SIGAR

Special Inspector General for Afghanistan Reconstruction

APR 30 2023

QUARTERLY REPORT TO THE UNITED STATES CONGRESS

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

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

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

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

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

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

(For a list of the Congressionally mandated contents of this report, see Appendix A.)

Cover photo:
A Taliban fighter stands guard as women wait in line during a World Food Programme food distribution in Kabul on November 6, 2021. (AFP photo by Hector Retamal)

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

SPECIAL INSPECTOR GENERAL FOR
AFGHANISTAN RECONSTRUCTION

To Congress, the Secretaries of State and Defense, and the American people, I am pleased to submit SIGAR's 59th quarterly report on the status of reconstruction in Afghanistan.

This latest quarterly report comes just after I testified on April 19th before the House Oversight and Accountability Committee about the key factors that contributed to the tragic collapse of the Afghan government and security forces as U.S. and NATO forces withdrew from the country in August 2021. My testimony was based upon five extensive reports that SIGAR recently produced in response to a bipartisan request from the Committee to examine those key factors and other related topics.

I was also pleased to publicly release during the hearing SIGAR's 2023 *High-Risk List* report, which discusses oversight of *current* U.S. assistance efforts in Afghanistan. This latest *High-Risk List*, the fifth such report SIGAR has presented to Congress and the Administration since 2014, identifies serious risks to the more than $8 billion the United States has provided or otherwise made available to the people of Afghanistan and to support Afghan evacuees and refugees since the U.S. withdrawal from Afghanistan. The report identified five areas of concern: (1) Taliban interference with the UN and NGOs, (2) reliance on trust funds and multilateral organizations, (3) loss of oversight, (4) the Afghan Fund, and (5) evacuating Afghan allies.

Above all, I warned the Committee that SIGAR could not guarantee that U.S. assistance intended for impoverished Afghans was not funding the Taliban and other malign actors in Afghanistan. This concern was confirmed two days later, when CBS News reported that multiple aid workers in Afghanistan said they were forced to pay the Taliban fees and serve Taliban members before ordinary Afghan civilians.

As I testified to the Committee, SIGAR's ability to conduct oversight of current U.S. assistance efforts in Afghanistan has been significantly hindered by the persistent refusal of the Department of State and, to a lesser extent, the U.S. Agency for International Development (USAID) to fully comply with their legal obligation to provide requested information to SIGAR. I was very grateful and encouraged to receive strong bipartisan calls of support at the hearing from members of the Committee for State and USAID to resume full cooperation with SIGAR.

We have already begun to see better cooperation since the hearing, and I am cautiously optimistic the situation will continue to improve. However, time will ultimately tell, and SIGAR will continue to keep Congress fully informed of its progress. I hope that the bipartisan request will finally ensure cooperation from the Administration and allow SIGAR to do the job that Congress and the American people have entrusted to it.

On March 2nd, I also had the honor to testify on an expert panel before the German Parliament's First Committee of Inquiry on Afghanistan. I was joined on

the panel by David Young, one of the lead researchers and writers for SIGAR's Lessons Learned Program. Our testimony addressed the key factors that contributed to the collapse of the Afghan government and security forces. This was the first time anyone from SIGAR had testified about SIGAR's oversight work in Afghanistan before a foreign nation's legislative body. I was very pleased to see how SIGAR's oversight work is helping one of the United States' most important allies in Europe.

SIGAR also continued its regular oversight activities and produced 12 products this quarter, including this quarterly report. SIGAR completed seven financial audits of U.S.-funded projects in Afghanistan that identified $505,586 in questioned costs because of internal-control deficiencies and noncompliance issues. These financial audits identified a range of deficiencies by U.S. government contractors including Tetra Tech Inc., Stanford University, and Dexis Consulting Group. SIGAR also issued an alert letter to the Department of State, recommending it take prompt and appropriate actions to close 14 recommendations from six earlier financial audit reports.

SIGAR's criminal investigations resulted in one guilty plea, two sentencings, a $100,000 criminal forfeiture, and $2.7 million in U.S. government cost savings. SIGAR initiated three cases and closed 12, bringing the total number of ongoing investigations to 26. SIGAR's oversight work to date has identified approximately $3.97 billion in savings for the U.S. taxpayer.

SIGAR has reorganized this quarterly report to reflect the new realities in Afghanistan since the U.S. withdrawal. The revised report now includes three sections: (1) "Status of Funds," which includes a new table describing U.S. funds remaining for possible disbursement; (2) "U.S. Assistance to Afghanistan," outlining current U.S. programs and activities in Afghanistan; and (3) "Recent Developments," which explains the United Nations' showdown with the Taliban over Afghan women working for humanitarian organizations, the ongoing humanitarian crisis, the overall economic situation, the resumption of terrorist groups operating in Afghanistan, and more.

