

OFFICE OF THE SPECIAL INSPECTOR GENERAL FOR  
AFGHANISTAN RECONSTRUCTION



FISCAL YEAR 2025  
OMB BUDGET SUBMISSION

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## SPECIAL INSPECTOR GENERAL FOR AFGHANISTAN RECONSTRUCTION

1550 Crystal Drive, Suite 900  
Arlington, VA 22202

September 11, 2023

SUBJECT: Fiscal Year 2025 Budget Submission

Pursuant to section 6(g) of the Inspector General Act of 1978, I am pleased to provide SIGAR's budget request for Fiscal Year (FY) 2025 to the Office of Management and Budget. SIGAR requests \$26.8 million for FY 2025, which is \$8.4 million less than SIGAR's enacted FY 2023 budget of \$35.2 million and equal to the President's budget request of \$26.8 million for FY 2024.

On July 20, 2023, the Senate Committee on Appropriations filed the Senate report (S. Rept. 118-71) accompanying S. 2438, the Department of State, Foreign Operations, and Related Programs Appropriations Bill, 2024 (as reported by the Senate Committee on Appropriations). The report directs that "not later than 90 days after the date of enactment of the act, [SIGAR] shall submit a report to the appropriate congressional committees on steps SIGAR would need to take to sunset by September 30, 2025."

SIGAR presents this budget under the assumption that the agency will cease operations at the end of fiscal year 2025. Thus, this request includes anticipated close-out costs and represents the best possible projection we can offer at this juncture for SIGAR's FY 2025 budgetary requirements. Exact close-out costs are currently uncertain, therefore we welcome the opportunity to discuss supplement requests, if needed, at a later time. Among those expenses will be costs associated with conducting the "final forensic audit report" required in SIGAR's authorizing statute (Section 1229(o) of P.L. 110-181).

However, until SIGAR receives instructions to the contrary, the agency is required by law to continue its oversight work as U.S. spending related to reconstruction, which includes the provision of products and services to the people of Afghanistan,<sup>1</sup> continues. Existing law requires SIGAR's oversight work to continue until 180 days after the date on which amounts appropriated or otherwise made available for the reconstruction of Afghanistan, that are unexpended, are less than \$250 million. As of July 30, 2023, that amount stood at \$1.70 billion of appropriated funds and \$3.5 billion in funds "otherwise made available" for Afghanistan reconstruction. Accordingly, SIGAR continues to provide oversight of taxpayer assistance to Afghanistan through audits, investigations, quarterly reports to Congress, lessons learned reports, and other oversight work.

While SIGAR's oversight mission will continue into FY 2024, a number of variables beyond SIGAR's control make it difficult to project SIGAR's precise budgetary requirements for FY 2025.

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<sup>1</sup> National Defense Authorization Act for Fiscal Year 2008, Pub. L. No. 110-181, § 1229.

These variables include:

- **Continued U.S. Reconstruction Spending.** Congress may appropriate additional assistance for Afghanistan for FY 2024 and FY 2025, but has yet to do so. In addition, in September 2022, the Biden administration established the “Afghan Fund” with \$3.5 billion of Afghan central bank reserves frozen in U.S. banks following the collapse of the Afghan government, with the intent to use those funds to recapitalize the Afghan central bank and related purposes. However, the funds have yet to be disbursed. Therefore, it is difficult at this time to project the total amount and nature of assistance to Afghanistan in FY 2025.
- **SIGAR’s Enacted FY 2024 Budget.** SIGAR’s FY 2024 appropriation is pending final action by Congress. SIGAR’s FY 2024 enacted budget will determine the extent to which it can continue on-going and planned oversight work, including projects that will likely be completed in FY 2025.
- **Congressional Directives.** SIGAR is currently undertaking significant oversight work at the direction of the Chairman of the House Committee on Foreign Affairs and anticipates, based on past experience, that Congress may direct SIGAR to undertake additional work.
- **Cooperation from U.S. Agencies.** Pursuant to section 1229 of Pub. L. No. 110- 181, as amended, and the Inspector General Act of 1978, as amended, the Department of State and USAID are required to cooperate with SIGAR’s requests for information and are prohibited from obstructing SIGAR’s oversight work. However, since the U.S. withdrawal from Afghanistan, State has refused to provide certain information to SIGAR, including any information it deems to be “sensitive”, unlawfully claiming that with the withdrawal of troops from Afghanistan SIGAR no longer has jurisdiction over assistance. As required by law, SIGAR has informed the Secretary of State and Congress about this matter and Congress has continued to support SIGAR’s ongoing oversight mission. SIGAR is currently engaged in talks with State in an effort to resolve this issue. On a positive note, USAID resumed full cooperation with SIGAR in early 2023.
- **Staff Attrition.** Since the U.S. withdrawal from Afghanistan, SIGAR has experienced significant staff attrition. SIGAR’s FY 2025 budget request anticipates this trend continuing as the agency ceases operations. However, should attrition accelerate, SIGAR would expect further reductions to its labor costs, although some part of those savings will be offset by termination costs, including compensation for accrued annual leave for those departing the agency.

