



Special Inspector General for Afghanistan Reconstruction (SIGAR) Information Resources

Professor Bert Chapman

Purdue University Libraries and School of Information Studies

FDLP Conference

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Libraries and School
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Historical Background

- 1978 Congress enacts Inspector General Act P.L. 95-452-(5 USC 1 et. seq. USDA and State had Inspectors General (IGs) in the 1950s. Subsequent amendments in 1988, 2008, & 2016.
- Creates independent and objective units within departments to evaluate agency program performance for Congress.
- Reports criminal penalties to Attorney General if fraud committed in programs by agency employees and private sector contractors.
- IGs are presidentially appointed and subject to Senate confirmation.
- Extensive reporting of IG activities required.
- 74 federal IGs exist in 2019 according to CRS.
- IGs, except for Postal Service and Capitol Police, NOT subject to term limits.
- One-stop access at www.oversight.gov/

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Report

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Oversight.gov is a publicly accessible, searchable website containing the latest public reports from Federal Inspectors General who are members of the Council of the Inspectors General on Integrity and Efficiency (CIGIE).

The site is operated and maintained by CIGIE. The reports and information are uploaded to this site by the IGs.



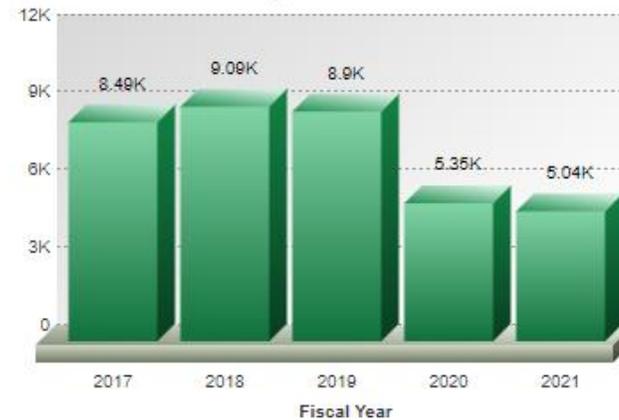
Potential Savings Identified in Reports on this Site



Reports Uploaded to Oversight.gov (19897 total reports)



Number of IG Recommendations in Reports on this Site



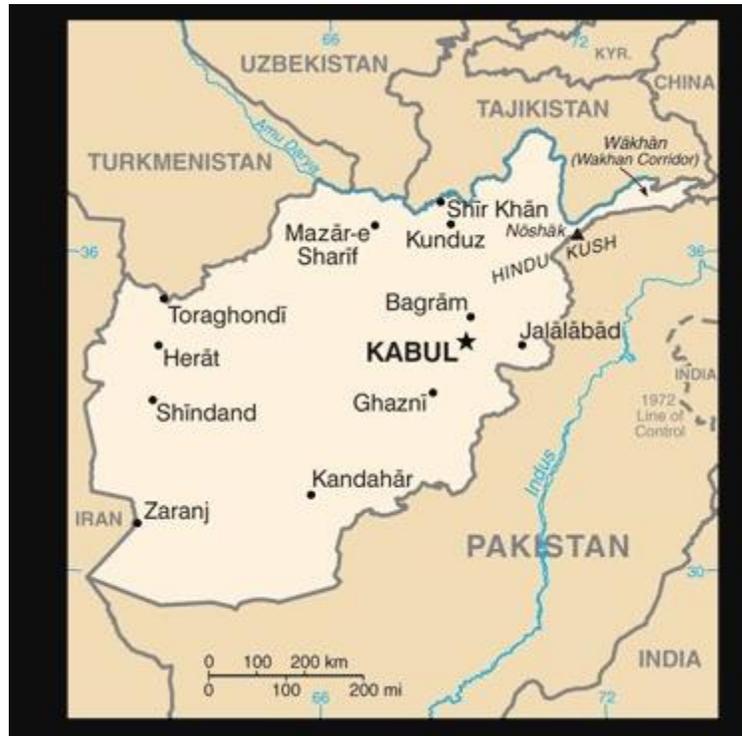
What do these charts mean?

Special Inspector General Iraq Reconstruction P.L. 108-106 existed from 2004-2013

- Special Inspector General for Afghanistan Reconstruction (SIGAR) www.sigar.mil/ established in Section 1229 of FY 2008 National Defense Authorization Act (P.L. 110-181)
- About \$144.98 billion spent on Afghan reconstruction since 2002.
- Funds intended to build Afghan National Security Forces, promote good governance, conduct development assistance, and engage in anti-corruption efforts.



SIGAR conducts audits and investigations to: 1) promote efficiency and effectiveness of reconstruction programs and 2) detect and prevent waste, fraud, and abuse.



