



# 2023 HIGH-RISK LIST



Special Inspector General  
for Afghanistan  
Reconstruction



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

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

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

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

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

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

### **Cover photo:**

Taliban fighters hold an Islamic Emirate of Afghanistan flag on the first anniversary of the fall of Kabul, August 15, 2022. (Reuters photo by Ali Khara)



SPECIAL INSPECTOR GENERAL FOR  
AFGHANISTAN RECONSTRUCTION

I am pleased to present SIGAR's 2023 *High-Risk List* to the 118th Congress and the Secretaries of State and Defense. In keeping with SIGAR's statutory mandate to promote economy, efficiency, and effectiveness, the *High-Risk List* identifies serious risks to the more than \$8 billion the United States has provided or otherwise made available to the Afghan people since the U.S. withdrawal from Afghanistan in August 2021.

This report is issued at a time when Afghanistan is facing a humanitarian catastrophe brought on by the Taliban takeover of the country following the U.S. withdrawal. The 2022 injection of some \$3.3 billion in humanitarian assistance from the United States and other donors has managed to stave off famine, but this year the United Nations has issued the largest appeal for a single country in its history for another \$4.6 billion that will, among other things, feed about 28.3 million Afghans, or two-thirds of the population. Yet Taliban interference with NGO and UN operations has placed this assistance at greater risk than ever before.

In particular, SIGAR has identified five areas of concern for Congress and the Administration to consider to ensure the success of U.S.-funded programs in Afghanistan:

- **Taliban interference with the UN and NGOs**
- **Reliance on trust funds and multilateral organizations**
- **Loss of oversight**
- **The Afghan Fund**
- **Evacuating Afghan allies**

Like its four predecessors, this report aims to provide an independent and thorough assessment of the various risks facing the Administration and Congress as they seek to make decisions about the future of U.S. assistance to Afghanistan. Conducting effective oversight of this assistance is a challenge given the lack of a U.S. presence in Afghanistan. Moreover, the State Department and USAID's continued refusal to fully cooperate with SIGAR audits, inquiries, and requests for information since the U.S. withdrawal from Afghanistan is an additional challenge to independent and effective oversight. If this lack of cooperation continues, it will certainly create a greater risk of

waste of U.S. taxpayer dollars. Nevertheless, SIGAR, with its long experience in the country and its contacts with Afghan civil society organizations, remains the best U.S. defense against the waste, fraud, and abuse of U.S. taxpayer funds there. As always, SIGAR stands ready to work together with Congress and other stakeholders to protect the U.S. investment in Afghanistan.

Sincerely,

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

John F. Sopko  
Special Inspector General for Afghanistan Reconstruction



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# EXECUTIVE SUMMARY

## EXECUTIVE SUMMARY

This 2023 *High-Risk List* report is based upon SIGAR's more than 14 years' experience and reporting on Afghanistan reconstruction. It aims to provide Congress, the Administration, and other stakeholders and interested parties with SIGAR's best judgment on the following five greatest sources of risk that may expose continuing U.S. assistance to the Afghan people to waste, fraud, abuse, mismanagement, or mission failure:

### **TALIBAN INTERFERENCE WITH THE UN AND NGOS**

Since the Taliban seized power in August 2021, it has been U.S. government policy to continue supporting the Afghan people without assisting the Taliban government in any way. Yet, the Taliban have increasingly interfered in the activities of the UN and nongovernmental organizations (NGOs) operating in Afghanistan, limiting their ability to provide aid. The Taliban also have accessed international funds through the imposition of customs charges on shipments coming into the country, taxes and fees directly on NGOs—as had the Ghani administration—and additional fees on vendors like commercial landlords, suppliers, and cell-phone companies that sometimes pass the costs along to NGOs.

### **RELIANCE ON TRUST FUNDS AND MULTILATERAL ORGANIZATIONS**

Since the United States withdrew from Afghanistan, the U.S. government has become more reliant upon other institutions to actually perform the assistance work with U.S. funds, in particular international and multilateral organizations. However, SIGAR has found

that international organizations receiving U.S. funding have not provided the information or oversight necessary to make informed decisions about program effectiveness.

### **LOSS OF OVERSIGHT**

With the collapse of the Afghan government in August 2021, the United States lost the ability to directly observe the execution of its assistance programs, raising significant oversight challenges and greatly increasing the risk that aid to Afghanistan will be diverted before it reaches those most in need. The State Department and the U.S. Agency for International Development (USAID) have developed alternatives to U.S. government personnel directly observing the distribution of assistance—most notably relying on third-party and multi-tiered monitoring—but the loss of in-person visibility inevitably has hurt the overall oversight mission.

### **THE AFGHAN FUND**

Last year, the U.S. Departments of Treasury and State jointly announced the establishment of the Fund for the Afghan People—also known as the “Afghan Fund”—to provide \$3.5 billion in frozen Afghan central bank assets for the benefit of the Afghan people. The Afghan Fund's long-term goal is to preserve undisbursed monies for eventual return to Da Afghanistan Bank (DAB). However, the Taliban's interference in DAB poses risks to the Afghan economy and to Afghan Fund-held assets should they eventually be returned.

## EXECUTIVE SUMMARY



UN workers provide cash assistance to over 570 families in Badghis Province. (Twitter photo by UNHCR Afghanistan)

### EVACUATING AFGHAN ALLIES

Between 2001 and 2021, tens of thousands of Afghans in and out of government risked their and their families' lives by partnering with U.S. officials to secure the country, establish rule of law, and build democratic institutions. Once the United States withdrew and the Taliban seized power, the dangers to these Afghans soared. However, bureaucratic dysfunction and understaffing have undermined U.S. promises that they would be protected in a timely manner.

# INTRODUCTION

## SIGAR 2023 HIGH-RISK LIST

SIGAR's 2023 *High-Risk List* focuses on the specific risks to current U.S. assistance to Afghanistan and to Afghan individuals previously involved in reconstruction efforts. It therefore differs from the four previous high-risk lists issued since 2014, which looked at the risks to the then-\$143 billion U.S. reconstruction effort in Afghanistan.<sup>1</sup> Most of Afghanistan's hard-fought reconstruction gains have been nullified since the Taliban seized power in August 2021. Notably, the Afghan National Defense and Security Forces (ANDSF), which absorbed the lion's share of reconstruction funding at nearly \$89 billion, has dissolved, as has the internationally backed Afghan government.<sup>2</sup>

The United States remains the largest donor to Afghanistan. As such, the United States has managed over the past year and a half to help stave off famine and the complete collapse of the country's health care system. Since the withdrawal, the U.S. government has appropriated \$2.02 billion so far for humanitarian and development efforts in Afghanistan, and also transferred \$3.5 billion in Afghan central bank reserves to a fund created to stabilize Afghanistan's economy and ultimately recapitalize their central bank once it meets certain conditions.<sup>3</sup>

This report is based upon SIGAR's more than 14 years' experience and reporting on Afghanistan reconstruction. It aims to provide Congress, the Administration, and other stakeholders and interested parties with SIGAR's best judgment on the following major sources of risk that expose continuing U.S. assistance to waste, fraud, abuse, mismanagement, or mission failure:

- Taliban interference with the UN and NGOs
- Reliance on trust funds and multilateral organizations

- Loss of oversight
- The Afghan Fund
- Evacuating Afghan allies

In addition, an appendix discusses the background in Afghanistan to the High-Risk List, including the humanitarian crisis, threats to women's rights, terrorist operating bases, and restrictions on the press.

### RECONSTRUCTION REQUIRES ROBUST OVERSIGHT

With no official U.S. presence in Afghanistan, the U.S. reconstruction mission requires even more oversight than before. As detailed in this report, U.S. assistance is at even higher risk now than it was in 2021. Although U.S. personnel are no longer in Afghanistan, SIGAR has worked for years with Afghan civil-society organizations to expand our outreach in the country. Our staff has extensive experience working on the issues facing Afghanistan reconstruction. So long as the United States continues to appropriate or otherwise make available assistance to Afghanistan, SIGAR will provide the oversight of U.S. taxpayer funds necessary to maintain the reconstruction program there.

As always, SIGAR stands ready to provide briefings and supply information from its audits, inspections, criminal investigations, quarterly reports, and lessons-learned products that might help determine the best way forward for U.S. reconstruction efforts in Afghanistan.





An Afghan midwife provides postnatal care to a new mother. (UN OCHA photo by Tamanna Alokozay)

# HIGH-RISK AREA 1

# TALIBAN INTERFERENCE WITH THE UN AND NGOS

## HIGH-RISK AREA: TALIBAN INTERFERENCE WITH THE UN AND NGOS

### WHY IT IS A HIGH RISK

Since the Taliban seized power in August 2021, it has been U.S. government policy to continue supporting the Afghan people without assisting the Taliban regime in any way.<sup>4</sup> Yet, the Taliban have increasingly interfered in UN and nongovernmental organization (NGO) operations in Afghanistan, limiting their ability to provide aid.