In light of the above, SIGAR anticipates maintaining an on-going dialogue with OMB and Congress about SIGAR’s budgetary needs for FY 2025. In the coming months, SIGAR may have more specificity regarding these critical questions. In addition, steps taken toward SIGAR’s closure will be determined in consultation and coordination with OMB and Congress to ensure an orderly drawdown of the agency, including coordination with SIGAR’s counterparts at the Offices of Inspector General at the Department of State and USAID to ensure continuity of oversight of U.S. assistance to Afghanistan.

Thank you for considering SIGAR's FY 2025 budget request. I appreciate your commitment to SIGAR's oversight mission and look forward to further discussing SIGAR's budgetary needs for FY 2025. If you have questions, I welcome you to contact me directly, or you may contact Shelby Thomas, SIGAR's Director of Resources Management & Budget at 703-545-6021 or [shelby.l.thomas14.civ@mail.mil](mailto:shelby.l.thomas14.civ@mail.mil).

Very respectfully,

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

John F. Sopko  
Special Inspector General for Afghanistan  
Reconstruction



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## **Afghanistan Overview**

The United States has provided approximately \$147.06 billion for relief and reconstruction in Afghanistan since FY 2002. Reconstruction funds have been used to train, equip, and sustain the Afghan National Defense and Security Forces (ANDSF), build governing capacity, promote economic development, combat the drug trade and promote human rights. U.S. Funding continues to be appropriated for reconstruction with emphasis on economic assistance, and support for gender rights, healthcare, food assistance, agriculture, education, and assisting internally displaced persons.

## **SIGAR Overview**

The FY 2008 National Defense Authorization Act (Public Law 110-181, §1229) established the Special Inspector General for Afghanistan Reconstruction (SIGAR). SIGAR is mandated by its authorizing statute to conduct audits and investigations of reconstruction programs and projects in Afghanistan until 180 days after the date when the unexpended portion of reconstruction dollars falls to less than \$250 million. With approximately \$1.70 billion in unexpended funds still in the reconstruction “pipeline” as of July 30, 2023, and additional funding announced by the President and agencies, rigorous and aggressive oversight is critical to protect U.S. taxpayer dollars, whether they comprise funds already disbursed in or on behalf of Afghanistan, or funds obligated for projects and programs that may yet be resumed for humanitarian or other reasons.

SIGAR is responsible for providing objective leadership and coordination of, and recommendations on, policies designed to promote economy, efficiency, and effectiveness in the administration of reconstruction programs and operations. SIGAR’s work helps prevent, detect, correct, and impose accountability for waste, fraud, and abuse in reconstruction programs and operations. SIGAR’s mandate requires it to keep Congress and the Secretaries of State and Defense informed about problems and deficiencies relating to activities and oversight of the administration of the reconstruction efforts in Afghanistan, and to offer recommendations for improvement.

Reconstruction, as defined in SIGAR’s enabling legislation, includes any major contract, grant, agreement, or other funding mechanism entered into by any department or agency of the United States government that involves the use of amounts appropriated, or otherwise made available for the reconstruction of Afghanistan with any public or private-sector entity to: (1) build or rebuild physical infrastructure in Afghanistan, (2) establish or reestablish political or societal institutions of Afghanistan, or (3) provide products or services to the people of Afghanistan. SIGAR also has the duties, responsibilities, and authorities of inspectors general under the Inspector General Act of 1978, as amended.

SIGAR staff, including investigators with the power of arrest, auditors, inspectors, attorneys, technicians, writers, program analysts, and other staff, work in the United States and, until the fall of Kabul, in Afghanistan. SIGAR is headquartered in Arlington, Virginia, where it provides support to employees working on-site or remotely. SIGAR staff also operate in ports of entry, military bases, and

other locations where cases such as smuggling and money laundering are under investigation, or where interviews and arrests are required.

The Special Inspector General has established six functional areas to carry out SIGAR's mission - Audits and Inspections, Investigations, Management and Support, Research and Analysis, Lessons Learned, and Quality Control.

## **AUDITS & INSPECTIONS**

Audits and Inspections supports the SIGAR mission by conducting performance and financial audits, inspections, and evaluations of assistance programs and projects. All audits are conducted in compliance with Generally Accepted Government Auditing Standards (GAGAS), commonly called "yellow book" standards, established by the Comptroller General of the United States. All inspections and evaluations are conducted in accordance with the Quality Standards for Inspection and Evaluation, published by the Council of the Inspectors General on Integrity and Efficiency (CIGIE). Performing all work in accordance with these standards ensures the accuracy and credibility of findings, conclusions, and recommendations presented to the U. S. Congress, federal agencies, and other decision-makers.