John Sopko-Afghanistan SIGAR Appointed 2012



- *Previously served at Washington, DC international law firm Akin, Gump, Strauss, Hauer, & Field LLP specializing in international law, where he and been a partner since 2009.
- *20 years Capitol Hill staff experience including service on House Committee on Energy & Commerce, House Select Committee on Homeland Security, and Senate Homeland Security Committee Permanent Subcommittee on Investigations
- *Supervised investigations of FDA, Depts. Of Energy & Commerce, FCC, CFTC, and CPSC
- *Served as trial attorney in Justice Dept. Organized Crime & Racketeering Section conducting many long-term investigations and prosecutions against organized crime groups. Lead first successful federal Racketeering in Corrupt Organizations (RICO) prosecution against La Cosa Nostra crime family leadership.
- *Begin career as State Prosecutor in Dayton, OH with Montgomery County Prosecutors Office

Basic SIGAR Requirements

- Communicating with Secretary of State & Defense about 1. Reconstruction problems and deficiencies; 2. The need for corrective actions; and 3. Progress on implementing corrective actions.
- SIGAR collaborates with Defense, State, and U.S. Agency for International Development IGs.
- Requires submitting Quarterly Report to Congress summarizing SIGAR audits and investigative activities.
- This particular recurring report provides an overview of reconstruction activities in Afghanistan including a detailed statement of obligations, expenditures, and reconstruction associated revenues.

Where We Work

As of May 2017, SIGAR staff are operating out of the U.S. Embassy in Kabul and at Bagram Airfield. SIGAR also sends investigators, auditors, and analysts on short-term temporary duty to Afghanistan to oversee various aspects of reconstruction.

Below you will find information about SIGAR's work and general information about Afghanistan.

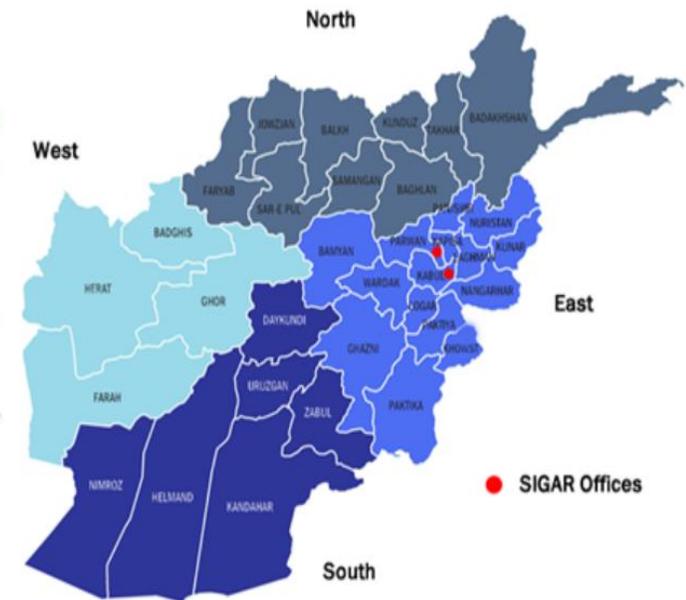
Country Profile

Capital: Kabul

Total Area: 652,230 sq km (slightly smaller than Texas)

Population: 33.3 million (July 2016 est.)

Ethnic Groups: Pashtun 42%, Tajik 27%, Hazara 9%, Uzbek 9%, Aimak 4%, Turkmen 3%, Baloch 2%, other 4% (includes smaller numbers of Nuristani, Pamiri, Arab, Gujar, Brahui, Qizilbash, Pashai, and Kyrgyz)



Samples of press releases documenting fraud investigations and convictions

Monday, July 12, 2021

Vice President Of Investment Firm Pleads Guilty To Running Multimillion-Dollar Ponzi Scheme

Tuesday, July 6, 2021

AAR Corp. Agrees to Pay \$11 Million to Settle False Claims Act Allegations on Aircraft Maintenance Contract and to Pay Penalties Assessed by the FAA

Wednesday, June 9, 2021

Former Ft. Bragg Employee Sentenced for Conspiracy and Theft of Government Property

Wednesday, April 28, 2021

California Man Pleads Guilty in \$100 Million-Plus Fraud Scheme Targeting U.S.-Funded Energy Sector Projects in Afghanistan

Tuesday, April 27, 2021

American Contractor Sentenced for Theft of Government Equipment on U.S. Military Base in Afghanistan



SIGAR | SPECIAL INSPECTOR GENERAL FOR AFGHANISTAN RECONSTRUCTION

Special Inspector General for Afghanistan Reconstruction Office of Public Affairs

FOR IMMEDIATE RELEASE

Wednesday, April 28, 2021

California Man Pleads Guilty in \$100 Million-Plus Fraud Scheme Targeting U.S.-Funded Energy Sector Projects in Afghanistan

Special Inspector General for Afghanistan Reconstruction John F. Sopko announced today that Saed Ismail Amiri, of Granite Bay, California, pleaded guilty in U.S. District Court for his role in a scheme to defraud the government of Afghanistan of more than \$100 million in a contract designed to construct an electric grid in that war-torn country.

