

# SIGAR

**Special Inspector General for  
Afghanistan Reconstruction**

SIGAR 23-30 Audit Report

## Emergency Food Assistance to Afghanistan: USAID Has Improved Oversight, But Could Better Align Monitoring with Increasing Aid Levels



AUGUST  
2023

# SIGAR

## Special Inspector General for Afghanistan Reconstruction

### WHAT SIGAR REVIEWED

The United States has been funding emergency food assistance efforts in Afghanistan since at least fiscal year (FY) 2010, with the U.S. Agency for International Development (USAID) providing over \$1.6 billion to address Afghanistan's food security needs. Between October 2019 and December 2022, the USAID Bureau for Humanitarian Assistance (BHA) awarded almost \$900 million for emergency food assistance to Afghanistan, with \$874 million (97 percent) being awarded to the UN World Food Programme (WFP). WFP provides several types of emergency food assistance, including in-kind food aid, cash transfers, and vouchers.

In November 2019, SIGAR issued a report examining USAID's oversight and monitoring of its emergency food assistance and made three recommendations. USAID concurred with SIGAR's recommendations and took action to address the report's findings. However, since SIGAR issued its November 2019 report, the former Afghan government collapsed, the Taliban became Afghanistan's de facto governing authority, U.S. government personnel withdrew, and economic and humanitarian crises ensued. Those events resulted in substantial increases to the amount of money USAID provided for emergency food assistance in a significantly altered environment from the one SIGAR encountered when conducting its field work for the November 2019 report.

To that end, the objectives of this audit are intended to follow-up on SIGAR's November 2019 report and determine the extent to which (1) USAID conducted oversight of its emergency food assistance programming in Afghanistan, and (2) USAID's emergency food assistance program met its programmatic goal of addressing hunger in Afghanistan from October 2019 through December 2022.

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August 2023

## Emergency Food Assistance to Afghanistan: USAID Has Improved Oversight, But Could Better Align Monitoring with Increasing Aid Levels

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### SIGAR 23-30 AUDIT REPORT

#### WHAT SIGAR FOUND

SIGAR found that USAID improved its oversight of emergency food assistance programs in Afghanistan by engaging a third-party monitor. However, USAID did not increase the number of sites visited by the third-party monitor to reflect the increases in funding or the increase in WFP ground operations in Afghanistan, which limited USAID's oversight of WFP activities. Additionally, SIGAR found cases in which BHA and WFP updated the size of food distribution packages but did not formally modify award agreements or inform the third-party monitor of the changes. SIGAR also found that while USAID's emergency food assistance efforts fed more than 18 million Afghans, the efforts faced numerous challenges, including Taliban interference.

U.S. law requires USAID to monitor its foreign assistance efforts and evaluate the outcomes of its work. Similarly, USAID guidance requires that USAID staff conduct site visits of its awards to verify activity interventions and learn from activity implementation. Due to the challenges in conducting direct observation in unstable environments like Afghanistan, USAID allows the use of a third-party monitor to meet the site visit requirements. In accordance with a recommendation from a November 2019 SIGAR report, USAID improved its oversight of emergency food assistance programs in Afghanistan by engaging a third-party monitor to conduct site visits on behalf of BHA. However, from April 2020 through December 2022, USAID's third-party monitor only visited 268 of more than 3,000 food distribution sites, exceeding USAID's requirements, but only provided limited information on WFP's distribution activities. In addition, USAID staff did not use virtual or remote monitoring, as permitted by USAID guidance, to augment third-party monitor site visits. USAID's guidance on adaptive management makes clear that additional information may be necessary to adjust program implementation in response to changing conditions in locations that are unstable and in transition.

Although hunger and severe food insecurity still exist in Afghanistan, USAID and WFP helped stave off the worst-case outcomes throughout Afghanistan via significant increases in emergency food assistance. WFP reported that it aided almost 18 million people between 2018 and 2022, more than double USAID's target of 8.2 million. However, USAID and WFP faced numerous challenges implementing and overseeing their provision of emergency food assistance in Afghanistan as they worked toward addressing hunger.

USAID and WFP have encountered numerous obstacles while implementing their emergency food assistance activities in Afghanistan. For example, for the awards SIGAR reviewed, although WFP exceeded BHA's target goals related to the number of beneficiaries, USAID's third-party monitor found a growing number of instances where the quantity of food being distributed to beneficiaries did not match what was required in the USAID-WFP award documents. Specifically, from March 2020 to January 2022, USAID's third-party monitor only reported four instances where quantities of assistance provided to beneficiaries did not match what was required. However, from February 2022 to December 2022, the third-party monitor reported 113 instances where food assistance did not meet WFP award requirements, a

2,725 percent increase. According to WFP and USAID, USAID regularly approves changes to allowable quantities. However, the changes were not formalized through an award modification or communicated to the third-party monitor, resulting in additional, time-consuming investigations that could have been avoided.

Following SIGAR's November 2019 report, USAID began requiring implementing partners to report on the loss or diversion of emergency food assistance. From January 2020 through December 2022, WFP notified USAID at least 32 times in writing about instances of potential fraud, waste, or abuse that could have an impact on its activities. According to documents provided by BHA, of the 32 reported instances, WFP reported 8 incidents of theft and 5 incidents of food being diverted by officials from the former government or the Taliban. Aid organizations, and beneficiaries also reported recurring instances of emergency food assistance theft and interference in food distribution by the Taliban. This includes the Taliban (1) requesting a larger role in beneficiary data collection efforts, (2) preventing female aid workers from traveling to conduct humanitarian activities, (3) stealing food, and (4) making threatening phone calls to implementing partners. For example, in April 2022, Taliban authorities reportedly attempted to prevent WFP from reaching 15,000 internally displaced people in Herat to provide their regular monthly food assistance. While WFP was able to convince the Taliban authorities to allow the assistance to be provided, WFP notified USAID that the incident was most likely a reflection of the Taliban's desire to prevent the internally displaced people from staying in the area.

According to USAID, WFP can take steps to mitigate the risk of theft or diversion, which include the prohibition of armed actors that display Taliban insignia and the taking of photos or videos for distribution (including propaganda) and allowing for the suspension of aid in certain areas if there are no guarantees that aid will reach its intended beneficiaries. However, since the Taliban have continued to interfere in emergency food distribution activities, when necessary, WFP temporarily pauses operations in areas throughout Afghanistan. For example, in a January 2023 letter, senior UN officials informed the Taliban governor of Ghor Province that due to repeated interference in humanitarian activities and the theft and diversion of food and cash assistance, all humanitarian distributions in Ghor Province would be temporarily suspended. The letter required the Taliban governor to guarantee that such interference would cease. Although the blanket suspension on humanitarian assistance in Ghor Province was rescinded on March 25, 2023, the suspension was reinstated in April 2023 because of continued interference. Additionally, aid assistance in both Badghis and Nangarhar Provinces was suspended for a month in February 2023 because of Taliban interference, as was assistance in two districts of Ghazni Province in March 2023.

SIGAR discovered that beneficiaries receiving assistance faced multiple obstacles, including bribery, favoritism, abuse, and Taliban interference. Despite the obstacles, beneficiaries told SIGAR that their needs were being addressed. Many of the beneficiaries also stated that overall, they were happy with the assistance provided. While USAID provided nearly \$900 million in USAID emergency food assistance funding from FY 2020 through FY 2022, it is unclear whether current provisions to crisis-afflicted Afghanistan are enough to meet the country's growing demand for food assistance. An April 2023 WFP Situation Report shows that the organization currently requires an additional \$800 million for the remainder of 2023 in order to deliver emergency food assistance and nutrition to those in need.

## WHAT SIGAR RECOMMENDS

To improve USAID oversight of its emergency food assistance in Afghanistan, SIGAR recommends that the Deputy Administrator for Policy and Programming:

- 1. Direct BHA to consider increasing the number of third-part monitor visits and begin remote monitoring of WFP food distribution sites.**
- 2. Direct BHA to take the necessary actions to ensure its third-party monitor assesses food distribution sites are using up-to-date and accurate food and cash allowance requirements.**

SIGAR provided a draft of this report to USAID for review and comment and received written comments from USAID's BHA Assistant to the Administrator, which are reproduced in appendix II. USAID concurred with the report's two recommendations. Regarding the first recommendation, USAID stated that it is working to expand the number of BHA site visits and would explore opportunities for remote monitoring. Regarding the second recommendation, USAID directed its third-party monitor and WFP to coordinate on food and cash distribution amounts and will include language in future awards clarifying flexibility regarding in-kind and cash distribution amounts. SIGAR considers USAID's actions responsive to the recommendations and will close both recommendations as implemented upon issuance of this report. SIGAR also updated the report, as appropriate, based on USAID's and WFP's technical comments.



**SIGAR**

Office of the Special Inspector General  
for Afghanistan Reconstruction

August 29, 2023

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

The Honorable Isobel Coleman  
Deputy Administrator for Policy and Programming, USAID

Ms. Sarah Charles  
Assistant to the Administrator, USAID Bureau for  
Humanitarian Assistance

This report discusses the results of SIGAR's audit of the U.S. Agency for International Development's (USAID) emergency food assistance activities with the UN World Food Programme (WFP) in Afghanistan from October 1, 2019, through December 31, 2022.

We found that while USAID improved its oversight of WFP awards by engaging a third-party monitor to make site visits to WFP distribution sites during 2021 and 2022, USAID's third-party monitor visited 268 of WFP more than 3,000 food distribution sites which limited information on WFP's distribution activities. We also found that USAID guidance permits the use of remote or virtual monitoring for activities in unstable environments, but USAID's Bureau for Humanitarian Assistance (BHA) has not used the tool to augment third-party monitoring of WFP distribution sites. Additionally, we found that BHA and WFP regularly made agreements to allow deviations from the required quantity of food delivered to beneficiaries in cases where various food commodities were limited in supply or unavailable. However, USAID did not formally modify the awards or communicate those agreed upon deviations to the third-party monitor, resulting in an increase in time consuming investigations that could have been avoided.

Although hunger and severe food insecurity still exist in Afghanistan, USAID and WFP—USAID's primary implementing partner—helped stave off the worst-case outcomes throughout Afghanistan through significant increases in emergency food assistance to tens of millions of Afghans following the disastrous economic and humanitarian conditions brought on by the COVID-19 pandemic and the collapse of the former Afghan government. WFP reported that it aided almost 18 million people between 2018 and 2022, more than double USAID's target of 8.2 million.