As the United States continues to provide aid to the Afghan people who are suffering under the Taliban's repressive rule, SIGAR will carry on its mission to protect that assistance from waste, fraud, and abuse through its objective and independent oversight.

Sincerely,

John F. Sopko

This report summarizes SIGAR's oversight work and updates developments in U.S. assistance and reconstruction efforts in Afghanistan from January 1–March 31, 2023.*

During this reporting period, SIGAR issued 12 audits, evaluations, and other products assessing U.S. assistance and reconstruction efforts in Afghanistan. Criminal investigations resulted in one guilty plea, two sentencings, and a $100,000 criminal forfeiture.

SIGAR OVERVIEW

CONGRESSIONAL TESTIMONY

This quarter, Inspector General John F. Sopko testified before the U.S. House Committee on Oversight and Accountability, highlighting the short- and long-term factors leading to the Afghan government and security forces' collapse. IG Sopko cautioned that SIGAR cannot guarantee that U.S.-funded assistance is not going to the Taliban. IG Sopko also announced the release of the 2023 *High-Risk List*, noting the unique challenges to U.S. assistance to the Afghan people.

AUDITS AND INSPECTIONS

This quarter, SIGAR issued one evaluation, one alert letter, and seven financial audit reports.

- The **evaluation** identified the factors that contributed to the Afghan National Defense and Security Forces' (ANDSF) collapse in August 2021. SIGAR found that the decision to withdraw all U.S. military personnel and military contractors through the February 2020 signing of the U.S.-Taliban agreement, and the subsequent reduction of U.S. support to the ANDSF, degraded the morale of Afghan soldiers and police and accelerated the ANDSF's collapse. The evaluation also found that the United States lacks a full accounting of U.S.-provided equipment to the ANDSF and U.S.-trained ANDSF personnel and that the Taliban are using U.S.-provided military equipment in operations.
- The **alert letter** issued to the Department of State recommended that it take prompt and appropriate action to close 14 recommendations from six SIGAR financial audit reports that remain unaddressed since October 2019. State agreed to respond to the recommendations.
- The seven **financial audit reports** identified $505,586 in questioned costs as a result of internal control deficiencies and noncompliance issues.

KEY EVENTS, JAN 2023–APR 2023

Jan 30: The Integrated Food Security Phase Classification, a common global scale for classifying the severity and magnitude of food insecurity and malnutrition, estimated that four million Afghans will suffer from acute malnutrition in 2023.

Jan | Feb

Feb 2: Taliban authorities detained university professor Ismael Mashal for protesting on live television against the ban on girls' access to university education.

INVESTIGATIONS

During the reporting period, SIGAR's criminal investigations resulted in one guilty plea, two sentencings, a $100,000 criminal forfeiture, and $2.7 million in U.S. government cost savings. SIGAR initiated three cases and closed 12, bringing the total number of ongoing investigations to 26.

Investigations highlights include the sentencing of David Shah, a former U.S. government contractor, to one-year unsupervised probation for his efforts to commit offenses against the United States. Shah and his co-conspirators committed wire fraud and major fraud against the United States by circumventing procedures to ensure language interpreters met minimum proficiency standards to gain financial bonuses.

LESSONS LEARNED PROGRAM

SIGAR's Lessons Learned Program was created to identify lessons and make recommendations to Congress and executive branch agencies on ways to improve current and future reconstruction efforts. SIGAR has issued 12 lessons-learned reports to date.