Court documents describe Amiri, 38, as owner or senior consultant of Assist Consultants Incorporated (ACI), an Afghan company that had received more than \$250 million in U.S.-funded contracts in Afghanistan since 2013. Amiri pleaded guilty to wire fraud in a SIGAR-led case centered on U.S.-funded efforts to construct five electric power substations to connect Afghanistan's Northeastern and Southeastern electric grid systems.

“This criminal scheme literally spanned the globe – from Kabul to Africa to California – threatening one of the most important priorities of Afghan reconstruction – the electrification of a country with infrastructure devastated by decades of war,” said John F. Sopko, Special Inspector General for Afghanistan Reconstruction.

“This case demonstrates the reach and doggedness of SIGAR criminal investigators, who are committed to bringing to justice anyone who seeks to gain from crimes against the American taxpayer.”

FOR IMMEDIATE RELEASE

Tuesday, April 27, 2021

American Contractor Sentenced for Theft of Government Equipment on U.S. Military Base in Afghanistan

An American military contractor was sentenced today to 51 months in prison for her role in a theft ring on a military installation in Kandahar, Afghanistan.

Varita V. Quincy, 35, of Snellville, Georgia **pleaded guilty on Oct. 13, 2020**, to one count of conspiracy to defraud the United States and commit theft of property of value to the United States and one count of making false statements. According to court documents, Quincy admitted that, between April 2015 and July 2015, she and others conspired to and did steal property of value to the United States including generators, a truck, and other items worth over \$150,000. Larry Green, one of her co-conspirators, negotiated the sale of the stolen property with a third-country national middleman, who in turn facilitated the sale of the items to unknown persons in Kandahar.

Quincy further admitted that, to effectuate the theft of the generators, she used her position as a security badging and escort pass supervisor to create or cause to be made false official documents. The false official documents facilitated both the entry of unknown and unvetted Afghan nationals and their vehicles on to the military installation and effectuated the removal of the stolen property from the installation. The falsified documents were used to deceive security officers and gate guards and compromised the security of U.S. military and civilian personnel on the military installation.

Green pleaded guilty to one count of conspiracy to defraud the United States and 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 aiding and abetting the submission of false statements, and was **sentenced on Nov. 19, 2020**, to 41 months in prison and ordered to pay \$179,708 in restitution.

Speeches and

Videos

Photos

Blogs

Podcasts

Congressional Testimony-IG Sopko Before House Oversight and Reform Committee-National Security Subcommittee-March 16, 2021-35pp.



SIGAR

Special Inspector General for Afghanistan Reconstruction

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

Questions for Policymakers

Have U.S. agencies and their implementing partners established and adhered to specific, measurable, meaningful, and operationally practicable metrics for determining 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.

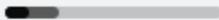
In flagging these high-risk areas, SIGAR is not advocating for any specific reforms or policies. Our various reports typically contain tactical and operational recommendations for improvement. But the *High-Risk List* is a different undertaking. It calls attention to underlying problems and pathologies 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.

Podcast Library

Operation Oversight - Episode 12: Women's Rights in Afghanistan

Friday, April 26, 2019

Hear about one of the most serious risks to the Afghan reconstruction effort: threats to women's rights.

⏸ 0:27 / 13:27  🔊 ⋮

[Download \(MP3\)](#) | [Transcript \(PDF\)](#)

Investigations Directorate



The Investigations Directorate conducts criminal and civil investigations of waste, fraud, and abuse relating to programs and operations supported with U.S. funds allocated for the reconstruction of Afghanistan. Results are achieved through criminal prosecutions, civil actions, forfeitures, monetary recoveries and suspension and debarments.

To accomplish its mission, SIGAR has full federal law enforcement authority through its enabling legislation as defined by the National Defense Authorization Act of 2008. SIGAR's Special Agents investigate crimes involving federal procurement fraud, contract fraud, theft, corruption, bribery of government employees and public officials, and a variety of civil matters pertaining to waste and abuse of U.S. taxpayer dollars.

SIGAR aggressively pursues the prosecution of criminal wrongdoing through the U.S. Department of Justice (DOJ). SIGAR details experienced prosecutors to DOJ to handle prosecution resulting from its investigations. SIGAR also supports mission related Uniform Code of Military Justice actions through Judge Advocates and executes civil recovery actions through appropriate federal and military judicial procedures. Additionally, SIGAR works parallel investigations with the Afghan Attorney General's Office to prosecute Afghan nationals involved in fraud and corruption related to U.S. reconstruction funds.

