helped in transforming Afghan women beneficiaries.[552]

STATE RECOGNIZES SEVEN MURDERED AFGHAN WOMEN

Fatema Natasha Khalil

General Sharmila Frough

Maryam Noorzad

Fatima Rajabi

Freshta

Malalai Maiwand

Freshta Kohistani

Seven Afghan women who were assassinated in 2020 while serving in various governmental and nongovernmental roles were given honorary International Women of Courage (IWOC) awards[553] at a March 8, 2021, annual event virtually hosted by Secretary of State Anthony Blinken.[554]

- Fatema Natasha Khalil, an official with the Afghanistan Independent Human Rights Commission who was killed, along with her driver, in June 2020 by an improvised explosive device (IED) in Kabul, on her way to her office.
- General Sharmila Frough, the head of the Gender Unit in the National Directorate of Security (NDS) was one of the longest-serving female NDS officers, having served as chief of the anti-kidnapping division and working undercover combating criminal networks. General Frough was assassinated in an IED explosion targeting her vehicle in March 2020 in Kabul.
- Maryam Noorzad, a midwife who served remote locations in Wardak and Bamyan Provinces before working for Médecins Sans Frontières in a Kabul-based hospital. On May 12, 2020, three gunmen attacked the maternity ward of the hospital, but Maryam refused to leave her patient, who was in labor. Maryam, her patient, and the newborn baby were killed in the delivery suite.
- Fatima Rajabi, a 23-year-old police officer originally from Ghazni Province and a member of the antinarcotics division. She was traveling to her home village in Jaghori District in a civilian minibus in July 2020 when the Taliban stopped the vehicle and took her captive. Two weeks later, the Taliban killed her and sent her remains, which had gunshot wounds and signs of torture, to her family.
- Freshta, daughter of Amir Mohamed, a 35-year-old prison guard with the Office of Prison Administration. She was walking from her residence in Kandahar City to a taxi on her way to work when she was murdered by an unknown gunman on October 25, 2020.
- Malalai Maiwand, a reporter at Enikas Radio and TV, was shot and killed, along with her driver, by a gunman on December 10, 2020, in an attack on her vehicle in Jalalabad. Malalai was not the first in her family to be targeted. Five years earlier, her mother, an activist, was also killed by unknown gunmen.
- Freshta Kohistani, a 29-year-old women's rights and democracy activist, was assassinated by unknown gunmen near her home in Kapisa Province on December 24, 2020. Kohistani regularly organized events advocating for women's rights in Afghanistan and used social media as a platform for her messaging.

HUMAN RIGHTS

In February 2021, the UN issued a report on detainee rights in Afghanistan. While progress has been made in reducing torture and ill-treatment, procedural safeguards under Afghan and international law are rarely implemented for individuals charged with security and terrorism-related offenses, the UN reported.[555] Afghan police and NDS facilities saw modest reductions in the prevalence of torture and ill-treatment, from 31.2% to 27.5% in police facilities and from 19.4% to 16% in NDS facilities. There was only a slight reduction, from 31.9% to 30.3%, in the percent of respondents detained for security- or terrorism-related offenses who provided credible and reliable reports of torture and ill-treatment.[556] According to the UN, the Afghan government has yet to maintain, design, or establish a national preventive mechanism as per its obligation under the Optional Protocol to the Convention against Torture and Other Cruel, Inhuman or Degrading Treatment or Punishment, to which it acceded in April 2018.[557]

Many other issues of detainee rights remain. The UN reported instances in which Afghan police and NDS prisons subject prisoners to threats of violence against them and their families, do not inform prisoners of their rights, do not perform medical examinations, and refuse to provide cellphones for prisoners.[558] The UN said some detainees are also asked to sign or thumbprint documents whose contents they did not understand.[559] The UN concluded that MOI human-rights officers also did not appear to be actively fulfilling their responsibilities.[560]

In March, State released its 2020 report on human rights practices in Afghanistan, observing the following significant human rights issues: killings by insurgents; extrajudicial killings by security forces; forced disappearances by antigovernment personnel; reports of torture and cases of cruel, inhuman, or degrading punishment by security forces and antigovernment entities; arbitrary detention by government security forces and insurgents; serious abuse in internal conflict, including killing of civilians, enforced disappearances and abductions, torture and physical abuses, and other conflict-related abuses; serious acts of corruption; lack of investigation of and accountability for cases of violence against women, including those accused of so-called moral crimes; recruitment and use of child soldiers and sexual abuse of children, including by security force members and educational personnel; trafficking in persons; violence targeting members of ethnic minority groups; violence by security forces and other actors against lesbian, gay, bisexual, transgender, and intersex persons; existence and use of laws criminalizing consensual same-sex sexual conduct; and the existence of the worst forms of child labor.[561]

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ECONOMIC AND SOCIAL DEVELOPMENT

KEY ISSUES & EVENTS

- About half of Afghanistan's population needs humanitarian aid in 2021 due to the health and socioeconomic impact of the COVID-19 pandemic, double the portion in need during 2020.
- The World Bank estimated that Afghanistan's economy contracted by 1.9% in 2020, with increasing urban poverty and unemployment levels due to the economic impact of the COVID-19 pandemic.
- In February 2021, Afghanistan launched a COVID-19 vaccination campaign after receiving an initial shipment of 500,000 vaccine doses from India.
- Some U.S. economic and social development program activities continued to be limited by the COVID-19 pandemic and funding constraints.

In February 2021, the Afghan government launched a COVID-19 vaccination campaign after receiving an initial shipment of 500,000 doses (enough for 250,000 people) from the Indian government.[562] On March 8, 2021, Afghanistan received a second shipment of 468,000 doses (enough for another 234,000 people) through the international COVAX program for developing countries.[563]

The vaccination campaign began as Afghanistan's ability to contain COVID-19 has been severely hampered by limited public-health resources and government capacity. At the end of 2020, Afghanistan was struggling with a second wave of COVID-19. Confirmed cases began to fall in late January 2021, but a third wave may be emerging.[564] As the country prepares for this wave, the Ministry of Public Health confirmed in late March 2021 that COVID-19 variants had been detected in Afghanistan.[565]

As of April 8, 2021, the number of official, confirmed cases of COVID-19 remained relatively low at 56,945, with 2,516 deaths, but high test-positivity rates suggest actual spread and case numbers are likely far higher.[566] Afghanistan's testing remains severely limited. As of April 4, 2021, public

and private health labs had tested only 354,478 samples—roughly 1% of the population—of which 16% tested positive.[567] Earlier estimates point to at least one-third of the population having contracted the disease.[568]

Beyond the public-health impacts, the COVID-19 pandemic has significantly harmed Afghanistan's economy, exacerbating many of the existing challenges that have long limited sustainable economic growth in the country. The pandemic-induced economic contraction has contributed to increasing levels of unemployment and poverty, which has worsened food insecurity. This quarter, food prices remained high, with growing concerns that if reduced precipitation and higher temperatures persist over the next few months, prices will increase further. According to the World Food Programme, the average wheat-flour price increased by 12% between March 14, 2020, and the second week of March 2021. The cost of pulses (dry edible seeds of plants in the legume family, such as chickpeas and beans), sugar, cooking oil, and rice increased by 26%, 20%, 58%, and 21% over the same period.[569]

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

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

Although the opening of Afghanistan's international borders in July 2020 helped ease food shortages, a lack of food persists. As a result of COVID-19 and rising urban poverty levels, 16.9 million people are facing "crisis" and "emergency" levels of food insecurity, including 5.5 million people experiencing "emergency" levels—the second highest in the world after the Democratic Republic of Congo—with almost half of children under five years old projected to face acute malnutrition in 2021.[570] These difficult conditions have pushed some Afghans into increasingly desperate behavior, including some reportedly resorting to illegally selling their bodily organs.[571]

International organizations continued to provide Afghanistan with financial assistance this quarter to help it recover from the public-health and economic impacts of the pandemic. In late January 2021, the European Union delegation in Kabul announced 35 million euros ($42 million) in additional assistance that will "contribute to strengthening the response capacity of health systems, to test and treat patients, to improve infection prevention, to raise awareness and to reduce nutritional risks."[572]

On February 16, 2021, the World Bank approved a $97.5 million grant to provide cash support to Afghans affected by both COVID-19 and drought to improve food security in the country. State told SIGAR this grant complements the $115 million from the World Bank-administered Afghanistan Reconstruction Trust Fund and $2 million from the World Bank's Program for Asia Resilience to Climate Change.[573] This money will also finance the Drought Early Warning, Early Finance, and Early Action Project to build Afghanistan's resilience to increasingly prevalent drought conditions.[574]

As of March 17, 2021, the U.S. government has provided approximately $39.4 million to support Afghanistan's COVID-19 response. Funds have been drawn from the Economic Support Fund, International Counter Narcotics and Law Enforcement, and Migration Refugee Assistance accounts.[575]

International aid organizations also have stressed the need for increased humanitarian assistance in 2021. According to the UN, the number of Afghans requiring humanitarian assistance in 2021 has reached approximately half of Afghanistan's total estimated population due to the health and socioeconomic impact of the COVID-19 pandemic. This figure is nearly double that of 2020, and a six-fold increase compared to four years ago.[576] In January 2021, the UN said Afghanistan's Humanitarian Response Plan for 2021 would require an additional $1.3 billion to address the growing number of Afghans in need of humanitarian aid, including around 10 million children, stemming from a combination of ongoing conflict, poverty, and COVID-19.[577]

On the financial front, the Afghan government's domestic revenues increased by 1.4%, year-on-year, during the first quarter of 2021, SIGAR analysis of Afghan government accounting data showed.[578] Afghan expenditures decreased by 35.7% during the first quarter of 2021, as compared to the same period last year.[579]

As a result of the socioeconomic impact of the COVID-19 pandemic, the World Bank estimated that the overall urban poverty level increased from 41.6% to 45.5%. Yet, according to the World Bank, overall poverty levels actually decreased from 55% to 47.1% in 2020 due to the pandemic having a less significant impact on rural economic conditions than originally projected.[580] Additionally, the unemployment rate was projected to rise to 37.9%, up from 23.9% in 2019.[581]

U.S. SUPPORT FOR ECONOMIC AND SOCIAL DEVELOPMENT: OBJECTIVES AND PROSPECTS

While the intensity and focus of U.S. reconstruction programs in Afghanistan have shifted over time, the United States has consistently highlighted the importance of Afghanistan's economic and social development to support broader political stability and U.S. national-security interests. As of 2019, according to USAID, Afghanistan was the leading recipient of U.S. foreign assistance, receiving around 10% of the total amount of U.S. assistance in recent years.[582] In his announcement that U.S. troops will be withdrawn by September 11, 2021, President Biden committed to "maintaining significant humanitarian and development assistance" to Afghanistan and reiterated that the "U.S. must remain engaged […] through our development efforts to support the Afghan people."[583]

In February 2021, the U.S. government publicly released its updated Integrated Country Strategy (ICS) for Afghanistan. The ICS continues to stress, "A growing Afghan economy and job creation remain necessary predicates for stability and the development that makes it resilient." The ICS also maintains the importance of strengthening economic prosperity through U.S. support of private sector-led export growth and job creation,

and accompanying gains in health, education, and women's empowerment, to help increase revenue generation and budget sustainability.[584]

USAID's FY 2019–2023 Country Development Cooperation Strategy (CDCS) for Afghanistan, which is part of the ICS, further outlines the need to:[585]

- accelerate private-sector-driven, export-led economic growth
- advance social gains in health, education, and gender equality
- increase the Afghan government's accountability to its citizens

In the CDCS, USAID posits that progress in these three areas will, in turn, "increase Afghanistan's economic viability and enable the country to become less reliant on donors"; "enable the country to become more inclusive and stable, as Afghans gain confidence in their government's ability to achieve reforms and deliver services"; and "help improve the country's stability and inclusivity, as Afghans' trust in their government improves and civic participation expands."[586] In pursuing these objectives, USAID has shifted its approach to focus on direct interactions with Afghanistan's private sector and to work with other U.S. government agencies to implement various policy reforms and programs to support economic growth.[587]

The U.S. government's ultimate goal remains to support Afghanistan's transition from an assistance recipient to an enduring and self-sufficient economic partner that is able to attract foreign investment and meet its own financial needs.[588] Overall, Afghanistan's economic growth and social development, as well as the U.S. government's ability to support it, face many uncertainties, including the outcome of Afghan peace talks, long-term impacts from COVID-19, the effects of the withdrawal of U.S. forces, and the levels of future international assistance.

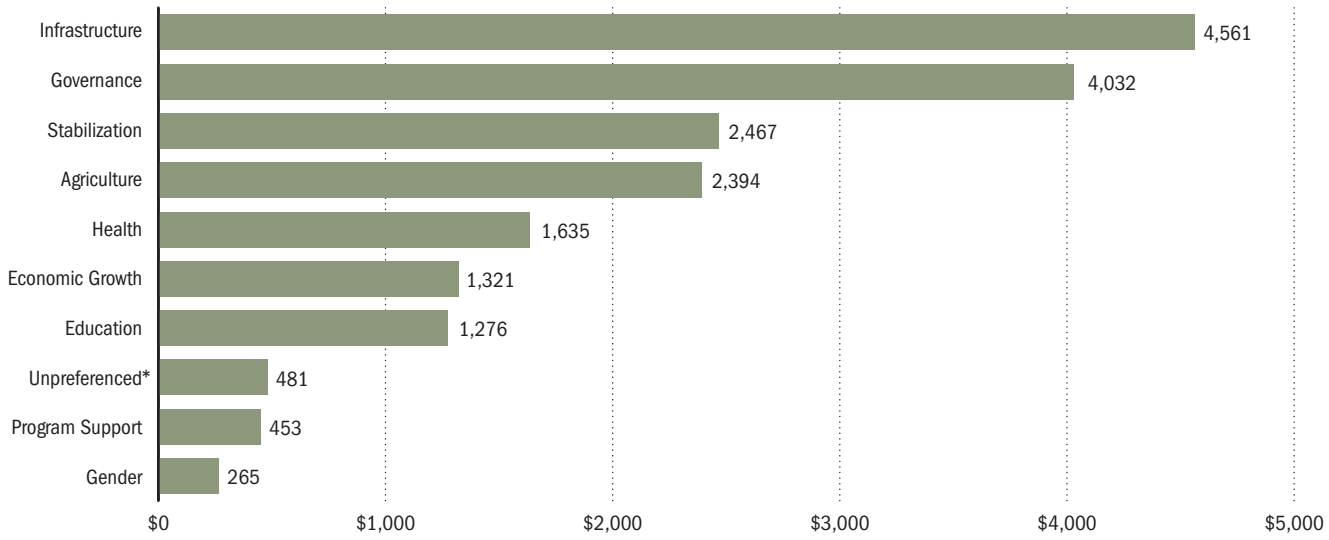
Even if the Afghan government controls the pandemic and successfully negotiates a peace agreement with the Taliban—perhaps the best-case scenario for Afghanistan—this will not translate immediately into sustainable licit economic growth, as many enduring barriers to economic growth remain. These include widespread corruption that continues to undermine investor confidence in the Afghan government and economy, limited skilled labor, lingering effects of near-continuous conflict over four decades, deficits in physical and institutional infrastructure, and heavy reliance on foreign donor support.

Following a peace agreement, Afghanistan must also reintegrate into the economy ex-combatants and potentially large numbers of Afghans returning from abroad.[589] Returnees could face a weak licit labor market unable to fully absorb the large influx of laborers in the short term, potentially exacerbating already high unemployment and poverty figures.

As of March 31, 2021, the U.S. government has provided approximately $36.03 billion to support governance and economic and social development in Afghanistan since 2002. Most of these funds—approximately

FIGURE 2.35

USAID DEVELOPMENT ASSISTANCE, CUMULATIVE DISBURSEMENTS, AS OF APRIL 10, 2021 ($ MILLIONS)



Note: USAID Mission-managed funds. Numbers are rounded. USAID gender programs managed by the agency's Office of Gender are presented as a separate category. Agriculture programs include Alternative Development. Infrastructure programs include power, roads, extractives, and programs that build health and education facilities. OFM activities (e.g. audits and pre-award assessments) are included under Program Support funds.
*Unpreferenced funds are U.S. contributions to the ARTF that can be used for any ARTF-supported initiatives.

SIGAR analysis of USAID, response to SIGAR data call, 4/13/2021; SIGAR analysis of World Bank, ARTF, Administrator's Report on Financial Status as of January 19, 2021, 4/13/2021.

$21.10 billion—were appropriated to USAID's Economic Support Fund (ESF). Of this amount, $20.03 billion has been obligated and $18.23 billion has been disbursed. Figure 2.35 shows USAID assistance by sector.[590]

ECONOMIC PROFILE

U.S. efforts to bolster private-sector investment to support sustainable economic growth are part of a broader strategy to transition Afghanistan from being predominately an assistance recipient to becoming a long-term and self-sufficient economic partner.[591] Yet, Afghanistan remains poor, aid-dependent, and conflict-affected, with any potential economic growth in the short term further limited by the lingering effects of the COVID-19 pandemic. Donor grants totaling at least $8.6 billion per year (covering both security and civilian assistance) currently finance over half of the government budget—but almost 80% of Afghanistan's $11 billion in total public expenditures when off-budget assistance is counted along with on-budget aid.[592]

On February 22, 2021, following weeks of debate in which the draft budget was twice rejected, the Afghan parliament approved a 473 billion afghani (approximately $6 billion) national budget for FY 1400 (December

2020–December 2021), comprising some $4 billion for the regular budget covering government operations and $2 billion for the development budget. Only 46% of the FY 1400 budget is funded by domestic revenue sources.[593]

Increased government service provision and an economy fueled by donor funds rapidly improved many of Afghanistan's development outcomes through the 2014 drawdown of most international troops after which the Afghan government assumed responsibility for the fight against the Taliban insurgency. But licit annual GDP growth of just under 10% dropped to low-single-digit rates following that drawdown.[594]

Lower GDP, population growth, and returnees from other countries have had an impact on Afghan poverty levels. In early 2020, 55% of Afghans lived below the poverty line (defined as 2,064 afghanis per person per month or around $1 in daily income), according to the most recent household survey data, an increase from 34% in 2008.[595]

The International Monetary Fund (IMF) projected that Afghanistan's GDP would drop by 5% during 2020 in the midst of the pandemic, with country's unemployment rate rising to 37.9%, up from 23.9% in 2019.[596] The World Bank estimated this quarter that the Afghan economy actually contracted by only 1.9% of GDP, based on preliminary data from Afghanistan's National Statistics and Information Authority. The World Bank explains that this is due to 5.3% growth in the agricultural sector as a result of COVID-19-related disruptions having a limited impact in rural areas and favorable weather conditions during 2020. However, the lockdowns and border closures severely contracted economic activity within urban and peri-urban areas, leading to a 4.2% contraction in the industry sector and 4.8% contraction in the service sector during 2020.[597]

Additionally, while the World Bank had projected that poverty levels would rise as high as 72%, it now estimates that overall poverty levels actually decreased from 55% to 47.1% in 2020, due to a less severe economic impact of the pandemic in rural areas than originally projected. In urban areas, however, the Bank estimated that poverty levels rose from 41.6% to 45.5% in 2020.[598]

If the current security and political conditions hold and international support remains at the levels pledged during the 2020 Geneva Conference, the World Bank projects that Afghanistan's economy will grow by only 1% of GDP during 2021, as a result of continued weak investor confidence and an anticipated contraction in the agricultural sector due to the effects of drought.[599] Considering normal rates of population growth and the impact of returnees from other countries, the per capita GDP indicator of economic health could actually decline.