In April 2023, the Taliban banned Afghan women from working for the UN, prompting the UN to pause operations in Afghanistan until May 5. In March 2023, the UN reported 494 incidents of Taliban interference between November 16 and February 5, compared with 153 during the same period in the previous year. The UN also reported 30 attacks on health-care personnel and 362 incidents of violence and threats against humanitarian personnel, assets, and facilities in 2022. These include 39 incidents of threats or intimidation against and 57 incidents of restrictions on the movement of female aid workers by local Taliban authorities. Further, the UN recorded 84 bureaucratic impediments in 2022 regarding Taliban pressure on aid implementers to sign memorandums of understanding (MOUs), which contain various provisions allowing for Taliban involvement in NGO activities such as requirements for sharing information with Taliban authorities and coordinating with the Taliban on program planning and implementation.<sup>5</sup>

Taliban interference has proven to be a key risk for U.S. humanitarian and development efforts in Afghanistan. Various types of interference—including demands to be involved in and control NGO operations, restricting female

employment with the UN and NGOs, pressuring NGOs to sign MOUs with local Taliban authorities, and Taliban threats against NGO personnel—have limited the ability of these organizations to provide needed services to the Afghan people. While the United States and the international community have committed to continue assisting the Afghan people, Taliban interference into NGO activities can severely impede the effectiveness of these efforts. To support U.S. engagement in Afghanistan and elsewhere, SIGAR's Lessons Learned Program is exploring the challenges and best practices in delivering aid directly to vulnerable populations while bypassing their governments.

### WHAT SIGAR FOUND

The Taliban have escalated their interference into NGO activities and attempts to influence or control their activities. USAID reported that Taliban officials have increased their unannounced visits to implementing partner offices, requests for information about NGO operations, requests for signed MOUs, and demands to be more involved in project decision making and implementation.<sup>6</sup> Aid groups have been particularly concerned about Taliban pressure on relief workers to disclose personal biographic details.<sup>7</sup> UN reporting shows that Taliban interference into staff recruitment is widespread across the country, with NGOs similarly reporting that they received directives to consult local Taliban officials when hiring staff and planning activities.<sup>8</sup> An NGO in Faryab Province also



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reported that Taliban members have confiscated food assistance distributed to households.<sup>9</sup>

According to experts, the Taliban's ministry of public health, among other offices, routinely disqualified "certain NGOs in favor of other preferred ones" and redirected donor assistance away from certain groups.<sup>10</sup> For instance, following the Taliban takeover, there was a media report that the Taliban successfully diverted international education funding away from Hazara schools.<sup>11</sup> Likewise, in late 2021, the Taliban have reportedly limited Hazaras from accessing humanitarian aid.<sup>12</sup> Thus, by diverting aid to their supporters, the Taliban may further entrench their rule and legitimacy, while limiting aid to vulnerable populations.<sup>13</sup>

### Restrictions on Female Employment with the UN and NGOs

On December 24, 2022, the Taliban announced a nationwide ban on Afghan women delivering services for national and international NGOs, claiming that some of these women were not wearing the required Islamic attire.<sup>14</sup> According to one NGO in Samangan Province, the Taliban also have shut down women-run NGOs.<sup>15</sup> In early April 2023, the Taliban also barred Afghan women from working for the UN.<sup>16</sup> Taliban representatives warned that aid organizations who defy the ban will have their operating licenses revoked.<sup>17</sup> The UN Security Council, the UN Secretary-General, representatives of the United States and other major donor countries, and numerous NGOs have declared that the ban on female NGO staff will severely harm humanitarian efforts in the country.<sup>18</sup> USAID said the ban's most significant impact on their work is that, given Afghanistan's gender segregation, humanitarian organizations will no longer be able to serve Afghan women. Nor can implementing partners hire the women trainers, consultants, and experts necessary to deliver their many training and capacity building activities for women. (USAID said that female NGO staff

are allowed to work on project activities from home, but not in-person.)<sup>19</sup>

In the days following the Taliban's NGO announcement, many major humanitarian organizations suspended their operations in Afghanistan as they were unable to perform work without female staff. These included the International Rescue Committee, Islamic Relief, Cordaid, and the Norwegian Refugee Council, among others.<sup>20</sup> On December 28, the United Nations Office for the Coordination of Humanitarian Affairs (UN OCHA) announced it had suspended some of its "time-critical" programs in the country due to the Taliban's restrictions on female staff. The majority of UN activities in the country are carried out through partner NGOs that are subject to the Taliban's policy. The UN stated that the ban would have "immediate life-threatening consequences for all Afghans."<sup>21</sup>

On December 29, deputy head of the UN Assistance Mission in Afghanistan (UNAMA), Ramiz Alakbarov, told reporters that an agreement had been reached with the Taliban to allow female NGO staff to continue working in the health sector. The Taliban's acting health minister made similar statements to reporters, though no official decree to this effect has been issued. USAID confirmed that their implementing partners received verbal assurances from Taliban officials that health facilities and mobile clinics are exempt from this ban. However, according to State, many health organizations reported that the situation was unclear since the Taliban did not issue any exemptions in writing.<sup>22</sup> By January 19, 2023, WHO reported that only five health NGOs remained fully or partially suspended, 37 health facilities remained closed, and 200,000 Afghans still lacked access to essential health services due to the ban on female NGO staff.<sup>23</sup> UN officials also have asked the Taliban to grant further exemptions for NGO work in other sectors, including education.

However, the Taliban further imperiled the provision of humanitarian assistance on April 4, 2023, when the group issued a decree barring

# TALIBAN INTERFERENCE WITH THE UN AND NGOS



UN Deputy Secretary-General Amina Mohammed meets with the Taliban foreign minister, Amir Khan Muttaqi, in Kabul in January 2023 to discuss the Taliban restrictions on female employment with NGOs. (Taliban regime photo)

Afghan women from working for the UN. In response, the UN suspended operations for its 3,300 employees in the country, and on April 11 announced a pause and review of operations until May 5. According to UNAMA, “Through this ban, the Taliban de facto authorities seek to force the United Nations into having to make an appalling choice between staying and delivering in support of the Afghan people and standing by the norms and principles we are duty bound to uphold.” During the review period, UNAMA will continue to engage with the Taliban and accelerate contingency planning “for all possible outcomes.” While a UN withdrawal would have dire consequences for the Afghan people, UNAMA said in its statement: “It should be clear that any negative consequences of this crisis for the Afghan people will be the responsibility of the de facto authorities.”<sup>24</sup>

In addition to the Taliban restricting female employment with the UN and NGOs, UN OCHA head Martin Griffiths warned that the group’s requirement that women be accompanied by a *mahram* (male chaperone) when leaving their homes was blocking female beneficiaries from

access to services. He said, “there have been concerning reports from Helmand Province, among others, that women have been prevented from entering health facilities when they don’t have a *mahram*.”<sup>25</sup>

## Requirements for MOUs

A common pretext for Taliban interference has been the group’s requirement that partners sign memorandums of understanding (MOUs) in order to implement their programs in Afghanistan.<sup>26</sup> These MOUs present a plausible opportunity to influence aid distribution under the guise of lawful regulation. USAID and State only allow implementing partners to sign MOUs under certain circumstances.<sup>27</sup>

USAID/Afghanistan told SIGAR that MOU approvals may be given “on a case-by-case basis and must be based on the justification that an MOU is necessary for implementation of activities or for the safety of partner staff or beneficiaries.”<sup>28</sup> Additionally, MOUs must be non-binding, may not contain provisions for Taliban interference into NGO operations,

## HIGH-RISK AREA

and must not require any actions on the part of USAID that may confer legitimacy to, or recognition of, the Taliban as the government of Afghanistan.<sup>29</sup> USAID's Bureau for Humanitarian Assistance stated that its policy for MOU approval requires that MOUs must be non-binding, must not include requirements for Taliban interference and involvement in NGO operations, and must not require the NGO to pay taxes and fees beyond those in effect under the Ghani administration.<sup>30</sup>

USAID implementing partners reported several project delays due to Taliban demands for MOUs. In Herat's Adraskan District, for example, the Supporting Transformation for Afghanistan's Recovery (STAR) project had its activities suspended in early March 2022 when the district governor and the "Directorate of Economy" instructed project staff to pause all activities until an MOU was signed with national-level ministries. Local Taliban representatives in Herat also would not permit STAR activities to proceed without an MOU. In Ghor Province, project activities were suspended March 22–30 as NGOs had not signed an MOU with relevant ministries; on March 30, the provincial governor decided to allow NGO activities to resume pending another review in two months' time.<sup>31</sup> In other areas, such as in Jawzjan Province, the Taliban requested project documentation such as budgets and work plans; STAR was able to resume activities in Jawzjan without acceding to Taliban demands.<sup>32</sup>

In late 2022, USAID's largest health activity, the Assistance for Families and Indigent Afghans to Thrive (AFIAT) program, paused in Herat due to a dispute with the Taliban over signing an MOU. State reported that NGOs supporting the Afghanistan Reconstruction Trust Fund's Health Emergency Response program paused their work in 10 provinces in late 2022 for similar reasons.<sup>33</sup>

### Taliban Access to U.S. Funds

U.S. officials have directed more than \$2.02 billion in humanitarian and development funding mostly through UN agencies and NGOs, in the five quarters following the government's collapse.<sup>34</sup> Given restrictions on international wire transfers coming into Afghanistan, the UN brings cash into Afghanistan and then deposits it into a private bank account, according to UNAMA. It is then transferred to various UN agencies and onward to international and local implementing partners that deliver assistance to Afghans in need, purposefully avoiding the Taliban regime. In 2022, pooling donor funds, the UN shipped approximately \$1.8 billion to Afghanistan this way, or on average \$35 million per week.<sup>35</sup>