Lessons Learned Reports

Lessons Learned Program

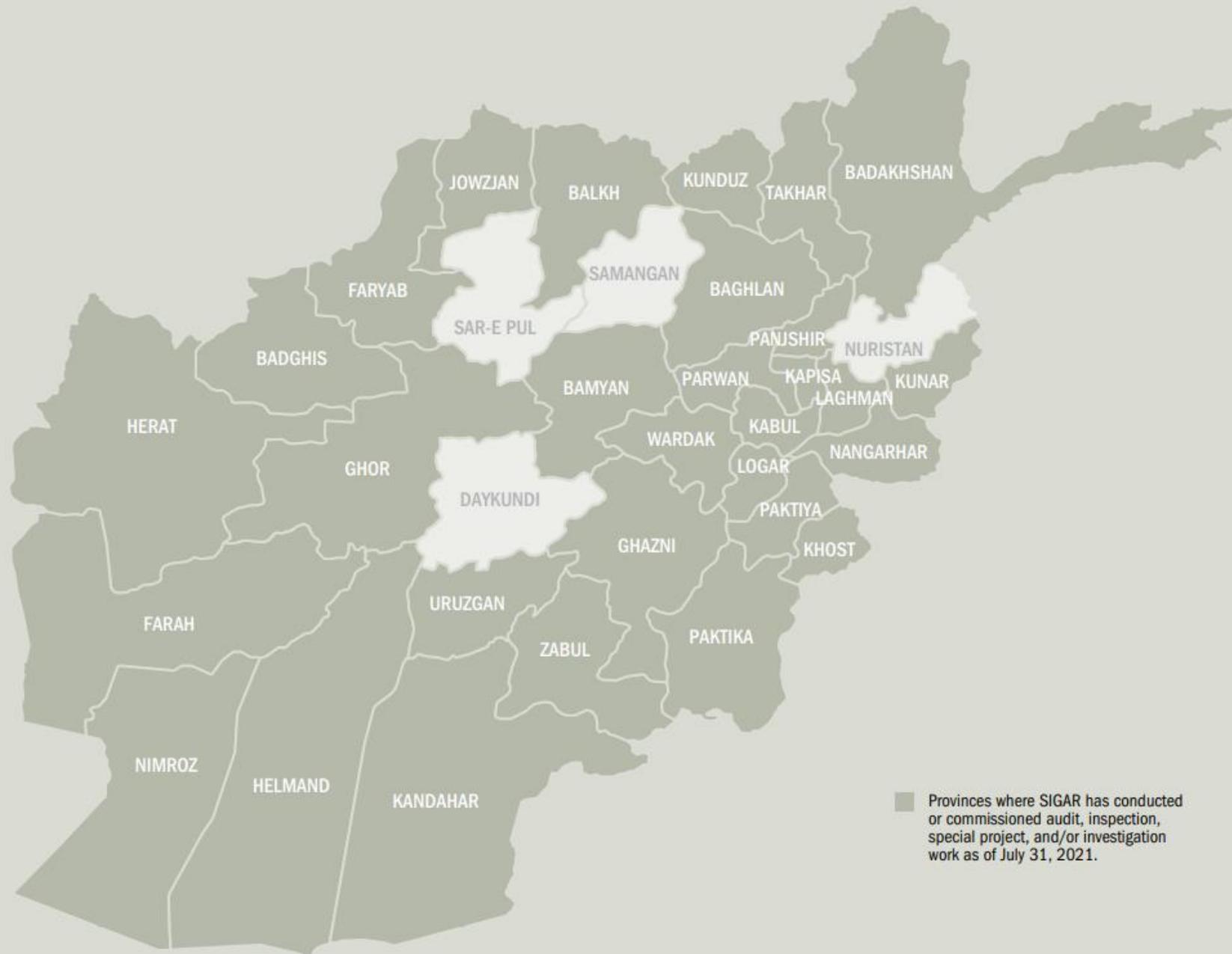
SIGAR's Lessons Learned Program (LLP) identifies and preserves lessons from the U.S. reconstruction experience in Afghanistan, and makes recommendations to Congress and executive agencies on ways to improve efforts in current and future operations. To date, LLP has issued 13 reports, including 11 full lessons learned reports. To produce these reports, LLP staff conduct hundreds of interviews—in Afghanistan, Europe, and throughout the United States—and review thousands of documents. These reports have identified over 195 specific findings and lessons and made over 146 recommendations to Congress, executive branch agencies, and the Afghan government.



The goal of the program is to improve the effectiveness, efficiency, and sustainability of current and future reconstruction efforts through comprehensive, evidence-based analysis of the U.S. engagement in Afghanistan since 2001. Our reports show what has and has not worked over the course of the U.S. reconstruction experience. They offer detailed and actionable recommendations to policymakers, and respond to the needs of U.S. implementing agencies—both in terms of accurately capturing their efforts and providing timely and actionable guidance for future efforts.

Aug. 16, 2021-
123pp.





■ Provinces where SIGAR has conducted or commissioned audit, inspection, special project, and/or investigation work as of July 31, 2021.