SIGAR conducts a wide range of audits, inspections, and evaluations to fulfill its legislative mandate. These include examinations of individual contracts, program management and internal controls, as well as broad, comprehensive assessments of program efficiency and effectiveness. In many cases, these audits, inspections, and evaluations contain findings and recommendations, which can save taxpayer dollars and improve accountability and program implementation. In addition, SIGAR's audits, inspections, and evaluations inform Congress and federal agencies on the status of efforts as well as identify practices that can improve future assistance programs.

The principal goals of SIGAR's audits, inspections, and evaluations are to identify and prevent waste, fraud, and abuse associated with assistance contracts, grants, and cooperative agreements, and to make recommendations to improve the efficiency and effectiveness of assistance programs. SIGAR seeks to improve internal controls, accountability, management practices, and interagency coordination, as well as to advise Congress and the American public about the efficacy and efficiency of assistance programs. To meet these objectives SIGAR maintains a diverse team of experienced auditors, analysts, and other staff.

SIGAR conducts audits across broad development and humanitarian sectors, including support for gender rights, healthcare, food assistance, agriculture, education, and assisting internally displaced persons; and multilateral donor programming. SIGAR conducts work to assess:

- Contracts and other financial instruments, focusing on cost, schedule, and outcomes; oversight; and sustainability
- Program management, including reconstruction strategy, planning, and oversight
- Operations, including internal controls and accountability

The Audits and Inspections Division intends to continue conducting independent, objective, and strategic audits and evaluations for Congress and the American taxpayer to promote economy and efficiency, and to detect and deter waste, fraud, and abuse in Afghanistan. Although the former Afghan government collapsed in August 2021, the U.S. financial commitment to the Afghan people endures and restrictions on providing aid to the Taliban Ministries have loosened. For example, the United Nations Office for the Coordination of Humanitarian Affairs (OCHA) reported that donors contributed \$4.45 billion for Afghanistan assistance programs from January 1, 2022, through June 30, 2023. The United States was the largest donor over this period, contributing \$1.34 billion to these humanitarian assistance programs. Specifically, various bureaus within the Department of State, USAID's Bureau of Humanitarian Assistance (BHA), and USAID's Mission to Afghanistan continue to provide funds for and support to emergency food assistance, healthcare, settlement and economic assistance, agriculture, gender rights, and education. In addition, in February 2022, President Biden signed an Executive Order making \$3.5 billion in frozen funds currently held in the U.S. available for assistance to the Afghan people.

In FY 2024, and anticipated into FY 2025, SIGAR will continue ongoing audits examining U.S. programs in Afghanistan covering several high priority and enduring areas. Ongoing and planned performance audits and evaluations include engagements to respond to Congressional requests and examine support for gender rights, sanitation and public health, economic security and development, and human rights protection for vulnerable populations, including women, children, refugees, and internally displaced persons. Additionally, as State and USAID continue to utilize multilateral organizations, SIGAR's mission continues to provide oversight of funds delivered to and through those organizations.

In addition to performance audits and evaluations, SIGAR completes financial audits of contracts, cooperative agreements, and grants to identify questionable incurred costs that may be recovered and returned to the government. SIGAR began its Financial Audit Program in FY 2012 using financial audit experts and contracted independent public accounting firms to conduct incurred-cost audits of high-risk reconstruction contracts. As of July 31, 2023, SIGAR had completed 241 financial audits and has 43 ongoing audits that provide audit coverage of over \$10 billion of costs charged to U.S. government agencies. Since the program's inception, SIGAR financial audits have identified more than \$534 million in questioned costs and \$367 thousand in unremitted interest on advanced federal funds or other revenue amounts payable to the government. This program has become a key part of SIGAR's core auditing activities and is a critical function for SIGAR.

## INVESTIGATIONS

The SIGAR Investigations Directorate supports the SIGAR mission by investigating potential criminal and civil misconduct associated with the U.S. reconstruction program in Afghanistan. Having the lead role in investigating criminal activity related to reconstruction funds, SIGAR's Investigations Directorate focuses primarily on allegations involving money laundering, procurement and contract fraud, bribery and corruption. SIGAR conducts all investigations in accordance with the requirements of Federal criminal law, the Federal Rules of Evidence and Department of Justice (DOJ) policy.

SIGAR works closely with various DOJ entities such as the Criminal Division/Fraud Section, Money Laundering and Asset Recovery Section (MLARS), Foreign Corrupt Practices Act Unit, U.S. Attorney's Offices (USAO) throughout the United States, and the FBI Legal Attachés worldwide who support and coordinate international leads on SIGAR's behalf. SIGAR has an attorney (SIGPRO), and a paralegal detailed to the DOJ Fraud Section in support of its prosecution efforts.

SIGAR cooperates with other federal law-enforcement agencies throughout the United States, as well as other jurisdictions, to maximize resources and to ensure all allegations pertaining to the misuse of U.S. taxpayer dollars are pursued. Until recently, SIGAR maintained a permanent, full-time presence at the FBI Joint Operation Center (JOC) of the International Contract Corruption Task Force (ICCTF) in Washington, D.C. The ICCTF, working with the Lead Inspector General's Fraud and Corruption Investigation Working Group, was the principal coordinating body for U.S. law enforcement organizations investigating fraud in Afghanistan. In addition, SIGAR has access to the National Crime Information Center (NCIC), a system which allows SIGAR to communicate with any law-enforcement agency, track stolen property, and access criminal histories.