The pandemic also contributed to the Afghan government's inability to generate sufficient domestic revenue and its heavy dependence on international assistance—long-standing challenges stemming from limited capacity, persistent corruption, tax evasion, and the strength of the informal

and illicit economies. In Afghanistan, approximately 90% of the economy is informal and, therefore, largely escapes taxation, further inhibiting the Afghan government's financial self-sufficiency.[600]

As the Afghan economy has struggled to find sustainable economic growth, the country has increasingly relied in recent years on remittances from Afghans working abroad, especially in neighboring Iran. By 2019, remittances accounted for the equivalent of 4.3% of Afghanistan's annual GDP, an increase from 1.2% in 2014, according to World Bank data.[601] However, officials from the intergovernmental International Organization for Migration (IOM) estimate this figure could be as high as 15–20%, given that many remittances are sent through the informal *hawala* money-transfer system.[602]

The COVID-19 pandemic has reduced remittances to Afghanistan by a World Bank-estimated 10% in 2020.[603] Afghans in Iran, for instance, have struggled to find work due to COVID-19 and economic sanctions, forcing many to return to Afghanistan, where they face rising levels of unemployment, poverty, and insecurity. The need for humanitarian assistance has been heightened by the record-breaking number of Afghan migrants returning to Afghanistan. In 2020, the IOM recorded the largest return of Afghan migrants in a single year, approximately one million—almost double the count in 2019.[604] Over 200,000 returned between January and March 2021, more than double the number from the same periods in 2019 and 2020.[605]

Airport Transfer Faces Financial and Operational Hurdles

On January 10, 2021, NATO's Resolute Support (RS) Mission handed over full control of Kandahar's international airport to the Afghanistan Civil Aviation Authority (ACAA).[606] This transfer is part of NATO's plan to turn over full responsibility of Afghanistan's four international airports in Kabul, Kandahar, Herat, and Mazar-e Sharif in 2021. The airports have been under joint control of NATO and the ACAA since 2015. In 2015, the U.S. government transferred control of airspace management to the ACAA. However, NATO RS continued to shoulder key civil-aviation responsibilities at Afghanistan's international airports, in particular for the five essential aviation functions of air traffic control; fire, crash, and rescue; safety management; meteorological services; and communication, navigation, and surveillance.[607]

In 2019, the ACAA director general noted that the ACAA remained roughly two to three years away from achieving the necessary personnel, financial, and regulatory capacity to independently manage all civil-aviation responsibilities within Afghanistan.[608] Since then, Afghan officials have continued to express concerns over the insufficient number of trained Afghan personnel able to take over functions currently handled by NATO; COVID-19 delays in recent NATO training of local Afghan civil-aviation staff; and the inability to manage the airports without continued international assistance.[609]

CASH SMUGGLING AT HAMID KARZAI INTERNATIONAL AIRPORT

On January 14, 2021, SIGAR issued a report reviewing the controls to detect cash smuggling at Hamid Karzai International Airport (HKIA). According to a 2015 study by Integrity Watch Afghanistan, 65% of all cash leaving Afghanistan was "illegally earned, transferred" or used, with a significant portion connected to the opium trade. It is estimated that as much as $4.5 billion in cash is smuggled out of the country annually. SIGAR found that U.S.-provided cash counting machines at HKIA are not regularly used in non-VIP terminals and, in the VIP and VVIP terminals, no cash counting machines have been installed. Additionally, the cash counting machines are not connected to the Internet, preventing authorities from tracking currency suspected of being laundered. Despite some improvements in preventing cash smuggling, SIGAR identified significant control weaknesses, limiting the Afghan government's ability to fully implement its anti-money laundering laws at the airport.

Source: SIGAR, Hamid Karzai International Airport: Despite Improvements, Controls to Detect Cash Smuggling Still Need Strengthening, SIGAR 21-15-SP, i, pp. 5, 8.

Following the January 10 transfer of the Kandahar airport, the ACAA's limited capacity has restricted civilian operations to daylight hours. Airlines have complained that this inhibits their ability to satisfy passenger preferences for arrival and departure times. In order to support airport operations, the ACAA issued two calls for proposals for contractors to operate the Kandahar airport, but State said ACAA is still seeking a contractor that can effectively operate the airport within the ACAA's budget constraints.[610] For information on the military's use of Afghanistan's airports and additional updates on the airport transfer, see p. 75.

The COVID-19 pandemic and its impact on international and domestic air travel has led to financial losses for Afghanistan's civil-aviation sector. By the end of 2020, the revenue generated by the ACAA, largely from fees for the use of Afghan airspace and airports, declined by 28% compared to the previous year.[611]

The Afghan government grounded domestic flights on April 21, 2020, and resumed them on June 17. On June 13, however, international airlines had suspended most air travel to Afghanistan due to the spread of COVID-19, following a period of gradual reduction. By the end of 2020, only three airlines had resumed international flights. By March 1, 2021, according to State, the number of airlines operating international flights from Kabul had grown to eight: Pakistan International Airlines, Mahan Air, Emirates, Fly Dubai, Air Arabia, Turkish Airlines, Kam Air, and Ariana Afghan Airlines.[612]

Afghan airlines have been banned from European Union airspace since 2010 due to concerns over Afghanistan failing to implement a proper safety regime.[613] The FAA maintains that U.S. civil aviation faces a number of risks in Afghan airspace, especially at low altitudes, largely due to indirect fire targeting airports and surface-to-air fire targeting aircraft operating at low altitudes, including during the arrival and departure phases of flight.[614]

Trade

In recent months, Afghanistan continued to work to develop regional trading networks and transit routes to further integrate Afghanistan into the regional economy and help generate economic growth, to offset some of the economic downturn caused by the COVID-19 pandemic. These efforts included expanding railway links to neighboring countries to improve access for Afghan goods to international markets.[615]

In December 2020, the first shipment of goods from Iran—500 metric tons of cement—arrived by train using the newly constructed rail link between Khaf in Iran and Herat in western Afghanistan. Construction of the 130-kilometer rail line (around 60 kilometers are in Afghanistan) began in fiscal year 2007–2008 to boost trade between Afghanistan and Iran, with the ultimate goal of connecting Afghanistan by rail with European markets.[616]

On January 14, 2021, President Ashraf Ghani and Turkmenistan President Gurbanguly Berdimuhamedov marked the opening of a 30-kilometer

Afghanistan and Turkmenistan inaugurated a new railway link between the two countries in January 2021. (Embassy of Afghanistan in Turkmenistan)

railway link between Aqinia, Turkmenistan, and Andkhoy in Afghanistan's Faryab Province; and the commissioning of a fiber-optic communication system and a new power-transmission line between the two countries.[617]

In early February 2021, senior officials representing Afghanistan, Uzbekistan, and Pakistan, including Afghan Foreign Minister Mohammad Haneef Atmar, signed an agreement to develop a 573-kilometer railway linking Uzbekistan's capital Tashkent with Peshawar in northern Pakistan by way of Kabul.[618]

Afghanistan's economy also remains highly dependent on imports, generating a severe trade deficit that is almost entirely financed through external aid.[619] Afghanistan's main imports include petroleum, machinery and equipment, food items, and base metals and related articles.[620] In 2019, Afghanistan imported goods totaling $7.33 billion while exporting only $975 million worth, according to World Trade Organization (WTO) data; this produced a negative trade balance of $6.36 billion, equivalent to 30.1% of GDP.[621]

The trade deficit is in part caused by Afghanistan's low manufacturing capacity and poor domestic infrastructure, which results in a narrow export base—largely agricultural products and carpets—to limited destination markets.[622] In late January 2021, in recognition of this challenge, the Afghan government's National Procurement Authority signed an agreement with the Afghanistan Chamber of Commerce and Industries that all government departments would rely on domestically produced products, despite being on average 25% more expensive than imports.[623]

Fire at Border Crossing with Iran Impacts Trade and Prices

On February 13, 2021, a fire broke out at the Islam Qala customs post at the border crossing between Iran and Afghanistan after a fuel tanker caught fire. The blaze injured 60 people and disrupted power supplies, causing millions of dollars in damages. An Afghan government investigation found 902 trucks were damaged in the incident. Afterwards, hundreds of Afghan trucks, largely carrying food and fuel supplies, were stuck in Iran. As the trucks waited for the border crossing and customs facilities to reopen, investors feared that food cargo could spoil without access to cold storage facilities.

Following the fire, food and fuel prices spiked around Afghanistan, with Kabul markets experiencing a 15-afghani price increase per liter of fuel and a 600 afghani increase per bag of flour. A spokesperson for Afghanistan's Chamber of Commerce and Investment said Afghan traders' losses from the fire were around $100 million. The spokesperson for Herat's governor announced that the border crossing and customs facilities reopened to cargo traffic on February 19, 2021, but oil and gas imports had not yet resumed. In early April 2021, truck drivers who had been impacted by the fire blocked two main highways in Herat in protest over claims that the government has been negligent in reimbursing their losses.

Source: Mehr News Agency, "Iran, Afghanistan border reopened after hiatus," 2/20/2021; Reuters, "Afghanistan sends investigators to sift through ashes after blaze near Iran border," 2/15/2021; The Frontier Post, "Drivers seek redress for customs fire, block roads," 4/4/2021; TOLOnews, "Fires at Afghan Customs 'Possibly Arson,'" 3/8/2021; TOLOnews, "Kabul Residents 'Worried' As Prices Rise Unprecedentedly," 2/20/2021; TOLOnews, "Afghan Trucks Stranded in Iran after Herat Fire," 2/16/2021.

Transit Trade Agreement with Pakistan Temporarily Extended

In early February 2021, the Afghan and Pakistani governments extended the Afghanistan-Pakistan Transit Trade Agreement (APTTA)—set to expire on February 11, 2021—for three months after being unable to reach a final renewal agreement. Both sides intend to use this extension to continue negotiations.[624]

The key disagreement relates to Afghanistan's insistence that the revised agreement be signed under international law and the WTO framework, which Afghanistan joined in July 2016. Under the WTO framework, Pakistan would be required to allow the free movement of goods through its territory between India and Afghanistan. Pakistani officials have refused to agree to this point, citing security concerns amid Pakistan's enduring rivalry with India.[625]

The APTTA was originally signed between Afghanistan and Pakistan on October 28, 2010, replacing an outdated agreement from 1965. The bilateral trade agreement currently allows landlocked Afghanistan access to Pakistani sea and land transit routes for international trade, in particular exporting goods to India, one of Afghanistan's main trading partners, and allows Pakistan to use Afghan territory to move goods into Central Asia. The current agreement, however, does not allow Pakistani territory to be used for Indian exports to Afghanistan. Afghan trucks that carry Afghan goods to the Wagah border crossing between India and Pakistan are not permitted to return with Indian goods.[626]

FISCAL UPDATE

During the first three months of 2021, the Afghan government's domestic revenues increased by 1.4%, year-on-year, SIGAR analysis of Afghan government accounting data showed. The increase in domestic revenues was partly fueled by a 10.4% increase in tax revenues during this period, as compared to the previous year, reflecting an increase in economic activity following the lifting of the COVID-19-related lockdown in 2020. However, customs revenues decreased by 6.2% during this period as compared to the previous year.[627]

In early April 2021, Acting Minister of Finance Khaled Payenda claimed that approximately 50% of Afghanistan's customs revenues are embezzled, in part due to a lack of reforms in the customs offices over the previous decade. Minister Payenda argued that "some areas were kept weak deliberately" and reforms are needed to boost revenues.[628] The minister's statements have not been verified by SIGAR.

On the other hand, Afghan government expenditures decreased by 35.7% during the first quarter of 2021, as compared to the same period last year. The Afghan Ministry of Finance informed SIGAR that the expenditure decline was a result of the delays in the Afghan parliament approving an FY 1400 national budget.[629] During the first month of 2021, expenditures were almost 75% below the level of expenditures during the first month of 2020. Expenditures increased during the second and third months of 2021 after approval of the national budget, according to SIGAR analysis of Afghan government accounting data.[630]

Budget Deficits in 2020 and 2021

A decline in sustainable domestic revenues in 2020 and increased financial demands to manage the COVID-19 crisis led to an increased reliance on international donors. During 2020, the Afghan government received 226.2 billion afghanis (approximately $2.9 billion) in international grants, an increase from the previous year's grant total of 188.9 billion afghanis (approximately $2.5 billion).[631]

With shortfalls in domestic revenues, the Afghan government also has relied on international loans to address budget deficits. With increased government expenditures paired with a decline in domestic revenues in 2020, Afghanistan's deficit reached 2.3% of GDP, compared with the original budgeted level of 0.8%. This was financed through concessional loans of 25.4 billion afghanis (approximately $329.9 million) from the IMF as well as through drawing on the government's cash reserves.[632]

For FY 1400, the Afghan government projected a budget deficit of 17.4 billion afghanis (approximately $226 million) and, during the first quarter of this Afghan fiscal year, borrowed that amount from the IMF. According to the Ministry of Finance, the Afghan government currently owes $1.5 billion to international lenders; many of the loans are interest free.[633]

Sustainable domestic revenues: According to Afghan Ministry of Finance officials, these are revenues such as customs, taxes, and non-tax fees. Multilateral institutions, including the World Bank and IMF, use reports of these revenues to judge the Afghan government's fiscal performance.

One-off domestic revenues: These are nonrecurring revenues arising from one-time transfers of funds, such as central bank profits, to the Afghan government. The IMF excludes central bank transfers from its definition of domestic revenues for the purpose of monitoring Afghanistan's fiscal performance under its Extended Credit Facility arrangement with the government.

Source: SIGAR, communications with MOF officials, 8/21/2017; SIGAR, communications with IMF officials, 9/7/2017.

ECONOMIC GROWTH

Under the current CDCS, USAID economic growth programs seek to support and enhance export-led growth through direct interaction with Afghanistan's private sector, putting the country on the "road to self-reliance."[634] Specifically, the strategy aims to:[635]

- strengthen trade connections between Afghanistan and neighboring countries
- increase the competitiveness of Afghan private industry by supporting export-ready firms
- create jobs via that firm-level support and by improving the enabling environment for businesses

However, USAID programs face numerous obstacles in expanding licit export growth within the timeframe set by USAID's strategy (which covers development support through 2023), particularly as a result of COVID-19-related economic contraction.

Even before the pandemic, Afghanistan's licit economic growth was too low to reduce the increasing poverty rates and improve living standards for most Afghans.[636] Additionally, licit export levels stagnated in 2019, despite the Afghan government's providing a majority of the transit costs for exports through subsidized air corridors to incentivize regional trade.[637] The pandemic exacerbated these economic challenges, adding to existing uncertainties about Afghan peace talks and the level of future donor support.

Many businesses are struggling to overcome losses sustained during the economic downturn caused by the pandemic, and suffer from lack of access to financing and capital.[638] Even after international flights resumed, exports were hindered by high shipping costs and fewer flights. Prices for the DHL freight service from Afghanistan, for example, have risen by approximately 40% compared to prepandemic levels, while other freight services have been suspended.[639] USAID's active economic-growth programs have a total estimated cost of $230.9 million, as shown in Table 2.20.

USAID Plans New Economic Growth Project

USAID informed SIGAR this quarter that it is planning a new economic-growth program, Community-Based Jobs for Peace (CJP). This project aims to create employment opportunities for marginalized individuals, including former combatants, returnees, and IDPs, in peri-urban, or urban-adjacent, communities, especially in response to economic downturn caused by the COVID-19 pandemic. CJP will initially focus on areas surrounding five major urban centers—Kabul, Kandahar, Jalalabad, Herat, and Mazar-e Sharif—with the potential to expand to other communities given adequate security and economic opportunities. The five-year, $60 million project is currently under the pre-award process and is expected to begin in FY 2022.[640]

TABLE 2.20

USAID ACTIVE ECONOMIC-GROWTH PROGRAMS

Project Title	Start Date	End Date	Total Estimated Cost	Cumulative Disbursements, as of 4/10/2021
Afghanistan Competitiveness of Export-Oriented Businesses Activity (ACEBA)	1/28/2020	1/27/2025	$105,722,822	$8,919,989
Multi-Dimensional Economic Legal Reform Assistance (MELRA)	2/7/2018	9/30/2024	29,990,258	8,982,762
Extractive Technical Assistance by USGS	1/1/2018	12/31/2022	18,226,206	9,290,981
INVEST*	9/28/2017	9/27/2021	15,000,000	9,254,275
Afghanistan Investment Climate Reform Program (AICR)	3/27/2015	3/26/2022	13,300,000	7,322,436
Carpet and Jewelry Value Chains	1/31/2019	4/30/2023	9,941,606	4,188,962
The Goldozi Project	4/5/2018	4/4/2022	9,718,763	5,280,692
Livelihood Advancement for Marginalized Population (LAMP)	8/1/2018	7/31/2022	9,491,153	4,275,837
Establishing Kabul Carpet Export Center (KCEC)	6/6/2018	6/5/2021	9,416,507	7,756,863
Recycling Plant Value Chain in Northern Afghanistan	6/5/2019	6/4/2023	7,250,000	1,063,281
Development Credit Authority (DCA) with Ghazanfar Bank	9/1/2018	8/30/2025	2,163,000	40,015
Afghanistan Loan Portfolio Guarantee	9/27/2017	9/26/2023	665,820	732
Total			**$230,886,135**	**$66,376,825**

*INVEST is a USAID initiative to mobilize and support private capital investment in development markets through technical assistance, networking, and capacity building.

Source: USAID, response to SIGAR data call, 4/13/2021.