An NGO official in Afghanistan told SIGAR the Taliban do not need to "shake down" NGOs directly to benefit from international funds entering the country for humanitarian and development efforts: they impose customs charges on shipments coming into the country, charge taxes and fees directly on NGOs—as had the Ghani administration—and impose additional fees on vendors like commercial landlords, suppliers, and cell-phone companies that can pass the costs along to the NGOs.<sup>36</sup> State noted reports of the Taliban charging NGOs fees for use of private cars, motorcycles, bicycles, and livestock, with the fee structure reportedly arbitrary and selectively enforced nationwide. But, such fees do not appear to be specifically targeting humanitarian agencies and aid workers.<sup>37</sup>

According to UN OCHA, these sanctions-authorized payments to Taliban-controlled entities are essential to ongoing humanitarian activities.<sup>38</sup> As the UN Undersecretary for Humanitarian Affairs Martin Griffiths stated, "Let me be clear: Failure to make some of these payments can have severe consequences for NGO partners, including the freezing of bank accounts, the shutting of offices, and even deregistration."<sup>39</sup>



# TALIBAN INTERFERENCE WITH THE UN AND NGOS

As discussed in the oversight section, since the former Afghan government collapsed, U.S. agencies have seen a significant reduction in their ability to oversee the use of U.S. funds in Afghanistan. Neither State nor SIGAR are aware of how much revenue the Taliban may be collecting in fees and other payments from UN agencies and NGOs. Similarly, the UN does not provide State or SIGAR detailed accounts of its expenditures, nor that of its partners.<sup>40</sup> This reduced visibility means that SIGAR cannot definitively say whether aid is being diverted or is directly benefiting the Taliban, apart from the fact that some amount of “fees and taxes” are being paid by implementing partners operating in Afghanistan.

## Taliban Threats Against NGO Personnel

According to USAID, NGOs and humanitarian organizations have indicated a significant decrease in physical harassment or violence since the cessation of conflict in August 2021. Yet soon after the Taliban takeover, State informed SIGAR of its concern for the safety and welfare of vendors and individuals who had conducted work with the U.S. government and remained in Afghanistan.<sup>41</sup> Although militant organizations have not directly threatened control, access, or implementation of the activities and services under the UN’s 2022 Humanitarian Response Plan, isolated security incidents carried out by Taliban members, unidentified attacks, and civil unrest have affected humanitarian organizations and social service providers.<sup>42</sup> In January 2023, UN OCHA reported that 272 programs were temporarily suspended due to Taliban interference in aid delivery, especially in response to the Taliban’s December 2022 edict restricting women’s employment with NGOs.<sup>43</sup>

On January 23, 2022, a UN partner of USAID temporarily suspended aid distribution to recipient families in Kabul City following an unspecified security incident involving the

Taliban’s ministry of refugees and repatriation and a local NGO partner. The affected organization met with Taliban authorities, including the minister of interior, who apologized for the incident and provided assurances that future distributions in the city would be safe. After receiving written security guarantees for humanitarian staff, aid distributions resumed on February 13.<sup>44</sup>

The Taliban have also forced their way into project offices for “monitoring” activities such as ensuring the separation of male and female staff and enforcing the wearing of hijab, according to USAID implementing partners.<sup>45</sup> In mid-January 2022, a USAID program temporarily halted project activities in Badghis Province due to local Taliban officials restricting the activities of female employees and threatening them with violence for noncompliance. Other NGOs operating in the province similarly halted their activities there.<sup>46</sup>

## QUESTIONS FOR POLICYMAKERS

- Are there ways to dissuade the Taliban from interfering with NGO operations?
- How much assistance can be diverted away from its intended use before the U.S. government determines that a particular program has become ineffective and should be suspended?
- What best practices for delivering aid to populations living under repressive regimes in other contexts can donors apply to Afghanistan?



UN agencies, including the World Food Programme, provide humanitarian aid in Afghanistan. (WFP photo by Marco Di Lauro)

## HIGH-RISK AREA 2

# RELIANCE ON TRUST FUNDS AND MULTILATERAL ORGANIZATIONS

## HIGH-RISK AREA: RELIANCE ON TRUST FUNDS AND MULTILATERAL ORGANIZATIONS

### WHY IT IS A HIGH RISK

With no presence in Afghanistan, the United States has continued to fund assistance efforts to the Afghan people, relying on other institutions to perform the work. Between 2002 and the fall of the Afghan government in August 2021, the United States provided more than \$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 (LOTFA), and the Asian Development Bank-managed Afghanistan Infrastructure Trust Fund (AITF).<sup>47</sup> In fiscal year (FY) 2022, the United States contributed more than \$53.72 million to the ARTF.<sup>48</sup>

The United States also provided funding to numerous public international organizations (PIOs) such as the World Food Programme (WFP), UN High Commissioner for Refugees (UNHCR), UN Children's Fund (UNICEF), and the World Health Organization (WHO), as well as nongovernmental organizations (NGOs) such as the International Committee of the Red Cross and Save the Children. The UN's Office for the Coordination of Humanitarian Affairs (UN OCHA) tracks international humanitarian assistance provided through PIOs and NGOs, and they report U.S. cumulative assistance provided through these multilateral institutions at nearly \$3.95 billion from 2002 through 2022. In FY 2022, U.S. contributions to PIOs increased to more than \$784.35 million.<sup>49</sup> This demonstrates the increasing importance of multilateral trust funds and PIOs when compared to

efforts funded through individual implementing partners.<sup>50</sup>

### WHAT SIGAR FOUND

The United States continues to funnel assistance to Afghanistan through the ARTF, PIOs such as UN organizations, and NGOs.<sup>51</sup> Congress appropriated more than \$1.65 billion in FYs 2022 and 2023 to governance and development and humanitarian assistance accounts for Afghanistan.<sup>52</sup> Without a U.S. presence on the ground, most of this funding will go through multilateral institutions that are active in Afghanistan.

However, past SIGAR work has found international organizations receiving U.S. funding have not provided the information or oversight necessary to make informed decisions about program effectiveness. For example, SIGAR's 2019 report on USAID's provision of emergency food assistance found that funds provided to international organizations, such as the UN, have fewer oversight requirements than funds provided to other implementing partners. This same report also found that international organizations failed to provide even the minimal information that USAID required in its grant agreements.<sup>53</sup> For example, SIGAR's 2019 report found that all 22 of WFP's quarterly reports, all five of WFP's annual reports, and all four of UNICEF's final reports that SIGAR reviewed were missing some of the required information. These incomplete reports meant that USAID did not have data about the status or impact of their assistance projects, information that should

## HIGH-RISK AREA



Displaced boys wait to receive aid in Kabul. (Twitter photo by Najeeba Wazefado)

be used when making decisions about future funding.<sup>54</sup>

Similarly, a 2018 SIGAR report found that the World Bank limited donors' access to monitoring and accounting information related to ARTF funding, and the Bank did not follow its own guidance on measuring the performance of its projects. This report went on to note that the World Bank's lack of transparency limited donor knowledge about ARTF program results and progress.<sup>55</sup> In 2022, SIGAR issued a follow-on report on the extent to which the ARTF and World Bank had addressed the issues SIGAR identified in 2018. This report found that while the World Bank had made some improvements to its ARTF oversight, it still did not give donors access to required reporting in a timely manner, nor did it adhere to its own performance measurement guidance. SIGAR found that these gaps resulted in donors being unable to make fully informed decisions about ARTF projects and funding,<sup>56</sup> an especially important issue as the United States continues to contribute to ARTF, including more than \$53 million in 2022.<sup>57</sup>

SIGAR has also reported on significant issues regarding PIOs' internal controls to account for the use of U.S. funding. For example, in

September 2020, SIGAR identified more than \$23 million in questioned costs related to State's efforts to develop and sustain a drug treatment program in Afghanistan through The Colombo Plan.<sup>58</sup>

Without a U.S. presence on the ground in Afghanistan, the use of multilateral trust funds and PIOs may be one of the best ways to continue providing assistance to the Afghan people. However, SIGAR cautions decisionmakers evaluating the future of U.S. funding to Afghanistan of the transparency and oversight shortcomings that currently accompany the provision of funds to these organizations.

### QUESTIONS FOR POLICY MAKERS

- With more U.S. assistance provided to multilateral trust funds or activities managed by UN organizations and the World Bank, what are the best oversight mechanisms to protect U.S. funds?
- What is an acceptable risk of waste, fraud, or abuse of U.S. funds for U.S. implementing agencies yielding their financial and programmatic oversight responsibilities to multilateral institutions?
- Should the United States condition funding to multilateral trust funds and PIOs on independent and unfettered access to fund and project performance information, including by U.S. inspectors general?