However, USAID and WFP faced numerous challenges implementing and overseeing their provision of emergency food assistance in Afghanistan as they met the goal of addressing hunger in Afghanistan. Despite the nearly \$900 million in USAID emergency food assistance funding between FY 2020 and FY 2022, it is unclear whether current provisions to crisis-afflicted Afghanistan are enough to meet the country's growing demand for food assistance. Additionally, due to the fluid situation on the ground, the number of Afghans facing food insecurity varies and is subject to rapid changes based on factors including seasonal fluctuations, natural disasters, and challenges distributing food to beneficiaries in a country now run by the Taliban. According to the International Rescue Committee, the Taliban also cut spending on social services by 81 percent in 2022, which could contribute to the number of Afghans facing food insecurity.



**SIGAR**

Office of the Special Inspector General  
for Afghanistan Reconstruction

We are making two recommendations in this report. To improve USAID oversight of its emergency food assistance in Afghanistan, SIGAR recommends that the Deputy Administrator for Policy and Programming (1) direct BHA to consider increasing the number of third-party monitor visits and begin remote monitoring of WFP food distribution sites; and (2) direct BHA to take the necessary actions to ensure its third-party monitor assesses food distribution sites are using up-to-date and accurate food and cash allowance requirements.

We provided a draft of this report to USAID for review and comment, and we received written comments from BHA's Assistant to the Administrator, which are reproduced in appendix II. USAID concurred with the reports two recommendations. With regard to the first recommendation, USAID stated that it is working to expand the number of BHA site visits and would explore opportunities for remote monitoring. With regard to the second recommendation, USAID directed its third-party monitor and WFP to coordinate on food and cash distribution amounts and will include language in future awards clarifying flexibility regarding in-kind and cash distribution amounts. We consider USAID's actions to be responsive to the recommendations and both will be closed as implemented upon issuance of this report. We also updated the report, as appropriate, based on USAID's and WFP's technical comments.

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

John F. Sopko  
Special Inspector General  
for Afghanistan Reconstruction

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## ABBREVIATIONS

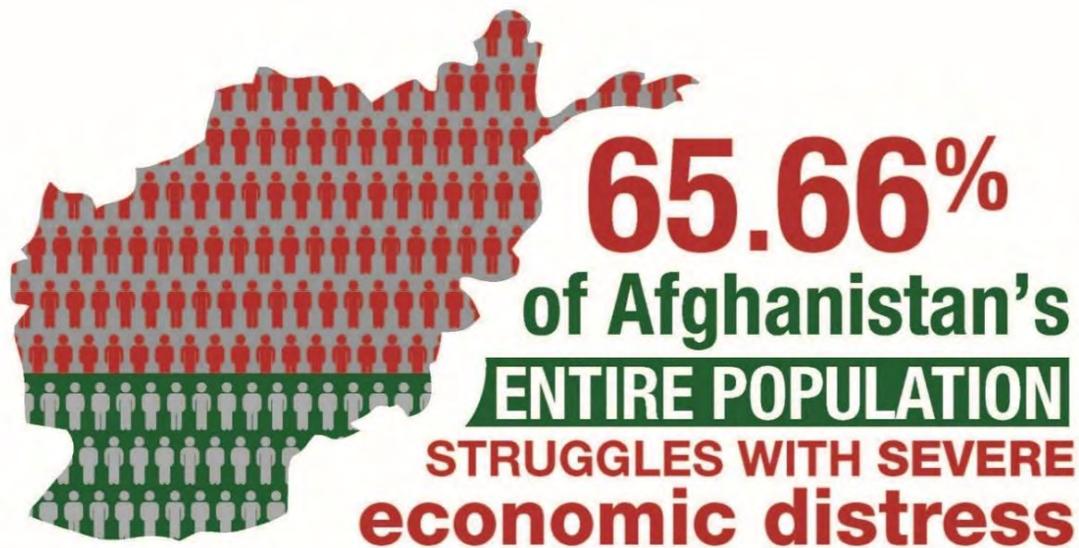
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ADS	Automated Directives System
AMELA	Afghanistan Monitoring, Evaluation, and Learning Activity
BHA	Bureau for Humanitarian Assistance
FY	fiscal year
GAO	Government Accountability Office
NGO	nongovernmental organization
PIO	public international organizations
USAID	U.S. Agency for International Development
WFP	UN World Food Programme

According to the UN's *Humanitarian Needs Overview–Afghanistan*, 28.3 million Afghans, nearly two-thirds of Afghanistan's population, will need urgent humanitarian assistance to survive in 2023.<sup>1</sup> This is a 16 percent increase from the 24.4 million people in need in 2022. In response, the U.S. government and other international donors have provided various types of humanitarian aid to address Afghanistan's growing need, including through the provision of emergency food assistance and cash support.<sup>2</sup>

The U.S. Agency for International Development (USAID) provided emergency food assistance to Afghanistan totaling over \$733 million during the 10-year period from fiscal year (FY) 2010 through FY 2019. Although USAID's Bureau for Humanitarian Assistance (BHA) significantly increased emergency food assistance funding to Afghanistan from October 2019 through December 2022—awarding nearly \$900 million to its implementing partners to provide the assistance—more than 19.9 million Afghans face acute food insecurity in 2023.<sup>3</sup> This includes 6 million Afghans who are at emergency-levels of food insecurity, one step away from catastrophic levels of food insecurity (sometimes classified as “famine”) and one of the highest rates in the world. Figure 1 shows the estimated number of Afghans in need relative to Afghanistan's total population.

**Figure 1 - Estimated Number of Afghans in Need**



Source: UN Office for the Coordination of Humanitarian Affairs, *Humanitarian Needs Overview– Afghanistan*, January 23, 2023.

SIGAR and the U.S. Government Accountability Office (GAO) have previously reported on USAID's global emergency assistance efforts and found inadequacies in USAID's oversight of its humanitarian efforts. For example, GAO found that USAID BHA inconsistently documented its oversight.<sup>4</sup> Similarly, we found that incomplete reporting and limited site visits reduced USAID's ability to conduct oversight of its emergency food

<sup>1</sup> UN Office for the Coordination of Humanitarian Affairs, *Humanitarian Needs Overview–Afghanistan*, Humanitarian Programme Cycle 2023, January 23, 2023.

<sup>2</sup> In fiscal year (FY) 2021, USAID's Bureau for Humanitarian Assistance (BHA) implemented a new sector-specific data structure categorizing all humanitarian assistance funding according to sectors. As a result, all nutrition programming previously implemented by USAID's Office of Food for Peace was recategorized into a separate nutrition sector. For the purpose of this report, we do not include assistance categorized as nutrition programming as part of USAID's emergency food assistance.

<sup>3</sup> USAID established BHA in 2020 by consolidating the former Office of U.S. Foreign Disaster Assistance and Office of Food for Peace.

<sup>4</sup> GAO, *Better USAID Documentation and More-Frequent Reporting Could Enhance Monitoring of Humanitarian Efforts*, GAO-22-104431, January 26, 2022, p. 9.

assistance activities in Afghanistan from FY 2010 through FY 2019.<sup>5</sup> Our November 2019 report on emergency food assistance to Afghanistan found that USAID only conducted one site visit from FY 2014 through FY 2019, and that USAID lacked the data necessary to evaluate whether it achieved the intended outcomes of its emergency food assistance program. Our report also found that USAID’s implementing partners did not always establish or report on their project performance indicators, concluding that USAID did not enforce its implementing subs reporting requirements. To address these findings, we recommended that USAID

1. enforce reporting requirements for all emergency food assistance projects in Afghanistan, including all reporting requirements for project activities, progress, and final results.
2. find an alternate method of conducting site visits, such as using a third-party monitor; and
3. evaluate the efficacy of USAID’s emergency food assistance programs in Afghanistan to ensure that fraud, waste, and abuse are not occurring.

USAID concurred with our three recommendations and noted the actions it would take to address each one. However, since we issued our report in November 2019, the former Afghan government collapsed, the Taliban became Afghanistan’s de facto governing authority, U.S. government personnel withdrew, and economic and humanitarian calamity has ensued. These events resulted in marked increases to the amount of money USAID has provided to the Afghan people through emergency food assistance, as well as a significantly altered environment from the one in which we conducted our field work for the November 2019 report. As such, the objectives of this audit are intended to follow-up on our November 2019 report and determine the extent to which (1) USAID conducted oversight of its emergency food assistance programming in Afghanistan, and (2) USAID’s emergency food assistance program met its programmatic goal of addressing hunger in Afghanistan from October 2019 through December 2022.

To accomplish our objectives, we reviewed legislation and regulations governing humanitarian assistance, including emergency food assistance. We reviewed USAID’s Automated Directives System (ADS) on project monitoring, cooperative agreements, and grant agreements with public international organizations (PIOs).<sup>6</sup> We also reviewed strategies and plans, implementing partners’ project evaluations, project performance reports, and third-party monitoring reports. We interviewed officials from USAID, the UN World Food Programme (WFP), international nongovernmental organizations (NGOs), and beneficiaries at food assistance distribution sites. We conducted our work in Arlington, Virginia, and in 15 provinces in Afghanistan, from February 2022 through June 2023 in accordance with generally accepted government auditing standards. Appendix I contains a more detailed discussion of our scope and methodology.

## BACKGROUND

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USAID’s emergency food assistance is often delivered under difficult circumstances, such as in Afghanistan where decades of conflict, unrest, and recurring natural disasters contribute to ongoing, urgent humanitarian need. USAID largely funds its emergency food assistance activities in Afghanistan through PIOs, including the UN’s WFP. The UN Food and Agriculture Organization’s May 2022 “Integrated Food Security Phase Classification” analysis stated that if not for the emergency food assistance currently being provided in Afghanistan, “the magnitude and severity of needs would be dramatically higher.”<sup>7</sup> The latest analysis projected that between November 2022 and March 2023, nearly half of Afghanistan’s population, approximately 20 million people, would face “crisis” or “emergency” levels of food insecurity, as described in table 1 below.