The Department of the Treasury's Financial Crimes Enforcement Network (FINCEN) plays a critical role in the collection of financial data and Suspicious Activity Reports that are utilized by SIGAR agents during their investigations.

Following the U.S. withdrawal from Afghanistan, SIGAR and other law enforcement partners, including FINCEN, have collaborated to increase their efforts to investigate the flight of capital from Afghanistan preceding and following the fall of the government to the Taliban. SIGAR investigators are seeking intelligence and evidence related to large sums of U.S. and foreign donor monies for investment in Afghanistan diverted to or hidden in other countries in Central Asia, the Middle East, Europe and the U.S. A vast amount of these monies is derived from organized political corruption and theft of international assistance. SIGAR and cooperating agencies are seeking to identify and potentially recover these funds, as well as identify the individuals responsible for the theft and the ultimate beneficiaries of these monies.

SIGAR's Investigations Directorate actively works with partners to expand its reach internationally so SIGAR may impact and coordinate actions on bad actors from the U.S. involvement in Afghanistan. SIGAR Investigations is actively working with the Treasury Department's Office of Foreign Assets Control (OFAC) toward the nomination for sanction of a corrupt Afghan group pursuant to Executive Order (E.O.) 13818,

which implements the Global Magnitsky Human Rights Accountability Act and targets perpetrators of corruption and serious human rights abuse. Additionally, SIGAR investigators have successfully utilized INTERPOL for the apprehension of fugitives. SIGAR utilizes the INTERPOL Red Notice System to identify and apprehend fugitives who are subject to U.S. prosecution. As of August 2023, there is one outstanding Red Notice that was accepted and released by INTERPOL in 2020 and is being monitored by Homeland Security Investigations (HSI) NY.

SIGAR investigators work in close cooperation with SIGAR's audit and inspection teams to further detect possible criminal activity related to the reconstruction effort. In addition, SIGAR operates an Investigative Case Management System (ICMS) designed to record all activity regarding investigations of fraud, waste or abuse. SIGAR special agents/investigators and analysts utilize ICMS to document and organize information for developing investigations, referring matters to the DOJ for adjudication, prosecuting offenders, and identifying U.S. funds for potential recovery. The SIGAR Hotline operation uses ICMS to record an average of 150 complaints received annually. The complaints originate from traditional sources such as witnesses, anonymous persons, email, telephone, the SIGAR website, and SIGAR's Facebook and Twitter announcements, published in Dari and Pashto, the two main languages of Afghanistan. (Visit [www.sigar.mil/HOTLINE](http://www.sigar.mil/HOTLINE) for information.)

SIGAR's Investigations Directorate established its Asset Forfeiture and Money Laundering Program (AFMLP) to identify and augment SIGAR criminal and civil cases, with the application of Asset Forfeiture and Money Laundering sanctions when appropriate. SIGAR investigators utilize the forfeiture units within DOJ, DHS, and Treasury for expertise to further our investigations. SIGAR has access to a subject matter expert (SME) who can provide legal advice on ever-changing forfeiture and money-laundering case law. The SME has the capability of providing investigative case support to the more complex investigations being pursued by agents and prosecutors.

Prior to the U.S. withdrawal from Afghanistan, SIGAR's Kabul-based investigators worked closely with the Assistant Regional Security Officer for investigation (ARSO-I) assigned to work with Consular Services. SIGAR investigators and the ARSO-I worked jointly to investigate and mitigate fraudulent applications by individuals and companies applying for Special Immigrant Visas (SIV). In response to an influx of SIV fraud since the U.S. withdrawal from Afghanistan, SIGAR criminal investigators and analysts have continued this effort. In collaboration with the Department of State Diplomatic Security Service (DSS), the Defense Criminal Investigative Service, and other U.S. entities, SIGAR investigators identify U.S. and Afghan individuals and companies who, in exchange for payment, have previously and continue to engage in the submission of fraudulent SIV application packages for non-qualified persons both within the U.S. and abroad.

SIGAR maintains an investigative information technology solution called Relativity through a third-party contractor, accessing large amounts of data in a meaningful way. The system helps investigators identify and organize data in a collaborative fashion for a team inclusive of forensic auditors, analysts, prosecutors, and participating law-enforcement agencies. The system gathers investigative data from multiple sources and file formats and tracks their source of origin; and assists with locating evidence to substantiate or refute allegations of criminal activity. This technology was first deployed in FY 2014 and

is a key investigative tool for SIGAR.

Since its inception, SIGAR's Investigations Directorate has produced approximately \$1.67 billion in criminal fines, restitutions, forfeitures, civil settlements, and U.S. government cost savings and recoveries. This includes securing 169 convictions and 159 sentencing.

The Investigations Directorate has conducted approximately 1,100 investigations, of which 26 are ongoing.