Former U.S. military vehicles the Taliban ministry of defense claims to have repaired. (Taliban regime photo)

# HIGH-RISK AREA 3



# LOSS OF OVERSIGHT

## HIGH-RISK AREA: LOSS OF OVERSIGHT

### WHY IT IS A HIGH RISK

Given the collapse of the Afghan government, the takeover by the Taliban, the withdrawal of U.S. forces, and the closure of the U.S. Embassy-Kabul, the U.S. government's ability to effectively oversee its assistance to Afghanistan has been severely hampered and there remains heightened risk that U.S. assistance and funds have benefited bad actors and been subjected to waste, fraud, and abuse.<sup>59</sup>

From its inception, SIGAR has highlighted the risk of insufficient oversight of U.S. assistance to Afghanistan. In fact, SIGAR's very first audit report in May 2009 found that weaknesses in contract oversight and a lack of field visits put taxpayer dollars at risk of misuse.<sup>60</sup> Subsequent reports over the last 14 years have found weaknesses in oversight that have cost the United States billions in waste, fraud, and abuse.<sup>61</sup> Since the withdrawal of U.S. troops and the closure of U.S. Embassy-Kabul in August 2021, the need for proper oversight has only grown as billions in U.S. assistance continues to flow to Afghanistan to address the ongoing humanitarian and economic emergencies.<sup>62</sup>

With the removal of U.S. personnel on the ground came the inability to directly observe the execution of U.S. assistance programs, raising significant oversight challenges and greatly increasing the risk that aid to Afghanistan will be diverted before it reaches those most in need.<sup>63</sup> The State Department and USAID have developed alternatives to U.S. government personnel directly observing the distribution of assistance—most notably by relying on third-party and multi-tiered monitoring—but the loss

of in-person visibility inevitably hurts the overall oversight mission.<sup>64</sup>

### WHAT SIGAR FOUND

Waste, fraud, and abuse were significant issues even when the United States had an oversight presence in Afghanistan. In fact, in response to reports requested by Congress, SIGAR conservatively estimated that nearly 30% of approximately \$63 billion in U.S. appropriations for Afghanistan reconstruction from 2002 to 2019 that SIGAR reviewed was lost to waste, fraud, and abuse.<sup>65</sup>

Since the Taliban takeover, most U.S. assistance to Afghanistan has been disbursed through two USAID accounts: International Disaster Assistance and the Economic Support Fund.<sup>66</sup> While USAID hired a contractor to perform third-party monitoring and mandated the use of a multi-tiered monitoring approach to oversee its assistance prior to August 2021, these oversight methods have gained importance since the withdrawal of U.S. personnel.<sup>67</sup>

At the same time, State and USAID's reliance on oversight provided by multilateral trust funds and PIOs, has grown as the U.S. lost visibility of the distribution of its assistance.<sup>68</sup> While both USAID's and the international community's approaches are designed to compensate for a lack of in-country government personnel, SIGAR's work has found major deficiencies in the efficacy of their oversight.<sup>69</sup>

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### USAID's Third-Party and Multi-Tiered Monitoring Have Not Worked as Intended in Afghanistan

At their basic levels, multi-tiered monitoring is USAID's use of multiple sources of information to draw conclusions about the effectiveness of their assistance efforts, while third-party monitoring is the act of hiring contractors to perform oversight of said assistance.

#### Limitations of Multi-Tiered Monitoring in Afghanistan

In May 2019, USAID's Mission in Afghanistan issued updated guidance on the use of multi-tiered monitoring.<sup>70</sup> This guidance acknowledged that Afghanistan's high threat environment presented challenges to direct observation by U.S. government employees, but also noted that proper oversight was essential to tracking the progress of USAID's activities in Afghanistan and measuring their achievement of broader agency goals. To that end, the USAID guidance included requirements for the use of multi-tiered monitoring, wherein USAID utilized multiple sources of information to triangulate and verify programmatic results. Specifically, the USAID guidance outlined three tiers of monitoring:<sup>71</sup>

- Tier 1: Direct observation by U.S. government staff and/or through third-party monitoring
- Tier 2: Review of implementing partner performance reporting
- Tier 3: Corroboration of Tier 1 and Tier 2 monitoring data with external sources of information, such as Afghan government sources, donors, civil society, media, local organizations, external evaluations/assessments, and/or activity beneficiaries

USAID's guidance also said that all three tiers must be used to monitor each assistance effort, unless it is prohibited based on the terms of the award document, or the use of fewer tiers is approved by multiple stakeholders.<sup>72</sup>

While using all three tiers may have allowed USAID to verify and triangulate information about their programs, the closure of U.S. Embassy-Kabul, the collapse of the Afghan government, and Taliban restrictions on civil society organizations and the media have reduced the availability of data USAID's multi-tiered monitoring approach relied upon. For example, while Tier 1 monitoring requirements could be met by in-person or virtual site visits, satellite imagery, or third-party monitoring, each of these are subject to limitations.<sup>73</sup> Specifically, the withdrawal of all U.S. government personnel prevents in-person site visits;<sup>74</sup> virtual site visits are subject to Afghanistan's internet connectivity issues;<sup>75</sup> satellite imagery may be useful for some monitoring, but less so for assistance efforts aimed at service delivery like health-care; and third-party monitoring suffers from an unstable security environment and a lack of cooperation or coordination from implementing partners.<sup>76</sup>

Tier 2 monitoring is accomplished through USAID's critical review of performance reports and data received from its implementing partners, but SIGAR's January 2023 audit of USAID's efforts to develop Afghanistan's extractives industry found that USAID was not able to demonstrate that it reviewed or approved the required performance reports provided by implementing partners.<sup>77</sup>

Lastly, Tier 3 requires that USAID triangulate Tier 1 and Tier 2 information with external sources.<sup>78</sup> However, the collapse of the Afghan government, the closure of other embassies,<sup>79</sup> and the Taliban's restrictions on civil society organizations and the media limit both the amount and accuracy of external data that is reported from Afghanistan.<sup>80</sup> In sum, without the availability and reliability of data from all three tiers of the multi-tiered monitoring approach, USAID is unable to triangulate facts about their assistance efforts and determine whether they are successful.

## OVERSIGHT



A propaganda mural on a street inside Kabul's Green Zone. (SIGAR photo)

### Challenges in Implementing Third-Party Monitoring in Afghanistan

Beginning in March 2019, USAID has funded the Afghanistan Monitoring, Evaluation, and Learning Activity (AMELA) to provide third-party monitoring of its activities in Afghanistan.<sup>81</sup> Under this agreement, with a total estimated cost of over \$39 million, a contractor has been conducting performance evaluations and site visits for USAID-funded projects on USAID's behalf.<sup>82</sup> Given these challenges, SIGAR intends to conduct a performance audit of the AMELA program as part of its FY 2023 audit plan.

In essence, AMELA acts as USAID's eyes and ears on the ground in Afghanistan, conducting site visits at USAID implementing partner project locations. However, AMELA's activities can be impacted by events that hampered USAID's oversight previously, including unstable security conditions, a lack of cooperation and coordination with implementing partners, internet connectivity issues, banking restrictions, and a lack of resources and technical capacity among third-party monitors.<sup>83</sup>

Taken together, issues that impact third-party monitoring and the multi-tiered monitoring approach limit the U.S. government's ability to determine whether its assistance programs are effective and increase opportunities for waste, fraud, and abuse. If the United States continues to provide funding for the benefit of the Afghan people, it is vital that the United States and other donors perform aggressive and effective oversight.

SIGAR maintains numerous methods to overcome the lack of American personnel on the ground in Afghanistan. These include using a widely advertised telephone and email hotline to report information; the ability to employ satellite imagery; leveraging SIGAR's institutional memory to develop, nurture, and expand an extensive network of Afghan- and U.S.-based nongovernmental sources; and continuing, post August 2021, to partner with independent Afghan oversight organizations in Afghanistan.<sup>84</sup> In fact, SIGAR continues to issue updates on the status of U.S. funds assisting the Afghan people, analyze the efficacy of U.S. assistance programs,

## HIGH-RISK AREA

and makes recommendations to improve the oversight of U.S. funds.<sup>85</sup>

Underscoring the importance of oversight, IG Sopko said in a June 2022 letter to the Secretary of State and the USAID Administrator, “As the U.S. government continues adding to the billions of dollars that it has already spent on the Afghan government and people since 2002, U.S. taxpayers deserve objective information concerning where their money is going and to whom it is being given.”<sup>86</sup>

### QUESTIONS FOR POLICY MAKERS

- Have U.S. agencies and their implementing partners established, updated, and adhered to specific, meaningful, and operationally practicable metrics for determining project outcomes in the current Afghanistan environment, and for protecting U.S. taxpayer dollars from waste, fraud, and abuse?
- 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?
- How have the limitations placed on Afghan civil society organizations by the Taliban impacted the ability of agencies to perform third-party monitoring or multi-tiered monitoring? How have agencies ensured that assistance is provided to those who need it, rather than being redirected by the Taliban?
- How has the Taliban’s takeover of Afghan government institutions impacted the ability of agencies to receive accurate data about health, welfare, and other outcomes?