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<sup>5</sup> SIGAR, *Emergency Food Assistance to Afghanistan: Incomplete Reporting and Limited Site Visits Hindered USAID’s Oversight of Millions of Dollars of Food Assistance*, SIGAR 20-10-AR, November 19, 2019.

<sup>6</sup> A PIO is an organization composed of multiple member states (i.e., sovereign countries), or any other organization that the USAID Office of General Council or Bureau for Food Security designates as a PIO.

<sup>7</sup> Integrated Food Security Phase Classification, *Evidence and Standards for Better Food Security and Nutrition Decisions, Afghanistan*, May 2022, p. 2.

**Table 1 - Integrated Food Security Phase Classification Phase Description and Response Objectives**

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

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

Source: SIGAR, *Quarterly Report to the United States Congress*, SIGAR 2023-QR-1, January 30, 2023, p. 75.

Conditions in Afghanistan, such as drought and economic collapse, along with global factors, like the ongoing war in Ukraine, have only worsened food insecurity. These factors, in conjunction with the August 2021 collapse of the Afghan government, have led to increases in the cost of food, economic hardships brought on by the Taliban government, reduced development and economic assistance, and resulted in higher fuel prices. A November 2022 UN Office of the Coordination for Humanitarian Affairs response plan review for humanitarian activities in Afghanistan for 2022 stated that of the 24 million people in need of food assistance, 21.9 million had been reached as of October 2022. While most Afghans in need of food assistance received some aid, donors only provided \$1.1 billion, or 40 percent, of the \$2.7 billion that the UN requested to provide food security to the Afghan people.

As part of its humanitarian assistance activities, USAID’s BHA funds activities that provide emergency food assistance to countries and individuals throughout the world. USAID intends for its emergency projects to save lives, reduce suffering, and support the early recovery of people afflicted by conflict.<sup>8</sup> According to BHA’s Sector Guidance for Emergency Assistance, BHA’s “emergency food assistance activities are designed to alleviate hunger by providing a resource transfer (i.e., food, vouchers, or cash) and be sufficient that beneficiaries need not resort to negative coping strategies,” such as asset selling, child marriages, high interest loans, or skipping meals.<sup>9</sup> BHA’s guidance goes on to state that its emergency food assistance activities should bridge the gap between a nutritionally adequate diet needed to survive and what they [beneficiaries] can generate on their own.<sup>10</sup> Despite USAID’s assistance, various factors continue to prevent the Afghan people from building resilience and moving towards recovery, such as the August 2021 collapse of the Afghan government, drought, rapid economic decline, inflation, the COVID-19 pandemic, natural disasters, security threats, and the Taliban’s restrictions on women and girls.

<sup>8</sup> USAID, Office of Food for Peace, “2016–2025 Food Assistance and Food Security Strategy,” p. 4.

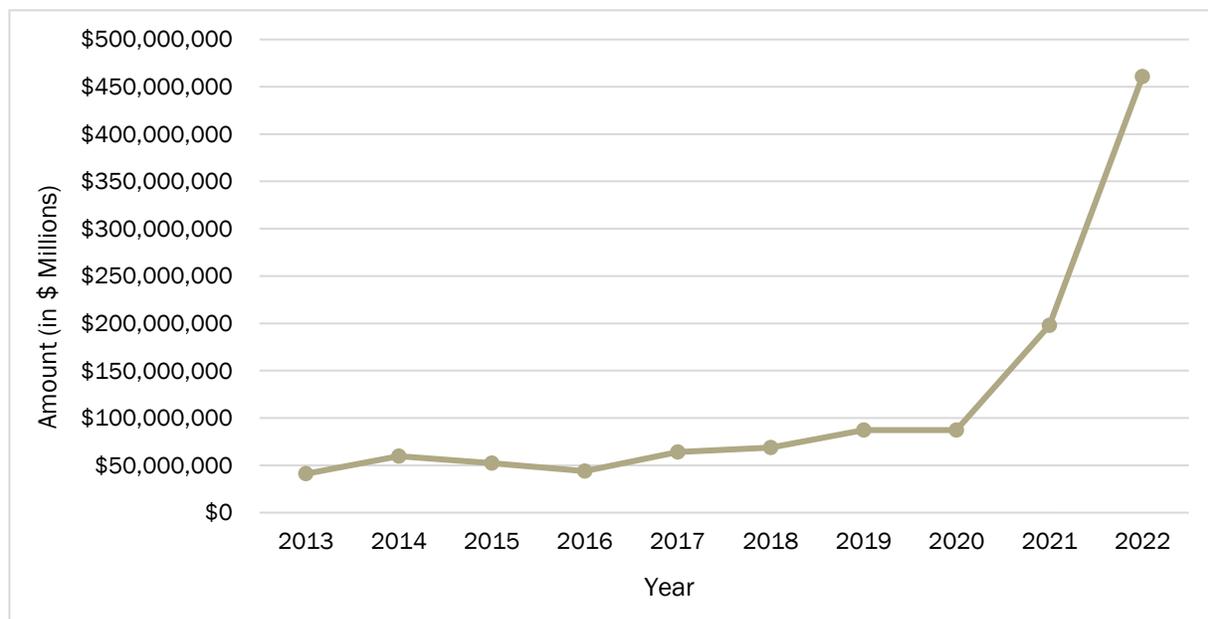
<sup>9</sup> BHA, “Emergency Application Guidelines,” Sector Guidance, revised October 12, 2022, p. 82.

<sup>10</sup> BHA, “Emergency Application Guidelines,” Annex A: Technical Information and Sector Requirements, revised February 22, 2022, p. 50.

BHA receives emergency food assistance funding from Congress through the International Disaster Assistance account to provide emergency food assistance in the form of local, regional, and international procurement of in-kind food, cash transfers for food, and food vouchers.<sup>11</sup> For example, USAID uses emergency food assistance funds to pay implementing partners' administrative costs, buy local and regional food, pay for vouchers or cash transfers for food, pay for oversight and monitoring efforts, and cover costs associated with transporting, storing, and distributing food.

From FY 2019 through FY 2022, USAID spent almost \$900 million for emergency food assistance activities in Afghanistan through six award agreements to five implementing partners.<sup>12</sup> USAID provided \$874 million (97 percent) of this amount to WFP, including more than \$658 million for emergency food assistance efforts in Afghanistan in FY 2021 and FY 2022. Figure 2 details USAID's funding of WFP's operations in Afghanistan from FY 2013 through FY 2022 and shows the dramatic increase in assistance following the emergence of the COVID-19 pandemic in 2020 and the collapse of the former Afghan government in 2021.

**Figure 2 - USAID Funding of WFP Operations in Afghanistan from FY 2013 through FY 2022**



Source: USAID, "Afghanistan-Complex Emergency," fact sheets for FY 2013-FY 2022.

USAID's primary food assistance partner, WFP, has provided food assistance in Afghanistan since 1963. According to WFP, in Afghanistan, it employs 800 people, operates in 6 offices and 22 warehouses, and works with 97 cooperating partners (sub-awardees) to distribute food assistance. WFP also operates 3,000 food and nutrition distribution centers and hundreds of mobile storage units.

<sup>11</sup> U.S. in-kind food aid is often used to respond to an emergency where (1) local markets are not functioning, (2) there is not enough food in local markets to meet a need, or (3) beneficiaries do not have physical access to markets. Cash transfers and vouchers are often used when local markets have sufficient food and people simply can't afford it. Food vouchers may be used when working with specific vendors, ensuring people receive certain foods, or for security reasons.

<sup>12</sup> At the request of USAID, we do not name individual NGOs in this report for personal security of employees working in Afghanistan.

## USAID HAS IMPROVED OVERSIGHT OF ITS EMERGENCY FOOD ASSISTANCE IN AFGHANISTAN SINCE OUR 2019 REPORT, BUT INCREASED SITE VISITS COULD HELP ENSURE NEEDED FOOD REACHES INTENDED RECIPIENTS

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We found that USAID improved its oversight of emergency food assistance programs in Afghanistan by engaging a third-party monitor; however, USAID could do more and the improvements it made did not address all the gaps in oversight of Afghanistan's food assistance programs. For example, although USAID met site visit requirements, including the minimum number of third-party monitor site visits, the agency did not increase the number of sites visited in proportion to the increases in funding or the increase in WFP ground operations in Afghanistan, which limited USAID's oversight of WFP activities. USAID did take steps to enforce reporting requirements following our November 2019 report, resulting in 7 of 8 WFP biannual and final reports containing all of the information required by WFP's agreement with USAID and USAID's reporting guidance.

### USAID Conducted Third-Party Monitor Site Visits at 268 of More than 3,000 Food Distribution Sites Since April 2020, Which Exceeded USAID's Requirements but Limited USAID's Oversight of WFP

The Foreign Aid Transparency and Accountability Act requires USAID to monitor its foreign assistance efforts and evaluate the outcomes of its work, and ADS 201 establishes requirements to facilitate USAID's compliance with the Act. Although ADS 201 exempts emergency food assistance programming from some requirements, it also states that BHA "...should adhere to the quality standards for monitoring as feasible."<sup>13</sup> Similarly ADS 308 states that site visits are an important part of monitoring and oversight efforts, and states that USAID and its third-party monitor have access to program sites.<sup>14</sup> Additionally, BHA has issued its own guidance on program monitoring in unstable environments, as well as guidance on conducting site visits in unstable environments that supplements ADS 201 with BHA-specific resources and considerations.<sup>15</sup> BHA has used site visits to monitor its emergency food assistance performance and program implementation consistent with this guidance.

ADS 201's guidance on site visits states

While each Mission and the activity's context should inform the number and frequency of site visits, in general, Missions should conduct site visits for each activity at least once every 6 months and if there is an increased risk of fraud, waste, and abuse, operating units should consider conducting site visits more frequently.<sup>16</sup>

BHA's guidance on site visits also recommends site visits at least once every 6 months because, according to the guidance, one purpose of sites visits is to facilitate changes in program implementation through adaptive management. Similarly, USAID's guidance on adaptive management states

USAID's work takes place in environments that are often unstable and in transition. Even in more stable contexts, circumstances evolve and may affect programming in unpredictable ways. For its programs to be effective, USAID must be able to adapt in response to changes in context and new information.<sup>17</sup>

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<sup>13</sup> ADS 201, "Program Cycle Operation Policy," Section 201.3.5.1, partial revision September 28, 2022.