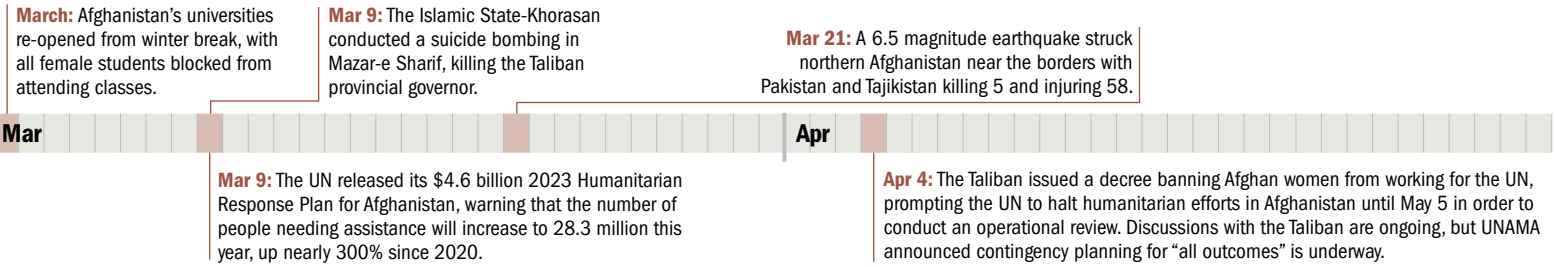
RESEARCH AND ANALYSIS

SIGAR issued its 2023 *High-Risk List*, its fifth such report, identifying five areas of risk to U.S. funding provided or made available to the Afghan people since August 2021. SIGAR also issued its 59th *Quarterly Report to the United States Congress*.

* As provided in its authorizing statute, SIGAR may also report on products issued or events occurring after March 31, 2023, up to the publication date of this report.

Note: To date, the U.S. government has not taken a position on whether to recognize a government of Afghanistan. Accordingly, references in this report to a "Taliban-controlled government," "interim government," Taliban "governance," "Taliban regime," a "former Afghan government," or similar phrases are not intended to prejudge or convey any U.S. government view or decision on recognition of the Taliban or any other entity as the government of Afghanistan.

Source: State, SCA response to SIGAR data call, 3/16/2023; State, SCA, response to SIGAR data call, 12/13/2022; State, response to SIGAR vetting, 2/10/2022.



SIGAR has conducted or commissioned audit, inspection, special project, and/or investigation work in 30 of Afghanistan's 34 provinces as of March 31, 2023. (SIGAR image)

TABLE OF CONTENTS

SECTION 1

3 SIGAR OVERSIGHT

7 Quarterly Highlight
9 Audits and Evaluations
16 Lessons Learned
16 Investigations
19 Other SIGAR Oversight Activities
22 SIGAR Budget
23 SIGAR Staff

SECTION 2

25 RECONSTRUCTION UPDATE

27 Reconstruction in Brief
28 Status of Funds
54 U.S. Assistance
90 Recent Developments

SECTION 3

117 OTHER AGENCY OVERSIGHT

119 Completed Oversight Activity
121 Ongoing Oversight Activity

SECTION 4

124 APPENDICES

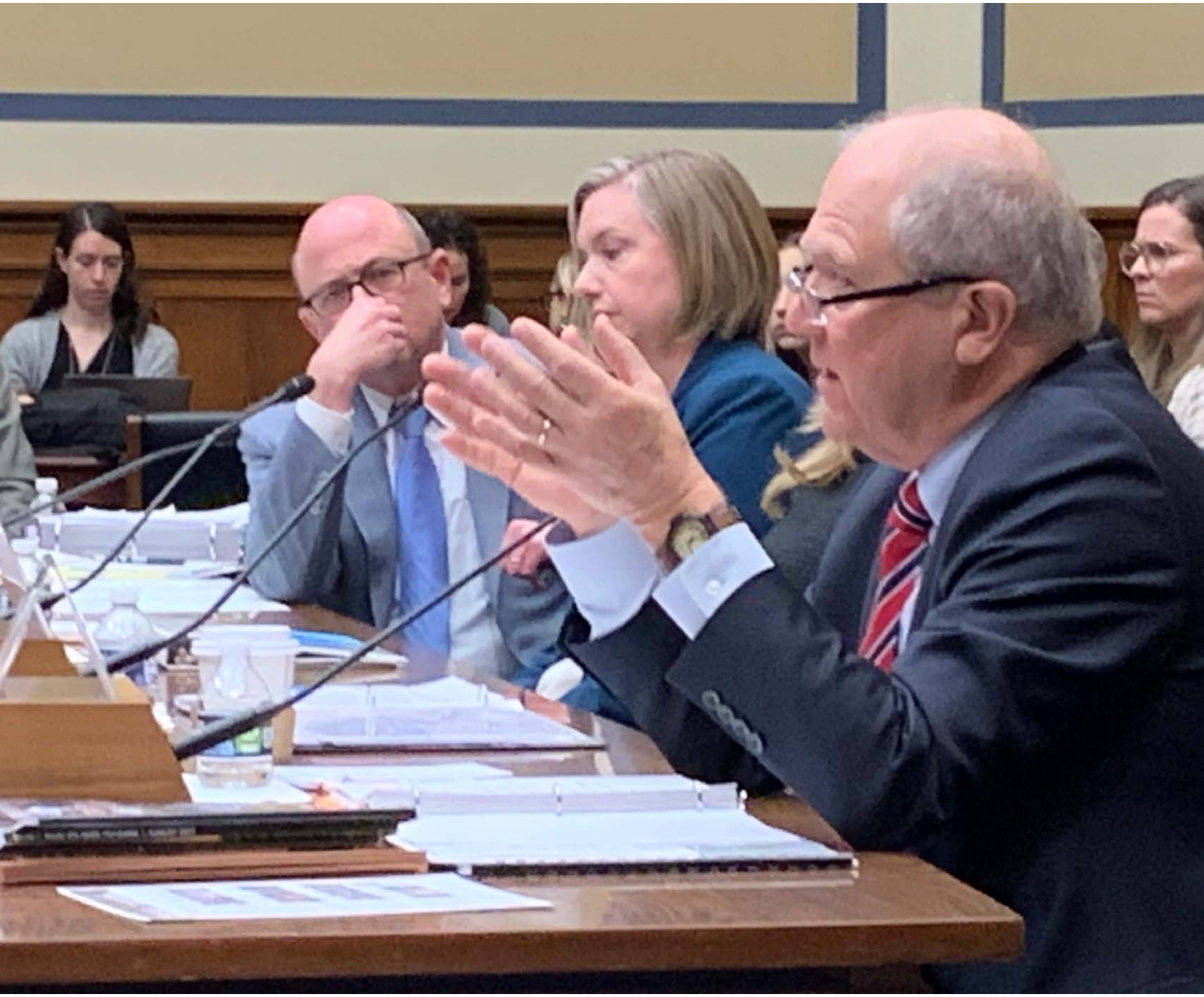
126 Appendix A
138 Appendix B
140 Appendix C
144 Appendix D
152 Appendix E