Commerce Program Supports Afghanistan's Reinstatement Into Extractives Body

On October 27, 2020, the Board of the Extractive Industries Transparency Initiative (EITI) lifted Afghanistan's suspension as an EITI-implementing country. The EITI aims to provide international standards of good governance and increase transparency and accountability in the global mining sector, which helps to ensure and improve investor confidence in resource-rich countries.[641]

Afghanistan has been an EITI member since 2010, but was suspended in January 2019 for poor performance in implementing EITI standards. The U.S. Department of Commerce's Commercial Law Development Program (CLDP), according to its most recent quarterly report covering October to December 2020, contributed to Afghanistan's reinstatement by providing technical assistance to make corrective actions identified by the EITI. The actions included improving mining-sector governance through legal and regulatory reforms and improving public access to information on licensing, production, beneficial ownership (the ultimate legal owner of a company), and nontax payments to the government.[642] Afghanistan's next EITI validation review for progress on implementing EITI standards will occur on April 28, 2022.[643]

The Potential and Pitfalls of Afghanistan's Extractives Sector

In 2010, the U.S. government estimated the total value of Afghanistan's mineral and hydrocarbon deposits—a diverse array of metals, rare earths, precious and semiprecious stones, hydrocarbons, and minerals—at more than $1 trillion.[644] The Afghan government and external donors have consistently pointed to its potential to support sustained economic growth.[645] Since 2002, the U.S. government has disbursed approximately $338.4 million for extractives-related projects through USAID and DOD's Task Force for Business and Stability Operations (which ceased operations in December 2014).[646]

Despite the perceived potential, numerous programs, and the fact that all Afghan mineral resources are legal property of the state, mining revenues account for only around 1% of Afghanistan's sustainable domestic revenues in recent years, according to Afghan government accounting data.[647]

The U.S. government currently has two active extractives-related projects. One is the $18 million, USAID-funded Extractive Technical Assistance provided by the U.S. Geological Survey, which primarily compiles and analyzes data on the deposit type, infrastructure, resources, and current commodity value of Afghanistan's mineral resources.[648] The other is the Department of Commerce CLDP's (described above) five-year, $20 million interagency funding agreement with USAID known as Multi-Dimensional Economic Legal Reform Assistance (MELRA), that provides technical and legal assistance on mining issues to the Afghan government and extractive sector to help build capacity and sustainability, in addition to supporting other sectors of the economy.[649]

The Afghan government continues to work to expand the extractives sector, given its potential as a source of sustainable domestic revenues. The Ministry of Mines and Petroleum (MOMP) in particular is planning to focus on expanding and expediting private-sector investment opportunities. In September 2020, the Afghan government signed a memorandum of understanding (MOU) with the Australia-based Fortescue Metals Group Ltd. offering the company exclusive access to conduct studies of Afghanistan's mineral resources, and access to the enabling infrastructure required to exploit these resources such as power generation and transportation infrastructure.[650]

The Afghanistan Chamber of Commerce and Industry criticized the agreement, claiming the agreement violates the country's mining laws related to the procurement process, including requirements for proper bidding, assessment, and competition. However, the Afghan government claims the MOU with Fortescue is nonbinding and that the company will need to submit proposals to the government for developing these sites.[651]

Other new initiatives by the Afghan government include the announcement of 17 new, small-scale extractives-related projects, retendering the gold and copper mine in Badakhshan, and establishing a new mining

institute within MOMP to address capacity issues.[652] In addition, the MOMP marketed new extractives-related projects at a March 2021 mining convention in Canada and will be presenting at the Dubai World Expo in December 2021.[653] Nevertheless, the challenging business and security environment in Afghanistan means that few serious deals have been proposed.[654]

As in other areas of reconstruction, efforts to develop the extractives sector have been hindered by unrealistic timelines for project implementation and by inflated expectations, sometimes shaped by an overestimation of the Afghan government's capacity to provide critical enabling support.[655] In December 2020, 1,209 of MOMP's 2,666 employees were fired in an effort to introduce a series of reforms and structural changes to make the administration more "effective, efficient and with capacity to mobilize economic change in people's lives," according to a ministry spokesperson. However, a number of fired employees, while protesting outside of the MOMP headquarters, said they lost their jobs without being given convincing reasons.[656] The removal of nearly half of the ministry's workforce could have implications for the ministry's near-term technical expertise and capacity as it works to refill necessary positions.

Afghanistan's formal extractives sector has also been limited by low product-processing capacity, lack of reliable energy sources, and poor transportation infrastructure that raises mining costs compared to regional markets.[657] Processing companies also have expressed concerns that, with no additional quarry sites announced for tender, mining businesses facing problems renewing their current quarry licenses, and long delays in developing and announcing mining-sector policies and procedures, they will run out of product to process and lose revenue streams that are already "at a trickle," further limiting Afghanistan's domestic supply chain.[658]

The potential for profitable mining operations, even in the formal economy, is further weakened by the lack of security and widespread corruption, which acts as an additional deterrent to investors in capital-intensive mining operations. Moreover, poor security conditions have severely limited the ability to develop licit supply chains within the formalized extractives sector regulated by the state.

Thus, a large percentage of mining activity in Afghanistan is conducted by informal or illegal small-scale operations in both government-controlled and insurgent-controlled territory, with their products smuggled out of the country.[659] In March 2021, the Afghanistan Precious Stones Association claimed that around $1 billion in precious stones is smuggled out of Afghanistan each year.[660] As a result, the formalized extractives sector has failed to materialize as a driver of economic growth and a source of sustainable domestic revenues for the Afghan government.

In contrast, illegal mining has increasingly become a key source of revenue for the Taliban, second only to narcotics. In areas under its control, the Taliban issues mining licenses, collects taxes and protection money from

SIGAR OVERSIGHT OF AFGHANISTAN'S EXTRACTIVES SECTOR

As Afghan officials highlight the potential of extractives to support domestic revenue generation and with on-going U.S. support to develop the country's mining capacity, SIGAR remains concerned with the prevalence of corruption, illicit activities, and mismanagement within the extractives sector. In particular, SIGAR's Investigations Directorate is reviewing the recent agreement between the Afghan government and Fortescue Metals Group. SIGAR special agents and criminal investigators in the United States and Afghanistan are attempting to identify any examples of corruption, criminal activity or other wrongdoing related to the aforementioned agreement. These efforts include numerous contacts and interviews of witnesses, Afghan government officials, confidential human sources, and other sensitive sources of information, and businessmen involved in the Afghan extractives sector to gather information and evidence that may document corruption or illicit activities.

mining operations, and controls the smuggling of quarried minerals and gems abroad, in particular to Pakistan. Estimates of the extractives-sector revenue obtained by the Taliban and the scope of their operations varies widely and are difficult to verify. In 2014, the United Nations Analytical Support and Sanctions Monitoring Team estimated the Taliban received over $10 million per year from 25 to 30 illegal mining operations.[661] By late 2018, according to the BBC, this number had climbed to $50 million a year, with the Taliban subsequently claiming it generates as much as $400 million annually in revenue from illegal mining.[662] In late January 2021, Minister of Mines and Petroleum Mohammad Haroon Chakhansuri added, "The Taliban are currently mining in 750 areas. This group is using the money [made from] mining against the government."[663] State informed SIGAR that Chakhansuri told the U.S. Embassy in Kabul that his ministry is currently working with Afghan security forces to identify and form a plan to retake illegal mines.[664]

AGRICULTURE

Licit agriculture has served as the foundation for Afghanistan's formal economy and one of its primary exports. The agricultural sector directly employs approximately 40% of the country's labor force and directly or indirectly supports an estimated 80% of the total population.[665] The service sector has risen in prominence, but agriculture remains a key driver of GDP growth and developing that sector remains a priority for external donors.[666]

In recent years, however, Afghan farmers and agribusinesses have struggled with the effects of nearly four decades of conflict, poor market conditions, the lack of cold-storage facilities for their products, and the increasing prevalence of extreme weather such as droughts and flash floods, making Afghanistan increasingly reliant on agricultural imports to meet rising domestic demand for key crops.[667]

With a drop in snow and rainfall through recent winter months, many farmers fear the impact of drought on their livelihoods in 2021. A lack of snowmelt from the Hindu Kush mountains, for instance, has led to low water levels in the Panjshir River, making it unable to provide adequate irrigation for crops in Parwan Province. In other parts of the country, the absence of late-winter rains has negatively impacted the wheat harvest, driving up wheat prices in some areas by as much as one-third.[668] In February 2021, the International Organization for Migration warned that as many as 17 million Afghans, or approximately 42% of the estimated population, will likely face famine conditions during the upcoming year as a result of drought.[669]

In 2018, Afghanistan experienced a devastating drought, decreasing agricultural output by 45%. It pushed an additional two million people into food

Former poppy farmers in Farah Province receive new crop saplings as part of a State-funded agricultural program. (UNDP Afghanistan)

insecurity and displaced more people than the fighting between security forces and the Taliban, according to Ministry of Agriculture officials.[670]

Farmers in Uruzgan Province said the recent lack of water for their wheat crop has forced them to cultivate poppy instead.[671] The illicit poppy crop requires only one-fifth to one-sixth of the water required for many licit crops such as wheat and is thus more resistant to drought conditions.[672] Poppy remains one of the country's primary cash crops despite past U.S. counternarcotic efforts to eradicate the crop and provide incentives to engage in licit agricultural production. For more information on opium-poppy cultivation, opium production, and U.S. counternarcotic efforts, see pp. 113–120.

Since 2002, USAID has disbursed approximately $2.3 billion to improve licit agricultural production, increase access to both domestic and international markets, and develop income alternatives to growing poppy for opium production.[673] USAID's active agriculture programs have a total estimated cost of $315.7 million and can be found in Table 2.21, on the following page. Total disbursements for State's active alternative-livelihood programs (Table 2.22, on the following page)—which aim to transition opium-poppy farmers into licit agriculture—were $109.2 million, as of March 17, 2021.

USAID Agriculture Programs Continue To Address COVID-19-Related Challenges

The agricultural sector was severely impacted by Afghan government actions intended to limit the spread of COVID-19, particularly the closing of the international borders in March–June 2020, halting agricultural exports.

TABLE 2.21

USAID ACTIVE AGRICULTURE PROGRAMS

Project Title	Start Date	End Date	Total Estimated Cost	Cumulative Disbursements, as of 4/10/2021
Strengthening Watershed and Irrigation Management (SWIM)	12/7/2016	12/6/2021	$87,905,437	$45,668,965
Afghanistan Value Chains–Livestock	6/9/2018	6/8/2021	55,672,170	23,240,928
Afghanistan Value Chains–High Value Crops	8/2/2018	8/1/2023	54,958,860	21,329,310
Agricultural Marketing Program (AMP)	1/28/2020	1/27/2023	30,000,000	6,361,841
Regional Agriculture Development Program-East (RADP-East)	7/21/2016	7/20/2021	28,126,111	23,501,906
Grain Research and Innovation (GRAIN)	11/8/2012	9/30/2022	19,500,000	12,504,067
Promoting Value Chain-West	9/20/2017	6/30/2021	19,000,000	16,700,963
USDA PAPA	9/30/2016	9/29/2021	12,567,804	649,678
Catalyzing Afghan Agricultural Innovation	5/28/2018	5/27/2023	8,000,000	3,673,343
Total			**$315,730,382**	**$153,631,001**

Source: USAID, response to SIGAR data call, 4/13/2021.

TABLE 2.22

STATE-INL ACTIVE ALTERNATIVE-DEVELOPMENT PROJECTS

Project Title	Start Date	End Date	Obligated and Disbursed, Cumulative, as of 3/17/2021
Community-Based Agriculture and Rural Development - Access to Licit Livelihoods (CBARD-ALL)	8/25/2020	5/25/2025	$30,000,000
Community-Based Agriculture and Alternative Development (CBARD) West	9/1/2016	4/30/2022	24,368,607
Community-Based Agriculture and Alternative Development (CBARD) East	11/11/2017	4/30/2022	22,128,683
Boost Alternative Development Intervention Through Licit Livelihoods (BADILL)	8/12/2016	12/30/2021	20,000,000
Community-Based Agriculture and Alternative Development - Access to International Market (CBARD-AIM)	7/30/2019	4/30/2023	8,900,000
Monitoring and Impact Assessment of High-Value Agricultural Based Interventions	8/30/2016	12/30/2022	3,810,530
Total			**$109,207,820**

Source: State, INL, response to SIGAR data call, 3/17/2021.

This caused the loss of approximately $40 million in produce, 3,000 non-farm jobs in agro-processing, and the collapse of 10% of export firms.[674] USAID-funded agriculture programs continue to support the recovery of the agricultural sector from COVID-19-related losses amid the broader economic contraction, including facilitating exports and access to financing.

For instance, USAID's $55 million Agricultural Value Chains-High Value Crops (AVC-HVC) provided technical assistance for its clients to access financing from the Agricultural Development Fund (ADF), originally created in 2010 with a $100 million USAID grant to Afghanistan's Ministry of

Agriculture, Irrigation and Livestock to increase access to credit for small and commercial farmers and agribusinesses.[675]

During the first quarter of FY 2021, according to the AVC-HVC's most recent quarterly report, AVC-HVC received 22 new applications (seven from women-owned firms) for technical assistance to access ADF loans, totaling approximately $6 million. During the same period, ADF approved five loans (one for a women-owned firm) worth a combined $3.2 million and disbursed another four loans, including three to women-owned firms, totaling $1.1 million to AVC-HVC clients.[676] To facilitate the export of agricultural products, AVC-HVC also developed an online dashboard to monitor bilateral transit trade between Afghanistan and Pakistan and identify challenges Afghan traders and exporters face at the five border crossings between the two countries.[677]

USAID Subsidized Agricultural Exports by Air

During the first quarter of FY 2021, the USAID-funded Agriculture Marketing Program (AMP) continued a pilot Air Cargo Program. AMP is a three-year, $33.8 million program focused on supporting Afghanistan's agricultural sector through improving agricultural exports through five strategies:[678]

1. increase bulk agriculture exports to existing markets
2. expand the number of export products
3. develop new markets for Afghan exports
4. increase value-add of agriculture exports
5. develop remote rural areas to support the peace effort

Subsidizing the costs of air-exporting agricultural products to the UAE and India amid the COVID-induced economic downturn, this program was intended as a test case to examine the technical and financial feasibility of operating charter cargo flights for agricultural exports. The Afghan government's current air-corridor exports largely rely upon available cargo space on passenger flights, which prioritize passenger baggage, limiting the capacity (and thus predictability) for each shipment.

The AMP contracted dedicated charter flights for agricultural exports, allowing participating agribusinesses to bypass space constraints on passenger flights and avoid spreading their export shipments over several flights.[679] The first flight departed Kabul for Sharjah, UAE, on September 27, 2020, carrying 37 metric tons of various horticultural products from three agribusinesses.[680] This was followed by three flights (one to Mumbai and two to Sharjah) in October 2020 with combined total exports from nine Afghan exporters adding up to 108 metric tons of products worth $290,000, according to AMP's most recent quarterly report. AMP covered 92–96% of the total charter costs.[681]

However, given the currently high shipping costs and COVID-19-related restrictions, the total cost of the four charter flights, over $300,000, exceeded

the value of the cargo they carried, bringing into question the sustainability of such a program.[682] USAID informed SIGAR that it does not anticipate continuing this program.[683]

USAID Wheat Research Program Funding Reduced

In November 2020, USAID informed the Grain and Research Innovation (GRAIN) project's implementing partner that it would be unable to provide the final tranche of the project's funding ($4.35 million) due to funding constraints within USAID's mission in Afghanistan, according to the project's most recent quarterly report. USAID informed SIGAR that the funding constraints were due to reduced operating year budgets allocated to USAID's Office of Agriculture.[684]

The five-year GRAIN project was launched in March 2017 to support the capacity of the Ministry of Agriculture, Irrigation and Livestock and the Agricultural Research Institute of Afghanistan to conduct wheat research and identify and disseminate technologies and practices with the potential to improve productivity in the wheat sector.[685]

The decision to withhold the final tranche of funding reduces the actual funding level of the project from $19.5 million to $15.5 million. With no further funding obligated to GRAIN, project implementers are forced to cancel or scale back a number of activities planned during 2021 and 2022, including trainings, research conferences, working groups, and production of booklets on best practices in wheat production.[686]

INFRASTRUCTURE AND ESSENTIAL SERVICES

A major objective of U.S.-led reconstruction efforts has been to support and expand Afghanistan's physical infrastructure base, with the purpose of supporting economic development, and bolstering stability in the country and confidence in the government. Since 2002, the U.S. government has built and expanded electricity infrastructure, roads, and education and health facilities.[687] USAID is still working to complete several large capital projects involving the construction of transmission lines and substations—legacy projects underpinned by the assumption that the best way to expand electricity access in Afghanistan was to build a nationwide power grid.[688]

While Afghans' access to the power grid has increased since 2002, only approximately 30% of the population currently has access to grid-based power.[689] Limited access to reliable, grid-based power remains a contributing factor in Afghanistan's sluggish economic growth. Moreover, the existing power infrastructure remains inadequate to meet the economy's power needs, leaving the country heavily reliant on imported power from neighboring countries. To expand access to grid-based power, DOD and USAID have worked to connect the country's Northeast Power System, (NEPS) with its counterpart, the Southeast Power System (SEPS). An

approximately 500-kilometer transmission line constructed by USAID is planned to eventually link them.[690]

The fragmented nature of Afghanistan's power sector presents a number of technical challenges to establishing this link, such as synchronization. Unconnected ("islanded") power grids rely on different supply sources, including imported power, and therefore must handle electricity generated at different speeds and frequencies. Afghanistan's national power utility Da Afghanistan Breshna Sherkat (DABS) is responsible for working with neighboring countries to match (or synchronize) imported power with domestically generated power before electricity can safely flow from NEPS to SEPS once the connection is established.[691] However, an expansive power infrastructure remains vulnerable to persistent insecurity in many parts of the country.

In more recent years, however, the U.S. reconstruction focus has shifted away from large capital projects like roads and transmission lines toward smaller-scale projects, including solar and wind power plants. To incentivize more private-sector investments in the energy sector, in line with the broader U.S. economic growth strategy, USAID has subsidized the upfront costs of constructing solar and wind power plants for independent power producers (IPPs). The profitability and commercial viability of such projects is premised on power-purchase agreements (PPA) with DABS that allow IPPs to recover their upfront costs for construction and support their ongoing operations and maintenance costs.[692] With the Afghan government heavily reliant on international aid, DABS' long-term financial stability depends on either a continuation of the current level of donor assistance or on the Afghan government's ability to generate far greater domestic revenues—both areas of great uncertainty in the coming years.[693]

Some USAID Power-Infrastructure Projects Face Continuing Delays

USAID has five ongoing power-infrastructure projects. Current USAID projects include constructing:[694]

- a transmission line between Ghazni and Kandahar Provinces (87.9% complete as of January 31, 2021, with an expected completion date of September 7, 2021)
- substations along the transmission line from Ghazni to Kandahar (53% complete as of December 31, 2020, with an expected completion date of July 30, 2023)
- transmission lines and substations in SEPS (37% complete as of December 31, 2020, expected completion date of July 30, 2023)
- a wind farm in Herat Province (the notice to proceed was issued on October 28, 2020, with mobilization work beginning in March 2021 and an expected completion date of November 7, 2022)

SIGAR OVERSIGHT OF AFGHANISTAN'S ENERGY SECTOR

Given the U.S. government's significant investment in Afghanistan's energy sector and the importance of available, reliable power to support the overall success of the reconstruction effort, SIGAR has focused a considerable portion of its oversight portfolio on projects and programs in the sector. An ongoing SIGAR audit is examining the broad scope of U.S. investment in the Afghan energy sector since 2009, including efforts to improve electric generation, transmission, and distribution.