<sup>14</sup> ADS 308, "Agreements with Public International Organizations," Section 308.3.2.2, partial revision June 15, 2021.

<sup>15</sup> BHA, "Internal Guidance for Monitoring in Non-Permissive Environments," August 2021; and BHA, "Internal Site Visit Guidance," November 2022.

<sup>16</sup> ADS 201 §3.4.10 (B).

<sup>17</sup> USAID, "Discussion Note: Adaptive Management," v. 2, June 2021. Adaptive management is defined in ADS 201.6 as "an intentional approach to making decisions and adjustments in response to new information and changes in context."

Due to the challenges in conducting direct observation in unstable environments like Afghanistan, the USAID Mission in Afghanistan issued Mission Order 201.05 in September 2017, which allows the use of a third-party monitor for site visits.<sup>18</sup> In September 2019, the USAID mission in Afghanistan expanded its Afghanistan Monitoring, Evaluation, and Learning Activity (AMELA) activities to include third-party monitoring of BHA emergency food assistance activities, which addressed our November 2019 report recommendation to implement an alternative to direct monitoring.

AMELA provides monitoring, evaluation, and learning support services of USAID's activities in Afghanistan using a standard methodology agreed upon with BHA.<sup>19</sup> The methodology includes observations of food and cash or voucher distribution, interviews with male and female beneficiaries, and interviews with personnel responsible for the benefit distribution. Additionally, AMELA reviews and compares beneficiary registration lists with those receiving assistance.

Although the number of monthly site visits remained constant from 2021 through 2022, USAID's funding for emergency food assistance increased from just under \$263 million in 2021 to \$573 million in 2022, and the number of beneficiaries that WFP intended to help with BHA funding increased from 5.5 million in 2021 to 23.37 million in 2022.

From April 2020 through December 2022, USAID's third-party monitor conducted site visits at 268 distribution sites, which exceeded the minimum number of site visits required. According to an AMELA official, AMELA plans its site visits based on a list of sites that BHA has requested to be monitored and a list of distribution sites for the upcoming month provided by the emergency food assistance implementing partners. From this list, AMELA will either randomly or regionally select its site visits. The initial AMELA contract, awarded in March 2019, established a ceiling of 12 site visits per quarter per activity. In July 2020, USAID modified the AMELA contract, requiring AMELA to conduct a minimum of 12 site visits per quarter per activity (not to exceed 200 site visits per month for all activities for which AMELA is serving as third-party monitor).<sup>20</sup> Our review of the emergency food assistance site visits AMELA conducted on behalf of BHA shows that the number of site visits AMELA conducted in 2021 and those conducted in 2022 were similar, with an average of 10 site visits and 11.5 site visits per month, respectively.<sup>21</sup>

In response to a draft of this report, BHA said that the number of third-party monitor site visits increased "from nine in early 2020 to 60 visits per month in 2023, with plans to expand further." However, the 60 site visits included visits to all BHA programs in Afghanistan, not just emergency food assistance distribution sites. According to the third-party monitor site visit reports for February 2023 and April 2023, the third-party monitor conducted 20 WFP site visits in February 26 site visits in April, and the third-party monitor plan provided by BHA stated that the third-party monitor conducted 28 site visits in July 2023. BHA's response to a draft of this report also noted that it was planning 50 WFP site visits in September 2023, a significant increase over previous months. The increase in third-party monitor site visits following the completion of our fieldwork is a

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<sup>18</sup> According to the USAID Mission for Afghanistan's performance monitoring policy, third-party monitoring involves "the use of independent monitors that are not employed directly by USAID and have no fiduciary relationship to the implementing partner to observe, inspect, collect, and verify information on activity oversight and performance monitoring through site visits and other monitoring methodologies." See, USAID Mission for Afghanistan, Mission Order No. 201.05: Mission Order on Performance Monitoring, September 20, 2017, p. 5. We defined a site visit as any visit by USAID staff to a project. According to the USAID Discussion Note, "Third-Party Monitoring in Non-Permissive Environments," "non-permissive" refers to an environment characterized by uncertainty, instability, inaccessibility, or insecurity, and in which USAID's ability to safely and effectively operate or carry out required processes are constrained. One factor that may contribute to a non-permissive environment is limited physical access due to distance, disaster, or non-presence.

<sup>19</sup> BHA, "Third Party Monitoring of USAID's humanitarian assistance activities in Afghanistan," Contract No. 72030619C00004, September 30, 2019.

<sup>20</sup> According to the last available AMELA quarterly report, dated September 2022, AMELA was under contract to provide third-party monitoring for 14 activities, and completed 348 site visits, just over half of the 600 visits that could have been performed under the contract, for the fourth quarter of FY 2022.

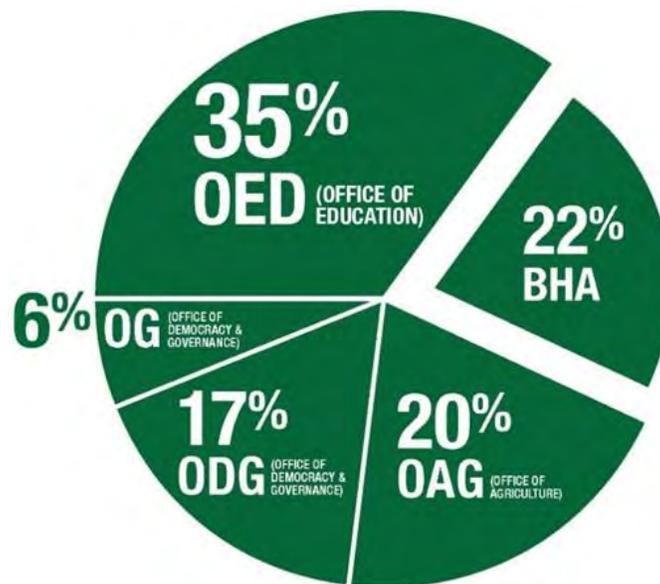
<sup>21</sup> In 2021, AMELA conducted 83 visits in 8 months. BHA suspended AMELA site visits during a 4-month period due to Afghanistan's security situation and the fall of the Afghan government. The average number of site visits for 2021 was just over 10 per month. The total number of site visit for 2022 was 138.

positive sign and may provide additional assurance that recipients are receiving the food assistance to which they are entitled.

We found that AMELA met, and continues to meet, its contract requirements by conducting third-party monitor of emergency food assistance activities. However, since the expansion of the AMELA contract in September 2019 to include BHA activities, the funding of emergency food assistance has increased, and WFP has increased its Afghanistan operations. According to WFP’s *Annual Country Report 2022–Afghanistan*, the scale of assistance in 2022 was more than 50 percent greater than in 2021, reflecting the dramatic rise in needs and a massive operational surge. In 2022, WFP increased its staff by 47 percent, increased the number of organizations distributing food from 85 to 115, and reportedly served 7 million more Afghans than in 2021.<sup>22</sup> WFP’s actions represent a tangible example of adaptive management in action—per the USAID definition—because WFP scaled operations in response to dramatic increases in need and funding.

As noted above, ADS 201 states that an “... activity’s context should inform the number and frequency of site visits...”<sup>23</sup> Despite the increased funding and WFP’s increase in field operations, our review of AMELA monthly reports found that the number of monthly site visits remained relatively stable from 2021 through 2022. From April 2021 through March 2022, only 86 of 801 of site visits conducted by AMELA (9.3 percent) were of WFP activities, despite BHA providing \$300 million in funding to WFP for the same period. In contrast, USAID’s Office of Education activities only received \$31 million in funding in 2021 but received 266 site visits (35 percent of the total AMELA site visits). Figure 3 represents the distribution of AMELA site visits by USAID Technical Office.

**Figure 3 - Distribution of Site Visits by USAID Technical Office**



Source: AMELA Annual Report, Option Year 1, April 2021–March 2022.

In response to a draft of this report, BHA noted that the number of third-party monitor site visits is set contractually on an annual basis and that the allocation of site visits is based on a number of factors, one of which is the budget allocation. Although we agree that a program’s budget is one consideration, WFP’s emergency food assistance efforts is USAID’s largest humanitarian activity in Afghanistan and provides assistance to millions of recipients. Furthermore, there have been documented incidents of diversion of emergency food assistance and of interference by the Taliban in the delivery of the assistance. According to

<sup>22</sup> WFP, *Annual Country Report 2022–Afghanistan*, updated March 31, 2023.

<sup>23</sup> ADS 201 §3.4.10 (B).

USAID guidance, these factors should be considered when making decisions about the site visits. The guidance also recommends that site visit schedules should be revisited as priorities, access, or the context shifts.

Site visits afford USAID personnel the opportunity to gain information on activity implementation that is not provided in written reports and to learn from on-the-ground observations and adjust activities based on those observations—adaptive management practices. This information permits management to make program changes in a complex environment and, at a minimum, verify the most important activity interventions and components. However, BHA did not adapt its oversight practices based on the 4-fold increase in emergency food assistance funding between 2020 and 2022. Furthermore, even before the events of August 2021, it was not possible for USAID personnel to conduct site visits outside of Kabul due to security reasons. Therefore, recognizing the security issues surrounding in-person site visits in non-permissive locations, USAID and BHA allow for remote monitoring in locations like Afghanistan. According to USAID officials who conduct virtual site visits in Afghanistan, this type of remote monitoring allows USAID staff to observe a range of program activities. However, USAID staff did not use virtual or remote monitoring, as permitted by USAID guidance, to augment third-party monitor site visits at WFP’s emergency food assistance distribution sites.<sup>24</sup> In comments to a draft of this report, BHA stated that it conducts extensive remote monitoring of WFP activities in Afghanistan via informal partner reporting and ongoing virtual or in-person check-ins with WFP officials in Washington, DC, and the field. However, according to USAID guidance on planning site visits, these remote monitoring check-ins are not considered remote site visits as they are routine meetings with an implementing partner. In comments to a draft of this report, BHA said that it had not begun remote monitoring with WFP because of the “...extensive conversations/approvals required to allow this type of monitoring to take place.”<sup>25</sup> Although USAID’s work with a third-party monitor to help oversee its emergency food assistance in Afghanistan is a positive step since our last report in 2019, USAID has not adapted its oversight practices in response to substantial increases in funding, distribution sites, and implementing partners, which increases the risk of fraud, waste, and abuse.