“Since the Taliban takeover, the U.S. government has sought to continue supporting the Afghan people without providing benefits for the Taliban regime. However, it is clear from our work that the Taliban is using various methods to divert U.S. aid dollars.”

—*Inspector General John F. Sopko*

Source: “Hearing Before the Committee on Oversight and Accountability, U.S. House of Representatives, Testimony of John F. Sopko, Special Inspector General for Afghanistan Reconstruction,” 4/19/2023.

1 SIGAR OVERSIGHT



SIGAR OVERSIGHT CONTENTS

Quarterly Highlight	7
Audits and Evaluations	9
Lessons Learned	16
Investigations	16
Other SIGAR Oversight Activities	19
SIGAR Budget	22
SIGAR Staff	23

Photo on previous page
Inspector General John F. Sopko testifies before the U.S. House Committee on Oversight and Accountability, 4/19/2023. (SIGAR photo by Richard Gardella)

SIGAR OVERSIGHT ACTIVITIES

Inspector General John F. Sopko testified on April 19, 2023, before the U.S. House Committee on Oversight and Accountability, highlighting the short- and long-term factors leading to the Afghan government and security forces' collapse. IG Sopko also announced the release of SIGAR's 2023 *High-Risk List*, the fifth such report SIGAR has issued since 2014, and the first since the Taliban seized power in August 2021. The 2023 *High-Risk List* was issued at a time when Afghanistan is facing a humanitarian catastrophe brought on by the Taliban takeover of the country following the U.S. withdrawal. It provides an independent and thorough assessment of the various risks facing the Administration and Congress as they seek to make decisions about the future of U.S. assistance to Afghanistan. The 2023 *High-Risk List* details the ongoing risks to U.S. assistance and oversight in Afghanistan made all the more challenging because of the State Department and USAID's continued refusal to fully cooperate with SIGAR audits, inquiries, and requests for information since the U.S. withdrawal from Afghanistan. Given that, and the lack of a U.S. presence in Afghanistan, IG Sopko warned the committee members that SIGAR cannot guarantee that U.S.-funded assistance is not going to the Taliban.

SIGAR issued one updated evaluation this quarter, *Why the Afghan Security Forces Collapsed*, that identified eight systemic factors that explain why the Afghan National Defense and Security Forces (ANDSF) were vulnerable to collapse in the first place and ill prepared to sustain security following a U.S. withdrawal. SIGAR found that (1) the length of the U.S. commitment was disconnected from a realistic understanding of the time required to build a self-sustaining security sector; (2) no one country or agency had ownership of the ANDSF development mission; (3) advisors were often poorly trained and inexperienced for their mission, while frequent personnel rotations impeded standardization, continuity of effort, and institutional memory; (4) the lack of effective interagency oversight and assessment programs prevented a clear picture of reality on the ground; (5) Afghan corruption eroded ANDSF capabilities; (6) U.S. training, logistics and weapons procurement policies undermined its stated goal of creating a self-sustaining Afghan military; (7) the United States perpetuated pre-existing ethnic and regional tensions rather than achieving stated mission goals of force diversity and

unification; and (8) the U.S. and Afghan governments failed to develop a police force effective at providing justice and protecting Afghan citizens from crime. Inspector General Sopko and SIGAR staff briefed the German Bundestag on these findings, in addition to SIGAR findings about the factors leading to the collapse of the Afghan government.