What We Need to Learn: Lessons from Twenty Years of Afghanistan Reconstruction is the 11th lessons learned report issued by the Special Inspector General for Afghanistan Reconstruction. The report examines the past two decades of the U.S. reconstruction effort in Afghanistan. It details how the U.S. government struggled to develop a coherent strategy, understand how long the reconstruction mission would take, ensure its projects were sustainable, staff the mission with trained professionals, account for the challenges posed by insecurity, tailor efforts to the Afghan context, and understand the impact of programs. There have been bright spots—such as lower child mortality rates, increases in per capita GDP, and increased literacy rates. But after spending 20 years and \$145 billion trying to rebuild Afghanistan, the U.S. government has many lessons it needs to learn. Implementing these critical lessons will save lives and prevent waste, fraud, and abuse in Afghanistan, and in future reconstruction missions elsewhere around the world.



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LACK OF AWARENESS ALLOWED CORRUPTION TO GROW

Early on the United States seems to have misunderstood the dynamics of political power in Afghanistan, particularly the role of patronage networks, which were born

WHAT WE NEED TO LEARN: LESSONS FROM TWENTY YEARS OF AFGHANISTAN RECONSTRUCTION

of several decades of armed conflict and had become entrenched in the country's political economy.⁴⁰⁰ As the United States would discover, the fact that Afghanistan lacked formalized governance institutions in the western tradition did not mean that there was ample space for the outside introduction and cultivation of those institutions. Efforts to build Western-style governance institutions and populate them with the heads of preexisting patronage networks simply empowered malign actors, who did not “self-correct” as some officials may have hoped they would. Consequently, a number of key local allies of the United States—some of whom had themselves been deposed by the Taliban to widespread applause—often actively countered U.S. efforts to foster good governance and economic growth.⁴⁰¹

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As SIGAR highlighted in a report on corruption in Afghanistan,

By legitimizing warlords with political and financial support, the United States helped empower a class of strongmen at the local and national levels who had conflicted allegiances between their own power networks and the Afghan state. Indirectly, the United States helped to lay a foundation for continued impunity of malign actors, weak rule of law, and the growth of corruption. Although U.S. agencies recognized the dangers of aligning with warlords, they did not fully appreciate the risks this posed to the mission in Afghanistan.⁴⁰²

Indeed, the corruption that the U.S. and coalition allies encountered in Afghanistan seems to have been viewed the same way as it would be in the United States—as the deviant criminal behavior of individual Afghan officials, rather than a systemic phenomenon.⁴⁰³

The U.S. government's misreading of the Afghan social and political environment meant that initiatives designed to stabilize and rehabilitate the country were poorly adapted to the local context. Programs to improve the economy were particularly vulnerable to the machinations and predation of Afghan powerbrokers.⁴⁰⁴ SIGAR's report on private

IMPOSING FORMAL INSTITUTIONS ON AN INFORMAL ENVIRONMENT

Likewise, the United States misjudged what would constitute an acceptable justice system from the perspective of many Afghans, which ultimately created an opportunity for the Taliban to exert influence at the local level. Between 2003 and 2015, the U.S. government spent more than \$1 billion on rule of law programming in Afghanistan, with approximately 90 percent of that funding going toward the development of a formal legal system.⁴¹¹ That system, however, was foreign to most Afghans, who favored informal, community-level traditional dispute resolution mechanisms, where an estimated 80 to 90 percent of civil disputes have always been handled.⁴¹² Such informal justice systems operate by rules familiar to most Afghans, and the system is far more efficient.⁴¹³ In the formal court system, cases can languish for months—despite hundreds of millions of U.S. dollars spent on legal reform efforts.⁴¹⁴ Sibghatullah, who oversaw U.S. efforts to staff local governments during the U.S. surge, explained to SIGAR the reluctance of Afghans to use the formal court system:

For the first year after Marjah [Helmand] was cleared [in 2010], formal judiciary officials only heard five cases because no one was used to it. Locals would tell us, “We’ve never seen this and need to see if it works.” They also didn’t think it was practical because of the slow appeals process. Some believed locals were not using it because of Taliban intimidation, but they were still going to the district governor for dispute resolution, so they couldn’t have been afraid. And when the district governor would refer them to formal judiciary officials and the huqooq [mediator], whose job it was to address those grievances, locals never followed up with them.⁴¹⁵

LESSON 7

U.S. government agencies rarely conducted sufficient monitoring and evaluation to understand the impact of their efforts.



Before and after photographs of a flood protection wall built by USAID in Ahmadabad District, Pakiya Province. (USAID photo)

QUESTIONS FOR POLICYMAKERS

- What budgeting and organizational reforms are necessary to ensure U.S. programs in conflict-affected environments prioritize impact? How can U.S. agencies ensure that all programs are accompanied by rigorous M&E? How might their personnel evaluation criteria need to change to reward thoughtful M&E over budget size or burn rate?
- How might the Congress change the way it oversees agencies working in conflict-affected environments so that it increases both its expectations and funding for M&E? How can the Congress encourage thoughtful experimentation and normalize failure, as long as both lead to demonstrable learning in reconstruction?