- a floating solar-power plant to be constructed on the Naghlu Dam Reservoir in Kabul Province (the notice to proceed was issued on January 4, 2021; USAID is currently awaiting the design package from the contractor, Phelan Energy Group, for approval, with the project having an expected completion date of July 4, 2022)

Three of USAID's five active projects are delayed.[695] USAID's work on SEPS evolved from a separate contract that was originally to be complete by November 2013—meaning it is now almost seven and a half years behind schedule.[696] The NEPS-SEPS connecting transmission lines and substations between Ghazni and Kandahar were originally to be completed by the end of 2016—meaning they are over four years behind schedule.[697] Construction on the Ghazni-to-Kandahar transmission line was halted in May 2020 as a result of the demining and re-clearance contract expiring. This contract is still under procurement with DABS, having been delayed due to the COVID-19 pandemic. As of January 4, 2021, work along the line was still halted due to the demining and re-clearance issues.[698] As a result of these delays, USAID and DABS extended the completion date from December 31, 2020, to September 7, 2021.[699]

USAID also informed SIGAR this quarter that the contract for NEPS-SEPS Connector substations and SEPS completion is being modified to include the construction of new perimeter security fences around five substations on government-acquired land and changes to the Kandahar-area transmission line due to right of way issues. These modifications

TABLE 2.23

USAID ACTIVE ENERGY PROJECTS

Project Title	Start Date	End Date	Total Estimated Cost	Cumulative Disbursements, as of 4/10/2021
Power Transmission Expansion and Connectivity (PTEC)	1/1/2013	12/31/2023	$316,713,724	$272,477,914
Design and Construct of SEPS Completion and NEPS-SEPS Connector Substations	7/3/2019	7/30/2023	175,527,284	75,182,618
Contribution to AITF (Afghanistan Infrastructure Trust Fund)	3/7/2013	3/6/2023	153,670,184	153,670,184
Engineering Support Program	7/23/2016	1/22/2022	125,000,000	93,225,240
25 MW Wind Farm in Herat Province	10/22/2019	12/24/2021	22,994,029	0
Design and Acquisition of SEPS Completion and NEPS-SEPS Connector	3/7/2018	6/27/2022	20,151,240	8,458,177
20 MW Floating Solar Installation-Naghlu	1/27/2020	7/26/2021	16,100,000	0
Partnerships for Enhanced Engagement in Research (PEER) grants	7/25/2011	7/23/2021	5,440,647	5,440,647
Energy Loss Management Visualization Platform Activity	1/25/2020	1/24/2022	1,579,973	789,986
Total			**$837,177,081**	**$609,244,766**

Source: USAID, response to SIGAR data call, 4/13/2021.

increase the total contract price by $15.7 million, from $159.8 million to $175.5 million.[700]

Cumulatively, USAID has disbursed approximately $2 billion since 2002 to build power plants, substations, and transmission lines, and to provide technical assistance in the power sector.[701] USAID's active power-infrastructure projects have a total estimated cost of $837.2 million and are presented in Table 2.23.

USAID Expands Support for Renewable Energy

USAID has increasingly focused in the past two years on supporting the development of renewable-energy resources in Afghanistan,[702] and told SIGAR this quarter that it is planning two new renewable-energy activities there.[703]

The first project is a 40 megawatt "bifacial" solar plant (consisting of solar modules which produce power from both sides, increasing total energy generation) in Balkh Province with a total estimated cost of $42.9 million; USAID's contribution is $24 million. The project is currently in the pre-award stage with an anticipated award date in April 2021.[704] The second project is a 25 megawatt sun-tracking solar plant in Herat with a total estimated cost of $33.5 million; USAID's contribution is $17.9 million. The project is currently in the final pre-award stage with an anticipated award date in April 2021. The contractor, Phelan Energy Group, signed power-purchase agreements for both power plants with DABS in September 2020.[705]

Sustainability of Kandahar Solar Power Plant Questionable

On April 5, 2021, SIGAR issued an inspection report on the USAID-funded Kandahar solar power plant. Site visits from August 31–September 3, 2020, identified several maintenance issues which pose risks to safely operating of the plant. While SIGAR inspectors found that the solar plant is generating electricity, DABS is not using all of it due to technical issues with DABS's electrical grid. In addition, DABS has not paid the contractor, Dynasty, for all the generated electricity, despite its contractual obligation to do so. Dynasty's ability to continue operations is threatened due, in part, to DABS's unpaid invoices. If the project fails, it could affect future private investment in Afghanistan.

EDUCATION

USAID-funded education programs aim to increase access to, and improve the quality of, basic education, while also building the management capacity of the Ministry of Education (MOE) to develop a self-sustaining national education system in the long term. The premise of USAID's strategy is that gains in social development, including a strong education system, will help to bolster Afghan confidence in the government, improve the overall "stability and inclusivity" of the country, expand "civic participation," and "create the conditions necessary for peace."[706]

With one of the youngest populations in the world—more than 40% of the Afghan population is aged 14 or younger—developing a quality education system serves as a long-term investment in human capital for the Afghan economy and for a democratic system of government.[707]

Despite donor assistance, Afghanistan has struggled to improve its education outcomes in recent years in the face of MOE's capacity issues and continued insecurity; many students, particularly girls, remain out of school. Reports indicate that the Taliban have threatened people within areas under their control, saying girls should not attend school beyond the seventh grade, which limits their prospects.[708] During 2020, UNAMA also

TABLE 2.24

USAID ACTIVE EDUCATION PROGRAMS

Project Title	Start Date	End Date	Total Estimated Cost	Cumulative Disbursements, as of 4/10/2021
Afghan Children Read (ACR)	4/4/2016	4/3/2021	$69,547,810	$58,919,819
Advancing Higher Education for Afghanistan Development (AHEAD)	8/5/2020	8/4/2025	49,999,917	1,565,463
Strengthening Education in Afghanistan (SEA II)	5/19/2014	9/30/2021	49,828,942	42,110,757
Textbook Printing and Distribution II	9/15/2017	12/31/2021	35,000,000	0
Let Girls Learn Initiative and Girls' Education Challenge Programme (GEC)	6/29/2016	6/28/2021	25,000,000	25,000,000
Capacity Building Activity at the Ministry of Education	2/1/2017	1/31/2022	23,042,634	20,229,422
Technical Capacity Building for AUAF	2/1/2021	1/31/2022	18,947,149	0
Total			**$271,366,452**	**$147,825,462**

Source: USAID, response to SIGAR data call, 4/13/2021.

identified 62 violent incidents, including direct attacks, incidental violence, and threats of violence, which impacted children's access to education.[709]

Since 2002, USAID has disbursed approximately $1.3 billion for education programs, as of April 10, 2021.[710] The agency's active education programs have a total estimated cost of $271.4 million and can be found in Table 2.24.

Afghan Schools Reopen Following Second Wave of COVID-19

To reduce the spread of COVID-19, the Afghan government initially closed schools on March 14, 2020. Schools had a phased reopening from August to October 2020, but as Afghanistan faced a second wave of COVID-19, the Afghan government announced in late November 2020 that schools would once again close with final exams postponed until the following year.[711]

Afghan schools reopened and held their postponed exams this quarter. Beginning on February 28, 2021, grades 4–12 held their end-of-year exams and, on March 10, grade 1–3 exams were held. In some highly populated cities like Kabul, schools opened on February 28, 2021; in colder areas, the new school year began on March 23, 2021. Universities resumed classes on March 6, 2021.[712] Following the reopening of schools, there were reports that many students were not observing health-care guidelines regarding wearing masks and social distancing. In late March 2021, the MOE announced it was launching an awareness program among teachers to ensure these guidelines are followed.[713]

Despite the MOE working to ensure students had remote access to educational material and coursework during the school closures, such efforts were hampered by lack of electricity, electrical load shedding, and

limited access to the internet, with only 14% of Afghans using the internet, according to World Bank data.[714] In September 2020, the nongovernmental organization Save the Children found that 64% of children had no contact with teachers during the school closures and eight in 10 children believed that they had learned little or nothing during school closures.[715]

Save the Children further reported that with limited access to remote-learning options, only 28.6% of enrolled students were able to access distance-learning programs through television, 13.8% through radio, and just 0.2% through the internet.[716] Given the worsening economy and the pressure on students to find work to help support their families, among other challenges, many students may not find their way back into school.[717]

To better understand the impact of the pandemic on the education sector, USAID informed SIGAR this quarter that USAID's mission in Afghanistan will conduct a Loss of Learning and Associated Factors assessment to gauge the impact of COVID-19 on students in Afghanistan, at a total estimated cost of $450,000.[718]

The assessment will look at how severely different subgroups of children experienced the impact of lost time in school and how likely those different subgroups are to return to school. The assessment will also look at the associated factors that may help or hinder students' return to school. Results will be used to formulate recommendations for the Afghan government and its development partners to consider and adequately support student learning following the protracted disruptions caused by the global pandemic.[719] The tentative timeline for the assessment is May–July 2021.[720]

USAID's Afghan Children Read Program Unable to Complete Final Reading Assessment

USAID's five-year $70 million Afghan Children Read (ACR) Program concluded in early April 2021. The program had two primary objectives:[721]

1. to build the capacity of the MOE to develop, implement, and scale up a nationwide early grade reading curriculum and instruction program in public and community-based schools; and
2. to pilot evidence-based early-grade reading curricula and instruction programs to improve reading outcomes for children in grades one through three in public and community-based schools

With recent school closures due to the COVID-19 pandemic, ACR's activities were restricted or delayed, making it "impossible for the [implementing partner] to meet the contractual obligations," according to USAID.[722] In particular, ACR was unable to conduct its end-line Early Grade Reading Assessment (EGRA), which USAID referred to as "a crucial component of the project's Monitoring and Evaluation Plan" and "required to assess the impact of the intervention and ensure the [Early Grade Reading] curriculum and instructional program is implemented."[723]

The Ministry of Education has worked to raise awareness of public health guidelines in schools to ensure they remain open, and is prioritizing teachers to receive the COVID-19 vaccine. (UN OCHA Afghanistan)

USAID informed SIGAR that ACR's EGRA would be incorporated into a follow-up USAID education project, which is currently in the design stage. The new project will focus on early-grade learning outcomes and system strengthening. It will take into account the findings of USAID/Afghanistan's Loss of Learning and Associated Factors Assessment studying the impact of COVID-19 on the education sector.[724]

USAID Supports Afghanistan's Higher Education

The USAID-funded Advancing Higher Education for Afghanistan's Development (AHEAD) launched in September 2020. This five-year, $50 million education project supports the quality and relevance of higher education in Afghanistan through strengthening linkages with the public and private sectors and improving students' employability, as well as increasing access to higher education for vulnerable populations such as women.[725]

Despite COVID-19-related difficulties, the project hired 20 local and four international staff and held a series of introductory meetings with the Ministry of Higher Education (MOHE), higher-education institutions, and other stakeholders in Kabul by the end of December 2020. However, as a result of differences with the MOHE concerning the goals of the program over several rounds of discussions, full agreement on a work plan was not reached until the end of March 2021. The project was only able to begin specific activities within Afghan universities following the review and concurrence of the MOHE.[726]

On February 1, 2021, USAID also launched a one-year, $18.9 million technical capacity-building project for the American University of Afghanistan (AUAF) in Kabul, originally established in 2006 with U.S. government support. USAID informed SIGAR this quarter that the project has submitted its work and monitoring-and-evaluation plans to USAID for review and approval. The purpose of this project is to support AUAF's institutional management capacity and improve higher education services with a directed focus towards programmatic accreditation.[727]

In February 2018, AUAF received full accreditation from MOHE for five years. In recent years, AUAF has also sought international accreditation. However, during the fourth quarter of FY 2020, accreditation bodies in the United States approached by AUAF—the New England Commission of Higher Education and the Accreditation Board for Engineering and Technology—informed the Afghan university that security conditions prevented the site visits necessary as part of the accreditation process and, as a result, they were unable to move forward with the process until security improved.[728]

In an April 2020 report, SIGAR found that for over a decade AUAF had experienced persistent problems with its financial reporting, management responsiveness, and staffing, and that AUAF officials had failed to take adequate corrective action. While SIGAR found that AUAF had made some progress in achieving several goals, most notably expanding education access for women, the university had not yet achieved the goal of self-sufficiency and remained dependent on U.S. funding to sustain operations.[729]

HEALTH

Afghanistan's struggle with the COVID-19 pandemic since late February 2020 has demonstrated the many limitations and inadequacies of the country's public-health sector. USAID-funded health programs have helped to address many of the deficiencies of Afghanistan's public-health sector, in support of the U.S. government's broader goals to bolster stability and sustainability.[730] As USAID told SIGAR when it was developing the strategy in December 2017, "healthy people and healthy communities are the bedrock of a peaceful and stable nation."[731]

Even before the COVID-19 pandemic, Afghanistan struggled to contain outbreaks of treatable diseases due to poor access to health-care services stemming from continued insecurity, repeated population displacement, and insufficient resources.[732] Health-care services are increasingly affected by the rising levels of violence. During 2020, UNAMA verified 90 attacks which impacted health-care service delivery, comprising direct attacks against health-care facilities and providers, and indiscriminate attacks causing incidental damage to health-care facilities and their personnel. This figure was a 20% increase from the previous year.[733]

TABLE 2.25

USAID ACTIVE HEALTH PROGRAMS

Project Title	Start Date	End Date	Total Estimated Cost	Cumulative Disbursements, as of 4/10/2021
National Health Technical Assistance Program (NHTAP)	7/10/2020	7/9/2025	$117,000,000	$4,913,789
Urban Health Initiative (UHI)	10/14/2020	10/13/2025	104,000,000	2,332,969
Sustaining Health Outcomes through the Private Sector (SHOPS) Plus	10/11/2015	09/30/2021	12,500,000	11,870,646
Disease Early Warning System Plus (DEWS Plus)	7/1/2014	6/30/2022	54,288,615	34,588,615
Afghanistan Demographic and Health Survey (ADHS) Follow-On	10/9/2018	9/9/2023	10,500,000	3,793,537
Central Contraceptive Procurement (CCP)	4/20/2015	11/28/2023	3,599,998	1,350,309
Sustaining Technical and Analytic Resources (STAR)	5/1/2018	9/30/2023	2,186,357	943,339
TB Data, Impact Assessment and Communications Hub (TB DIAH)	9/24/2018	9/24/2023	600,000	460,391
Total			**$304,674,970**	**$60,253,595**

Source: USAID, response to SIGAR data call, 4/13/2021.

Of the 73 attacks committed by antigovernment forces, 71 were attributed to the Taliban. Additionally, the Taliban continue to threaten health-care facilities and abduct health-care workers to force them to provide medical care to its fighters, provide medicines, pay special taxes, or to close down and relocate to other areas. Due to the security-related closure of health facilities, UNAMA estimates that up to three million Afghans were deprived of essential health-care services.[734]

U.S. on- and off-budget assistance to Afghanistan's health sector totaled more than $1.6 billion as of April 10, 2021.[735] USAID's active health programs have a total estimated cost of $304.7 million, and are listed in Table 2.25.

Afghanistan Begins COVID-19 Vaccine Drive

On February 7, 2021, Afghanistan received 500,000 doses (enough for 250,000 people) of the AstraZeneca COVID-19 vaccine as a donation from the Indian government. This vaccine can be stored and transported at normal refrigeration temperatures (35.6 to 46.4 degrees Fahrenheit) as opposed to the deep cold storage required for other vaccines. The Afghan government launched its vaccination campaign on February 23 in a ceremony at the presidential palace.[736] On March 8, Afghanistan received a second shipment of 468,000 doses (enough for 234,000 people) of the AstraZeneca vaccine through the COVAX program; this shipment also included 470,000 syringes and 4,700 safety boxes to safely dispose of used needles.[737]

In early March 2021, China promised to provide 400,000 doses (enough for 200,000 people) of its Sinopharm vaccine; it is unclear when those doses will arrive.[738] Foreign Minister Mohammad Haneef Atmar also announced that Afghan health officials are in discussions with the Russian government to distribute the Russian-produced Sputnik V vaccine in Afghanistan.[739] On March 19, 2021, the World Bank pledged $60 million as part of a funding

The Afghan government launched its COVID-19 vaccination campaign on February 23, 2021, in a ceremony at the presidential palace. (Office of the President of Afghanistan photo)

package that includes $50 million from the Afghanistan Reconstruction Trust Fund and $3 million from the Energy Sector Management Program. The funds will support Afghanistan's ability to purchase and deploy COVID-19 vaccines, improve essential medical services, and support Afghanistan's recovery from the pandemic. The funding package is expected to provide enough vaccine doses for more than 17% of Afghanistan's estimated population.[740]

In the February ceremony launching the vaccination campaign, Acting Health Minister Waheed Majroh announced that the initial doses would be provided largely to members of the security forces and workers in health care, education, and media, with the vaccine doses distributed at health centers. The first two shipments of the AstraZeneca vaccine were provided as part of the WHO-led COVAX program, a vaccine sharing effort intended to improve access to COVID-19 vaccines for developing countries.[741]

In March 2021, ahead of the reopening of Afghanistan's schools and universities, the Ministry of Public Health announced that it would prioritize vaccinating teachers to ensure that schools remain open and teachers stay safe.[742] By the end of March 2021, the MOE announced that 30% of teachers in Kabul, Herat, and Nangarhar had been vaccinated.[743] According to USAID, Afghanistan's national plan for disseminating the COVID-19 vaccine also includes provisions for providing it to people living in Taliban-controlled areas.[744]

On April 7, 2021, the Afghan Ministry of Public Health announced that over 100,000 individuals, over 67,000 of whom are public health workers, had received the vaccine since the beginning of the vaccination campaign

in late February 2021.[745] Some skeptical Afghans said they do not intend to take the vaccine even if doses are available. Others questioned whether it would even be equitably distributed or only provided to "high status people," given the prevalence of corruption within the government.[746]

USAID Continues Support for Treatment of COVID-19 Patients

On October 1, 2020, the U.S. government provided 100 ventilators to Afghanistan to treat COVID-19 patients. Soon after, the Bureau of Global Health approved an additional $347,280 for consumables, such as ventilation tubes and plastic attachments, as the initial consumables included with the October donation were expected to last only a few months and Afghanistan cannot procure replacement parts.[747] USAID informed SIGAR this quarter that the Bureau of Global Health is still working to procure the additional consumables and to finalize the requisition order for in-country delivery, with an anticipated delivery date of September 2021. USAID informed SIGAR that, at the current rate of admissions to the hospitals, the current stock of consumables is expected to last until June 2021.[748]

USAID's mission in Afghanistan is also coordinating with the Bureau of Global Health to install oxygen plants in four hospitals in Kabul, Kandahar, Mazar-e Sharif, and Jalalabad with a total estimated cost of $3 million to help with the treatment of COVID-19 patients. USAID originally intended to have the installation completed by spring 2021. However, due to planning for oceanic freight shipment, the in-country installation and operationalization of the four oxygen plants has been shifted to late fourth quarter of FY 2021.[749]

Afghanistan Works to Balance COVID-19 Interventions with Other Public-Health Demands

Given the limited capacity of Afghanistan's public-health sector, much of the country's resources were redirected toward addressing the COVID-19 pandemic, causing a disruption of health-care service delivery in other health areas, including maternal care, child immunizations, and tuberculosis.[750] As a result of measures put into place to ensure access to maternal care, including maintaining 2,400 facilities for basic maternal health services, "the impact was minimal," according to USAID.[751]