## Seven of Eight WFP Reports Met All Required Reporting Requirements Due to Changes Resulting from Our 2019 Recommendations

USAID’s award documents require that each implementing partner report specific information related to its program activities in each of its biannual and final reports. Our November 2019 report found that 91 percent of the reports that USAID provided lacked required information specified in the award documents for WFP and others. In response, we recommended that USAID enforce reporting requirements for its emergency food assistance activities. USAID agreed with our recommendation and took steps to enforce its reporting requirements, leading us to close the recommendation as implemented in August 2020. Among the steps that USAID took were meeting with WFP to reinforce the need for complete and accurate reports, creating report review check lists, and undertaking a review of reporting requirements in its awards to ensure more clarity. As a result, BHA awards finalized after December 2020 require PIOs, such as WFP, to answer eight core questions for the reporting period, as outlined in USAID’s “Bureau for Humanitarian Assistance Biannual and Final Reporting Template for Public International Organizations.”<sup>26</sup> BHA officials told us that Agreement Officer Representatives now review reports for the required information and share written feedback with partners when reports do not contain all the required information.

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<sup>24</sup> According to USAID, it regularly coordinates with a variety of partners as part of its monitoring efforts. Specifically, USAID holds observer status for both the Food Security and Agriculture Cluster and its Cash and Voucher Working Group, as well as other working groups where contextual updates, best practices, and concerns are discussed. Additionally, according to USAID, it regularly engages with other donors, particularly representatives of the United Kingdom’s Foreign, Commonwealth & Development Office to coordinate and discuss common themes, approaches, and challenges.

<sup>25</sup> BHA, Technical Comments for SIGAR 153A Report–Revision 2 081123, August 11, 2023, p. 6.

<sup>26</sup> The eight core questions are identified within the reporting template are related to the following: Overall Performance, Changes and Updates, Measuring Results, Beneficiaries, Participation of and Accountability to Affected Population, Risk Management, Transition or Exit Strategy and Sustainability, and Lessons Learned.

We reviewed seven biannual reports and one final report from WFP, covering three different award agreements finalized after December 2020, and found that only one of the eight did not contain the required information—a significant improvement since our 2019 report. The incomplete report, covering April 2021 through September 2021, included the period when the Afghan government fell, the U.S. embassy suspended operations in Afghanistan, and WFP’s food distributions were temporarily disrupted in August 2021. The one incomplete report did not include information for the following categories:

- Measuring Results
- Beneficiaries
- Lessons Learned
- Participation of and Accountability of Affected Populations

Although WFP met most of the reporting requirements, the missing information could limit USAID’s ability to assess the effectiveness of an award in meeting food assistance goals and stymie adaptive management practices.

## USAID-FUNDED EMERGENCY FOOD ASSISTANCE PROGRAMS MET PROGRAM GOALS FOR AID DELIVERY, BUT NUMEROUS CHALLENGES TO REACH ALL WHO NEED ASSISTANCE REMAIN

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USAID and WFP—USAID’s primary implementing partner—helped stave off even worse food insecurity throughout Afghanistan due to significant increases in emergency food assistance to tens of millions of Afghans following the disastrous economic and humanitarian conditions brought on by the COVID-19 pandemic and the collapse of the former Afghan government. In fact, WFP reported that it aided almost 18 million people between 2018 and 2022, more than double USAID’s target of 8.2 million. However, USAID and WFP faced numerous challenges implementing and overseeing their provision of emergency food assistance in Afghanistan. For example, as the amount of emergency food assistance increased, so did the number of issues flagged by USAID’s third-party monitor. Additionally, allegations of fraud, waste, abuse, and corruption, coupled with the Taliban’s aggressive repression of women, created challenges to feeding at-risk Afghans and ensuring that all potential beneficiaries receive their allotted—and needed—assistance.

### WFP Reported That It Exceeded BHA’s Targets for All Completed Awards

Of the six WFP awards that were included in the scope of our audit, four were completed and reviewed for this report.<sup>27</sup> As table 2 illustrates, WFP reported that it exceeded BHA’s goal for in-kind food distributions and cash-based transfers for all completed awards. The success of BHA’s assistance likely prevented millions of Afghans from more severe food insecurity and death.

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<sup>27</sup> Final reports for the remaining two awards are not included in our analysis because one award is still on-going and the other report is not yet due to USAID for review.

**Table 2 - WFP Awards meeting USAID Targets**

WFP Award	Award Reporting Period	Dollar Amounts (Cumulative)	Modality	USAID Target	WFP Actual (Reported)	Percentage Met
72DFFP18I000124	July 2018– June 2020	\$84.04 million	In-Kind Food Assistance	2,310,269	4,120,599	178.3%
			Cash-Based Transfers	360,693	692,198	191.9%
72DFFP19I000082	July 2019– June 2021	\$133.9 million	In-Kind Food Assistance	1,411,452	4,826,961	341.9%
			Cash-Based Transfers	1,443,017	2,476,316	171.6%
72DFFP20I000102	July 2020– December 2020	\$12 million	Cash-Based Transfers	671,490	672,925	100.2%
720BHA21I000169	July 2021– September 2022	\$78 million	In-Kind Food Assistance	2,022,461	5,202,183	257.2%

Source: SIGAR Analysis of WFP awards and associated reports.

## USAID’s Third-Party Monitor Identified a Large Increase in Issues at WFP Distribution Locations Since April 2022

Reporting from USAID’s third-party monitor provides the agency with additional insight into situations at WFP sites providing emergency food assistance throughout Afghanistan. For example, third-party monitor field interviews documented beneficiary satisfaction with the assistance they received and alerted USAID to issues such as a lack of toilets or fresh water at distribution sites. AMELA also interviewed implementing partner staff members about beneficiary selection and verification, outreach activities to inform beneficiaries of distribution sites, and how commodities are stored and distributed.

AMELA documented observations from its site visits in monthly reports that highlighted specific findings through a three-tiered flagging system. According to AMELA, the following describe each flag:

- Green flags signify sound implementation, best practices, and no issues observed or reported.
- Yellow flags signify potential problems or issues that warrant further exploration by the implementing partner; for example, interference in access to distribution sites.
- Red flags signify a significant issue, such as potential fraud, waste, corruption, or high-risk issues where safety, reputation, or results were at risk; for example, the assistance was not provided to beneficiaries.

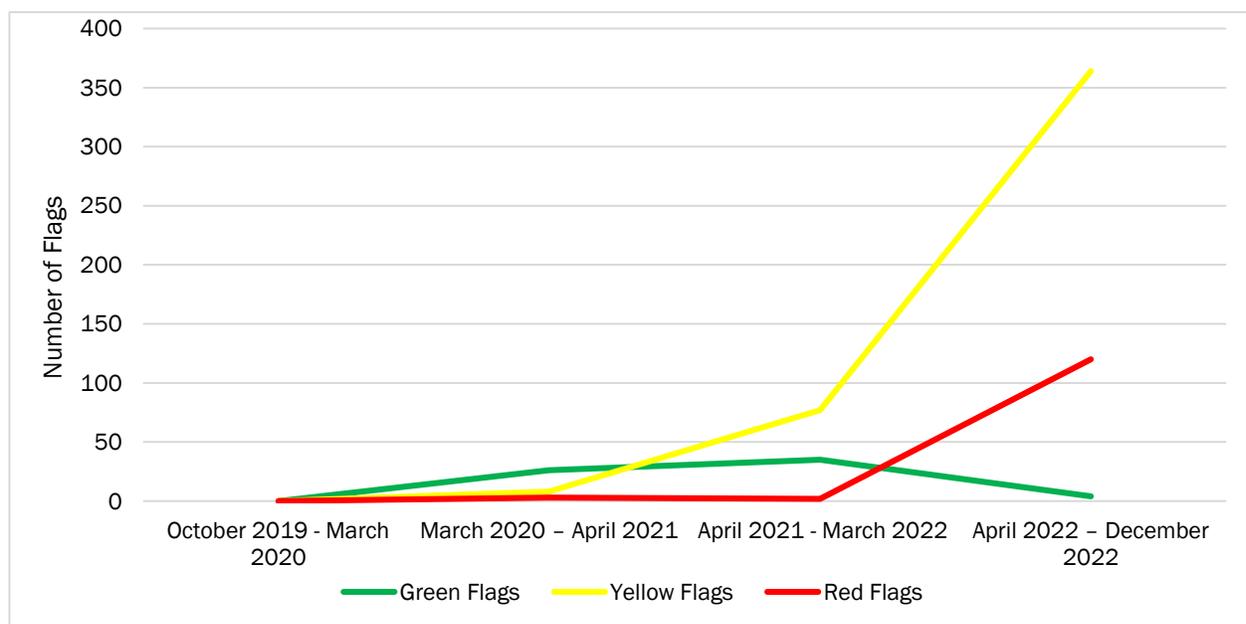
Our review of AMELA’s monthly reports for WFP, as well as AMELA’s quarterly and annual reports, found that the number of yellow and red flags increased significantly while the number of green flags decreased.<sup>28</sup>

<sup>28</sup> In response to a draft of this report, BHA noted that the AMELA continued to report on violations of COVID-19 protocols, such as beneficiaries not maintaining 6 feet of separation in distribution lines or the distribution site not providing personal protective equipment after BHA requested that they be removed as flags.

Specifically, the number of yellow flags increased by more than 372 percent—from 80 issued from April 2021 through March 2022 to 371 yellow flags issued from April 2022 through December 2022. AMELA issued a total of 8 red flags from April 2021 through March 2022. However, AMELA issued 118 red flags between April 2022 and December 2022, a 1,375 percent increase. The number of yellow and red flags issued dramatically increased as USAID’s third-party monitor visited more sites.

We found that many of the yellow flags AMELA reported were the result of beneficiaries not knowing about feedback mechanisms, an absence of signage indicating where beneficiaries should collect their assistance, or a lack of COVID-19 prevention measures. The majority of red flags documented that beneficiaries did not receive the correct amount or required type of food. For example, some third-party monitor monitors reported that beneficiaries did not always receive salt, cooking oil, or the required amount of wheat. Figure 4 illustrates the AMELA flags issued from November 2019 through December 2022.