Da Afghanistan Bank, Afghanistan's central bank. (DAB photo)

# HIGH-RISK AREA 4



# THE AFGHAN FUND

## HIGH-RISK AREA: THE AFGHAN FUND

On September 14, the U.S. Departments of Treasury and State jointly announced the establishment of the Fund for the Afghan People—also known as the “Afghan Fund”—to provide \$3.5 billion in frozen Afghan central bank assets for the benefit of the Afghan people. The Afghan Fund is incorporated as a Swiss charitable foundation and aims to protect, preserve, and make targeted disbursements of Afghan central bank reserves to help provide greater macroeconomic and financial stability to Afghanistan.<sup>87</sup> As of early January 2023, the Afghan Fund had not made any disbursements, and the nature and scope of the Fund’s future activities are still to be determined.<sup>88</sup> According to State, the Fund is “explicitly not intended to make humanitarian disbursements.”<sup>89</sup>

The \$3.5 billion is part of \$7 billion in assets that Da Afghanistan Bank (DAB), Afghanistan’s central bank, had deposited in the United States prior to the Taliban takeover of Afghanistan in August 2021. On February 11, 2022, President Joseph R. Biden issued an executive order declaring that Afghanistan’s widespread humanitarian crisis and potential for a deepening economic collapse constituted an “unusual and extraordinary” threat to U.S. national security, and, as such, rose to the level of a national emergency. The order further declared that the preservation of DAB assets held in the United States was critical to addressing this emergency and ordered the freezing of all such assets.<sup>90</sup> According to a fact sheet accompanying the executive order, the order was designed to provide a path for DAB funds to reach the people of Afghanistan, while keeping them out of the hands of the Taliban and malicious actors.<sup>91</sup>

Simultaneous with the executive order, the U.S. Department of the Treasury’s Office of Foreign Assets Control (OFAC) issued a license authorizing the transfer of one-half of DAB’s U.S.-based assets—\$3.5 billion—to a separate financing mechanism or other entity for “the benefit of the people of Afghanistan” upon instructions from the individual(s) certified by the Secretary of State per section 25B of the Federal Reserve Act.<sup>92</sup> Per the executive order, the other half—another \$3.5 billion—of DAB reserves held in the United States would remain subject to litigation by several groups of plaintiffs, including U.S. victims of the September 11, 2001, attacks, who have pursued legal claims to the assets to satisfy court judgments against the Taliban.<sup>93</sup>

On February 21, 2023, U.S. District Court Judge George Daniels ruled against those plaintiffs. The Court found that it was “constitutionally restrained from determining the Taliban is the legitimate government of Afghanistan as required to attach DAB’s assets,” as “the President has the exclusive power to grant formal recognition to a foreign sovereign.”<sup>94</sup> According to reporting from the *New York Times*, a lawyer representing relatives of 9/11 victims who had sought compensation using DAB funds indicated that his clients intended to appeal the ruling. It remains to be seen whether the \$3.5 billion still in the United States will eventually be transferred to the Afghan Fund.<sup>95</sup> Another approximately \$2 billion in Afghan central bank assets held in Europe and the United Arab Emirates could also be added to the Fund.<sup>96</sup>

## HIGH-RISK AREA

### WHY IT IS A HIGH RISK

The Afghan Fund's long-term goal is to preserve undisbursed monies for eventual return to DAB.<sup>97</sup> However, the Taliban's interference in DAB poses risks to the Afghan economy and to Afghan Fund-held assets should they eventually be returned. The group has rejected Afghanistan's constitution under which the banking law—and DAB's statutory independence—was established. The Taliban have also appointed loyalists to senior roles at DAB: the governor and deputy governor are both sanctioned by the United Nations for their roles as Taliban militant leaders.<sup>98</sup>

State and Treasury have indicated that they will not support the return of funds to DAB until certain criteria are met, including evidence that DAB is independent from political influence and interference, and has adequate controls in place to prevent money laundering and funding terrorist groups.<sup>99</sup> “The Taliban's repression and economic mismanagement have exacerbated longstanding economic challenges for Afghanistan, including through actions that have diminished the capacity of key Afghan economic institutions and made the return of these funds to Afghanistan untenable,” said Wally Adeyemo, Deputy Secretary of the Treasury.<sup>100</sup> According to a spokesperson for State, at the time of the Fund's establishment, the Taliban had “not provided any solace or reassurance that funds would not be diverted for nefarious or otherwise malign purposes.”<sup>101</sup>

Even if the Taliban were to take some conciliatory move toward meeting the United States' criteria for transferring funds, considerable risks remain in ensuring that monies transferred to the Afghan Fund are used for their intended purpose. In four high-risk lists issued from 2014 to 2021, SIGAR identified inadequate oversight of reconstruction programming as a key area of concern.<sup>102</sup> Additionally, SIGAR has previously reported that the 2010 near-collapse of Kabul Bank due to extensive fraud and embezzlement—the scale of which necessitated

an \$825 million bailout—highlighted the limitations and challenges of monitoring and oversight in Afghanistan.<sup>103</sup> The Kabul Bank scandal unfolded at a time when numerous U.S. agencies, including USAID and Treasury, were providing in-person technical assistance to DAB to ensure compliance with accepted banking practices.<sup>104</sup> Effectively monitoring DAB under current circumstances is likely to be even more challenging, as the United States no longer has an official presence in Afghanistan. Additionally, it may be difficult for the Afghan Fund—which consists of four trustees and is based in Switzerland—to effectively oversee any activities conducted on the ground in Afghanistan.

### WHAT SIGAR FOUND

The Afghan Fund's board of trustees have met twice, first in Geneva on November 21, 2022, and again, virtually, on February 16, 2023.<sup>105</sup> The board is still in the process of making decisions surrounding the Fund's activities and control measures. The board has agreed to invite two additional candidates to join the board, has initiated a process to hire an executive secretary, an external auditor, and a compliance service provider, and has begun to recruit stakeholders to participate in an Afghan Advisory Committee.<sup>106</sup>

USAID reported that it is funding its own \$3.5 million, third-party assessment of DAB focusing on its commercial bank and payments departments, and its anti-money laundering/countering the financing of terrorism capabilities. The assessment began after receiving approval from DAB's Executive Board on December 27, 2022, and is expected to deliver its final report in April 2023.<sup>107</sup>

In January 2023, SIGAR requested information from Treasury, State, and USAID regarding the Afghan Fund's planned activities, to include any future support it might provide to Afghanistan's banking sector.<sup>108</sup> According to two of the Afghan Fund's four trustees with whom SIGAR spoke, the assets may be used

## THE AFGHAN FUND



Alhaj Hedayatullah Badri introduced as the new acting Governor of Da Afghanistan Bank. He and the deputy governor of DAB are both sanctioned for their roles as Taliban militant leaders. (DAB photo)

to auction currency in order to help mitigate inflation and promote price stability, to cover the costs of printing afghanis (Afghanistan's national currency), and to revive Afghanistan's struggling commercial banking sector.<sup>109</sup> In other words, the Fund may engage in some activities typically undertaken by a central bank.

An external trust fund that establishes a parallel central bank functionality may be the only option for providing needed economic management until the Taliban show themselves to be both willing and capable of ensuring that DAB uses the reserves as intended. Rebuilding DAB's capacity and independence, along with international oversight and third-party monitoring, are essential for both the bank's functioning and creating long-term international confidence for Afghan Fund assets to be returned. This would require DAB to rehire technical staff and replace Taliban loyalists currently in senior positions with qualified, non-political officials.<sup>110</sup>

### QUESTIONS FOR POLICYMAKERS

- How will the Afghan Fund's board of trustees decide on the type and appropriateness of the Fund's activities? What kind of information will inform the board's decisions and how does it intend to collect and verify this information?
- How were the Fund's trustees vetted and selected? What U.S. agencies were involved in this process and what role did they play?
- What controls have been put into place to ensure monies are not diverted to or misused by the Taliban or other actors when the Fund begins making disbursements?
- How will board members ensure that DAB has the technical competence to handle any money received by the Fund?
- To what extent does the Fund anticipate conducting activities, such as currency auctions, in partnership with DAB? Under what circumstances will the Fund consider working with DAB even if DAB has not yet met the conditions specified by the U.S. government?





An over-capacity Air Force C-17, filled with Afghan evacuees, arrives at Al Udeid Air Base in Qatar on August 15, 2021. (U.S. Air Force photo)

# HIGH-RISK AREA 5



# EVACUATING AFGHAN ALLIES

## HIGH-RISK AREA: EVACUATING AFGHAN ALLIES

The U.S. war and reconstruction efforts in Afghanistan depended on tens of thousands of Afghans who partnered with U.S. officials to secure the country, establish rule of law, and build democratic institutions. The U.S. promised to resettle its allies in safety, but the United States is failing.<sup>111</sup> Twenty months after the withdrawal, many are in hiding in Afghanistan, trying to escape Taliban retaliation.<sup>112</sup> Others have already been arrested or killed.<sup>113</sup> As part of a broader trend since the Taliban takeover, multiple SIGAR whistleblowers received arrest warrants for the “crime” of undermining the Taliban during the previous government. Leaving Afghan partners behind risks causing allies around the world to question U.S. credibility.

### WHY IT IS A HIGH RISK

One month before the Afghan government collapsed, President Biden assured U.S. allies that they would not be left behind: “There is a home for you in the United States if you so choose, and we will stand with you, just as you stood with us.”<sup>114</sup> Once the United States withdrew and the Taliban seized power, the risks to Afghans who worked for, or in concert with, the U.S. government soared.<sup>115</sup> However, the United States has left most of its allies behind, and it will take a year, on average, until each family reaches safety.

As of the latest figures available, about 175,000 Afghans are waiting for the U.S. government to process their Special Immigration Visa (SIV) or U.S. refugee applications.<sup>116</sup> According

to SIGAR’s calculations, as of late September 2022, the United States had only issued visas to approximately 20% of SIV applicants.<sup>117</sup> According to one estimate, at the current pace, it will take 31 years to relocate and resettle all SIV applicants.<sup>118</sup>

As the ranking members of the Senate Foreign Relations, Armed Services, Homeland Security, and Governmental Affairs Committees wrote in a 2021 open letter to the Biden administration, failing to “uphold our commitment to those who helped defend core U.S. national security interests... would call into question our reliability and credibility as a partner in future conflicts.”<sup>119</sup> According to the Association of Wartime Allies, “following through on [the promise we made] is vital to maintaining the perception that the United States can be trusted and is still a leader in the world.”<sup>120</sup>

### WHAT SIGAR FOUND

#### Pathways for Our Afghan Allies

There are multiple avenues to resettle these vulnerable individuals in the United States. The Special Immigrant Visa (SIV) program for Afghans was created for those who worked for or on behalf of the U.S. government for at least one year.<sup>121</sup> U.S. officials can also refer Afghans to the U.S. Refugee Admissions Program (USRAP). “Priority 1” (P1) referrals are individuals who are “known to the U.S. embassy,” a euphemism for having worked closely with U.S. officials even if they never worked directly

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for the U.S. government.<sup>122</sup> “Priority 2” (P2) referrals to USRAP are individuals who worked for or on behalf of the U.S. government for less than a year or through a mechanism other than a contract, like a grant or cooperative agreement, or for a U.S.-based media organization.<sup>123</sup> However, bureaucratic dysfunction and understaffing have undermined U.S. promises that these individuals would be protected in a timely manner, putting many thousands of Afghan allies at high risk.