The United Nations Children's Fund (UNICEF) estimated that child-mortality rates increased by 1.4%, neonatal mortality by 1.3%, stillbirths by 1.3%, and maternal deaths by 1.7% in 2020 as compared to 2019. In the first two quarters of 2021, however, these rates more than doubled; child mortality rates increased by 2.7%, neonatal mortality by 3.6%, stillbirths by 3.6%, and maternal deaths by 3.6%, as compared to 2019.[752]

Afghanistan and Pakistan are the only two countries in the world where polio remains endemic. The COVID-19 pandemic, however, halted Afghanistan's polio-vaccination programs in March–August 2020 over fears

of spreading the disease among vaccinators and recipient families. Polio vaccinations resumed in September 2020.[753]

WHO and UNICEF officials point to the suspension of the vaccination campaign in different parts of the country, due to both the pandemic and continued insecurity, as contributing to the rising numbers of polio cases in Afghanistan. The Global Polio Eradication Initiative reported 56 polio cases in Afghanistan in 2020, compared to 29 total cases in 2019 and 21 total cases in 2018. Development agencies have reported seven cases of polio in 2021, as of March 2021.[754]

On January 17, 2021, the Afghan Ministry of Public Health launched a new nationwide polio-vaccination campaign to provide vaccines to children under the age of five.[755] However, the continued Taliban ban on polio vaccinations in areas under their control resulted in approximately 2.5 million to 3 million children being missed in each of the vaccination campaigns conducted in December 2020 and January 2021.[756] As the Afghan government expanded its polio-vaccination program, which involves door-to-door travel, health workers also faced threats to their security. In late March 2021, gunmen killed three female polio-vaccination health workers in Jalalabad, while a bombing at the health department of Nangarhar Province caused no casualties.[757]

Health services are beginning to be redirected away from COVID-19 interventions and back to their original purpose. For instance, the tuberculosis infrastructure used for COVID-19 response and case management has been reassigned to handling tuberculosis this quarter, with a steady uptake in other key health services, according to the Ministry of Public Health's Health Management Information System.[758] During 2020, as a result of health resources for the treatment of tuberculosis being redirected to COVID-19 interventions, public-health officials stated that nearly 10,000 people died from tuberculosis after they were unable to be diagnosed and treated.[759]

However, future challenges may arise. The United Nations' Office of the Coordination of Humanitarian Affairs (UN OCHA) anticipates that the roll-out of the COVID-19 vaccination campaign, which requires approximately 3,000 workers to implement, may further divert health-care workers and resources from dealing with other diseases and public health issues.[760] USAID informed SIGAR that World Bank funding approved in late March 2021 should help mitigate this challenge as it includes provisions for hiring 2,000 additional workers.[761] UN OCHA also warned that as a "water scarcity crisis is unfolding," it could have implications for sanitation and hygiene in affected areas, increasing the risk of infectious and waterborne diseases, including COVID-19. These risks are compounded by the emergence of new variants of the disease.[762]

3 OTHER AGENCY OVERSIGHT

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A Chinook helicopter flies over Kabul. (DOD photo by Lisa Ferdinando)

OTHER AGENCY OVERSIGHT

SIGAR's enabling legislation requires it to keep the Secretary of State and the Secretary of Defense fully informed about problems relating to the administration of Afghanistan reconstruction programs, and to submit a report to 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 construction.

These agencies perform oversight activities in 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. Army Audit Agency (USAAA)
- U.S. Agency for International Development Office of Inspector General (USAID OIG)

COMPLETED OVERSIGHT ACTIVITIES

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

TABLE 3.1

RECENTLY ISSUED OVERSIGHT ACTIVITIES OF OTHER U.S. AGENCIES, AS OF MARCH 31, 2021

Agency	Report Number	Date Initiated	Report Title
DOD OIG	DODIG-2021-062	3/22/2021	Audit of Coalition Partner Reimbursement for Contracted Rotary Wing Air Transportation Services in Afghanistan
DOD OIG	DODIG-2021-058	3/5/2021	Evaluation of U.S. Central Command Response to COVID-19
DOD OIG	DODIG-2021-041	1/22/2021	Evaluation of the Department of Defense Processes to Counter Radio Controlled Improvised Explosive Devices
State OIG	AUD-MERO-21-22	3/12/2021	Information Report: Review of Department of State Preparations to Return Employees and Contractors to Federal Offices During the Global Coronavirus Pandemic
GAO	GAO-21-32R	1/27/2021	Afghanistan Reconstruction: GAO Work since 2002 Shows Systemic Internal Control Weaknesses that Increased the Risk of Waste, Fraud, and Abuse
USAID OIG	8-306-21-002-P	3/19/2021	USAID Needs To Implement a Comprehensive Risk Management Process and Improve Communication As It Reduces Staff and Programs in Afghanistan
USAID OIG	8-306-21-018-R	2/16/2021	Audit of Fund Accountability Statement of Turquoise Mountain Trust Under Export, Jobs and Market Linkages in Carpet and Jewelry Value Chains Project in Afghanistan, Cooperative Agreement 72030619CA00001, February 1 to December 31, 2019
USAID OIG	8-306-21-011-N	1/25/2021	Audit of Fund Accountability Statement of DAI Global, LLC Under Multiple Awards in Afghanistan, 2018–2019

Source: DOD OIG, response to SIGAR data call, 3/17/2021; State OIG, response to SIGAR data call, 3/17/2021; GAO, response to SIGAR data call, 3/15/2021; USAID OIG, response to SIGAR data call, 3/17/2021; USAAA, response to SIGAR data call, 2/18/2021.

U.S. Department of Defense Office of Inspector General

During this quarter, DOD OIG released three reports related to Afghanistan reconstruction.

Audit of Coalition Partner Reimbursement for Contracted Rotary Wing Air Transportation Services in Afghanistan

This audit report determined that DOD did not request reimbursement for air transportation services provided to Coalition partners. Specifically, U.S. Forces-Afghanistan (USFOR-A) Multinational Logistics (MNL) personnel did not initiate Acquisition and Cross-Servicing Agreement (ACSA) orders for "Pay-to-Play" Coalition partners who used air transportation services in Afghanistan from September 2017 through September 2020. Coalition partners in Afghanistan are divided into two categories: Pay-to-Play partners who are supposed to reimburse U.S. transportation used, and Lift-and-Sustain partners whose transportation costs are covered by DOD.

USFOR-A MNL personnel did not initiate ACSA orders because they did not obtain flight usage data, determine a rate per person (the cost of a flight), or establish an agreement with each Coalition partner regarding reimbursement costs and billing methods before services were provided.

Furthermore, U.S. Army Central Logistics Directorate personnel did not provide the required oversight of the ACSA program.

DOD paid $773 million for air transportation services provided to U.S. personnel, Pay-to-Play Coalition partners, and Lift-and-Sustain Coalition partners from September 2017 through September 2020. However, because USFOR-A did not receive or track Coalition partner flight usage data, the exact cost of reimbursable air transportation services provided to Pay-to-Play Coalition partners cannot be determined. Unless USFOR-A MNL personnel obtain flight usage data, determine the rate per person, and establish an agreement with Coalition partners before services are provided, DOD will not be able to seek reimbursement for future air transportation services provided in Afghanistan.

DOD OIG recommended that USFOR-A MNL Branch Chief, in coordination with, U.S. Army Central MNL Branch Chief, obtain flight usage data on a regular basis, determine the rate per person per flight, establish an agreement with Coalition partners in order to seek reimbursement, and initiate ACSA orders in ACSA Global Automated Tracking and Reporting System (AGATRS) for billing. Additionally, they should conduct a review of all reimbursable services provided in Afghanistan to Coalition partners and establish internal controls over the ACSA program in Afghanistan to ensure ACSA orders for Coalition partners' air transportation services are initiated in AGATRS. Management agreed with the recommendations.

Evaluation of U.S. Central Command Response to COVID-19

The results of this evaluation are classified.

Evaluation of the Department of Defense Processes to Counter Radio Controlled Improvised Explosive Devices

The results of this evaluation are classified.

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

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

Information Report: Review of Department of State Preparations to Return Personnel to Federal Offices During the Global Coronavirus Pandemic

In response to a June 15, 2020, request from the chairman of the U.S. House of Representatives Committee on Oversight and Government Reform's Subcommittee on Government Operations, State OIG reviewed the State Department's plans and procedures for returning personnel to onsite work during the COVID-19 pandemic, as well as the methods outlined to ensure suitable safety and welfare considerations and precautions were

undertaken on behalf of State personnel. During the review, State OIG interviewed State Department officials at various bureaus and offices and at Consulate General Frankfurt, Embassy Baghdad, and Embassy Kabul.

State OIG found that these officials developed and implemented a conditions-based, three-phased plan for returning personnel to the workplace, based on authoritative federal guidelines. State OIG found that officials considered data specific to local conditions, such as healthcare availability, COVID-19 case counts, testing data, and shelter-in-place orders when determining whether domestic and overseas facilities should move between phases in State Department's reopening framework. State OIG also found that State officials executed the reopening framework to implement suitable safety and welfare considerations and precautions for personnel. These protocols included notifying the State Department when an employee tested positive for COVID-19, isolating the infected employee, identifying and quarantining close contacts, and ensuring that facilities were properly disinfected.

The report contained no recommendations.

Government Accountability Office

During this quarter, the GAO released one audit report related to Afghanistan reconstruction.

Afghanistan Reconstruction: GAO Work since 2002 Shows Systemic Internal Control Weaknesses that Increased the Risk of Waste, Fraud, and Abuse

The U.S. government has allocated approximately $141 billion for reconstruction in Afghanistan since 2002. Since that time, GAO has issued roughly 100 reports covering U.S.-funded reconstruction efforts in Afghanistan. This report summarizes the systemic internal-control weaknesses that increased the risk of waste, fraud, and abuse related to Afghanistan reconstruction that were identified in prior GAO work. For instance, USAID worked to improve Afghanistan's public financial management in order to transition leadership to the Afghan government—but the lack of baselines, performance targets, and data made it difficult to assess the success of those efforts. Reduced monitoring of these projects due to security concerns heightened the risk of fraud, waste, and mismanagement. Overall, GAO has made 154 recommendations to improve the efficiency and effectiveness of reconstruction efforts in Afghanistan, of which 134, or 87%, were implemented.

U.S. Army Audit Agency

The USAAA completed no audits related to Afghanistan reconstruction this quarter.

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

During this quarter, USAID OIG released one performance-audit report and two financial-audit reports related to Afghanistan reconstruction. Summaries for financial-audit reports can be found on the agency's website.

Audit of USAID/Afghanistan's Risk Management and Project Prioritization

Though Afghanistan is one of the largest recipients of U.S. foreign assistance, the Secretary of State directed USAID/Afghanistan to initiate a process to cut staff by 50% and reduce programming by over 40% to reflect the Trump Administration's strategic shift away from the War on Terror and the attendant U.S. military and civilian presence in Afghanistan. Despite these cuts, USAID must still manage risks and exercise fiduciary responsibility for the U.S. investments that remain, including ensuring adequate oversight and the sustainability of programs. While USAID identified staff positions to cut at the mission and assessed the risks those cuts had on oversight, the Agency did not fully identify or assess the risks that program cuts would have on the sustainability of USAID's investments in Afghanistan. Additionally, USAID did not use all available information resources in preparing risk responses for staff and program cuts, and did not fully communicate information regarding risks of the posture adjustment to Congress and key internal stakeholders. The report contained two recommendations to improve USAID's management of risks in Afghanistan and level of engagement with Congress and key internal stakeholders.

ONGOING OVERSIGHT ACTIVITIES

As of March 31, 2021, the participating agencies reported 18 ongoing oversight activities related to reconstruction in Afghanistan. These activities are listed in Table 3.2, on the following page, and described in the following sections by agency.

U.S. Department of Defense Office of Inspector General

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

Evaluation of U.S. Central Command and U.S. Special Operations Command Implementation of DOD's Law of War Program

DOD OIG is evaluating the extent to which U.S. Central Command and U.S. Special Operations Command developed and implemented programs in accordance with DOD Law of War requirements to reduce potential law-of-war violations when conducting operations. DOD OIG will also

TABLE 3.2

ONGOING OVERSIGHT ACTIVITIES OF OTHER U.S. AGENCIES, AS OF MARCH 31, 2021

Agency	Report Number	Date Initiated	Report Title
DOD OIG	D2021-DEV0PD-0045.000	1/25/2021	Evaluation of U.S. Central Command and U.S. Special Operations Command Implementation of DOD's Law of War Program
DOD OIG	D2021-D000RJ-0056.000	1/5/2021	Follow-up Audit of Army Oversight of Logistics Civil Augmentation Program IV Government-Furnished Property in Afghanistan
DOD OIG	D2020-DEV0PD-0121.000	7/20/2020	Evaluation of Traumatic Brain Injury Screening in the U.S. Central Command Area of Responsibility
DOD OIG	D2020-DEV0SR-0095.000	3/2/2020	Evaluation of the Operational Support Capabilities of Naval Support Activity Bahrain Waterfront Facilities
DOD OIG	D2020-DEV0PC-0079.000	2/18/2020	Evaluation of U.S. Central Command's Defense of Critical Assets Within its Area of Responsibility Against Missiles and Unmanned Aircraft Systems
DOD OIG	D2020-DEV0PD-0026.000	10/28/2019	Evaluation of Combatant Command Counter Threat Finance Activities
DOD OIG	D2019-DISPA2-0051.000	2/6/2019	Evaluation of U.S. CENTCOM Kinetic Targeting Processes and Reporting Procedures
State OIG	21AUD011	12/3/2020	Audit of Selected Grants and Cooperative Agreements Administered by the Public Affairs Section at U.S. Embassy Kabul, Afghanistan
State OIG	20AUD111	9/30/2020	Audit of the Use of Non-Competitive Contracts in Support of Overseas Contingency Operations in Afghanistan and Iraq
State OIG	20AUD098	9/10/2020	Audit of Department of State Compliance with Requirements Relating to Undefinitized Contract Actions
GAO	104616	11/4/2020	Budget Justification Review: Afghanistan Security Forces
GAO	104132	3/4/2020	Review of DOD's Contingency Contracting
GAO	104151	3/3/2020	DOD Oversight of Private Security Contractors
USAID OIG	88201221	3/15/2021	Audit of Fund Accountability Statement of The Asia Foundation, under multiple award in Afghanistan, October 1, 2018, to March 31, 2020
USAID OIG	88201321	3/15/2021	Audit of Fund Accountability Statement of Virginia Polytechnic Institute and State University, under USAID's Catalyzing Afghan Agriculture Innovation program in Afghanistan, Cooperative Agreement 306-72030618LA00002, May 28, 2018, to December 31, 2019
USAID OIG	88201121	3/8/2021	Audit of Fund Accountability Statement of Consortium for Elections and Political Process Strengthening under the Strengthening Civic Engagement in Election program in Afghanistan, Cooperative Agreement 72030618LA00004, January 1, 2019, to September 30, 2019
USAID OIG	88201021	3/1/2021	Audit of Fund Accountability Statement of Chemonics International Inc., under multiple award, January 01, to December 31, 2019
USAID OIG	88200921	3/1/2021	Audit of Fund Accountability Statement of Checchi and Company Consulting, Inc. under the Assistance for the Development of Afghan Legal Access and Transparency program in Afghanistan, Task Order AID-306-TO-16-00007, July 1, 2019, to June 30, 2020

Source: DOD OIG, response to SIGAR data call, 3/17/2021; State OIG, response to SIGAR data call, 3/17/2021; GAO, response to SIGAR data call, 3/15/2021; USAID OIG, response to SIGAR data call, 3/17/2021; USAAA, response to SIGAR data call, 2/18/2021.

determine whether potential U.S. Central Command and U.S. Special Operations Command law-of-war violations were reported and reviewed in accordance with DOD policy.

Follow-up Audit of Army Oversight of Logistics Civil Augmentation Program IV Government-Furnished Property in Afghanistan

The objective of this follow-up audit is to determine whether the U.S. Army implemented the recommendations identified in DODIG-2018-040, "Army

Oversight of Logistics Civil Augmentation Program Government-Furnished Property in Afghanistan," December 11, 2017, to improve the accountability of government-furnished property.

Evaluation of Traumatic Brain Injury Screening in the U.S. Central Command Area of Responsibility

DOD OIG is determining whether U.S. Central Command screened, documented, and tracked DOD service members suspected of sustaining a traumatic brain injury to determine whether a return to duty status for current operations was acceptable, or whether evacuation and additional care was required.

Evaluation of the Operational Support Capabilities of Naval Support Activity Bahrain Waterfront Facilities

DOD OIG is determining whether the Ship Maintenance Support Facility and Mina Salman Pier, which the U.S. Navy accepted in 2019, meet the operational requirements of the U.S. Navy. Specifically, DOD OIG is determining whether the Ship Maintenance Support Facility meets staging and laydown requirements, and whether the Mina Salman Pier meets berthing requirements for homeported and deployed vessels.

Evaluation of U.S. Central Command's Defense of Critical Assets Within its Area of Responsibility Against Missiles and Unmanned Aircraft Systems

DOD OIG is determining whether U.S. Central Command is prepared to defend critical assets within its area of responsibility against missile and unmanned aircraft system threats.

Evaluation of Combatant Command Counter Threat Finance Activities

DOD OIG is determining whether U.S. Africa Command, U.S. Central Command, U.S. European Command, and U.S. Indo-Pacific Command are planning and executing counter-threat finance activities to impact adversaries' ability to use financial networks to negatively affect U.S. interests.

Evaluation of U.S. Central Command's (CENTCOM) Kinetic Targeting Processes and Reporting Procedures

DOD OIG is evaluating CENTCOM's target-development and prosecution processes, as well as post-strike collateral damage and civilian-casualty assessment activities.

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

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

Audit of Selected Grants and Cooperative Agreements Administered by the Public Affairs Section at U.S. Embassy Kabul, Afghanistan

The audit will examine grants and cooperative agreements administered by the public affairs section at U.S. Embassy Kabul.

Audit of the Use of Non-Competitive Contracts in Support of Overseas Contingency Operations in Afghanistan and Iraq

The audit will examine the use of noncompetitive contracts in support of Overseas Contingency Operations in Afghanistan and Iraq.

Audit of Department of State Compliance with Requirements Relating to Undefinitized Contract Actions

The audit will examine the Department of State's compliance with requirements relating to undefinitized contract actions.

Government Accountability Office

GAO has three ongoing projects this quarter related to Afghanistan reconstruction.

Budget Justification Review: Afghanistan Security Forces

Congress established the Afghanistan Security Forces Fund (ASFF) in 2005 to build, equip, train, and sustain the Afghanistan National Defense and Security Forces, which comprise all forces under the Ministry of Defense and the Ministry of Interior. DOD data indicate that Congress has appropriated more than $83.1 billion in ASFF funding since 2005. In previous technical assistance provided to the congressional defense committees, GAO found that over $4 billion in funds for prior fiscal years were unexpended. Appropriations for the ASFF are available for obligation for two years with five additional years available for disbursements.

Since fiscal year 2019, the ASFF has included four budget activity groups (BAG): Afghan National Army, Afghan National Police, Afghan Air Force, and Afghan Special Security Forces. Each BAG is further divided into four subactivity groups (SAG): sustainment, infrastructure, equipment and transportation, and training and operations.