**Figure 4 - AMELA Flags for WFP Activities from November 2019 through December 2022**



Source: SIGAR analysis of AMELA quarterly and monthly reports.

According to AMELA, site visit information is sent to USAID who then provides the reports to WFP. USAID told us:

BHA reviews each monthly report and provides comments to both the third-party monitor contractor and the relevant [implementing partner], as appropriate, including for yellow and red flags raised via AMELA’s flag system. Comments for [implementing partners], along with the relevant reports, are then shared with [implementing partner] field staff for written response. These responses are also recorded and reviewed by BHA for potential additional follow-up.

According to AMELA and WFP, USAID coordinates with both AMELA and WFP to address any red flag issued by AMELA. For example, USAID provided us with documents concerning an April 2022 red flag issue where an AMELA field monitor encountered irregularities in the distribution of assistance to beneficiaries, as well as a lack of cooperation with the WFP partner responsible for distribution. AMELA noted the irregularity and issued a red flag in the April 2022 monthly report, which was provided to WFP by USAID. In response, WFP investigated the incident and provided the results of the investigation to USAID. According to WFP upon receiving the monthly reports, they work directly with USAID BHA to investigate and address any red or yellow flags.

## **Third-Party Monitor Raised Concerns that the Amount of Food Distributed Did Not Meet Award Requirements Because the Third-Party Monitor was not Notified of Approved Changes to Assistance Packages**

In the 22 months from March 2020 to January 2022, AMELA issued only four red flags related to instances where quantities of assistance provided to beneficiaries did not match what was required by the WFP award. In contrast, in just 10 months from February 2022 to December 2022, AMELA issued 113 red flags—an increase of 2,725 percent—related to quantities of food assistance that did not meet WFP award requirements. While the number of red flags greatly increased, according to WFP and BHA officials, this increase in red flags could be attributed to instances where BHA and WFP agreed to alter the quantity of food to be delivered but did not modify the agreements or notify the third-party monitor of these changes.

WFP’s agreement with USAID required WFP to provide Afghans facing UN food insecurity classification Phase 4, (“Emergency”) with 75kg of wheat flour, 6.8kg of vegetable oil, 9.4kg of pulses, and 0.75kg of salt.<sup>29</sup> However, in the AMELA reports for this time frame, the 113 red flags indicated that that WFP was providing different quantities of food, or in some cases, not providing anything at all.

In January 2023, one senior WFP official told SIGAR that “weight requirements and ration sizes are determined with BHA, and that awards are general proposals that include the standard ration setting...” The UN classification is updated twice a year, at which time both USAID and WFP can review it to adjust ration sizes. The WFP senior official further stated, “A reason for [change in] ration size is seasonal changes, such as prepositioning for winter when multiple months of rations are provided.” Additionally, a different WFP official stated that the current global food insecurity created operational challenges resulting in certain food commodities not being available. According to the official, these challenges resulted in WFP providing 1.5 to 2 rations some months but a different amount the next month. According to WFP, these changes are agreed upon by BHA and WFP. However, the changes are not formalized through an amendment and according to WFP officials, AMELA is not aware of the approved changes to ration sizes, which resulted in the red flags.

WFP officials also told us that BHA officials are looking into how to address this issue, such as by reclassifying the criteria for flags to be more flexible or potentially including the ration size in the list of distribution sites for a given month. According to an AMELA official, it is common that food distribution quantities shift from one month to another. The change is noted in third-party monitor reports to USAID. Nevertheless, USAID failed to communicate any agreements between BHA and WFP regarding changes in frequency or size of rations to the third-party monitor, which may have inaccurately increased red flags resulting in time-consuming investigations into instances that may have been otherwise allowable.

## **Corruption, Theft, and the Taliban’s Ban on Women Working has Hampered USAID’s Efforts to Reach Afghans in Need**

Aid organizations and beneficiaries have reported several instances of emergency food assistance theft. Specifically, WFP reported eight incidents of theft, and five incidents of food being diverted by officials from the former government or the Taliban.<sup>30</sup> Additionally, emergency food assistance beneficiaries have described challenges they face when attempting to collect the aid, despite expressing their overall satisfaction with the assistance received. We interviewed 150 beneficiaries of emergency food assistance who described various obstacles to receiving the aid, including bribery, favoritism, abuse, Taliban interference, and the selling of aid packages. Moreover, the Taliban issued a decree that infringes on women’s rights and involvement in humanitarian operations, further hindering the delivery of emergency food assistance.

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<sup>29</sup> Pulses are the edible seeds of plants in the legume family including dry beans, dry broad beans, dry peas, chickpeas, cow peas, pigeon peas, lentils, Bambara beans, vetches, lupins, and pulses. USAID, Agreement No. 720BHA221000036, awarded to WFP, January 21, 2022, p. 15.

<sup>30</sup> In many of the cited instances, the emergency food assistance was recovered or returned following interventions by WFP or Taliban officials.

## Aid Organizations and Beneficiaries Reported Instances of Theft or Diversion of Emergency Food Assistance

Following our 2019 report, USAID began requiring implementing partners to report on the loss or diversion of emergency food assistance. From January 2020 through December 2022, WFP notified USAID at least 32 times in writing about instances of potential fraud, waste, and abuse that could have an impact on its activities. According to documents provided by BHA, of those 32 reported instances, WFP reported 8 incidents of theft and 5 incidents of food being diverted by officials from the former government or the Taliban.

In addition to the WFP reports of theft and diversion, we reviewed reports of the Taliban requesting a larger role in the food distribution process, stealing food, and preventing female aid workers from traveling. For example, in April 2022, Taliban authorities reportedly attempted to prevent WFP from reaching 15,000 internally displaced people in Herat from receiving their regular monthly food assistance. WFP was able to convince the Taliban authorities to allow the assistance to be provided and notified the USAID's Disaster Assistance Response Team that the incident was most likely a reflection of the Taliban's desire to prevent the internally displaced people from staying in the area.<sup>31</sup>

According to USAID, WFP can take steps to mitigate the risk of theft or diversion, which include the prohibition of armed actors that display Taliban insignia and the taking of photos or videos for distribution (including propaganda), and allowing for the suspension of aid in certain areas if there are no guarantees that aid will reach its intended beneficiaries. However, the Taliban have continued to interfere in emergency food distribution activities, resulting in WFP temporarily pausing operations in areas throughout Afghanistan.

In a January 2023 letter from the UN Office for the Coordination of Humanitarian Affairs, senior UN officials informed the Taliban governor of Ghor Province, one of the most food-insecure provinces in Afghanistan, that due to repeated interference in humanitarian activities and the theft and diversion of food and cash assistance, all humanitarian distributions in Ghor Province would be temporarily suspended pending further investigation. The letter also required the governor to guarantee that such interference would cease. The blanket suspension on humanitarian assistance in Ghor Province was ultimately rescinded and humanitarian operations resumed on March 25, 2023; however, according to the WFP, assistance was suspended again in April 2023 due to continued interference by the Taliban governor. Additionally, assistance in both Badghis and Nangarhar Provinces was suspended for a month in February 2023 because of Taliban interference, as was assistance in two districts of Ghazni Province in March 2023. According to the WFP, assistance to the two districts resumed in April 2023, Taliban interference has halted the provision of emergency food assistance in areas throughout Afghanistan, further exacerbating the humanitarian crisis facing Afghans in those areas.

USAID award agreements with WFP also require that WFP establish widescale feedback complaint mechanisms so that the relevant parties can be made aware of instances of theft or diversion. According to WFP, serious concerns about fraud, waste, and abuse are escalated to WFP headquarters and the WFP Office of Inspector General. The WFP Inspector General told us that they meet with BHA regularly to address areas of concern and allegations of fraud and corruption and discuss ongoing investigations.

USAID provided us with examples of other steps that WFP could take to address these issues, such as making Taliban officials aware of humanitarian principles related to emergency food assistance and the legal requirements contained in USAID's award documents. BHA officials noted that they monitor reporting and continually assess incidents to ensure that assistance is reaching those for whom it is intended and that implementing partners have effective mitigation measures in place to safeguard against similar incidents. For example, in July 2022, WFP reported that 32 bottles of cooking oil, valued at \$354, were stolen from a WFP warehouse. According to the incident report, the oil was recovered by Taliban government officials and returned to WFP. After an investigation, WFP terminated the cooperating partner responsible for safeguarding the cooking oil. In a second incident from November 2022, WFP informed USAID that a group of armed men robbed a WFP cooperating partner warehouse, stealing 50 bags of wheat flour, several packages of

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<sup>31</sup> USAID's Disaster Assistance Response Team are technical experts who are sent into disaster areas to identify and prioritize humanitarian needs. The team coordinates and manages the U.S. government's disaster response, and works closely with local officials, the international community, and relief agencies.

specialized nutritious food commodities, and 50 bottles of vegetable oil, the latter of which was funded with assistance from BHA. WFP said that approximately 55 households were affected by this theft; however, WFP assured USAID that these households would receive their full rations. On December 13, 2022, WFP followed up with BHA and reported that the food commodities were recovered, including the vegetable oil, and the thieves were arrested.

In June 2022, WFP officials told us that they were able to operate in all 34 provinces, despite the challenges that come with operating in Afghanistan. In September 2022, WFP officials reiterated they were able to operate in Afghanistan and that if any issues did arise in the distribution process, they would negotiate with Taliban officials to address that situation.

### **Despite Facing Challenges to Receiving Aid, Beneficiaries Said Their Needs were Being Addressed**

We interviewed 150 beneficiaries of USAID’s food assistance in 15 provinces.<sup>32</sup> Over the course of these interviews, we discovered that beneficiaries receiving assistance faced multiple obstacles, some of which were identified by other organizations with whom we spoke. Specifically, beneficiaries noted issues at their local distribution sites, including bribery and favoritism, which resulted in preferential treatment. In addition, recipients reported abuse by guards at the distribution sites, concerns about the beneficiary selection process, and interference by the Taliban. Beneficiaries also noted that some recipients sold their aid packages because they did not need all the food they received. Numerous beneficiaries in one eastern province stated that they were aware that NGOs provided extra aid packages to families, with one beneficiary stating that they knew of one family having at least six beneficiary cards, as opposed to the single card they were supposed to have. Additionally, some recipients reported that the assistance they receive does not feed their families for the entire month. Instead, the assistance may last 7 to 15 days depending on a family’s size.