### Problems with the SIV Program

The SIV process has suffered from chronic understaffing, reliance on antiquated IT systems, and inadequate interagency coordination, resulting in years-long processing times.<sup>124</sup> According to the State Department’s October report on SIV processing, there were 131,049 SIV principal applicants awaiting processing as of August 2022.<sup>125</sup> According to SIGAR’s calculations, given the average SIV applicant has four derivative family members (one spouse and three children), more than 500,000 Afghans were waiting for SIV processing at that time.<sup>126</sup>

In 2014, Congress set a cap of nine months to complete portions of the SIV process controlled by the government. However, the latest report on processing times from October revealed that the first stage of the process alone, known as “Chief of Mission approval,” took almost a year, while all of the U.S. government-controlled steps together took more than 20 months.<sup>127</sup> Recent analysis by the Association of Wartime Allies found that, including the applicant-controlled parts of the process, on average it takes 2.75 years to process an SIV application.<sup>128</sup>

The U.S. government’s failure to create a database of eligible Afghans has created almost insurmountable burdens on applicants to obtain evidence of their service, requiring they track down their supervisors from years before to obtain referral and human resource letters from now-defunct companies.<sup>129</sup> This creates significant inefficiencies, and almost half of applicants

are denied during Chief of Mission review.<sup>130</sup> However, many months later, about half of those are approved on appeal.<sup>131</sup>

According to the State Department’s website, in the 12 months leading up to the Afghan government’s collapse, only 2,212 principal applicants were approved for Special Immigration Visas. The next year that number increased to 2,694.<sup>132</sup> A U.S. official told *Foreign Policy* that it will take “several years, maybe four or five for these people to get SIV [applications] approved ... In the meantime, we’re fully expecting some of them to be killed by the Taliban.”<sup>133</sup>

### National Security Risks

The need for expeditious processing must also be balanced with the need to carefully vet Afghans applying to resettle in the United States to ensure they do not pose national security threats—a process that requires significant staff time among U.S. officials. The Department of Homeland Security’s Office of Inspector General documented problems with vetting Afghans admitted to the United States in the fall of 2021, including two Afghans who were later determined to be national security threats and put into removal proceedings.<sup>134</sup> In addition, as the result of SIGAR’s investigations, two Americans pled guilty to falsifying required documentation for Afghans to apply for Special Immigration Visas and a third has been charged.<sup>135</sup>

### Sluggish P1 and P2 Application Processing Times

USRAP processing for P1 and P2 applications is also slow. In fall 2021, State estimated P1/2 processing time for Afghans would last approximately 12–14 months, an ambitious timeline given the average worldwide processing time for U.S. refugee admissions is 2–10 years.<sup>136</sup> That estimate later became 12–18 months, and by September 2022 the U.S. government cited a time frame that stretched to two years or more.<sup>137</sup>

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The system is overwhelmed. As of July 2022, there were 45,000 P1 and P2 applications.<sup>138</sup> In October and November 2022, a total of 540 Afghans were resettled through the program. In FY 2022, that number was 1,618.<sup>139</sup> According to Voice of America, so far in FY 2023, at least 2,980 Afghan P1s and P2s have been resettled in the United States.<sup>140</sup> According to SIGAR's calculations, at the current rate, it will take more than six years to process those 45,000 applications. But because the 45,000 figure is seven months old, and more referrals have been made in the interim, that figure may be an underestimate.

State has repeatedly instructed P1 and P2 applicants move to a third country with no financial support from the U.S. government before their lengthy processing can even begin.<sup>141</sup> Few Afghans have the resources to do so, even if they are confident of their applications' merits. However, in November 2022, State announced on its website that it was "contacting applicants as part of ongoing U.S. government efforts to potentially relocate vulnerable Afghans to a processing location." Only those Afghans who have not left the country appear eligible for relocation; a reversal of State's earlier guidance.<sup>142</sup> State has not released any information about how these individuals are being identified or how many have been moved to unofficial third country processing sites, referred to by State as "lily pads."

In contrast to SIV applicants, there is little public information about the Afghan P1 and P2 programs. Congress mandated public quarterly reporting about the SIV program in 2009.<sup>143</sup> These reports contain information about processing times, denial rates, how many visas were issued to SIVs and their family members, and what measures have been taken to increase processing efficiency.<sup>144</sup> No such public reporting specific to Afghan P1/2 processing is mandated, leaving Afghans considering traveling to a third country to seek processing without critical information upon which to make an informed decision.

## Afghans in Limbo in Third Countries

Among the 45,000 Afghan P1 and P2s as of July 2022, 8,600 had fled to Pakistan with their families and face multiple challenges there.<sup>145</sup> As of October 2022, 14 months after the U.S. withdrawal, the *Washington Examiner* reported that USRAP processing had not yet begun in Pakistan. Given that many Afghans in Pakistan do not have work authorization, some report they are quickly spending down their life savings and living in desperate circumstances while waiting for processing to begin.<sup>146</sup> Afghans also report being unable to access medical care or send their children to school. State has urged Afghans in Pakistan to seek protection from the UN High Commissioner for Refugees (UNHCR), but some have reported that UNHCR has been unresponsive.<sup>147</sup> Meanwhile, the State Department has documented that the Pakistani government, fearing an even greater influx of Afghans, has been interfering in UNHCR's protection work.<sup>148</sup>

Significant numbers of Afghans with pending SIV and P1/2 applications also languish at two "lily pads," one in an Abu Dhabi immigration detention facility called Emirates Humanitarian City (EHC), and another outside Tirana, Albania. While Afghans living in Albania are free to move about the country, the residents of EHC may not leave the premises.<sup>149</sup>

The United States has given preferential processing to certain Afghans, although this policy has been inconsistent by location and sometimes dependent on whether they flew out on a U.S. government plane or a private one. In both unofficial "lily pads," the United States initially extended preferential processing only to Afghans flown out on U.S. government planes prior to the withdrawal in August 2021. In 2022, U.S. policy changed to give preferential treatment to all Afghans in EHC flown out prior to the withdrawal, on any aircraft. That same year, the United States announced a more generous policy in Albania as well, with no criteria about type of aircraft or arrival date.<sup>150</sup> However,

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sizable Afghan populations remain in both locations. There are currently about 2,000 Afghans in EHC, including 175 SIV and 210 P1/2 principal applicants, and, as of October 2022, there were about 1,000 in Albania.<sup>151</sup>

### Insufficient “Lily Pads” Are Creating Bottlenecks

In July 2021, President Biden announced a plan to relocate SIV applicants to third countries for processing.<sup>152</sup> There are multiple precedents in U.S. history for this “lily pad” strategy.<sup>153</sup> For example, after the Vietnam War, U.S. “lily pads,” including in Guam, were used to evacuate more than 140,000 allies in preparation for resettlement in the United States and third countries.<sup>154</sup>

Currently, the main official “lily pad” available for processing Afghan SIV applicants and other allies is at Camp As Sayliyah (CAS) in Qatar. According to Phil Caruso, the chairman of No One Left Behind, an American NGO supporting SIV applicants, capacity constraints at CAS limit the number of evacuation flights, making it “a bottleneck.”<sup>155</sup> In 2022 AWA estimated that, at the current rate, it would take 18 years to evacuate SIVs.<sup>156</sup> However, their latest calculation indicates that the time frame has lengthened to 31 years.<sup>157</sup>

Limited processing capacity at CAS may also be creating a bottleneck for P1s and P2s. According to the Department of Homeland Security, in FY 2022, more than half the Afghan refugees admitted to the United States were processed through CAS.<sup>158</sup> In April 2023, Voice of America reported that there are two more official “lily pads” in Albania and Kosovo, but no information is available on the scale of processing in these countries.<sup>159</sup>

Hundreds of thousands of Afghans fled to Pakistan after the fall of the government, including SIV and P1 and P2 applicants. The Pakistani government has announced that it will not accept more Afghan refugees, and is requiring Afghans to hold valid passports and visas before being allowed to enter the country.<sup>160</sup> Having

found no success using the country’s online visa system, some families pay thousands of dollars for visas and extensions through the black market.<sup>161</sup> According to the Afghan news outlet *Hasht-e-Subh Daily*, by December 2022 the price of a new visa to Pakistan had reached \$1,100, meaning that the average Afghan family was paying \$4,400.<sup>162</sup> As of March 2022, the most recent figures available, Pakistani officials reported that 100,000 Afghans were in Pakistan on valid visas, mainly educated professionals seeking resettlement in the United States or other Western countries.<sup>163</sup> Afghans who cannot afford to stay legally in Pakistan face imprisonment or deportation.<sup>164</sup>