Quarterly Reports to Congress-Oct. 30, 2008-July 30, 2021

SIGAR

Special Inspector General for
Afghanistan Reconstruction

JUL 30
2021



This quarter, the United States and its allies withdrew nearly all of their troops from Afghanistan after almost 20 years of war. Fewer than a thousand U.S. military personnel remain there, compared to 110,000 a decade ago. President Joseph R. Biden has said that the United States will continue to provide support for Afghanistan, including for its military and police. The President's proposed FY 2022 budget includes \$3.33 billion for the Afghan National Defense and Security Forces (ANDSF) as well as \$364 million in civilian assistance. If appropriated by Congress, these funds would come in addition to the approximately \$6.68 billion already appropriated, but yet to be disbursed for Afghanistan.

The news coming out of Afghanistan this quarter has been bleak. The Taliban offensive that began early in the quarter accelerated in June and July. General Mark Milley, chairman of the Joint Chiefs of Staff, testified on June 23 that the Taliban controlled about 81 districts. Less than a month later, on July 21, he told reporters the group now controlled about half of Afghanistan's 419 districts, or more than twice as many as before. According to media reporting, the Taliban also controlled large stretches of multiple major highways, and at least six international border crossings as this report went to press. The ANDSF has retaken some districts and the Afghan government still controls all 34 provincial capitals, including Kabul, but from public reporting, the ANDSF appeared surprised and unready, and is now on its back foot. Civilian casualties hit a record high in May and June, according to the UN Assistance Mission in Afghanistan. The overall trend is clearly unfavorable to the Afghan government, which could face an existential crisis if it isn't addressed and reversed.

SIGAR's oversight mission has become both more consequential and more challenging in the absence of a major U.S. troop presence, and in light of the growing insurgent pressure on the Afghan government. Despite repeated reductions in American staff at the U.S. embassy, SIGAR remains the only U.S. oversight agency on the ground in Afghanistan, so

SIGAR completed seven financial audits of U.S.-funded projects to rebuild Afghanistan that identified \$739,105 in questioned costs as a result of internal-control deficiencies and noncompliance issues. These financial audits covered a range of topics including USAID's Civic Engagement Program, the State Department's Legal Aid through Legal Education Program, and the U.S. Air Force's support for operation and maintenance of the Afghan Air Force's A-29 ground-attack aircraft.

During the reporting period, SIGAR criminal investigations resulted in two criminal informations (a prosecutor's allegation of a crime, as distinct from a grand-jury indictment), two guilty pleas, one sentencing, \$179,708 in restitutions, and an impressive \$11.9 million in civil settlements.

As the situation in Afghanistan changes, SIGAR is adapting to the new reality. My colleagues and I look forward to working together with Congress and the Administration to continue to protect U.S. taxpayer funds in Afghanistan from waste, fraud, and abuse, and to improve the overall operations of the U.S. government in overseas contingency operations.

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

KEY EVENTS, MAY-JULY

April 21: Secretary of State Blinken says Administration is working with Congress to provide \$300 million more civilian assistance to Afghanistan in 2021.



Evaluation 21-43-IP: Fuel for the Afghan National Defense and Security Forces

Additional Steps Required to Successfully Transition Fuel Responsibilities to the Afghan Government

In 2005, Congress appropriated funds for the Afghanistan Security Forces Fund (ASFF) to train, equip, and provide related assistance to the ANDSF, supporting its development, effectiveness, and sustainability. Within DOD, CSTC-A had primary responsibility for managing the ASFF. CSTC-A used ASFF funds to, among other things, purchase equipment, construct and repair infrastructure, pay personnel, and purchase fuel for the ANDSF. DOD also tasked CSTC-A to help train and advise the ANDSF on fuel management, including requesting fuel in an emergency, and using consumption reports to identify the amount of fuel used as a way to help forecast future fuel needs.

From FY 2010 through FY 2020, DOD spent \$3.74 billion on fuel for the ANDSF; DOD plans to spend an additional \$1.45 billion through FY 2025. This fuel was required to operate more than \$9.82 billion in vehicles and aircraft DOD procured for the ANDSF, and to provide power to ANDSF bases and installations.

In April 2018, a SIGAR report highlighted serious issues with DOD's management and oversight of the fuel provided to the ANDSF. SIGAR made six recommendations to CSTC-A's commanding general to address its concerns. However, in October 2019, CSTC-A told SIGAR that it was transitioning responsibility for ANDSF fuel to the Afghan government within three years. CSTC-A did not explain how the Afghan government's inability to effectively manage and oversee ANDSF fuel activities, which SIGAR identified in 2018, had been mitigated.

**Financial Audit 21-36-FA: USAID's Afghan Civic Engagement Program
Audit of Costs Incurred by Counterpart International Inc.**

On December 4, 2013, USAID awarded a \$70 million cooperative agreement to Counterpart International Inc., to support the Promoting Afghan Civic Engagement Program; the name of the program was later changed to the Afghan Civic Engagement program. The program's objective was to promote Afghan civil-society and media engagement to influence public policy, government accountability, and political reform. After 18 modifications, the agreement's total funding increased to \$79,120,000, and the period of performance was extended from December 3, 2018, through February 15, 2020. The original agreement also included a cost-share component requiring Counterpart to provide \$2,461,116 for the program; subsequent modifications to the agreement decreased the cost share to \$2,389,495.