While some beneficiaries reported problems during food distribution, many of the beneficiaries also stated that, overall, they were happy with the assistance provided, with some stating that they are confident that any complaints they have will be addressed. According to a beneficiary in Faryab Province, the assistance provided by the WFP is important because so many people lost their jobs after the regime change and many people don’t have enough to eat. Another recipient in Faryab agreed that assistance provided by the WFP is important because her husband had died, and she cannot work to support her family. She noted that in her community, there are many people who don’t have enough food but WFP assistance helps with this problem for the beneficiaries. Similarly, several beneficiaries in Jawzjan Province, including a retired beneficiary, agreed that the assistance helped people without jobs who were unable to buy food.

### **The Taliban Infringes on the Rights of Women in Humanitarian Operations**

On multiple occasions, the Taliban interfered and obstructed humanitarian operations by restricting female aid workers’ ability to participate. The Taliban’s interference in humanitarian operations, including prohibiting female staff employed by the UN’s Food and Agriculture Organization from working, prevented the organization from engaging directly with female beneficiaries. Prohibitions on female aid workers also extended into Kandahar Province, with the Taliban’s General Directorate of Intelligence and Ministry for the Propagation of Virtue and Prevention of Vice preventing the participation of female UN staff in humanitarian operations.

On December 24, 2022, Taliban authorities issued a decree banning local Afghan women from working in international and local NGOs country-wide due to perceived violations of women improperly wearing the hijab.<sup>33</sup> In 2023, senior WFP officials told us that while the ban temporarily affected operations for many organizations, the organizations were gradually determining how to navigate the decree. Further, we learned that the decree was applied unevenly across Afghanistan, mitigating its impact to a certain degree. WFP told us

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<sup>32</sup> To protect interviewees, we will use general descriptors wherever possible (for example, citing an “eastern province” rather than naming the province).

<sup>33</sup> A hijab is a garment worn by some Muslim women to cover their hair in public.

that 19 of its cooperating partners in Afghanistan temporarily paused their operations when the decree was issued, but that number had been reduced to two and negotiations were ongoing to restart their activities.

In February 2023, USAID told us that since the issuance of the ban,

activities have gradually resumed in certain sectors and locations, as incremental exemptions have been secured from line ministries and local Taliban officials. BHA has communicated to partners who have suspended operations that expenses related to staff salaries of both women and men, fixed operating costs, and other expenses required to preserve operational presence and facilitate the resumption of activities will remain allowable and [voucherable] during the suspension period.

Further, the UN's Inter-Agency Standing Committee has provided a framework for humanitarian operations in Afghanistan, stating its minimum standards that, among other provisions, both men and women should be included in all humanitarian sectors and that women shall not be replaced by men to implement activities. BHA stated that it supports this framework, and in situations in which the minimum standards cannot be followed, BHA will work with the appropriate implementing partner to adjust program objectives and make any necessary award modifications. USAID told us that BHA has not made any award modifications because of the ban.

Notwithstanding the UN framework, in April 2023, Taliban authorities banned local Afghan women from working for the UN. In a statement, the UN Secretary-General noted, "Female staff are essential for the United Nations to deliver life-saving assistance. Such orders... violate the fundamental rights of women and infringe upon the principle of non-discrimination. Female staff members are essential to ensure the continuation of the UN operations on the ground in Afghanistan."<sup>34</sup> While the UN promised to find all venues to continue reaching those in need, including women and girls, as of the date of our report, there is no solution to this issue. With the Taliban as the de facto ruling authority of Afghanistan, the UN Special Representative and head of the UN Assistance Mission in Afghanistan said that Afghanistan under the Taliban remains "the most repressive country in the world [for] women's rights."<sup>35</sup>

Finally, while we found many examples of the Taliban government impeding BHA's effort to address hunger in Afghanistan, we also found examples in which WFP has been able to negotiate with the Taliban government authorities at the local and regional level when incidents hamper the distribution process. A WFP official we interviewed noted that if an issue isn't solved at the district or provincial level, it is then raised with the Taliban acting minister in Kabul, although such occasions have been rare. In one example, we found that in September 2020, before the collapse of the Afghan government, 5 metric tons of wheat were stolen from a WFP warehouse. Using community elders as an intermediary, WFP worked with the Taliban to recover the stolen goods, with the Taliban finding those responsible for stealing the food and returning it back to WFP warehouse. Meanwhile, in November 2022, a group of armed men robbed a WFP warehouse, stealing roughly 1.5 metric tons of food. WFP notified the appropriate authorities of the incident, and the food was later recovered by WFP.

## **Afghanistan Requires Significant Emergency Food Assistance, But Available Aid May Not Meet the Expanding Need**

Despite the nearly \$900 million in USAID emergency food assistance funding between FY 2020 and FY 2022, it is unclear whether current provisions to crisis-afflicted Afghanistan are enough to meet the country's growing demand for food assistance. Additionally, due to the fluid situation on the ground, the number of Afghans facing food insecurity varies and is subject to rapid changes based on factors including seasonal fluctuations, natural disasters, and challenges distributing food to beneficiaries in a country now run by the Taliban.

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<sup>34</sup> UN News, "Taliban order bars Women from working with UN," April 4, 2023, <https://news.un.org/en/story/2023/04/1135357>.

<sup>35</sup> UN News, "Taliban order bars Women from working with UN."

According to the International Rescue Committee, the Taliban also cut spending on social services by 81 percent in 2022, which could contribute to the number of Afghans facing food insecurity.<sup>36</sup>

The number of Afghans facing worsening levels of food insecurity has risen over the past several years. This increased food insecurity has corresponded with a need for more funding to address the issue, but it is complicated by morally deplorable Taliban policies, especially toward women and girls, that concern donors. The UN Food and Agriculture Organization's May 2022 "Integrated Food Security Phase Classification" analysis showed that there are no longer any Afghan provinces in Integrated Food Security Phase Classification phases 1 or 2, meaning that all 34 of Afghanistan's provinces are facing levels of acute food insecurity at the Crisis or Emergency phases.

A May 2023 WFP Situation Report shows that the organization currently requires an additional \$800 million for the remainder of 2023, bringing the total to \$2.2 billion needed for the year, in order to deliver emergency food assistance and nutrition to Afghans in need.<sup>37</sup> This gap in need comes as Afghanistan is facing the world's highest prevalence of insufficient food consumption, with 92 percent of homes struggling to meet their basic needs. The funding shortfall is having an immediate impact on WFP's ability to deliver life-saving assistance, with WFP being forced to cut assistance for 4 million Afghans in April 2023, and additional cuts likely throughout the remainder of FY 2023 if additional funds aren't urgently provided.

## CONCLUSION

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USAID funding has led to tens of millions of Afghans being provided with emergency food assistance since 2019, which has helped stave off the worst effects of the COVID-19 pandemic, and the collapse of the Afghan government and its ensuing economic turmoil. Without that aid, millions of Afghans would have faced more severe food insecurity and even death. Even with the nearly \$900 million in emergency food assistance provided, however, the number of Afghans experiencing food insecurity has risen over the past several years as organizations have struggled to find the funding required to fully address the need on the ground. Compounding the challenge, the Taliban authorities and local officials have interfered with the distribution of emergency food assistance. Taliban authorities have also stolen food supplies, attempted to intimidate aid workers, and hindered organizational operations by preventing female implementing partner employees from working. Separately, aid beneficiaries noted problems at their distribution sites including favoritism by and bribery of the NGO officials responsible for food distribution, and problems with the beneficiary selection process. In addition, beneficiaries reported that some aid recipients sold their food assistance, and that aid packages did not always provide enough food to feed beneficiaries' families.

USAID's emergency food assistance in Afghanistan is distributed under difficult circumstances, which makes it arduous to monitor and oversee. To its credit, USAID implemented third-party monitoring in Afghanistan to help improve program oversight, as we recommended in 2019. However, USAID did not ensure its third-party monitoring aligned with increases in emergency food assistance funding, complexity, and distribution sites, nor did it ensure that its third-party monitors had the information necessary to validate WFP's food distribution. Additionally, USAID did not employ virtual or remote monitoring, as permitted by USAID guidance, to augment third-party monitor site visits, a step that could have provided BHA with more information on program implementation. Furthermore, while BHA used a third-party monitor to monitor its assistance, it did not always inform the third-party monitor of updates to the food distribution packages. This caused the third-party monitor to flag non-existent issues to USAID, which could have reduced the value of oversight through the initiation of unnecessary investigations. In unsettled environments like Afghanistan, USAID and its implementing partners must take care to ensure that donor efforts are properly monitored and overseen to provide greater assurance that aid funds reach the designated beneficiaries. When properly implemented, the use of third-party monitors

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<sup>36</sup> International Rescue Committee, "Afghanistan: An entire population pushed into poverty," updated August 9, 2023, <https://www.rescue.org/article/afghanistan-entire-population-pushed-poverty>.

<sup>37</sup> WFP, "Afghanistan: Situation Report," May 24, 2023, p. 1.

and remote monitoring by USAID staff can help provide USAID with the ability to oversee emergency food assistance distribution, verify monitoring reports, and provide lessons to inform future decisions.

## RECOMMENDATIONS

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To improve USAID oversight of its emergency food assistance in Afghanistan, we recommend that the Deputy Administrator for Policy and Programming:

- 1. Direct BHA to consider increasing the number of third-party monitor visits and begin remote monitoring of WFP food distribution sites.**
- 2. Direct BHA to take the necessary actions to ensure its third-party monitor assesses food distribution sites and are using up-to-date and accurate food and cash allowance requirements.**

## AGENCY COMMENTS

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We received written comments on a draft of this report from USAID BHA's Assistant to the Administrator which are reproduced in appendix II. In its comments, USAID concurred with both of our recommendations. We also received technical comments from BHA and WFP, which are incorporated into the report as appropriate.

Regarding the first recommendation, USAID stated that it has expanded the number of third-party monitor site visits in recent months and plans to further expand the number of site visits. Additionally, USAID said that it will work to pursue additional remote monitoring opportunities based on its experiences in Afghanistan. We consider USAID's actions responsive to our recommendation and will close the recommendation as implemented upon the issuance of this report.