GAO will review (1) how much has been appropriated for Afghanistan Security Forces Funds (ASFF) since the fund's inception in 2005; (2) the extent to which ASFF funds remain unobligated, and how that compares with obligations since the fund's inception in 2005; and (3) the extent to which ASFF funds have been cancelled since the fund's inception in 2005.

Review of DOD's Contingency Contracting

DOD has long relied on contractors to support a wide range of worldwide operations in a contingency environment, including military and stability

operations, and recovery from natural disasters, humanitarian crises, and other calamitous events. Contracting in the contingency environment includes logistics and base-operations support, equipment processing, construction, and transportation. During recent U.S. military operations in Iraq and Afghanistan, contractors frequently accounted for more than half of the total DOD presence. In 2008, Congress established in law the Commission on Wartime Contracting in Iraq and Afghanistan (CWC) to review and make recommendations on DOD's contracting process for current and future contingency environments. The CWC issued its final report in August 2011.

GAO will review (1) the extent to which DOD has addressed the recommendations of the Commission on Wartime Contracting in policy, guidance, education, and training; (2) how DOD has used contractors to support contingency operations from January 1, 2009, to December 31, 2019; and (3) the extent to which DOD has established processes to track and report contractor personnel to support contingency operations.

DOD Oversight of Private Security Contractors

In 2007, private security contractors (PSCs) working for the U.S. government killed and injured a number of Iraqi civilians, bringing attention to the increased use of PSCs supporting the military in contingency environments, such as ongoing operations in Iraq or Afghanistan. In 2020, DOD reported that almost one-fifth of the roughly 27,000 contractors in Afghanistan were performing security functions, including some 3,000 armed PSCs. DOD's Office of the Under Secretary of Defense for Acquisition and Sustainment and the Geographic Combatant Commands are responsible for guiding and monitoring the department's use of PSCs. GAO has previously reported on and made several recommendations to improve DOD's tracking and oversight of PSCs.

GAO will review the extent to which, since calendar year 2009: (1) DOD has tracked and reported on the use of PSCs in support of contingency, humanitarian, and peacekeeping operations and exercises; and (2) whether laws, regulations, and requirements on the use of PSCs changed and how DOD has implemented them into its processes to improve oversight.

U.S. Army Audit Agency

The USAAA has no ongoing audits related to Afghanistan reconstruction this quarter.

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

This quarter, USAID OIG has five ongoing financial audits related to Afghanistan reconstruction. Summaries for financial-audit reports can be found on the agency's website.

APPENDICES AND ENDNOTES CONTENTS

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The Official Seal of SIGAR

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

APPENDICES AND ENDNOTES

APPENDIX A

CROSS-REFERENCE OF REPORT TO STATUTORY REQUIREMENTS

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

TABLE A.1

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

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

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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

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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**
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
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

Continued on the next page

TABLE A.1 (CONTINUED)

CROSS-REFERENCE TO SIGAR QUARTERLY REPORTING REQUIREMENTS UNDER PUB. L. NO. 110-181, § 1229			
Public Law Section	**SIGAR Enabling Language**	**SIGAR Action**	**Report Section**
Section 1229(i)(3)	PUBLIC AVAILABILITY — 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."

TABLE A.2

CROSS-REFERENCE TO SIGAR QUARTERLY REPORTING REQUIREMENTS UNDER PUB. L. NO. 115-91, § 1521			
Public Law Section	**NDAA Language**	**SIGAR Action**	**Report Section**
Section 1521(e)(1)	(1) QUALITY STANDARDS FOR IG PRODUCTS—Except as provided in paragraph (3), each product published or issued by an Inspector General relating to the oversight of programs and activities funded under the Afghanistan Security Forces Fund shall be prepared— (A) in accordance with the Generally Accepted Government Auditing Standards/Government Auditing Standards (GAGAS/GAS), as issued and updated by the Government Accountability Office; or (B) if not prepared in accordance with the standards referred to in subparagraph (A), in accordance with the Quality Standards for Inspection and Evaluation issued by the Council of the Inspectors General on Integrity and Efficiency (commonly referred to as the "CIGIE Blue Book")	Prepare quarterly report in accordance with the Quality Standards for Inspection and Evaluation, issued by the Council of the Inspectors General on Integrity and Efficiency (CIGIE), commonly referred to as the "CIGIE Blue Book," for activities funded under the Afghanistan Security Forces Fund	Section 1 Reconstruction Update (Section 3)
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

APPENDIX B

U.S. FUNDS FOR AFGHANISTAN RECONSTRUCTION

Table B.1 lists funds appropriated for Afghanistan reconstruction by agency and fund per year, and Table B.2 lists funds appropriated for counternarcotics initiatives, as of March 31, 2021.

TABLE B.2

COUNTERNARCOTICS ($ MILLIONS)

Fund	Cumulative Appropriations Since FY 2002
ASFF	1,311.92
DICDA	3,284.94
ESF	1,455.80
DA	77.72
INCLE	2,347.32
DEA [a]	491.27
Total	**$8,968.97**

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

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

Table B.2 Source: SIGAR analysis of counternarcotics funding, 4/19/2021; State, response to SIGAR data call, 4/19/2021; DOD, response to SIGAR data call, 4/9/2021; USAID, response to SIGAR data call, 4/13/2021; DEA, response to SIGAR data call, 4/8/2021.

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, and $604 million from FY 2019 ASFF to fund other DOD requirements. DOD reprogrammed $230 million into FY 2015 ASFF. ASFF data reflects the following rescissions: $1 billion from FY 2012 in Pub. L. No. 113-6, $764.38 million from FY 2014 in Pub. L. No. 113-235, $400 million from FY 2015 in Pub. L. No. 114-113, $150 million from FY 2016 in Pub. L. No. 115-31, $396 million from FY 2019 in Pub. L. No. 116-93, and $1.10 billion in FY 2020 in Pub. L. No. 116-260. DOD transferred $101 million from FY 2011 AIF, $179.5 million from FY 2013 AIF, and $55 million from FY 2014 AIF to the ESF to fund infrastructure projects implemented by USAID.

Source: DOD, responses to SIGAR data calls, 4/19/2021, 4/9/2021, 10/12/2017, 10/22/2012, 10/14/2009, and 10/1/2009; State, responses to SIGAR data calls, 4/19/2021, 4/15/2021, 4/13/2021, 4/11/2021, 4/9/2021, 3/29/2021, 2/19/2021, 2/1/2021, 10/13/2020, 10/9/2020, 10/8/2020, 7/13/2020, 6/11/2020, 1/30/2020, 10/5/2018, 1/10/2018, 10/13/2017, 10/11/2017, 5/4/2016, 10/20/2015, 4/15/2015, 4/15/2014, 6/27/2013, 10/5/2012 and 6/27/2012; OMB, responses to SIGAR data calls, 4/16/2015, 7/14/2014, 7/19/2013 and 1/4/2013; USAID, responses to SIGAR data calls, 4/13/2021, 4/1/2021, 10/12/2020, 10/7/2020, 10/8/2018, 10/15/2010, 1/15/2010, and 10/9/2009; DOJ, response to SIGAR data call, 4/8/2021, 10/7/2019, 6/30/2017 and 7/7/2009; DFC, response to SIGAR data call, 4/19/2021; USAGM, response to SIGAR data call, 3/16/2021; USDA, response to SIGAR data call, 4/2009; DFAS, "AR(M) 1002 Appropriation Status by FY Program and Subaccounts March 2021," 4/16/2021; OSD Comptroller, 16-22 PA: Omnibus 2016 Prior Approval Request, 6/30/2016; Pub. L. Nos. 116-93, 115-31, 114-113, 113-235, 113-76, 113-6, 112-74, 112-10, 111-212, 111-118.

TABLE B.1

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

U.S. Funding Sources	Agency	Total	FY 2002–09
Security			
Afghanistan Security Forces Fund (ASFF)	DOD	$82,899.77	18,666.47
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	19.57	7.41
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	1,118.23
Total - Security		88,322.73	21,910.58
Governance & Development			
Commanders' Emergency Response Program (CERP)	DOD	3,711.00	1,639.00
Afghanistan Infrastructure Fund (AIF)	DOD	988.50	0.00
Task Force for Business and Stability Operations (TFBSO)	DOD	822.85	14.44
Economic Support Fund (ESF)	USAID	21,100.94	7,706.18
Development Assistance (DA)	USAID	887.59	884.90
Global Health Programs (GHP)	USAID	559.63	392.09
Commodity Credit Corp (CCC)	USAID	34.95	23.79
USAID-Other (Other)	USAID	54.06	30.27
Non-Proliferation, Antiterrorism, Demining & Related Programs (NADR)	State	881.34	348.33
International Narcotics Control and Law Enforcement (INCLE)	State	5,446.16	2,275.13
Human Rights and Democracy Fund (HRDF)	State	14.51	3.19
Educational and Cultural Exchange Programs (ECE)	State	96.56	36.58
Contributions to International Organizations (CIO)	State	523.45	29.47
U.S. International Development Finance Corporation (DFC)	DFC	320.87	205.05
U.S. Agency for Global Media (USAGM)	USAGM	305.67	15.54
Drug Enforcement Administration (DEA)	DOJ	281.86	127.44
Total - Governance & Development		36,029.94	13,731.41
Humanitarian			
P.L. 480 Title II	USAID	1,095.68	664.39
International Disaster Assistance (IDA)	USAID	1,152.67	342.27
Transition Initiatives (TI)	USAID	37.54	33.33
Migration and Refugee Assistance (MRA)	State	1,536.87	529.84
Emergency Refugee and Migration Assistance (ERMA)	State	25.20	25.20
USDA Programs (Title I, §416(b), FFP, FFE, ET, and PRTA)	USDA	288.26	288.26
Total - Humanitarian		4,136.23	1,883.29
Agency Operations			
Diplomatic Programs, including Worldwide Security Protection (DP)	State	11,839.28	1,481.50
Embassy Security, Construction, & Maintenance (ESCM) - Capital Costs	State	1,542.66	294.95
Embassy Security, Construction, & Maintenance (ESCM) - Operations	State	155.25	4.00
USAID Operating Expenses (OE)	USAID	1,665.18	309.70
Oversight (SIGAR, State OIG, and USAID OIG)	Multiple	704.00	42.00
Total – Agency Operations		15,906.38	2,132.14
Total Funding		**$144,395.28**	**39,657.42**

FY 2010	FY 2011	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021
9,166.77	10,619.28	9,200.00	4,946.19	3,962.34	3,939.33	3,502.26	4,162.72	4,666.82	3,920.00	3,099.98	3,047.61
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
1.76	1.56	1.18	1.42	1.50	1.05	0.86	0.80	0.80	0.43	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
392.27	379.83	472.99	255.81	238.96	0.00	138.76	135.61	118.01	10.18	24.30	0.00
9,560.80	**11,000.67**	**9,674.16**	**5,203.43**	**4,202.80**	**3,940.38**	**3,641.88**	**4,299.12**	**4,785.62**	**3,930.61**	**3,125.08**	**3,047.61**
1,000.00	400.00	400.00	200.00	30.00	10.00	5.00	5.00	5.00	10.00	5.00	2.00
0.00	299.00	400.00	145.50	144.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
59.26	239.24	245.76	138.20	122.24	3.72	0.00	0.00	0.00	0.00	0.00	0.00
3,346.00	2,168.51	1,836.76	1,802.65	907.00	883.40	633.27	767.17	500.00	350.00	200.00	0.00
0.30	0.00	0.00	0.35	0.00	0.95	0.00	0.00	0.00	1.09	0.00	0.00
92.30	69.91	0.00	0.25	0.01	0.06	0.00	0.00	0.00	0.00	5.00	0.00
4.22	3.09	0.38	0.00	0.00	0.00	0.00	1.95	1.52	0.00	0.00	0.00
3.45	6.25	7.10	1.84	0.80	0.82	2.91	0.29	0.00	0.00	0.33	0.00
70.74	69.30	65.32	52.60	43.20	43.50	37.96	37.00	36.60	38.30	38.50	0.00
589.00	400.00	357.92	593.81	225.00	250.00	210.00	184.50	160.00	87.80	88.00	25.00
1.29	0.60	1.98	1.63	0.10	0.99	0.76	0.25	2.99	0.74	0.00	0.00
5.76	6.45	8.17	2.46	7.28	3.95	2.65	2.39	2.71	9.08	9.08	0.00
36.92	49.92	58.73	53.03	43.17	41.79	41.35	40.31	36.12	32.72	30.28	29.64
60.25	40.25	3.00	0.00	10.00	0.00	0.00	0.00	1.85	0.00	0.00	0.48
27.41	24.35	21.54	21.54	22.11	22.68	23.86	25.91	25.74	25.89	24.60	24.50
19.20	18.70	18.70	17.00	18.70	9.05	3.31	11.03	11.11	13.01	12.92	1.69
5,316.09	**3,795.57**	**3,425.34**	**3,030.85**	**1,573.62**	**1,270.90**	**961.06**	**1,075.81**	**783.64**	**568.63**	**413.71**	**83.31**
58.13	112.55	59.20	46.15	65.97	53.73	26.65	4.69	4.22	0.00	0.00	0.00
29.61	66.23	56.00	21.50	28.13	24.50	39.78	93.84	119.64	152.35	178.61	0.23
0.84	1.08	0.62	0.32	0.82	0.49	0.04	0.00	0.00	0.00	0.00	0.00
80.93	65.00	99.56	76.07	107.89	129.27	84.27	89.24	77.19	86.69	100.53	10.40
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
169.51	**244.85**	**215.38**	**144.04**	**202.82**	**207.99**	**150.74**	**187.76**	**201.05**	**239.04**	**279.14**	**10.63**
859.14	730.08	1,126.56	1,500.79	752.07	822.19	743.58	843.20	858.27	824.94	677.76	619.22
426.15	256.64	63.00	79.88	72.02	132.52	64.57	79.43	26.43	23.89	22.02	1.16
2.60	1.63	4.21	3.84	8.33	11.68	21.67	15.28	22.69	24.17	21.13	14.02
197.60	172.20	216.02	174.64	61.75	137.00	95.30	102.17	77.52	72.34	44.16	4.79
34.40	37.12	53.15	57.63	59.39	67.37	64.25	58.08	58.01	58.15	57.55	56.91
1,519.89	**1,197.68**	**1,462.94**	**1,816.78**	**953.55**	**1,170.75**	**989.36**	**1,098.16**	**1,042.92**	**1,003.48**	**822.62**	**696.09**
16,566.29	**16,238.77**	**14,777.82**	**10,195.09**	**6,932.78**	**6,590.02**	**5,743.05**	**6,660.85**	**6,813.22**	**5,741.77**	**4,640.55**	**3,837.65**

APPENDIX C

SIGAR WRITTEN PRODUCTS*

SIGAR RESEARCH & ANALYSIS DIRECTORATE

High-Risk List Issued

SIGAR issued one high-risk list during this reporting period.

SIGAR HIGH-RISK LIST ISSUED AS OF MARCH 31, 2021

Report Identifier	Report Title	Date Issued
SIGAR 21-22-HRL	2021 High-Risk List	3/2021

Quarterly Report Issued

SIGAR issued one quarterly report during this reporting period.

SIGAR QUARTERLY REPORT ISSUED AS OF MARCH 31, 2021

Report Identifier	Report Title	Date Issued
SIGAR 2021-QR-2	Quarterly Report to the United States Congress	4/2021

SIGAR AUDITS

Evaluation Report Issued

SIGAR issued one evaluation report during this reporting period.

SIGAR EVALUATION REPORT ISSUED AS OF MARCH 31, 2021

Report Identifier	Report Title	Date Issued
SIGAR 21-20-IP	U.S.-Funded Capital Assets in Afghanistan: The U.S. Government Spent More than $2.4 Billion on Capital Assets that Were Unused or Abandoned, Were Not Used for Their Intended Purposes, Had Deteriorated, or Were Destroyed	2/2021

Ongoing Evaluations

SIGAR had five ongoing evaluations during this reporting period.

SIGAR EVALUATIONS ONGOING AS OF MARCH 31, 2021

Project Identifier	Project Title	Date Initiated
SIGAR-E-009	RAID Towers	8/2020
SIGAR-E-008	GOLDOZI	8/2020
SIGAR-E-007	ARTF-2	5/2020
SIGAR-E-005	Financial Audit Summary	2/2020
SIGAR-E-002	Fuel Follow-Up	10/2019

* As provided in its authorizing statute, SIGAR may also report on products and events occurring after March 31, 2021, up to the publication date of this report.

Performance Audit Report Issued

SIGAR issued one performance-audit report during this reporting period.

SIGAR PERFORMANCE-AUDIT REPORT ISSUED AS OF MARCH 31, 2021

Report Identifier	Report Title	Date Issued
SIGAR 21-29-AR	Counter Threat Finance: U.S. Agencies Do Not Know the Full Cost and Impact of Their Efforts to Disrupt Illicit Narcotics Financing in Afghanistan	3/2021

New Performance Audits

SIGAR initiated three new performance audits during this reporting period.

NEW SIGAR PERFORMANCE AUDITS

Project Identifier	Project Title	Date Initiated
SIGAR 149A	USAID Termination of Awards in Afghanistan	3/2021
SIGAR 148A	USAID Non-competitive Contracts in Afghanistan	3/2021
SIGAR 147A	ANA Territorial Force	4/2021

Ongoing Performance Audits

SIGAR had 11 ongoing performance audits during this reporting period.

SIGAR PERFORMANCE AUDITS ONGOING AS OF MARCH 31, 2021

Project Identifier	Project Title	Date Initiated
SIGAR 146A	APPS	11/2020
SIGAR 145A	State Conventional Weapons Destruction	10/2020
SIGAR 144A	ANDSF Women's Incentives	102020
SIGAR 143A	No Contracting With The Enemy Follow-Up	6/2020
SIGAR 142A	Vanquish NAT Contract	7/2020
SIGAR 141A	Post-Peace Planning	5/2020
SIGAR 140A	ACC-A BAF Base Security	4/2020
SIGAR 139A	Anti-Corruption 3	2/2020
SIGAR 138A-2	DOD Enforcement of Conditionality (Full Report)	11/2019
SIGAR 137A	ANA Trust Fund	12/2019
SIGAR 135A	U.S. Investments in Afghan Energy	9/2019

Special-Project Report Issued

SIGAR issued one special-project report during this reporting period.

SIGAR SPECIAL-PROJECT REPORT ISSUED AS OF MARCH 31, 2021

Report Identifier	Report Title	Date Issued
SIGAR 21-21-SP	G222 Aircraft Program in Afghanistan: About $549 Million Spent on Faulty Aircraft and No One Held Accountable	2/2021

Financial-Audit Report Issued

SIGAR issued eight financial-audit reports during this reporting period.