SIGAR's financial audit, performed by Davis Farr LLP, reviewed \$13,270,330 in costs charged to the agreement, and \$731,781 in Counterpart's shared costs from October 1, 2018, through February 15, 2020. The auditors identified three significant deficiencies in Counterpart's internal controls, and three instances of noncompliance with the terms of the agreement. Davis Farr identified \$630,418 in questioned costs charged to the agreement related to these issues.

SIGAR Budget and Staffing

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 174 employees on board at the end of the quarter. SIGAR currently has five staff members assigned to the U.S. Embassy Kabul, Afghanistan. SIGAR also employed five 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.

Post-U.S. Military Withdrawal SIGAR Projections

Conducting oversight against waste, fraud, and abuse of taxpayer funds “will be much more difficult,” SIGAR said in a June 1, 2021, letter to Congress, but it can be done: “SIGAR has been conducting oversight in Afghanistan since 2009 and operating ‘outside the wire’ for years, including after major troop drawdowns began in 2014.”

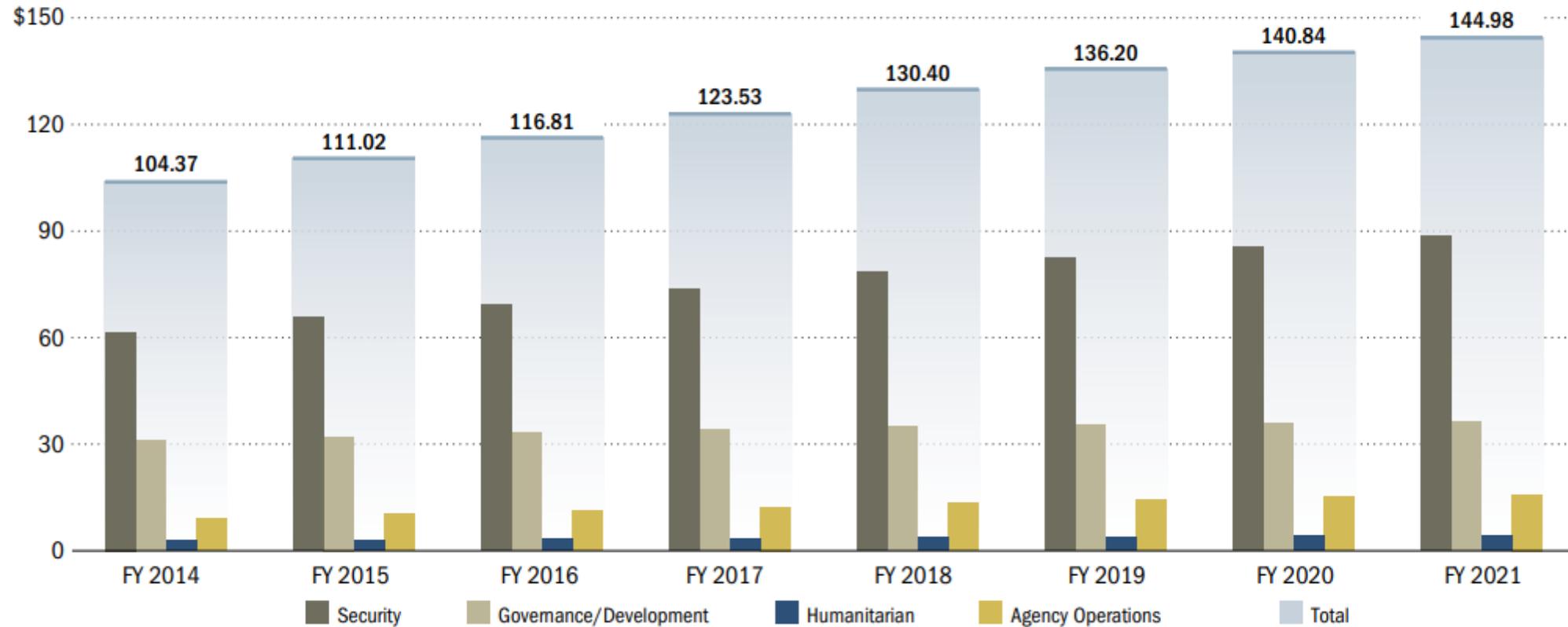
The letter, titled “Protecting U.S. Assistance to Afghanistan Following the Withdrawal of U.S. and Coalition Forces,” offered four recommendations for Congress and the Administration to maintain effective oversight after the military withdrawal in keeping with the watchdog mission mandated by SIGAR’s 2008 authorizing statute. Summarized, the four recommendations are:

1. Congress and the Administration should strictly condition U.S. funding and other assistance to Afghanistan on the Afghan government’s granting SIGAR and other oversight organizations access to Afghan government ministries and their records.
2. Congress and the Administration should strictly condition U.S. funding and other assistance funneled through trust funds administered by international organizations like the World Bank on their granting SIGAR and other oversight organizations access to all records pertaining to the use of such funds. Some such intermediaries have resisted SIGAR data requests.