Regarding the second recommendation, USAID directed the third-party monitor and WFP to coordinate on food and cash distribution amounts. USAID also stated that it will include language in future WFP awards to clarify WFP's flexibility regarding in-kind and cash distribution amounts in accordance with applicable guidelines and recommendations, and will include language in future awards clarifying flexibilities in the distribution of in-kind and cash amounts based on conditions on the ground. BHA expects that language to be included in future WFP awards by December 2023. We consider USAID's actions responsive to our recommendation and will close the recommendation as implemented upon the issuance of this report.

## APPENDIX I - SCOPE AND METHODOLOGY

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This report provides the results of our audit of the U.S. Agency for International Development's (USAID) emergency food assistance in Afghanistan. USAID awarded eight grants to the UN World Food Program (WFP) to address hunger and malnutrition in Afghanistan from October 2019 through December 2022. The objectives of this audit are intended to follow-up on our November 2019 report and determine the extent to which (1) USAID conducted oversight of its emergency food assistance programming in Afghanistan, and (2) USAID's emergency food assistance program met its programmatic goals of addressing hunger in Afghanistan from October 2019 through December 2022.

To achieve our objectives, we reviewed USAID award documentation, oversight documentation, and activity performance data for WFP between October 2019 and December 2022. We also reviewed public laws, policies, procedures, and other documentation governing the grants to public international organizations operating in Afghanistan. For example, we reviewed the Foreign Aid Transparency and Accountability Act, USAID Automated Directives System (ADS) 201 and 308, Mission Order 201.05, and USAID's "2016-2025 Food Assistance and Food Security Strategy." Additionally, we reviewed USAID's award agreement with WFP, along with associated biannual and final performance reports. We reviewed the Afghanistan Monitoring, Evaluation, and Learning Activity (AMELA)'s monthly, quarterly, and annual reports on the third-party monitoring that they conducted within Afghanistan, along with its contracts with USAID. We also reviewed the WFP's *Annual Country Report 2022-Afghanistan*.

In December 2014, SIGAR entered into a cooperative agreement with civil society partners working in Afghanistan. Under this agreement, our partners conduct various activities on our behalf throughout areas of Afghanistan that are inaccessible to U.S. government personnel. For this audit, our partners obtained the views of emergency food assistance beneficiaries supported by USAID's Bureau for Humanitarian Affairs (BHA)-funded aid provided by WFP. SIGAR developed a set of structured interview questions for our partners to ask beneficiaries. Ultimately, 150 beneficiaries were interviewed in 15 provinces across Afghanistan, with questions focusing on the following categories: Aid Distribution, Site Management, Accountability, and Beneficiary Selection. We reviewed the interviews and the summary document provided by our civil society partners and included examples of the information from both sources in our report. We believe the information to be credible but acknowledge the interviewees' opinions do not represent the views of all beneficiaries who may be receiving emergency food assistance from the WFP in Afghanistan.

For both objectives, we also interviewed officials from USAID, WFP, nongovernmental organizations, USAID's third-party monitor, and beneficiaries receiving emergency food assistance in Afghanistan.

We assessed the significance of compliance with regulations such as USAID's ADS 201, ADS 308, and Mission Order for Afghanistan 201.05, "Discussion Note: Adaptive Management," and regulations necessary to satisfy the audit objectives.

We conducted our audit work in Arlington, Virginia, and various locations throughout Afghanistan from February 2022 through June 2023, in accordance with generally accepted government auditing standards. Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objectives. SIGAR performed this audit under the authority of Public Law No. 110-181, as amended, and the Inspector General Act of 1978, as amended.

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

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### MEMORANDUM

**TO:** The Honorable John F. Sopko, Special Inspector General for Afghanistan Reconstruction (SIGAR)

**FROM:** USAID Bureau for Humanitarian Assistance, Assistant to the Administrator Sarah Charles

**DATE:** August 9, 2023

**SUBJECT:** Management Comments to Respond to the Draft Audit Report Produced by SIGAR Titled, *“Emergency Food Assistance to Afghanistan: USAID Has Improved Oversight, But Could Better Align Monitoring with Increasing Aid Levels”* (SIGAR XX /SIGAR 153A)

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The U.S. Agency for International Development (USAID) would like to thank the Special Inspector General for Afghanistan Reconstruction (SIGAR) for the opportunity to provide comments on the subject draft report. USAID concurs with the recommendations and sets out the actions to be taken to address both recommendations.

**USAID Comments on the Draft Report Released By the Special Inspector General for Afghanistan Reconstruction (SIGAR) Titled “Emergency Food Assistance to Afghanistan: USAID Has Improved Oversight, But Could Better Align Monitoring with Increasing Aid Levels” (SIGAR XX /SIGAR 153A)**

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

**Recommendation 1:** Direct BHA to consider increasing the number of TPM visits and begin remote monitoring of WFP food distribution sites.

- **Management Comments:** USAID agrees with this recommendation. USAID’s Bureau for Humanitarian Assistance (BHA) upholds rigorous monitoring quality standards of its funded programming. Third-party monitoring (TPM) is only one tool that BHA utilizes to conduct oversight of its funded activities.

In addition to TPM, BHA regularly coordinates with our partners and reviews informal and formal reporting to ensure appropriate due diligence and stringent award management. Notably, WFP also has its own TPM mechanism that it utilizes to verify the delivery of food assistance programming in Afghanistan.

SIGAR  
Comment 1

Regarding USAID’s TPM, the Afghanistan TPM contract serves the entire USAID/Afghanistan Mission (“Mission”), and under that contract, monitoring of BHA’s humanitarian portfolio is managed by the Mission. BHA’s emergency food assistance activities are only one type of activity monitored under the TPM award. The number of TPM site visits are set contractually on an annual basis and the allocation of site visits is based on a number of factors, one of which is the budget allocation. However, the number of site visits is not directly proportional to budget allocation, and it is not an objective of the contract to have a representative sample.

The Mission significantly expanded its existing TPM contract in September 2019 to include site visits of BHA-funded humanitarian activities—including WFP emergency food assistance activities. While site visits are not proportionally allocated by the amount of humanitarian assistance programmed, the number of TPM visits to BHA programs has increased from nine in early 2020 to 60 visits per month in 2023, with plans to expand further. Even within the constraints of the contract, TPM site visits of BHA implementing partners’ activities in Afghanistan exceed the minimum requirements established in USAID policy guidance; the increase in number of TPM findings noted in the report appropriately reflects the scale-up in the number of visits BHA programs receive through the Mission’s TPM contract.

BHA’s Disaster Assistance Response Team (DART) continues to have ongoing discussions with the USAID/Afghanistan Contracting Officer’s Representative managing the TPM contract regarding TPM capacity to expand the number of BHA site visits. In addition, BHA has consulted internally with BHA’s Monitoring and Evaluation subject matter experts to determine ways to strengthen monitoring and oversight of our funded activities in Afghanistan.

SIGAR  
Comment 2

Regarding remote monitoring, BHA conducts extensive remote monitoring of WFP activities in Afghanistan via informal partner reporting and ongoing virtual or in-person check-ins with WFP in Washington and the field. BHA will continue to work with our BHA M&E Advisors and coordinate with our internal TPM Working Group to pursue additional remote monitoring opportunities based on lessons learned from our

experience conducting monitoring and oversight in non-permissive environments like Afghanistan.

- **Target Completion Date:** BHA requests closure upon issuance of the final report.

**Recommendation 2:** Direct that BHA take the necessary actions to ensure its TPM assesses food distribution sites using up-to-date and accurate food and cash allowance requirements.

- **Management Comments:** USAID agrees with this recommendation. In mid-June, BHA directed the TPM contractor and WFP to coordinate on food and cash distribution amounts. BHA will coordinate with WFP on future WFP/Afghanistan awards to include language clarifying flexibility regarding in-kind and cash distribution amounts in accordance with the latest Food Security and Agriculture Cluster recommended guidelines as applicable. BHA will also continue to support ongoing discussions between WFP and the Mission's TPM contractor on methods to calculate expected distribution amounts.
- **Target Completion Date:** BHA completed the coordination between WFP and the Mission's TPM contractor on distribution amount clarification. BHA will complete the communication with WFP about additional technical narrative language as part of the next WFP contribution, anticipated for Q1 FY2024, by December 31, 2023.

Tab 1: BHA Technical Comments for SIGAR 153A Report- Revision 2

Tab 2: BHA TPM Plan Jul-Oct2023\_20230803

Tab 3: USAID Mail - Fwd\_ AMELA-WFP touchbase regarding ration sizes-redacted

## SIGAR Response to Agency Comments

**SIGAR Comment 1:** We are encouraged that USAID is looking for ways to increase and improve its third-party monitoring. Although we agree that a program's budget is only one consideration, WFP's emergency food assistance efforts is USAID's largest activity in Afghanistan and provides assistance to millions of recipients. Furthermore, there have been documented incidents of emergency food assistance diversion and of interference by the Taliban in its delivery. According to USAID guidance, these factors should be considered when making decisions about the site visits. The guidance also recommends that site visit schedules should be revisited as priorities, access, or the context shifts.

**SIGAR Comment 2:** In comments to a draft of this report, BHA said that it had not begun remote site visits with WFP because of the "...extensive conversations/approvals required to allow this type of monitoring to take place."<sup>38</sup> While it may take considerable time and effort to begin remote site visits, we note that USAID has been providing emergency food assistance in Afghanistan since at least 2010, and the security environment prevented USAID personnel from traveling to sites to conduct required monitoring for many years before the Taliban returned to power. Nevertheless, we are encouraged that USAID has committed to expanding the use of remote site visits. Although BHA describes its check-ins with WFP staff in Washington, DC, and Bangkok, Thailand, as remote monitoring, according to USAID guidance on planning site visits, these are remote check-ins and not considered remote site visits because they are routine meetings with an implementing partner.

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<sup>38</sup> BHA, Technical Comments for SIGAR 153A Report–Revision 2 081123, August 11, 2023, p. 6.

## APPENDIX III - ACKNOWLEDGMENTS

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This performance audit was conducted  
under project code SIGAR-153A.

## SIGAR's Mission

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

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

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