## **MANAGEMENT AND SUPPORT**

As a temporary independent Inspector General Office, SIGAR faces unique challenges in attracting, retaining and maintaining the dedicated professionals the SIGAR mission requires, as well as establishing the optimal environment for them to succeed as the agency begins transitioning to its eventual closure. The change in government in Afghanistan, the decline in the US government's assistance, and the recent legislative proposal to sunset SIGAR by September 30, 2025 make these challenges even more difficult and unique. Management and Support's mission is to provide the daily business functions and operations necessary to continue SIGAR's mission during these changing times. We accomplish this through four key areas: Human Resources, Budget, Security and Safety Management, and Information Technology.

SIGAR's Human Resources office is responsible for recruitment and retention, pay and benefits, training and mentoring, awards, equal employment opportunity, and workforce management. The Budget office handles budget formulation and execution, managerial accounting, internal contract execution, program performance, travel and transportation, payment processing, the purchase card program, and the internal controls program. The Security and Safety Management office is responsible for personnel security, physical security, information security, industrial security, communications security, property book management, logistics, facility management, and the safety program. The Information Technology (IT) office manages the implementation and maintenance of high-quality Information Technology systems, guided by industry best practices, that allow SIGAR personnel to accomplish their oversight mission in the most effective and efficient manner. IT is also responsible for the records management program as well as the cybersecurity program. Travel is performed in compliance with the Joint Travel Regulation (JTR). Contracting is performed in compliance with the Federal Acquisition Regulation (FAR). All of these functions are performed to provide the best possible management and administration of the agency and to enhance and maintain the morale of its personnel.

Management and Support's goals are to:

- Provide exemplary personnel, security, financial, contractual, and information technology support to SIGAR's workforce;
- Recruit, train, sustain and retain highly qualified personnel to advance SIGAR's mission; and
- Advocate for and assist the SIGAR workforce in maintaining and enhancing their professional skills.

## **RESEARCH AND ANALYSIS**

The Research and Analysis Directorate (RAD) produces SIGAR's statutorily required quarterly report to Congress as well as a biannual report to Congress on the most pressing threats to reconstruction in Afghanistan; provides general writing, research, design, geospatial, and editorial support for SIGAR as a whole; and maintains extensive data on US assistance to Afghanistan.

As mandated by Section 1229 of the National Defense Authorization Act (2008), SIGAR must submit a comprehensive report on the status of the assistance effort to the United States Congress and to the Secretaries of State and Defense within 30 days after the end of each fiscal-year quarter. While preparing its report, RAD issues a data call to U.S. implementing agencies requesting specific information on the status of reconstruction programs. SIGAR uses agency data responses to help develop plans for audits and inspections, as well as for its quarterly reports. The RAD quarterly reports also make use of research and analysis from other governments, international and nongovernmental organizations, think tanks, media organizations, and subject-matter experts.

SIGAR's reports to Congress provide an update on SIGAR oversight activities and other detailed information, including appropriations and obligations of funds. SIGAR also reports on oversight activities of the Inspectors General of the Departments of State and Defense, the U.S. Agency for International Development, and the Government Accountability Office. As of July 2023, SIGAR has issued 60 quarterly reports, available online at [www.sigar.mil](http://www.sigar.mil). The next quarterly report to Congress will be issued October 30, 2023.

The biannual SIGAR High-Risk List draws on years of data call responses as well as open-source information from elsewhere in the government, international and nongovernmental organizations, think tanks, media organizations, and subject-matter experts to compile a list for Congress of the most important threats to US assistance in Afghanistan. To date, SIGAR has produced four High-Risk Lists.

## **LESSONS LEARNED**

SIGAR's Lessons Learned Program (LLP) identifies and preserves lessons from the U.S. reconstruction experience in Afghanistan and makes recommendations to Congress and executive agencies on ways to improve efforts in current and future operations. LLP reports document what the U.S. government sought to accomplish, assess what it achieved, and evaluate the degree to which these efforts helped the United States reach its strategic goals in Afghanistan. LLP's reports comply with SIGAR's legislative mandate to provide independent and objective leadership and recommendations to promote economy, efficiency, and effectiveness, and to inform Congress and the Secretaries of State and Defense about reconstruction-related problems and the need for corrective action.

To date, LLP has issued 12 comprehensive lessons learned reports on critical topics: *Corruption in Conflict* (2016); *Reconstructing the Afghan National Defense and Security Forces* (2017); *Private Sector Development and Economic Growth* (2018); *Stabilization* (2018); *Counternarcotics* (2018); *Divided Responsibility* (2019); *Reintegration of Ex-Combatants* (2019); *Elections* (2021); *Support for Gender Equality* (2021); *The Risk of Doing the Wrong Thing Perfectly: Monitoring and Evaluation of Reconstruction Contracting in Afghanistan* (2021); *What We Need to Learn: Lessons from Twenty Years of Afghanistan Reconstruction* (2021); and *Police in Conflict: Lessons from the U.S. Experience in Afghanistan* (2022).