3. Congress should direct the Administration to reestablish an Afghanistan Threat Finance Cell to identify, disrupt, and eliminate illicit financial networks in Afghanistan, particularly those involved in narcotics trafficking, illicit financial transactions, and terrorist networks.
4. DOD and the State Department should consider establishing a traditional Security Cooperation Office at the U.S. Embassy in Kabul to provide security assistance to the Afghan government.

FIGURE 2.2

CUMULATIVE APPROPRIATIONS BY FUNDING CATEGORY AS OF JUNE 30, 2021 (\$ BILLIONS)



Note: Numbers have been rounded.

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

February 17, 2021 “Support for Gender Equality Report” 242 pp.



SIGAR's analysis found that 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 identifies findings and lessons to inform U.S. policies and actions on these issues. These lessons are relevant for Afghanistan, where the United States will likely remain engaged in the coming years, and for efforts to empower and advance women and girls in other conflict-affected countries. The report provides recommendations to the Congress and executive branch agencies for improving such efforts.

Between 2002 and 2020, U.S. efforts to support women, girls, and gender equality in Afghanistan yielded mixed results. Considerable investment across a range of sectors contributed to indisputable gains—especially in education and maternal health. There is broad demand within the Afghan population for these services, and U.S. agencies have responded with well-designed and effective programs. Yet our examination of 24 U.S. gender-related programs also revealed serious shortcomings. Some programs were designed based on assumptions that proved to be ill-suited to the Afghan context and the challenges that women and girls faced. We found that establishing a correlation between program activities and related outcomes was not always possible, and in many cases, insufficient monitoring and evaluation of program activities made it impossible to assess the programs' actual impacts.



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KEY FINDINGS

- There were few, if any, girls in school or female teachers under the Taliban regime. Today, as many as 3.5 million girls (out of about 9 million students) are enrolled in school, though this number is likely a high estimate. As of 2018, approximately 70,000 women were in teaching jobs, representing roughly one-third of the nation's teachers.
- Literacy rates among girls nearly doubled, from 20 percent in 2005 to 39 percent in 2017. Among adult women, literacy rates in the same period rose by just one-tenth, from 18 to roughly 20 percent.
- These improvements in women's and girls' access to education have been achieved in part due to significant U.S. investments. Between 2002 and 2020, USAID and State disbursed an estimated \$1 billion on education programs in Afghanistan. Of these efforts, approximately \$205 million in programming targeted women and girls' education as a primary objective.
- Community-based education has proven effective as a reliable, culturally accepted model for delivering primary education in areas where the formal education system does not operate, and especially in closing the enrollment and achievement gap between girls and boys.
- An important caveat is that education gains for women and girls have been concentrated in urban areas and largely at the primary school level, and the quality of education remains problematic.
- Some of the gains made for girls in access to education may not be sustainable, since a large portion of the education sector in Afghanistan is dependent on international donor funding for maintaining and expanding those gains.

SIGAR Publications in CGP

- Some under S 1.2; others under S 1.163/3

U.S.-based training for Afghanistan security personnel : trainees who go absent without leave hurt readiness and morale, and may create security risks / online resource

<https://purl.fdlp.gov/GPO/gpo127941>

[United States. Office of the Special Inspector General for Afghanistan Reconstruction. Office of Special Projects, author.](#)

Arlington, VA : Special Inspector General for Afghanistan Reconstruction, 2017.

[S 1.163/3:18-03-SP](#)

[0876-A-43 \(online\)](#)

[US-based training for Afghanistan security personnel](#)

[Afghan trainees absent without leave in the United States](#)

1 online resource (25 pages) : color illustrations

text

"October 2017."

"SIGAR 18-03-SP"

Benefits of SIGAR Information Resources

- **Learning detailed qualitative and quantitative information about U.S. Government and taxpayer spending on civilian and military programs in Afghanistan.**
- **Learning about reconstruction successes, failures, and ambiguities.**
- **Learning how corruption by the U.S., U.S. allies, and Afghans can impact, dilute, and ruin the effectiveness of this spending.**
- **Assessing whether foreign economic and security assistance is in the U.S. national interest on a country-by-country basis.**
- **Gaining further insights on whether the U.S. should provide long-term reconstruction and foreign economic and military assistance to countries where the U.S. has been militarily involved.**
- **Gaining evidence to support or oppose nation-building efforts in other countries. Such evidence can influence understanding of recent historical, present, and emerging developments in Afghanistan following Taliban seizure of power.**
- **Gaining enhanced understanding of the cultural, economic, ethnographic, political, and religious factors of countries or regions where U.S. administers assistance programs. Acquiring enhanced awareness of ambiguities involved in these programs and U.S. and other international involvement in these countries.**

Questions?