### Afghan Women Left Behind

There is a significant gender imbalance in whom the U.S. government is trying to resettle. According to a report from Senator Jeanne Shaheen’s office, State initially said that only 6% of SIV applicants have been women, though they later updated that figure to 14%. The Association of Wartime Allies estimates that the correct figure is between 7% and 10%.<sup>165</sup> Senator Shaheen’s report found that women constitute an unspecified higher percentage of P1 and P2 referrals, however, these have been deprioritized compared to SIVs.<sup>166</sup>

Recognizing that Afghan women were being left behind, in August 2021, 46 U.S. senators, including all 24 female senators, wrote a bipartisan letter to the Secretaries of State and Homeland Security, urging them to create a new immigration pathway for categories of Afghans being left behind, including “women leaders, activists, human rights defenders, judges, parliamentarians, journalists, and members of the Female Tactical Platoon of the Afghan Special Security Forces.”<sup>167</sup> No such program has been created, and the Administration has not released a gender analysis of evacuees or evacuation pathways that might inform such a program. As one gender advocate lamented to SIGAR, “The best way for Afghan women



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Afghan refugees await processing after returning from Iran. (Twitter photo by Helmand News)

to gain admission to the U.S. is as wives or daughters.”<sup>168</sup>

For perspective, NATO allies have demonstrated that this issue can be addressed. For example, Canada has prioritized Afghan women for evacuation.<sup>169</sup> One way to resettle female allies at risk would be for State to create a new P2 category focused on them, as Refugees International has suggested.<sup>170</sup>

### Insufficient Staffing Undermines Processing

Reviewing, vetting, and processing SIV, P1, and P2 applications is enormously time consuming for all the agencies involved. According to analysis in a number of U.S. government sources, while some of the delay and poor organization surrounding the evacuation of at-risk allies can be attributed to poor planning, staffing constraints have also consistently undermined U.S. efforts to protect these allies.<sup>171</sup>

An October 2022 report by the State Department Office of Inspector General (State OIG) found that, while the Department had

taken a number of steps to staff up and reduce SIV processing times after State OIG’s June 2020 report, these measures had been insufficient to address processing delays and other problems.<sup>172</sup> In addition, according to the National Immigration Forum, processing delays for Afghan refugee applicants result from understaffing in the International and Refugee Affairs Division of the U.S. Citizenship and Immigration Service (USCIS), which is responsible for processing them. The group says that staffing levels fell from 352 to 189 between 2017 and 2021.<sup>173</sup> By the end of fiscal year 2022, staffing had increased to 304 officers. However, that still left 24% of authorized positions unfilled.<sup>174</sup>

Insufficient resources and personnel create bottlenecks within the FBI’s Foreign Terrorist Tracking Service, which is responsible for refugee vetting, according to a National Immigration Forum report.<sup>175</sup> More broadly, the State Department and USCIS have suffered from well-documented, chronic understaffing that makes delays in evacuating Afghan allies inevitable.<sup>176</sup> Since the fall of the Afghan government, several inspectors general have addressed parts

## HIGH-RISK AREA

of the U.S. Afghan evacuation effort, but there are still significant problems.<sup>177</sup> State OIG has written multiple reports over the years about the problems with the SIV process, many of which remain.<sup>178</sup>

In response to problems with the USRAP P2 process, Congress added to the Afghanistan Supplemental Appropriations Act of 2021 a requirement for State to draft reports on processing times and staffing shortages. However, these reports are not public, and problems persist.<sup>179</sup> Oversight specific to processing of Afghan P1 and P2 applicants has been minimal. In October 2021, State OIG initiated the first work the U.S. government has undertaken to specifically review Afghan P1 and P2 processing.<sup>180</sup> Yet, this review will not cover the aspects of the program managed by the Department of Homeland Security, which is tasked with preparing cases for security screening, interviews, and adjudicating applications.<sup>181</sup>

Further, individual OIGs are limited by their mandates to cover single cabinet departments even when tasked to examine issues that stretch across multiple agencies, including SIV and USRAP processing, vetting, and “lily pads.” For this reason, the ranking members of the Senate Armed Services, Foreign Relations, and Homeland Security Committees have expressed concern about “tunnel vision” and called for an interagency investigation of problems with the SIV program, among other issues.<sup>182</sup>

who stood with the U.S. government will continue to mount. Should funding levels be reassessed to more adequately staff relevant U.S. agencies to accelerate processing, improve oversight, vet applicants for security, and evacuate and resettle allies in the United States?

- How can throughput at “lily pads” be increased to improve processing times?
- What changes could be made to ensure that the U.S. government’s female Afghan allies do not continue to be disproportionately left behind?
- How can transparency be increased about the gender breakdown of the Afghans being resettled by the U.S., including SIVs, P1s, and P2s?
- Should public reporting be mandated about the Afghan USRAP program, similarly to how Congress has mandated reporting about the SIV program, including about processing times, where processing is occurring, denial rates, and what measures have been taken to increase processing efficiency?

### QUESTIONS FOR POLICYMAKERS

- While more oversight of these processes is necessary, U.S. agencies are likely to hit a ceiling in the speed at which they can review SIV, P1, and P2 applications; vet applicants for security; and evacuate and resettle U.S. allies in the United States. Even if agencies perform at optimum levels with current resources, the volume of worthy applicants likely means the process will take many years, and casualties among those



A displaced family carrying their belongings in Kandahar, Afghanistan. (UN OCHA photo by Sayed Habib Bidel)

# CONCLUSION

# CONCLUSION

The collapse of the Afghan government and the Taliban takeover in August 2021 put an end to certain U.S.-funded reconstruction programs, such as those aimed at promoting security, good governance, and the rule of law in Afghanistan. The United States continues to provide aid promoting health, education, economic development, and respect for human rights, but these programs are now at risk of interference or worse from the Taliban.

Proper oversight of U.S. funding in Afghanistan has been a problem ever since the United States first intervened in the country in 2001. The need has only grown as billions in U.S. assistance continues to flow into the country to address the ongoing humanitarian and economic emergencies while in-country oversight has been significantly reduced since the withdrawal of U.S. forces and the closure of U.S. Embassy-Kabul.<sup>183</sup>

In this difficult time for the U.S. relationship with Afghanistan, SIGAR continues to work together with Afghan civil society to protect U.S. assistance. No other U.S. agency has SIGAR's 14 years of experience dedicated to Afghanistan or interagency jurisdiction, and no other agency continues to monitor the situation there with the same focus. So long as the United States keeps appropriating or otherwise making available funds intended for the Afghan people, SIGAR stands ready to protect them from waste, fraud, abuse, and mission failure.





A woman supports her family making school uniforms in Balkh. (Twitter photo by UNDP Afghanistan)

# APPENDIX

# APPENDIX

## APPENDIX

### BACKGROUND FOR THE NEW CONGRESS

The loss of billions in international assistance, along with the uncertainty surrounding Taliban governance, have proven highly destabilizing and drastically altered Afghanistan's operating environment since SIGAR issued its 2021 *High-Risk List*. Afghanistan is in the throes of a humanitarian crisis, an economic and liquidity crisis, and a human rights catastrophe. Moreover, the country is again a base for terrorists, the Taliban regime is heavily restricting the flow of information, and land under poppy cultivation is at near record levels. Below are some of the most important issues facing the country right now.

#### Ongoing Humanitarian Crisis

Afghanistan plunged into a humanitarian crisis following the Taliban takeover in August 2021. The fall of the Afghan government, along with the loss of foreign aid, absence of public services, insecurity, uncertainty, and near-economic collapse left hundreds of thousands of Afghans newly jobless and millions facing near-starvation. Afghanistan faces the highest levels of hunger in the world, and the UN projects that 28.3 million Afghans will need life-saving humanitarian and protection assistance this year.<sup>184</sup> Food insecurity and malnourishment persist throughout all 34 provinces in Afghanistan.<sup>185</sup> Afghanistan's health sector also remains strained; the World Health Organization reports 17.6 million Afghans need humanitarian health assistance.<sup>186</sup> Drought conditions also persist, with 25 of 34 provinces, about 50% of the population, reporting severe or catastrophic drought conditions as of January 2023.<sup>187</sup>

As the United States continues to support UN-administered humanitarian efforts, it has also resumed support for dozens of USAID-funded programs intended to benefit the Afghan people. As of January 2023, USAID was implementing 33 active humanitarian and development programs in Afghanistan valued at over \$358 million.<sup>188</sup>

#### Economic and Financial Liquidity Crisis

Afghanistan faced a sharp economic contraction following the Taliban takeover in August 2021 and the subsequent pause of the international aid upon which the country depended.<sup>189</sup> A severe liquidity crisis remains at the crux of Afghanistan's economic and humanitarian crises. The revocation of Afghanistan's central bank credentials to interact with the international banking system halted basic transactions, while wide-ranging sanctions and lost confidence in domestic banking drastically limited the country's cash flow.<sup>190</sup>

The United States has coordinated with the international community to grant exemptions to the international sanctions regime that was crippling Afghanistan's economy, constraining humanitarian aid efforts, and preventing the delivery of new afghani banknotes printed overseas.<sup>191</sup> Still, Afghan businesses continue to report their inability to conduct transactions through the international banking system due, in part, to continued risk aversion by banks.<sup>192</sup>

Taliban revenue streams do not cover for the loss of international donor support, and there has been no reported plan to cover the 25% deficit in national budget reported in 2022.<sup>193</sup> The Taliban have severely restricted access to public expenditure statistics, including granular information on expenditure allocations, and has stopped publishing data on planned and actual spending.<sup>194</sup>