To produce these reports, LLP subject-matter experts, aided by a team of seasoned research analysts, conduct hundreds of interviews—in Afghanistan, Europe, and throughout the United States—and review thousands of documents. Together, LLP reports comprise 2,671 pages, 12,295 endnotes, 216 unique findings and lessons, and 143 recommendations to Congress and executive branch agencies.

LLP experts have also led congressionally requested research projects which resulted in several in-depth evaluation reports: *Theft of Funds from Afghanistan: An Assessment of Allegations Concerning President Ghani and Former Senior Afghan Officials* (August 2022), *Why the Afghan Government Collapsed* (November 2022), and *Why the Afghan Security Forces Collapsed* (February 2023).

In addition, LLP has led the effort to respond to a congressional request to report on the operations, policies, and expenditures of the Fund for the Afghan People (“Afghan Fund”) which was created to recapitalize the Afghan central bank using \$3.5 billion of Afghanistan central bank reserves that were frozen in U.S. banks following the Afghan government’s collapse. LLP has also led the effort to respond to congressional requests on how lessons from Afghanistan can be applied to other contexts, such as the U.S. effort to support Ukraine.

LLP is currently drafting a report on U.S. government personnel practices in Afghanistan. SIGAR has previously noted that constant turnover, chronic understaffing, and a lack of qualified personnel hindered reconstruction efforts. In this report, we are examining U.S. government efforts to deploy the right people, in the right numbers, for the right amount of time in order to accomplish reconstruction objectives in Afghanistan—another topic that will be highly relevant to future foreign assistance efforts.

Finally, LLP is developing a report on delivering aid to vulnerable populations under the control of hostile governments. This report will look at how to support the population without benefitting the government. The goal of this project is to identify challenges—such as those related to monitoring and evaluation and the risk of aiding the Taliban—and identify actions that would make aid more sustainable and less wasteful in Afghanistan and elsewhere. SIGAR’s analysis would also aim to help the U.S. government determine the point at which waste or Taliban exploitation of funds becomes prohibitive.

## **QUALITY CONTROL**

SIGAR's quality control efforts are directed by the Director of Quality Control and quality control reviewers who (1) conduct internal reviews of audits, inspections, evaluations, and conduct other oversight efforts to ensure that the quality control program is suitably designed and complied with in practice, and identify any issues needing correction; (2) provide quality control checks on report engagement phases and review draft and final reports prior to submitting for comment and issuance;



(3) monitor the implementation of corrective actions taken that address prior peer review findings and comments; (4) track professional education requirements met by auditors and periodically report the status to audit staff; (5) revise policies and procedures in consultation with the Assistant Inspector General for Audits and Inspections and with approval of the Deputy Inspector General; and (6) monitor report recommendation follow-up.

Quality control reviews are conducted by Quality Control to ensure that key engagement activities are documented in the report's Quality Control Folder and that evidentiary documentation conforms to GAO's Government Auditing Standards, Council of the Inspectors General on Integrity and Efficiency's (CIGIE) Quality Standards for Federal Offices of Inspector General, CIGIE Quality Standards for Inspection and Evaluation, and SIGAR's policies and procedures. These reviews independently evaluate the quality of work completed on audits, inspections, and evaluations, providing management with reasonable assurance that the policies and procedures related to the system of quality control are suitably designed and operating effectively in practice. The Quality Control Director reports to the Deputy Inspector General about any deficiencies—or potential deficiencies—noted during the quality assurance and monitoring process and makes recommendations for appropriate remedial actions.

In the National Defense Authorization Act for Fiscal Year 2018 (FY2018 NDAA), Congress directed SIGAR to conduct all work related to activities funded by the Afghan Security Forces Fund in accordance with CIGIE's Quality Standards for Inspection and Evaluation (except for performance and financial audits which are subject to Government Auditing Standards). SIGAR's inspections and evaluations all along have been conducted and reported in accordance with the CIGIE standards. To further comply with the FY2018 NDAA requirements, starting in 2018, our lessons learned reports, quarterly reports, and other special reports such as the high-risk list also have been prepared in accordance with the CIGIE Quality Standards for Inspection and Evaluation. These products are included in the reviews conducted by Quality Control. Quality Control works with the Research and Development, Lessons Learned, and Audits and Inspections directorates to develop standard policies and procedures to comply with both government auditing and CIGIE standards.

To date, SIGAR has received 34 CIGIE awards.

## FY 2025 SIGAR Budget Request

In FY 2023, Congress appropriated \$35.2 million to the Special Inspector General for Afghanistan Reconstruction. SIGAR's FY 2025 budget request of \$26.8 million is \$8.4 million (23.8% reduction) lower than the FY 2023 enacted level of \$35.2 million and equivalent to the FY 2024 President's Budget. Although the U.S. government no longer has a presence in Afghanistan, the U.S. continues to provide reconstruction assistance to the country. SIGAR remains the only inspector general with whole-of-government authority providing oversight of U.S. assistance to Afghanistan.