SIGAR issued one alert letter to the Department of State, recommending it take prompt and appropriate actions to close 14 recommendations from six financial audit reports.

SIGAR completed seven financial audits of U.S.-funded projects to rebuild Afghanistan that identified $505,586 in questioned costs as a result of internal-control deficiencies and noncompliance issues. These financial audits identified a range of deficiencies by U.S. government contractors including Tetra Tech Inc., Stanford University, and Dexis Consulting Group.

During the reporting period, SIGAR's criminal investigations resulted in one guilty plea, two sentencings, a $100,000 criminal forfeiture, and $2.7 million in U.S. government cost savings. SIGAR initiated three cases and closed 12, bringing the total number of ongoing investigations to 26.

INSPECTOR GENERAL SOPKO TESTIFIES BEFORE THE U.S. HOUSE OVERSIGHT AND ACCOUNTABILITY COMMITTEE

On April 19, 2023, Inspector General John F. Sopko testified before the House Committee on Oversight and Accountability at a hearing entitled "The Biden Administration's Disastrous Withdrawal from Afghanistan, Part I: Review by the Inspectors General." It was the 27th time IG Sopko had presented testimony before Congress since being named inspector general in 2012, and the 11th time to the committee.

Before addressing the five reports SIGAR has issued in response to a bipartisan request from the committee, IG Sopko said he had two warnings about U.S. assistance to Afghanistan. The first was that the State Department and USAID's failure to fully cooperate with SIGAR was hindering oversight. The second was that the Taliban are using various methods to divert U.S. taxpayer dollars from their intended recipients. "In sum, due to the refusal of State and USAID to fully cooperate with SIGAR, I cannot report to this committee or the American people on the extent to which our government may be funding the Taliban and other nefarious groups with U.S. taxpayer dollars," he said.

Inspector General John Sopko testifies before the House Committee on Oversight and Accountability, April 19, 2023. (C-SPAN photo)

IG Sopko went on to highlight the short- and long-term factors leading to the collapse of the Afghan government and security forces. He emphasized that American failures in Afghanistan were the result of many decisions made over the course of four presidential administrations. "Make no mistake," he said, "the tragic events of August 2021 have their roots in decisions that were made by policymakers, diplomats, aid officials, and military leaders decades earlier."

IG Sopko said that the decision by two U.S. presidents to withdraw U.S. military forces from Afghanistan fundamentally altered every subsequent decision by U.S. government agencies, the Ghani administration, and the Taliban. Actions taken by each ultimately combined to accelerate the collapse of the Afghan National Defense and Security Forces (ANDSF) in August 2021. Six short-term factors played a crucial role: (1) The U.S.-Taliban agreement and subsequent withdrawal of U.S. troops and contractors degraded ANDSF morale; (2) The U.S. military slashed its support to the ANDSF overnight, leaving the ANDSF without an important force multiplier: namely U.S. airstrikes; (3) The ANDSF never achieved self-sustainment milestones and remained reliant on U.S. military support; (4) Politicization of the ANDSF and centralization of security planning, including President Ghani's frequent rotation of security leaders, undermined battlefield performance; (5) The Afghan government failed to develop a national security plan; (6) The Taliban's military campaign effectively exploited ANDSF weaknesses.

IG Sopko also announced the release of SIGAR's 2023 *High-Risk List*, noting the unique, ongoing risks to U.S. assistance and oversight in Afghanistan since the Taliban takeover in August 2021. The committee, led by Chairman James Comer (R-KY) and Ranking Member Jamie Raskin (D-MD), inquired about a number of issues, including the Taliban's access to U.S.

assistance, the Taliban's interference with the UN and NGOs, and the reliance on trust funds and multilateral organizations to provide aid to the Afghan people. Committee members also expressed concern with the State Department and USAID's refusal to fully cooperate with SIGAR.

The inspectors general of the Departments of State and Defense, and USAID also testified at the hearing.