## Erasing Women's Rights

The Departments of Defense and State, and USAID disbursed approximately \$787.4 million for programs intended to advance gender equality between 2001 and 2020.<sup>195</sup> Despite formidable obstacles throughout this period, Afghan women still made significant gains in health, education, employment, and political participation.<sup>196</sup> Since the Taliban's return to power, however, almost all of these advances have been lost.<sup>197</sup> The Taliban's position is clear—a repressive and draconian approach to governance that aims to erase women from public life.<sup>198</sup>

Afghanistan is now the only country in the world where it is illegal for girls to attend school past the sixth grade.<sup>199</sup> Restrictions have been imposed on the way women dress and their movements; women are now required to be fully covered and risk their safety appearing in public without a male escort.<sup>200</sup> Women have also been largely barred from employment, leaving the 25% of households without a male head potentially destitute.<sup>201</sup> Those who have protested these measures have been arrested and detained, subject to forced disappearance, and tortured.<sup>202</sup>

In December 2022, in the midst of Afghanistan's humanitarian crisis, the Taliban jeopardized international efforts to prevent starvation by banning women from delivering aid. Due to the country's gender segregation, women, who make up 70% of USAID beneficiaries, were effectively cut off from receiving humanitarian assistance.<sup>203</sup> The Taliban have verbally agreed to allow women to work in 'essential sectors' such as health care, but the longevity and parameters of this compromise are uncertain, and NGOs report continued barriers to the provision of assistance.<sup>204</sup> The fate of humanitarian assistance is especially uncertain following the April decree banning Afghan women from working for the UN, which prompted the organization to order its 3,300 employees in Afghanistan to cease work until May 5 while a review of future UN operations is conducted.<sup>205</sup> Negotiations with the Taliban are ongoing.<sup>206</sup>

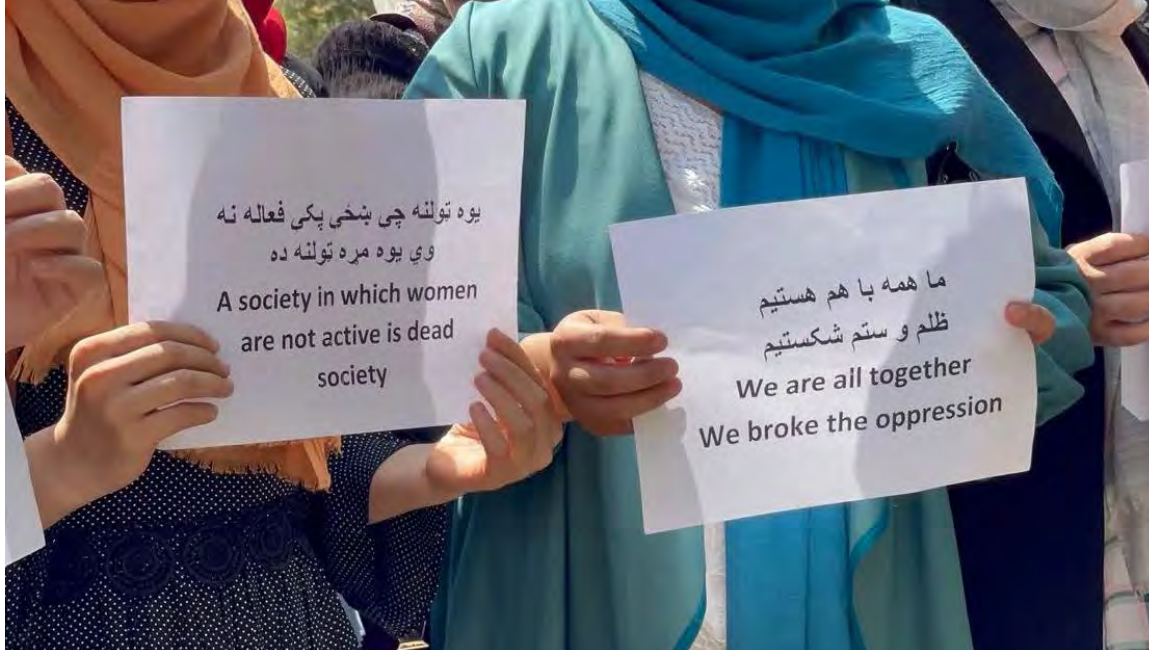
## Other Human Rights Violations

Since seizing power, Taliban members have committed a wide range of human rights abuses including the targeting and killing of former Afghan National Defense and Security Force (ANDSF) members and Afghan government officials, the detention and torture of individuals suspected of associating with anti-Taliban resistance groups, the curtailment of civil society organization activities, and the targeting of civil society activists. The Taliban have also imposed punishments guided by their interpretation of Sharia, including public floggings, stonings, and executions. Afghans no longer have institutional government safeguards to protect them.<sup>207</sup> The Taliban dissolved the Afghanistan Independent Human Rights Commission, the Afghanistan Independent Bar Association, and the Ministry of Justice Human Rights Support Department—organizations critical to the Afghan justice and human rights accountability system.<sup>208</sup>

## Terrorist Operating Bases

Despite the Taliban's commitments "to prevent any group or individual, including [al Qaeda], from using the soil of Afghanistan to threaten the security of the United States and its allies" in the February 2020 Doha Agreement, several terrorist groups—including al Qaeda, al Qaeda in the Indian Subcontinent (AQIS), and the Tehreek-e-Taliban Pakistan (TTP)—have expanded their bases of operations in Afghanistan.<sup>209</sup> Additionally, Islamic State-Khorasan (IS-K) has stepped up efforts to challenge and undermine the Taliban's rule by attacking civilian, Taliban, and international targets.<sup>210</sup>

Terror groups in Afghanistan pose several risks at the international, regional, and local levels. Al Qaeda's presence in Afghanistan could pose a threat to the United States and its allies.<sup>211</sup> Terror groups in Afghanistan also risk further deteriorating the Taliban's already fraught relationship with its neighbors, help



**Afghan women protest** Taliban restrictions banning women from most public spaces. (Twitter photo by Ken Roth)

spread violence, and destabilize the region, especially if ongoing attacks trigger military interventions that can put humanitarian and development efforts at risk.<sup>212</sup> Finally, IS-K attacks in Afghanistan directly threaten the Afghan people and international and NGO workers in the country, which could impede international efforts to address the humanitarian and economic crises.<sup>213</sup>

Moreover, a March 2022 DOD report to Congress said \$7.1 billion worth of U.S.-provided weapons and equipment were left in Afghanistan following the U.S. withdrawal, including aircraft, guns, vehicles, ammunition, and specialized equipment like night vision goggles and biometric devices.<sup>214</sup> The Taliban may not have had control over the entire ANDSF arsenal, and equipment could be acquired by smugglers or gun dealers and sold on the open market.<sup>215</sup>

## Press Restrictions

From 2001 to 2021, USAID spent approximately \$220 million on media-focused programs to build and promote a free press in Afghanistan.<sup>216</sup> Since August 2021 freedom of speech and the flow of information in Afghanistan have been under attack, as the Taliban dramatically alter Afghanistan's media landscape with stringent rules restricting what the press can report.<sup>217</sup>

State and USAID have developed new programs to support journalists at-risk under the Taliban. State's Reporting Safely in Afghanistan program provides emergency support to journalists at-risk and works with media in Afghanistan to share information via offshore entities.<sup>218</sup> In September 2022, USAID awarded \$20 million to the Afghan Support Project to provide assistance to Afghan media, including \$5 million in grants.<sup>219</sup>

SIGAR has noted alarming incidences of reporters being harassed and arrested by the Taliban and women being banned from working in the news.<sup>220</sup> Conditions for the media have only deteriorated.<sup>221</sup> Journalists are not allowed



to cover security, protests, or contentious issues such as girls' education.<sup>222</sup>

Facing Taliban raids and interrogation, journalists have been forced to flee the country or go underground.<sup>223</sup> Reporters Without Borders said in August 2022 that Afghanistan has lost almost 40% of its media outlets and 60% of its journalists following the collapse of the Afghan government.<sup>224</sup> News outlets that continue to operate are controlled tightly and threatened for any disobedience.<sup>225</sup>

## Illicit Narcotics Trade

Over 80% of global illicit opium production occurs in Afghanistan, and as a result, trends in opium production in Afghanistan affect narcotics markets across practically every region in the world.<sup>226</sup> Since the Taliban seized power in August 2021, the opium industry has only grown more profitable despite the Taliban's stated ban on poppy cultivation. The narcotics industry accounted for 6–11% of Afghanistan's GDP in 2021.<sup>227</sup> The United Nations Office on Drugs and Crime reported that opium production increased 32% from 2021 to 2022, while the area under poppy cultivation was estimated at 233,000 hectares, the third largest area ever recorded by the UN.<sup>228</sup> The historical Taliban stronghold of Kandahar remains connected to the narcotic industry, as poppy cultivation there increased by 72% over the past year.<sup>229</sup>

Afghanistan is also experiencing an increase in methamphetamine production.<sup>230</sup> Neighboring countries including Pakistan, Iran, India, Iraq, Turkey, Sri Lanka, the United Arab Emirates, Tajikistan, and Kyrgyzstan have intercepted record-breaking amounts of methamphetamine originating in Afghanistan since 2021.<sup>231</sup>

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اداره سر مفتش ویژه برای بازسازی افغانستان د پیار غاونی لپاره د خانمیری ستر مفتش





**A man shares vegetable seeds** with a woman in Badghis Province, to promote self-sufficiency and nutrition through home gardening (Twitter photo by FAO Afghanistan)

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