SIGAR believes the requested amount of \$26.8 million is necessary to continue its mission of reporting waste, fraud, and abuse of assistance to Afghanistan. SIGAR has been and continues to be a trusted and reputable source for unbiased information related to Afghanistan reconstruction and receives numerous Congressional requests for information and analysis about U.S. aid to Afghanistan. In response to the Taliban seizure of control in Afghanistan, SIGAR is pursuing opportunities to open or expand information channels with international and nongovernmental organizations, multinational trust funds that receive U.S. funding, to employ remote monitoring techniques, and making direct contact with individual Afghan nationals in-country or abroad who can provide useful empirical information. SIGAR will also continue to obtain and analyze public and classified information and data from a variety of federal departments, comb open-source information, and consult research institutions, applying its staff expertise to these and other resources to curate and compile reliable and actionable reports for Congress and the Executive. SIGAR continues to conduct performance audits, financial audits, and evaluations of U.S. assistance programs and funding in Afghanistan. SIGAR is also conducting a broad "Follow the Money" criminal investigation of potential theft of U.S. assistance perpetrated by former Afghan officials and others. Moreover, SIGAR's Quarterly Reports continue to be relied on by Congress, the Executive Branch, academia, think tanks, and the public for the only reliable, up-to-date information on what the U.S. government is doing in Afghanistan.

In addition to SIGAR's statutory duties, Congress often calls upon SIGAR to research and provide recommendations on specific areas of interest. These congressional mandates are spontaneous reports, required by various House and Senate committees, which require audit and reporting teams to research and provide specific data and recommendations. Along with our statutory requirements, we respond to each request with a specialized report. For example, SIGAR is currently tasked with requests from various Congressional offices to examine possible diversion of U.S. aid to the Taliban and other illegal or wasteful diversions of aid. SIGAR has also been requested to evaluate the operation and management of the Fund for the Afghan People ("Afghan Fund"), to which the U.S. has transferred \$3.5 billion of frozen Afghan government reserves for the purpose of recapitalizing the Afghan central bank. These congressional requests highlight the importance of SIGAR's unique role in providing independent and knowledgeable oversight of U.S. assistance to Afghanistan, particularly following the Taliban takeover.

**Justification of Request**  
*Obligation by Object Classification*

OC Code and Title	FY 2023	FY 2024	FY 2025
	FY 2023 Enacted	President's Budget	Budget Request
11 Personnel Compensation	26,295,251	18,771,368	18,771,368
21 Travel and Transportation	205,846	146,547	146,547
23 Rent, Communications, and Utilities	1,975,711	1,745,736	1,745,736
24 Printing and Reproduction	43,507	43,507	43,507
25 Other Contractual Services	6,566,643	6,002,408	6,002,408
26 Supplies and Materials	107,400	85,920	85,920
31 Equipment	5,642	4,514	4,514
Total	35,200,000	26,800,000	26,800,000
SIGAR Personnel	122	*110	*110

*\*Estimates may fluctuate based on requirements.*

**11 Personnel Compensation – Request \$18.771 million**

SIGAR’s current staffing level is 122, however SIGAR anticipates a reduction in staffing with attrition and potential changes in requirements. This request includes retention incentives, which can increase to 25%. Retention incentives are increasingly necessary to ensure SIGAR maintains highly qualified staff in the wake of the recent collapse in Afghanistan.

SIGAR employs highly specialized professionals with expertise in audits, inspections, investigations, engineering, law, management, and research and analysis. The staff consists of temporary appointees, most of whom have 13-month renewable appointments. A portion of the personnel compensation also includes fringe benefits, specifically the employer’s share of payments for life insurance, health insurance, and (except for rehired annuitants) employee retirement. This category also accounts for leave payouts for employees that may separate from federal service, therefore requiring all annual leave to be paid in a lump-sum.

**21 Travel and Transportation – Request \$.146 million**

SIGAR’s Travel and Transportation budget supports domestic and overseas travel of SIGAR personnel, as required.

**23 Rent, Communications, and Utilities – Request \$1.745 million**

This category includes rental lease agreements for the Arlington, VA HQ office, reoccurring utility charges, and telecommunications expenses.

## **24 Printing and Reproduction – Request \$0.43 million**

Since FY 2015, SIGAR printing and reproduction costs have been statutorily limited to prior-year costs. SIGAR's printing requirements have declined significantly over the past two fiscal years. While some printed copies are still distributed to Congress, the Secretaries of State and Defense, and key stakeholders, the digital version of SIGAR's reports are made available to the general public in both the United States and Afghanistan through SIGAR's official website ([www.sigar.mil](http://www.sigar.mil)). Additionally, a limited number of print copies of our Lessons Learned reports are made available for key stakeholders. The Government Printing Office handles the majority of SIGAR's printing and reproduction requirements. This budget is also utilized for payment of publish notices, job announcements, and public service announcements.