SIGAR FINANCIAL AUDITS ISSUED AS OF MARCH 31, 2021

Report Identifier	Report Title	Date Issued
SIGAR 21-31-FA	USAID's Facilitating Afghanistan's Sustainability Through Emergency Response Program: Audit of Costs Incurred by the International Rescue Committee Inc.	4/2021
SIGAR 21-28-FA	USAID's Support of the Building a Culture of Resilience and Saving Lives through Integrated Emergency Response to Disaster and Conflict Affected Populations in Afghanistan Program: Audit of Costs Incurred by Save the Children Federation Inc.	3/2021
SIGAR 21-27-FA	Department of the Army's Operations and Maintenance Support and Networking Services for the Afghan National Army Network Operations Center: Audit of Costs Incurred by IAP Worldwide Services Inc.	3/2021
SIGAR 21-26-FA	Department of the Army's Operations and Maintenance Support and Networking Services for the Afghan National Police Network Operations Center: Audit of Costs Incurred by IAP Worldwide Services Inc.	3/2021
SIGAR 21-24-FA	USAID's Commercial Horticulture and Agricultural Marketing Program in Afghanistan: Audit of Costs Incurred by Roots of Peace	3/2021
SIGAR 21-23-FA	USAID's Initiative to Strengthen Local Administrations in Afghanistan: Audit of Costs Incurred by Tetra Tech ARD Inc.	3/2021
SIGAR 21-19-FA	USAID's Women's Leadership Development Program in Afghanistan: Audit of Costs Incurred by Tetra Tech ARD Inc.	2/2021
SIGAR 21-17-FA	U.S. Department of State's Community-Based Demining Projects in Afghanistan: Audit of Costs Incurred by Afghan Technical Consultants	2/2021

Ongoing Financial Audits

SIGAR had 28 financial audits in progress during this reporting period.

SIGAR FINANCIAL AUDITS ONGOING AS OF MARCH 31, 2021

Project Identifier	Project Title	Date Initiated
SIGAR-F-221	International Legal Foundation	11/2020
SIGAR-F-219	Albany Associates International Inc.	11/2020
SIGAR-F-218	MCPA	11/2020
SIGAR-F-217	Premiere Urgence Internationale	11/2020
SIGAR-F-216	International Medical Corps	11/2020
SIGAR-F-215	Medair	11/2020
SIGAR-F-214	Chemonics International Inc.	11/2020
SIGAR-F-213	DAI	11/2020
SIGAR-F-212	Roots of Peace (ROP)	11/2020
SIGAR-F-211	Davis Management Group Inc.	11/2020
SIGAR-F-210	MSI - Management Systems International Inc.	11/2020
SIGAR-F-209	Engility LLC	9/2020
SIGAR-F-208	PAE Government Services	9/2020

SIGAR-F-207	Miracle Systems LLC	9/2020
SIGAR-F-206	The Asia Foundation (TAF)	9/2020
SIGAR-F-205	Demining Agency of Afghanistan (DAFA)	9/2020
SIGAR-F-204	AECOM International Development Inc.	3/2020
SIGAR-F-203	FHI 360	3/2020
SIGAR-F-202	The Asia Foundation	3/2020
SIGAR-F-201	DAI-Development Alternatives Inc.	3/2020
SIGAR-F-200	Development Alternatives Inc.	3/2020
SIGAR-F-199	Development Alternatives Inc.	3/2020
SIGAR-F-197	Internews Network Inc.	3/2020
SIGAR-F-195	IDLO	12/2019
SIGAR-F-194	AUAF	12/2019
SIGAR-F-191	Sierra Nevada Corporation	12/2019
SIGAR-F-187	Blumont Global Development Inc.	12/2019
SIGAR-F-185	Counterpart International Inc.	12/2019

SIGAR INSPECTIONS

Inspection Reports Issued

SIGAR issued two inspection reports during this reporting period.

SIGAR INSPECTIONS REPORTS ISSUED AS OF MARCH 31, 2021

Report Identifier	Report Title	Date Issued
SIGAR 21-32-IP	Kabul National Military Hospital: Installation of New Elevators and Dumbwaiters Generally Met Contract Requirements, but a Construction Deficiency and Inadequate Maintenance Could Affect Operations	4/2021
SIGAR 21-30-IP	Kandahar Solar Power Plant: Project Was Generally Completed According to Contract Requirements	4/2021

Ongoing Inspections

SIGAR had 10 ongoing inspections during this reporting period.

SIGAR INSPECTIONS ONGOING AS OF MARCH 31, 2021

Project Identifier	Project Title	Date Initiated
SIGAR-I-073	ANA Upgrades at FOB Shank	4/2021
SIGAR-I-072	Salang Tunnel Substation	9/2020
SIGAR-I-071	KNMH Morgue	10/2020
SIGAR-I-070	ANP FPT Phase 1	10/2020
SIGAR-I-068	Pol-i Charkhi Substation Expansion	4/2020
SIGAR-I-067	MSOE at Camp Commando	4/2020
SIGAR-I-066	KNMH Elevators	3/2020
SIGAR-I-065	ANA NEI in Dashti Shadian	1/2020
SIGAR-I-063	Inspection of the ANA MOD HQ Infrastructure & Security Improvements	11/2019
SIGAR-I-062	Inspection of the NEI Kunduz Expansion Project	11/2019

SIGAR LESSONS LEARNED PROGRAM

Lessons-Learned Reports Issued

SIGAR issued two lessons-learned reports during this reporting period.

SIGAR LESSONS-LEARNED REPORTS ISSUED AS OF MARCH 31, 2021

Report Identifier	Report Title	Date Issued
SIGAR 21-18-LL	Support for Gender Equality: Lessons from the U.S. Experience in Afghanistan	2/2021
SIGAR 21-16-LL	Elections: Lessons from the U.S. Experience in Afghanistan	2/2021

Ongoing Lessons-Learned Projects

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

SIGAR LESSONS-LEARNED PROJECTS ONGOING AS OF MARCH 31, 2021

Project Identifier	Project Title	Date Initiated
SIGAR LL-16	20-Year Retrospective	1/2021
SIGAR LL-13	Police in Conflict	9/2019
SIGAR LL-10	Contracting	8/2018

APPENDIX D

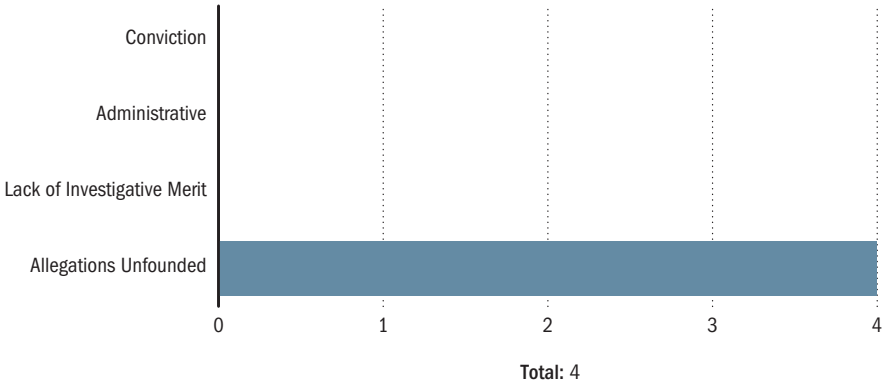
SIGAR INVESTIGATIONS AND HOTLINE

SIGAR Investigations

This quarter, SIGAR opened three new investigations, as shown in Figure D.2, and closed four, bringing the total number of ongoing investigations to 95. All closed investigations were closed as a result of unfounded allegations, as shown in Figure D.1.

FIGURE D.1

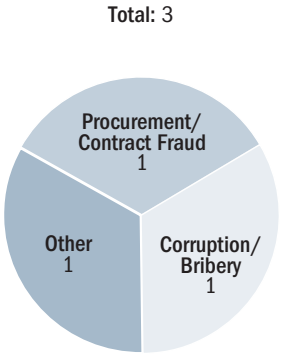
SIGAR'S CLOSED INVESTIGATIONS, JANUARY 1–MARCH 31, 2021



Source: SIGAR Investigations Directorate, 4/1/2021.

FIGURE D.2

SIGAR NEW INVESTIGATIONS, JANUARY 1–MARCH 31, 2021



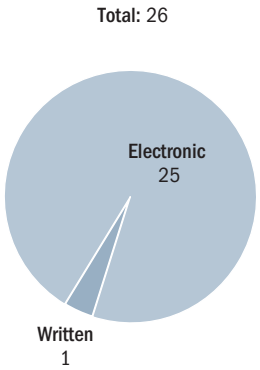
Source: SIGAR Investigations Directorate, 4/1/2021.

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 USA, or 0700107300 via cell phone in Afghanistan) received 26 complaints this quarter, as shown in Figure D.3. In addition to working on new complaints, the Investigations Directorate continued its work this quarter on complaints received prior to January 1, 2021. This quarter, the directorate processed 60 complaints, most of which are under review or were closed, as shown in Figure D.4.

FIGURE D.3

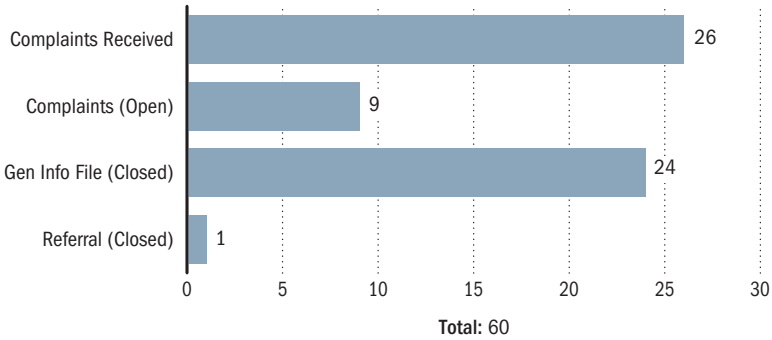
SOURCE OF SIGAR HOTLINE COMPLAINTS, JANUARY 1–MARCH 31, 2021



Source: SIGAR Investigations Directorate, 4/1/2021.

FIGURE D.4

STATUS OF SIGAR HOTLINE COMPLAINTS: JANUARY 1–MARCH 31, 2021



Source: SIGAR Investigations Directorate, 4/1/2021.

SIGAR SUSPENSIONS AND DEBARMENTS

Table D.1 is a comprehensive list of finalized suspensions, debarments, and special-entity designations relating to SIGAR's work in Afghanistan as of March 31, 2021.

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 System for Award Management, www.sam.gov/SAM/.

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

TABLE D.1

SPECIAL-ENTITY DESIGNATIONS, SUSPENSIONS, AND DEBARMENTS AS OF MARCH 31, 2021

Special Entity Designations

Arvin Kam Construction Company	Noh-E Safi Mining Company	Saadat, Vakil
Arvin Kam Group LLC, d.b.a. "Arvin Kam Group Security," d.b.a. "Arvin Kam Group Foundation," d.b.a. "Arvin Global Logistics Services Company"	Noor Rahman Company	Triangle Technologies
Ayub, Mohammad	Noor Rahman Construction Company	Wasim, Abdul Wakil
Fruzi, Haji Khalil	Nur Rahman Group, d.b.a. "NUCCL Construction Company," d.b.a. "RUCCL Rahman Umar Construction Company," d.b.a. "Rahman Trading and General Logistics Company LLC	Zaland, Yousef
Muhammad, Haji Amir	Rahman, Nur, a.k.a. "Noor Rahman, a.k.a. "Noor Rahman Safa"	Zurmat Construction Company
Haji Dhost Mohammad Zurmat Construction Company	Rhaman, Mohammad	Zurmat Foundation
Jan, Nurullah		Zurmat General Trading
Khan, Haji Mohammad Almas		Zurmat Group of Companies, d.b.a. "Zurmat LLC"
		Zurmat Material Testing Laboratory

Suspensions

Al-Watan Construction Company	Autry, Cleo Brian	Farouki, Abul Huda*
Basirat Construction Firm	Chamberlain, William Todd	Farouki, Mazen*
Naqibullah, Nadeem	Cook, Jeffrey Arthur	Maarouf, Salah*
Rahman, Obaidur	Harper, Deric Tyron	ANHAM FZCO
Robinson, Franz Martin	Walls, Barry Lee, Jr.	ANHAM USA
Aaria Middle East	International Contracting and Development	Green, George E.
Aaria Middle East Company LLC	Sobh, Adeeb Nagib, a.k.a. "Ali Sobh"	Tran, Anthony Don
Aftech International	Stallion Construction and Engineering Group	Vergez, Norbert Eugene
Aftech International Pvt. Ltd.	Wazne Group Inc., d.b.a. "Wazne Wholesale"	Bunch, Donald P.
Albahar Logistics	Wazne, Ayman, a.k.a. "Ayman Ibrahim Wazne"	Kline, David A.
American Aaria Company LLC	Green, George E.	Farouki, Abul Huda*
American Aaria LLC	Tran, Anthony Don	Farouki, Mazen*
Sharpway Logistics	Vergez, Norbert Eugene	Maarouf, Salah*
United States California Logistics Company	Bunch, Donald P.	ANHAM FZCO
Brothers, Richard S.	Kline, David A.	ANHAM USA
Rivera-Medina, Franklin Delano		

Debarments

Farooqi, Hashmatullah	Khalid, Mohammad	Mahmodi, Padres
Hamid Lais Construction Company	Khan, Daro	Mahmodi, Shikab
Hamid Lais Group	Mariano, April Anne Perez	Saber, Mohammed
Lodin, Rohullah Farooqi	McCabe, Elton Maurice	Watson, Brian Erik
Bennett & Fouch Associates LLC	Mihalczo, John	Abbasi, Shahpoor
Brandon, Gary	Qasimi, Mohammed Indress	Amiri, Waheedullah
K5 Global	Radhi, Mohammad Khalid	Atal, Waheed
Ahmad, Noor	Safi, Fazal Ahmed	Daud, Abdulilah
Noor Ahmad Yousufzai Construction Company	Shin Gul Shaheen, a.k.a. "Sheen Gul Shaheen"	Dehati, Abdul Majid
Ayeni, Sheryl Adenike	Espinoza-Loor, Pedro Alfredo	Fazli, Qais
Cannon, Justin	Campbell, Neil Patrick*	Hamdard, Mohammad Yousuf
Constantino, April Anne	Navarro, Wesley	Kunari, Haji Pir Mohammad
Constantino, Dee	Hazrati, Arash	Mushfiq, Muhammad Jaffar
Constantino, Ramil Palmes	Midfield International	Mutallib, Abdul
Crilly, Braam	Moore, Robert G.	Nasrat, Sami
Drotleff, Christopher	Noori, Noor Alam, a.k.a. "Noor Alam"	National General Construction Company
Fil-Tech Engineering and Construction Company	Northern Reconstruction Organization	Passerly, Ahmaad Saleem
Handa, Sdiharth	Shamal Pamir Building and Road Construction Company	Rabi, Fazal
Jabak, Imad	Wade, Desi D.	Rahman, Atta
Jamally, Rohullah	Blue Planet Logistics Services	Rahman, Fazal

Continued on the following page

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

TABLE D.1 (CONTINUED)

SPECIAL ENTITY DESIGNATIONS, SUSPENSIONS, AND DEBARMENTS AS OF MARCH 31, 2021 (CONTINUED)

Debarments (continued)

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

Continued on the following page

TABLE D.1 (CONTINUED)

SPECIAL ENTITY DESIGNATIONS, SUSPENSIONS, AND DEBARMENTS AS OF MARCH 31, 2021 (CONTINUED)

Debarments (continued)

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

Continued on the following page

TABLE D.1 (CONTINUED)

SPECIAL ENTITY DESIGNATIONS, SUSPENSIONS, AND DEBARMENTS AS OF MARCH 31, 2021 (CONTINUED)

Debarments (continued)

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

Continued on the following page

TABLE D.1 (CONTINUED)

SPECIAL ENTITY DESIGNATIONS, SUSPENSIONS, AND DEBARMENTS AS OF MARCH 31, 2021 (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"

APPENDIX E

SIGAR DATA CALL QUESTIONS THAT RECEIVED CLASSIFIED OR UNCLASSIFIED BUT NOT PUBLICLY RELEASABLE RESPONSES

Every quarter, SIGAR sends U.S. implementing agencies in Afghanistan a list of questions about their programs. This quarter, United States Forces-Afghanistan (USFOR-A) classified, or designated unclassified but not publicly releasable, its responses to the bolded portions of these questions from SIGAR's data call.

SECURITY

Question ID	Question
Apr-Sec-01	**1. Please provide the following classified information on ANA strength as of the latest available date (month-end):** **a. the most recent ANA APPS month-end report with "as of" dates on each.** 2. Please provide the following unclassified information on ANA strength as of the latest available date (month-end): a. the topline strength of the ANA (with "as of" date provided). b. a description of general ANA attrition trends over the last quarter. 3. On ANA attrition: a. Given current attrition trends, does CSTC-A think that the ANA is manned and can be sustained at adequate levels. Please describe what CSTC-A considers "adequate." How specifically has attrition affected ANA readiness and performance (for example, are incoming personnel as well trained, skilled, fit as those they are replacing)? b. What are the steps MOD took during the quarter to minimize attrition from desertion, AWOL, or refusals to reenlist? Please comment how effective these have or have not been. c. Describe any effects COVID-19 has had on MOD elements' recruitment/attrition this quarter. 4. Please provide the latest MOD tashkil that reflects the new authorized strength (208,000) for MOD. 5. Please provide the latest command and control chart for MOD and MOD components.
Apr-Sec-03	1. If there are any changes from what was provided last quarter, on ANA/AAF training programs: Please provide an Excel list of the top 10 most costly (by total outlay), ongoing U.S.-funded ANA/AAF training programs. Include contracts that provided CLS support when there is also a training component. Please account for the ongoing and initiated contracts this quarter and include: **a. program cost** b. name of the contractor c. duration (start/end date), value, brief description, and terms of the contract (e.g. base year and any options). d. total funds disbursed for each training contract from the beginning of the contract to the latest available date. 2. Given the drawdown order to 2,500 troops on January 15, 2021, please provide the following information with as much detail as possible or explain why you cannot provide it. If some of these decisions have not yet been made, please state so and when they are expected to be made: a. At the 2,500 force level, who provides MOD components' training contract oversight, what type of oversight is provided, at what level is oversight provided, and is it done in-country, remotely, or both? b. Is there a greater reliance on third-country national, local contractor, and/or Afghan government partners to provide oversight over these contracts? 3. Please describe any consequences of this decrease in U.S. force presence, and any related changes to training contract oversight, to the desired outcomes of U.S.-run and U.S.-funded but contractor-provided training programs for MOD components. Describe how CSTC-A/USFOR-A plans to mitigate any challenges or negative consequences.