State and USAID's Refusal to Fully Cooperate with SIGAR

During the House Oversight and Accountability Committee hearing, IG Sopko highlighted the State Department and USAID's failure to fully cooperate with SIGAR was hindering oversight. On June 22, 2022, IG Sopko wrote to Secretary of State Antony Blinken and USAID Administrator Samantha Power about their agencies' noncooperation noting their legal requirement to provide information and assistance to SIGAR upon request. State and USAID's coordinated refusal to fully cooperate was obstructing SIGAR's audits and Congressionally mandated reviews.

The Consolidated Appropriations Act, 2023, provided that "the Secretary of State and USAID Administrator shall work with SIGAR to resolve any disputes related to SIGAR's ongoing investigatory and audit work, consistent with prior fiscal years," and, "the Special Inspector General, the Secretary of State, and the USAID Administrator [are] to brief the Committees on Appropriations on the status of cooperation not later than 60 days after the date of enactment of [the] Act and every 90 days thereafter until September 30, 2023."

AUDITS AND EVALUATIONS

SIGAR conducts performance and financial audits of programs and projects connected to the reconstruction effort in Afghanistan. This quarter, SIGAR issued one evaluation. SIGAR has 10 ongoing performance audits and evaluations, and 44 ongoing financial audits, as shown in Appendix C of this report. In the wake of the U.S. withdrawal and the collapse of the former Afghan government, SIGAR's independent and objective oversight of ongoing U.S. government funding and activities to support the people of Afghanistan is more vital than ever. In response to Afghanistan's changing environment, SIGAR's Audits and Inspections Directorate has adapted and re-prioritized its oversight work to meet emergent programming priorities and address areas of interest and concern to Congress and to the American taxpayer. These include U.S.-funded programs in Afghanistan, across multiple key sectors through the end of (at least) FY 2024 that support girls' and women's rights, health care, food assistance, agriculture, education, and internally displaced persons.

Additionally, SIGAR has long demonstrated the need for vigilant verification of third-party monitoring reporting, which remains relevant as U.S. implementing agencies continue to rely on third-party monitoring and evaluations for their in-country programming. Moreover, SIGAR has identified donor coordination as an area needing improvement, a particularly applicable concern given ongoing U.S. funding to international organizations. The Audits and Inspections Directorate will maintain vigorous oversight in both these areas to improve accountability and transparency, suggest process improvements, and generate lessons learned for other current and future overseas reconstruction and development efforts.

Evaluation Reports Issued

This quarter, SIGAR issued one evaluation report. The evaluation assessed the factors that led to the collapse of the Afghan National Security and Defense Forces in August 2021.

Evaluation 23-16-IP: Why the Afghan Security Forces Collapsed

An Assessment of the Factors That Led to its Demise

On February 28, 2023, SIGAR issued its final evaluation on the collapse of the Afghan National Security and Defense Forces (ANDSF) in response to a request from Congress. The report, titled *Why the Afghan Security Forces Collapsed*, identified six short-term factors, eight systemic factors, as well as equipment and personnel factors to equipment and personnel factors to explain why the ANDSF collapsed in August 2021. The first short-term factor that accelerated the ANDSF's collapse was the U.S. decision to withdraw the U.S. military and military contractors from Afghanistan through the February 2020 signing of the U.S.-Taliban agreement under the Trump

administration, and the withdrawal following President Biden's public address in April 2021. These decisions fundamentally altered every subsequent decision by U.S. government agencies, the Ghani administration, and the Taliban. Many Afghans thought the U.S.-Taliban agreement was an act of bad faith and a signal that the U.S. was handing over Afghanistan to the enemy as it rushed to exit the country. The immediate effect of the agreement was to degrade ANDSF morale. Other short-term factors contributing to the ANDSF's collapse included changes to the U.S. military's level of support to the ANDSF following the signing of the U.S.-Taliban agreement, the ANDSF's inability to become self-sustaining, the politicization of the ANDSF, the Afghan government's failure to establish a national security plan, and the Taliban's effective exploitation of ANDSF weaknesses. These six factors set into motion a cascade of events that led to the ANDSF's collapse.

SIGAR then identified eight systemic factors that contributed to the failure of the U.S. and Afghan governments in creating an ANDSF dependent on long-term international support and vulnerable to collapse when that support was withdrawn. The eight factors were that (1) the length of the U.S. commitment was disconnected from a realistic understanding of the time required to build a self-sustaining security sector; (2) no one country or agency had ownership of the ANDSF development mission; (3) advisors were often poorly trained and inexperienced for their mission, while frequent personnel rotations impeded standardization, continuity of effort, and institutional memory; (4) the lack of effective interagency oversight and assessment prevented a clear picture of reality on the ground; (5) Afghan corruption eroded ANDSF capabilities; (6) U.S. training, logistics and weapons procurement policies undermined its stated goal of creating a self-sustaining Afghan military; (7) the United States perpetuated pre-existing ethnic and regional tensions rather than achieving stated mission goals of force diversity and unification; and (8) the U.S. and Afghan governments failed to develop a police force effective at providing justice and protecting Afghan citizens from crime.