## **25 Other Contractual Services – Request \$6.002 million**

SIGAR continues to use the e-Discovery system as a solution to allow SIGAR investigators to examine and aggregate vast amounts of data. Otherwise, due to resource limitations and geographical factors such as data locations, this valuable information would not be available to SIGAR law enforcement personnel. This system has been the focal point in information gathering for several criminal cases and is used by the Department of Justice.

SIGAR also requires contracted support to translate each quarterly report into Afghanistan's official languages, as required by statute.

Training is also a portion of this budget request. Staff performing audits and inspections are required under GAGAS and SIGAR's policy and procedures to obtain a minimum of 80 hours of continuing professional education every two years. In addition, all SIGAR employees are encouraged to attend training to develop additional skills and develop knowledge to help them improve their performance of their official duties.

Finally, this budget request also includes a statutorily mandated contribution to the Council of the Inspectors General on Integrity and Efficiency ("CIGIE") in the amount of \$106,680 (0.40% of the total budget request) to support CIGIE operations, as required by the Inspector General Reform Act of 2008.

## **26 Supplies and Materials – Request \$0.85 million**

SIGAR purchases supplies and materials for the administration of the headquarters office in Arlington, VA and for teleworking employees at their authorized location.

### **31 Equipment – Request \$0.004 million**

SIGAR purchases information technology equipment for the administration of the headquarters office in Arlington, VA and for teleworking employees working remotely. This includes laptops, keyboards, monitors, printers, and other peripheral devices that may be required.

## SIGAR Funding History

Appropriation	Public Law	Appropriated	Appropriations		Amount
			Availability Period		
Supplemental Appropriations, 2008, H.R. 2642	P.L. 110-252	6/30/2008	6/30/2008	9/30/2009	\$2,000,000
Supplemental Appropriations, 2008, H.R. 2642	P.L. 110-252	6/30/2008	10/1/2008	9/30/2009	\$5,000,000
Consolidated Security, Disaster Assistance, and Continuing Appropriations Act, 2009, H.R. 2638	P.L. 110-329	9/30/2008	9/30/2008	9/30/2010	\$9,000,000
Supplemental Appropriations, 2009, H.R. 2346	P.L. 111-032	6/24/2009	6/24/2009	9/30/2010	\$7,200,000
Supplemental Appropriations, 2009, H.R. 2346	P.L. 111-032	6/24/2009	6/24/2009	9/30/2010	\$-7,200,000
Consolidated Appropriations Act, 2010, H.R. 3288	P.L. 111-117	12/16/2009	10/1/2009	9/30/2010	\$23,000,000
Supplemental Appropriations Act, 2010, H.R. 4899	P.L. 111-212	7/29/2010	7/29/2010	9/30/2011	\$7,200,000
Department of Defense and Full-Year Continuing Appropriations Act, 2011, H.R. 1473	P.L. 112-010	4/15/2011	10/1/2010	9/30/2011	\$24,000,000
Department of Defense and Full-Year Continuing Appropriations Act, 2011, H.R. 1473	P.L. 112-010	4/15/2011	10/1/2010	9/30/2012	\$1,500,000
Continuing Appropriations Act, 2012, H.R. 2055	P.L. 112-074	12/23/2011	10/1/2011	9/30/2013	\$44,387,000
Department of Defense, Military Construction and Veterans Affairs, and Full-Year Continuing Appropriations Act, 2013, H.R. 933	P.L. 113-006	3/26/2013	10/1/2012	9/30/2014	\$48,039,000
Consolidated Appropriations Act, 2014, H.R. 3547	P.L. 113-076	1/17/2014	10/1/2013	9/30/2015	\$49,650,000
Consolidated and Further Continuing Appropriations Act, 2015, H.R. 83	P.L. 113-235	12/16/2014	10/1/2014	9/30/2016	\$56,900,000
Consolidated Appropriations Act, 2016, H.R. 2029	P.L. 114-113	12/18/2015	10/1/2015	9/30/2017	\$56,900,000
Consolidated Appropriations Act, 2017, H.R. 244	P.L. 115-031	05/03/2017	10/1/2016	9/30/2018	\$54,900,000
Consolidated Appropriations Act, 2018, H.R. 1625	P.L. 115-141	3/23/2018	10/1/2017	9/30/2019	\$54,900,000
Consolidated Appropriations Act, 2019, H.R. 648	P.L. 116-006	2/15/2019	10/1/2018	9/30/2020	\$54,900,000
Further Consolidated Appropriations Act, 2020, H.R. 1865	P.L. 116-094	12/20/2019	10/1/2019	9/30/2021	\$54,900,000
Consolidated Appropriations Act, 2021, H.R. 133	P.L. 116-260	12/27/2020	10/1/2020	9/30/2022	\$54,900,000
Consolidated Appropriations Act, 2022, H.R. 2471	P.L. 117-103	3/15/2022	10/1/2021	9/30/2023	\$40,000,000
Consolidated Appropriations Act, 2023, H.R. 2671	P.L. 117-328	12/29/2022	10/1/2022	9/30/2023	\$35,200,000
<b>GRAND TOTAL</b>					<b>\$677,276,000</b>