Continued on the next page

Apr-Sec-04	**1. Regarding the ANDSF's operational performance:** **a. Please provide a recent unclassified operational assessment of the ANDSF elements' performance below the ministerial level. The assessment should include updates on how the ANDSF is performing in each of the Top 10 Challenges and Opportunities (as shown on pages 30–40 of the June 2020 1225 report).** **b. Please provide a description of the sources of information used to determine/track ANDSF operational performance in each of the Top 10 Challenges and Opportunities.** **c. Please provide the latest, classified NATO Periodic Mission Review (PMR). If there will be no PMR released this quarter, please indicate.** 2. Please provide a recent, unclassified assessment of MOD and MOI operational performance to include operational planning, oversight, and ministry coordination of ANDSF operations conducted below the ministerial level. 3. Is ANET functioning yet? Last quarter you said it was not yet producing monthly ANDSF assessment reports due to contract challenges. If ANET is functioning, please provide the most recent monthly or quarterly reports quantifying ANDSF performance using the new ANET assessment system. If ANET still has not begun generating these reports, please provide the reasons why, including a description of ongoing contract challenges, if applicable, and the reports' expected start date.
Apr-Sec-08	**1. Please provide the following classified information on ANP strength as of the latest available date (month-end):** **a. the most recent ANP APPS month-end report with "as of" dates on each.** 2. Please provide the following unclassified information on ANP strength as of the latest available date (month-end): a. the topline strength of the ANP (with "as of" date provided). b. a description of general ANP attrition trends over the last quarter. 3. On ANP attrition: a. Given current attrition trends, does CSTC-A think that the ANP is manned at adequate and sustainable levels. What does CSTC-A consider to be "adequate"? How specifically has this affected ANP readiness and performance (for example, are incoming personnel as well trained, skilled, fit as those they are replacing)? b. What steps did MOI take during the quarter to minimize attrition from desertion, AWOL, or refusals to reenlist? Please comment how effective these have or haven't been. c. Describe any affects COVID-19 has had on MOI elements' recruitment/attrition this quarter. 4. Please provide the latest MOI tashkil that reflects the new authorized strength (136,000) for MOI. 5. Please provide the latest command and control chart for MOI and MOI components.
Apr-Sec-23	1. Please provide information on insider attacks against Coalition forces from January 1, 2021, through the latest available date (month end): a. the number of insider attacks against U.S. and Coalition military personnel b. the number of U.S. and Coalition military personnel wounded or killed from insider attacks c. the number of insider attacks against the ANDSF d. the number of ANDSF personnel wounded or killed as a result of insider attacks **2. Please provide the classified CIDNE Excel file export of all ANDSF casualties from January 1, 2021, through the latest available date (month end). It is not necessary to filter the CIDNE export, but, at a minimum, these data should include the unit (lowest level available), location (highest fidelity possible), and date for all casualties.** 3. Please provide us a response to the following: In an unclassified, publicly releasable format, describe how ANDSF casualty rates during the quarter compare to casualty rates during the same quarter one year ago. Differentiate between casualties that occurred during offensive operations and those that occurred during defensive operations.
Apr-Sec-26	1. Regarding USG support to the Special Mission Wing (SMW): a. Please provide a recent, comprehensive update of the SMW as of the latest possible date. **b. Please identify each type of aircraft in the SMW inventory and the number of each. If aircraft became unusable during this reporting period, please indicate when and the reason for each.** **c. Please provide the number of aircraft purchased but not yet fielded and what the anticipated dates are for fielding.** **d. Please complete the attached ANDSF spreadsheet/SMW tab, or provide the applicable data. (Sec-26 tab Data Call Attachment Spreadsheet)** **e. How many aircrew members does the SMW currently have, by crew position and airframe? Please break out their level of mission qualification (e.g. Certified Mission Ready (night-vision qualified), the daytime equivalent, etc.):** **1) Mi-17 Pilots and Pilot Trainers** **2) Mi-17 Flight Engineers** **3) Mi-17 Crew Chiefs** **4) PC-12 Pilots** **5) PC-12 Mission System Operators** **f. Please provide an update on the operational readiness rate of the SMW and its achievement benchmarks this quarter, if one is available.** g. How many and what type of aircraft maintainers are currently assigned/authorized? Are these SMW personnel or contractors? If contractors, are they Afghan or international contractors? h. Provide the cost of aircraft maintenance being paid with ASFF or money from other countries. i. What percentage of SMW sorties were flown independently this quarter?

Continued on the next page

Apr-Sec-58	1. In regards to U.S. and Afghan air strikes conducted in Afghanistan this current quarter (please ensure the data covers the period January 1, 2021, through March 31, 2021: **a. How many air strikes have been carried out monthly by U.S. forces? If classified, please provide some unclassified statements on data trends (like with EIA/EEIA data in Sec-63).** b. How many civilian casualties have been incurred from these air strikes monthly? c. How many civilian casualties resulted from AAF air strikes monthly? 2. Please provide any updates necessary for the overall RS/USFOR-A tracked Afghan civilian casualty figures from last quarter, as well as this quarter's data from January 1, 2021, through March 31, 2021, (in the Data Call Attachment Spreadsheet, Tabs Sec-58) and include: a. the m onthly breakout of the data b. the breakout of civilian casualties by each province c. the percentage breakdown of the top causes of the total civilian casualties d. the breakout of civilian casualties by responsible party (i.e. ANDSF, U.S. and Coalition forces, insurgents, unknown). In RS's civilian casualty collection methodology, if an enemy initiated attack occurs, and the Coalition or Afghan response (e.g., ground operation or air strike) kills or injures Afghan civilians, to whom are civilian casualties attributed? 3. With the reduction of U.S. forces, have there been any changes to USFOR-A's ability to assess whether an Afghan civilian killed by a USFOR-A or ANDSF action was in fact a civilian noncombatant vs. a lawful target?
Apr-Sec-61	**1. Provide a spreadsheet documenting all concluded ANDSF CONOPs for offensive operations conducted from January 1, 2021, through the latest available date (month-end date). Each concluded operation should be on its own row. For our purposes, an operation involves (1) at least one ANA kandak or (2) a combination of units from at least two Afghan security entities (MOI, MOD, and/or NDS). For each operation, we request the following information:** **a. the district in which the operation primarily occurred (District name)** **b. the province in which the operation primarily occurred (Province name)** **c. the start date of the operation (YYYY-MM-DD)** **d. the end date of the operation (YYYY-MM-DD)** **e. whether AAF A-29s or AC-208s provided direct support during the operation (Yes/No)** **f. whether AAF MD-530s, UH-60s, or Mi-17s provided direct support during the operation (Yes/No)** **g. whether ANASOC MSFVs provided direct support during the operation (Yes/No)** **h. whether the operation involved ANA units (Yes/No)** **i. whether the operation involved MOI units (Yes/No)** **j. whether the operation involved NDS units (Yes/No)** **k. whether the operation involved ANASOC units (Yes/No)** **l. whether the operation was enabled by U.S. or Coalition air support (Yes/No)** **m. whether the operation was enabled by U.S. or Coalition ground support (Yes/No)** **n. whether any U.S. or Coalition military aircraft provided medical evacuation support (Yes/No)** **o. did the operation achieve its objective (Yes/No)**
Apr-Sec-63	**1. Please provide data on the total number of enemy-initiated attacks monthly from January 1, 2021, through March 31, 2021, in the Data Call Attachment Spreadsheet, tab Sec-63, and include any updated data for last quarter separately (October–December 2020):** **a. the attacks broken out by categories, to include direct fire, IED/mine strikes, indirect fire, SAFIRE, etc.** **b. the attacks broken out by province** **2. Please provide data on the total number of effective enemy-initiated attacks monthly from January 1, 2021, through March 31, 2021, in the Data Call Attachment Spreadsheet, tab Sec-63, and include any updated data for the last quarter separately (October–December 2020):** **a. the attacks broken out by categories, to include direct fire, IED/mine strikes, indirect fire, SAFIRE, etc.** **b. the attacks broken out by province** **3. Please also provide any updates to the 2019 data given to us, using the Data Call Attachment Spreadsheet, tab Sec-63:** **a. Any updates to 2019 EIA and/or EEIA monthly totals** **b. Please provide the monthly and provincial breakdowns of both EIA and EEIA that occurred from (January 1–March 31, 2021).** **4. If there has been any change in margin of error or time period lag in the data, please explain what the change is and why it occurred.** 5. If responses to questions 1–3 remain classified or not publicly releasable this quarter, please provide the same level of unclassified description of EIA trends provided to us in your vetting response last quarter. If they are classified, please provide the data to us via SIPR. **6. Please provide in an unclassified format, the three provinces with the highest number of total EIAs and EEIAs over the quarter. Number of EIAs and EEIAs not needed if it makes the response classified or unreleasable.** **7. Please provide the number of EIAs and EEIAs categorized as targeted assassination attempts against GIROA officials and civil society leaders, and journalists, including magnetic or "sticky" bombs. Also include a description of what RS/USFOR-A is doing, if anything, to assist or train the ANDSF to combat this form of EIA.**

APPENDIX F

ABBREVIATIONS AND ACRONYMS

ACRONYM OR ABBREVIATION	DEFINITION
AABIS	Afghan Automated Biometric Information System
AAF	Afghan Air Force
ABP	Afghan Border Police
ACAA	Afghanistan Civil Aviation Authority
ACJC	Anti-Corruption Justice Center
ACR	Afghan Children Read
ADALAT	Assistance for Development of Afghan Legal Access and Transparency
ADB	Asian Development Bank
ADF	Agricultural Development Fund
AFMIS	Afghan Financial Management Information System
AFN	afghani (currency)
AGO	Attorney General's Office
AIC	Access to Information Commission
AITF	Afghanistan Infrastructure Trust Fund
ALP	Afghan Local Police
AMANAT	Afghanistan's Measure for Accountability and Transparency
ANA	Afghan National Army
ANASOC	ANA Special Operations Corps
ANDSF	Afghan National Defense and Security Forces
ANP	Afghan National Police
AO	abandoned ordnance
APF	Afghanistan Partnership Framework
APPS	Afghan Personnel and Pay System
AROC	Afghan Resources Oversight Council
AREU	Afghanistan Research and Evaluation Unit
ARTF	Afghanistan Reconstruction Trust Fund
ASFF	Afghanistan Security Forces Fund
ASSF	Afghan Special Security Forces
ATA	Antiterrorist Assistance
AUP	Afghan Uniform Police
AUAF	American University of Afghanistan

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ACRONYM OR ABBREVIATION	DEFINITION
AWOL	absent without leave
BAG	Budget Activity Group
BHA	Bureau of Humanitarian Assistance
CATC	Combined Arms Training Center
CCAP	Citizens' Charter Afghanistan Project
CDCS	Country Development Cooperation Strategy
CENTCOM	U.S. Central Command
CERP	Commanders' Emergency Response Program
CID	U.S. Army Criminal Investigation Command
CIGIE	Council of the Inspectors General on Integrity and Efficiency
CIO	Contributions to International Organizations
CMS	Case Management System
CN	counternarcotics
CNHC	Counternarcotics High Commission
CNPA	Counter Narcotics Police of Afghanistan
COIN	counterinsurgency
COMAC	Conflict Mitigation Assistance for Civilians
COR	contracting officer's representative
CoreIMS	Core Inventory Management System
CPRBD	Checkpoint Reduction and Base Development Plan
CPD	Central Prisons Directorate
CPDS	Continuing Professional Development Support
CSSP	Corrections System Support Program
CSTC-A	Combined Security Transition Command-Afghanistan
CTF	Counterterrorism Financing
CWD	Conventional Weapons Destruction
DAB	Da Afghanistan Bank
DABS	Da Afghanistan Breshna Sherkat
DEA	Drug Enforcement Administration (U.S.)
DFC	Development Finance Corporation
DHS	Department of Homeland Security
DICDA	Drug Interdiction and Counter-Drug Activities (U.S.)
DOD	Department of Defense (U.S.)
DOD OIG	Department of Defense Office of Inspector General
DOJ	Department of Justice (U.S.)
DSCA	Defense Security Cooperation Agency

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ACRONYM OR ABBREVIATION	DEFINITION
ECC	Eradication Coordination Committee
EEIA	effective enemy-initiated attacks
EGRA	Early Grade Reading Assessment
EIA	enemy-initiated attacks
EITI	Extractive Industries Transparency Initiative
ERW	explosive remnants of war
ESF	Economic Support Fund
EU	European Union
EXBS	Export Control and Related Border Security
FAO	Food and Agriculture Organization (UN)
FAP	Financial and Activity Plan
FBI	Federal Bureau of Investigation
FEFA	Free and Fair Elections Forum of Afghanistan Organization
FFP	Food for Peace
FOB	Forward Operating Base
FMS	Foreign Military Sales
FY	fiscal year
GAO	Government Accountability Office (U.S.)
GCPSU	General Command of Police Special Units
GDP	gross domestic product
GIROA	Government of the Islamic Republic of Afghanistan
GLE	Governor-Led Eradication
GMAF	Geneva Mutual Accountability Framework
HAZMAT	hazardous materials
HCNR	High Council for National Reconciliation
HRM	CSTC-A Human Resources Management
HMMWV	high mobility multipurpose wheeled vehicle (commonly known as a humvee)
HQ	headquarters
IAA	interagency agreements
ICRC	International Committee of the Red Cross
ICS	Integrated Country Strategy
IDA	International Development Association
IDP	internally displaced persons
IEC	Independent Election Commission (Afghan)
IED	improvised explosive device
IFC	International Finance Corporation

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ACRONYM OR ABBREVIATION	DEFINITION
IG	inspector general
IIU	Intelligence and Investigation Unit (Afghan)
IMF	International Monetary Fund
INCLE	International Narcotics Control and Law Enforcement (U.S)
INL	Bureau of International Narcotics and Law Enforcement Affairs (U.S.)
IOM	International Organization for Migration
IP DPG	Incentive Program Development Policy Grant
IPP	independent power producers
IS-K	Islamic State-Khorasan
ISAF	International Security Assistance Force
ISLA	Initiative to Strengthen Local Administrations Program
ISR	Intelligence, Surveillance, and Reconnaissance (ISR)
IWA	Integrity Watch Afghanistan
JSSP	Justice Sector Support Program (State)
JWIP	judicial wire intercept program
kg	kilogram
KCEC	Kabul Carpet Export Center
KIA	killed in action
LAMP	Livelihood Advancement for Marginalized Population
LLP	Lessons Learned Program
LOTFA	Law and Order Trust Fund for Afghanistan
MAIL	Ministry of Agriculture, Irrigation and Livestock (Afghan)
MAG	ministerial advisory group
MAPA	Mine Action Programme for Afghanistan
MCN	Ministry of Counter-Narcotics (Afghan)
MCTF	Major Crimes Task Force
MELRA	Multi-Dimensional Legal Economic Reform Assistance
MIGA	Multilateral Investment Guarantee Agency
MOCI	Ministry of Commerce and Industry (Afghan)
MOD	Ministry of Defense (Afghan)
MOD CID	MOD Criminal Investigation Directorate (Afghan)
MOD IG	Ministry of Defense Inspector General (Afghan)
MOE	Minister of Education (Afghan)
MOEc	Ministry of Economy (Afghan)
MOF	Ministry of Finance (Afghan)
MOHE	Ministry of Higher Education (Afghan)

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ACRONYM OR ABBREVIATION	DEFINITION
MOI	Ministry of Interior (Afghan)
MOIC	Ministry of Industry and Commerce (Afghan)
MOI CID	Ministry of Interior (Afghan) Criminal Investigation Directorate
MOI IG	Ministry of Interior (Afghan) Inspector General
MOJ	Ministry of Justice (Afghan)
MOMP	Ministry of Mines and Petroleum (Afghan)
MOPH	Ministry of Public Health (Afghan)
MOU	memorandum of understanding
MOWA	Ministry of Women's Affairs (Afghan)
MPTF	Multi-Partner Trust Fund
MPD	Ministry of Interior Affairs and Police Development Project (Afghan)
MRA	Migration and Refugee Assistance
MRRD	Ministry of Rural Rehabilitation and Development (Afghan)
MW	megawatt
NADR	Non-Proliferation, Antiterrorism, Demining, and Related Programs
NATF	NATO ANA Trust Fund
NATO	North Atlantic Treaty Organization
NCO	noncommissioned officers
NDAA	National Defense Authorization Act
NDAP	National Drug Action Plan
NDS	National Directorate of Security (Afghan)
NEPS	Northeast Power System
NMS-GVC	National Maintenance Strategy-Ground Vehicle Support
NGO	nongovernmental organization
NIU	National Interdiction Unit (Afghan)
NSA	National Security Advisor
NSC	National Security Council
NSIA	National Statistics and Information Authority (Afghan)
NSOCC-A	NATO Special Operations Component Command-Afghanistan
NSPA	NATO Support and Procurement Agency
O&M	operations and maintenance
OCHA	Office for the Coordination of Humanitarian Affairs
OCO	Overseas Contingency Operations
OEG	Office of Economic Growth (USAID)
OFDA	Office of U.S. Foreign Disaster Assistance
OFS	Operation Freedom's Sentinel

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ACRONYM OR ABBREVIATION	DEFINITION
OIG	Office of the Inspector General
OPA	Office of Prison Affairs
OSD-P	Office of the Undersecretary of Defense for Policy (U.S.)
OTA	Office of Technical Assistance (U.S. Treasury)
OTI	Office of Transition Initiatives (USAID)
PDPs	provincial development plans
PM/WRA	Bureau of Political-Military Affairs' Office of Weapons Removal and Abatement (State)
PGUID	Persistent Global Unique Identifier
PPA	power-purchase agreement
PRM	Bureau of Population, Refugees and Migration (U.S. State)
PMO	program management office
PTEC	Power Transmission Expansion and Connectivity
PSI	Peace Stabilization Initiative
RADP	Regional Agriculture Development Program
RC	recurrent cost
RFE/RL	Radio Free Europe/Radio Liberty
RMTC	Regional Military Training Centers
RS	Resolute Support
SAG	subactivity group
SEPS	Southeast Power System
SHAHAR	Strong Hubs for Afghan Hope and Resilience
SIGACT	significant act (violence against Coalition troops)
SIU	Sensitive Investigative Unit (Afghan)
SPM	Support to Payroll Management
SMAF	Self-Reliance Through Mutual Accountability Framework
SMART	Specific, Measurable, Achievable, Realistic, and Time-Bound
SME	subject-matter expert
SMW	Special Mission Wing (Afghan)
SOF	Special Operations Forces
SRAR	Special Representative for Afghanistan Reconciliation
State OIG	Department of State Office of the Inspector General
SWIM	Strengthening Watershed and Irrigation Management
TAA	train, advise, and assist
TAAC	train, advise, and assist command
TAAC-Air	train, advise, and assist command-air
TAF	The Asia Foundation

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ACRONYM OR ABBREVIATION	DEFINITION
TCN	Transaction Control Number
TMAF	Tokyo Mutual Accountability Framework
TIU	Technical Investigative Unit (Afghan)
TPDC	Transferring Professional Development Capacity
UN	United Nations
UN WFP	United Nations World Food Programme
UNAMA	United Nations Assistance Mission in Afghanistan
UNESP	UN Electoral Support Project
UNDP	United Nations Development Programme
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
USAAA	U.S. Army Audit Agency
USACE	U.S. Army Corps of Engineers
USAID	U.S. Agency for International Development
USAID OIG	USAID Office of the Inspector General
USD	U.S. dollar
USFOR-A	U.S. Forces-Afghanistan
USIP	United States Institute of Peace
UXO	unexploded ordnance
WHO	World Health Organization
WIA	wounded in action
WTO	World Trade Organization

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Afghan girls dance in a schoolyard as schools begin to reopen from COVID-19 shutdowns. (UNICEF Afghanistan photo)

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