Looking at the accounting for and status of U.S.-provided equipment to the ANDSF and U.S.-trained ANDSF personnel, SIGAR found that (1) the United States lacked a full accounting of equipment and personnel even before the collapse; (2) the Taliban are now using U.S.-provided military equipment in operations; (3) some U.S.-provided aircraft have been recovered while others remain in limbo in other countries; and (4) ANDSF personnel have escaped, are in hiding, have been killed, or may have join extremist groups. The evaluation did not include any recommendations. The complete evaluation can be found on www.sigar.mil.

Financial Audits

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

SIGAR's financial audit program identifies questioned costs resulting from a contract or grant awardee's lack of, or failure to comply with, internal controls, or a failure to comply with applicable requirements. The results of SIGAR's financial audits, including any recommendations about questioned costs, are provided to the funding agencies to make final determinations on fund recovery. Since 2012, SIGAR's financial audits have identified almost $533 million in questioned costs and $366,718 in unpaid interest on advanced federal funds or other revenue amounts owed to the government.

This quarter, SIGAR completed seven financial audits of U.S.-funded projects in Afghanistan. An additional 44 ongoing financial audits are reviewing over $520 million in auditable costs, as shown in Table 1.1. A list of completed and ongoing financial audits can be found in Appendix C of this quarterly report.

SIGAR issues each financial-audit report to the funding agency that made the award(s). The funding agency is responsible for making the final determination on questioned amounts identified in the report's audit findings. As of March 31, 2023, funding agencies had disallowed almost $29.3 million in questioned amounts, which are thereby subject to collection. Final disallowed-cost determinations remain to be made for several of SIGAR's issued financial audits. SIGAR's financial audits have also identified and reported 729 compliance findings and 795 internal-control findings to the auditees and funding agencies.

TABLE 1.1

SIGAR'S FINANCIAL AUDIT COVERAGE
($ BILLIONS)

235 completed audits	$9.3
44 ongoing audits	.54
Total	**$9.95**

Note: Numbers have been rounded. Coverage includes auditable costs incurred by implementers through U.S.-funded Afghanistan reconstruction contracts, grants, and cooperative agreements.

Source: SIGAR Audits and Inspections Directorate.

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

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

Financial Alert Letter Issued

In March 2023, SIGAR issued an alert letter to the Department of State, recommending it take prompt and appropriate actions to close 14 recommendations from six financial audit reports. The open recommendations have remained unaddressed since October 2019, and include nearly $40 million in questioned costs, 20 instances of non-compliance with laws or regulations, and 24 deficiencies in internal controls. SIGAR noted that if State's delay or inaction continues it will both remain noncompliant with federal law and other requirements, and not be keeping its commitments to be responsive to SIGAR's audit recommendations. SIGAR provided guidance

to State on how to close the recommendations and prompted action within 60 days. State agreed to respond to the recommendations.

Financial Audit Reports Issued

The seven financial audits completed this quarter identified $505,586 in questioned costs as a result of internal-control deficiencies and noncompliance issues.

Financial Audit 23-20-FA: USAID's Engineering Support Program

Audit of the Special Purpose Financial Statement Submitted by Tetra Tech Inc.

On July 14, 2016, the USAID Mission to Afghanistan awarded a $125,000,000 time-and-materials contract to Tetra Tech Inc. to support the Engineering Support Program. The program's objective was to provide professional architectural and engineering services in the transportation, vertical structures, energy, water, and sanitation sectors. USAID modified the contract 13 times and exercised two option years, extending the period of performance through January 22, 2023; the total award amount did not change.

SIGAR's financial audit, performed by Conrad LLP, reviewed $34,197,566 in costs charged to the contract from January 23, 2020, through January 22, 2022. Conrad identified four deficiencies in Tetra Tech's internal controls and four instances of noncompliance with the terms of the contract. Because of these issues, the auditors identified $324,218 in total questioned costs.

Financial Audit 23-12-FA: USAID's Afghanistan Urban Health Initiative Program

Audit of Costs Incurred by Jhpiego Corporation

On October 13, 2020, the USAID Mission to Afghanistan awarded a five-year, $104,000,000 cooperative agreement to Jhpiego Corporation to support the Urban Health Initiative Program. The UHI program's objective is to improve health outcomes in five urban areas of Afghanistan by providing reproductive, maternal, child health, family planning, immunizations, nutrition, and disease mitigation services. USAID modified the agreement two times; the modifications updated USAID's source of funding for the program but did not affect the total award amount. The agreement's period of performance is October 14, 2020, through October 13, 2025.

SIGAR's financial audit, performed by Conrad LLP, reviewed $9,768,848 in costs charged to the agreement from October 14, 2020, through October 31, 2021. Conrad identified four deficiencies in Jhpiego's internal controls and four instances of noncompliance with the terms of the cooperative agreement. Because of these issues, the auditors identified $11,637 in total questioned costs.

Financial Audit 23-13-FA: USAID's Strengthening Watershed and Irrigation Management Program in Afghanistan

Audit of Costs Incurred by DT Global Inc.

On December 7, 2016, the USAID Mission to Afghanistan awarded a five-year, $87,905,437 cost plus-fixed-fee contract to AECOM International Development Inc. to support the Strengthening Watershed and Irrigation Management program. The contract included three options, with initial work implemented in northern Afghanistan for $47,930,389, and subsequent optional work in Afghanistan's west and south; USAID did not exercise the contract options for the west and south. The program's objectives were to, among other things, support sustainable, agriculture-led economic growth; strengthen water resource management; and increase agricultural productivity. USAID modified the contract 12 times. The modifications, among other things, acknowledged the name change from AECOM International Development Inc. to DT Global Inc. and increased the total award amount to $57,680,938, but the period of performance remained unchanged.

SIGAR's financial audit, performed by Conrad LLP, reviewed $17,682,322 in costs charged to the contract from October 1, 2020, through December 6, 2021. Conrad identified two deficiencies in DT Global's internal controls and two instances of noncompliance with the terms of the contract. Because of these issues, the auditors identified $6,894 in total questioned costs.

Financial Audit 23-14-FA: USAID's Assistance for Families and Indigent Afghans to Thrive Program

Audit of Special Purpose Financial Statement Submitted by Management Sciences for Health Inc.

On July 9, 2020, USAID awarded a five-year, $124,285,893 cooperative agreement to Management Sciences for Health Inc. to support the Assistance for Families and Indigent Afghans to Thrive program; the award value was $117,000,000 and included a $7,285,893 cost sharing requirement. The program's objectives were to, among other activities, improve the quality of primary and secondary health and nutritional services in targeted rural areas of Afghanistan. USAID modified the agreement two times, which did not change the award amount or the period of performance.

SIGAR's financial audit, performed by Conrad LLP, reviewed $9,791,699 in costs charged to the agreement from July 10, 2020, through July 31, 2021. Conrad identified five deficiencies in MSH's internal controls and five instances of noncompliance with the terms of the agreement. Because of these issues, the auditors identified $113,861 in total questioned costs.

Financial Audit 23-15-FA: Department of the Army's Operations and Maintenance Support and Networking Services for the Afghan National Army and Police Network Operations Centers

Audit of Costs Incurred by IAP Worldwide Services Inc.

In October 2018, the Department of the Army's Contracting Command awarded two five-year, cost plus-fixed-fee task orders, valued at $103,884,083, to IAP Worldwide Services Inc. to provide operations and maintenance support for the Afghan National Army and Police Network Operations Centers. The task orders' objectives were to maintain the Network Operations Centers' existing infrastructure, assist with enhancements, and transition the operations to the Afghan government, among other activities. The Army modified the orders 45 times; the modifications increased the total value of the two task orders to $134,889,544 and shortened the period of performance to June 30, 2022.

SIGAR's financial audit, performed by Williams, Adley & Company–DC LLP, reviewed $57,886,319 in costs charged to the task orders from November 25, 2019, through November 25, 2021. Williams Adley identified three significant deficiencies in IAP's internal controls and four instances of noncompliance with the terms of the task orders. Because of these issues, the auditors identified $35,595 in total questioned costs.

Financial Audit 23-18-FA: State's Afghanistan Legal Education Project

Audit of Costs Incurred by Stanford University

On December 1, 2017, the Department of State awarded a $3,000,000 grant to Stanford University to support the Afghanistan Legal Education Project. The project focused on refining and expanding the law program at the American University of Afghanistan and working with other Afghan universities, U.S. law schools, and legal professionals to promote access to educational opportunities for Afghan justice professionals, among other things. State modified the grant two times, which extended the period of performance from December 4, 2020, through September 29, 2022, increased the total award amount to $4,422,693, and increased Stanford's total cost sharing requirement to $129,200.

SIGAR's financial audit, performed by Davis Farr LLP, reviewed $3,137,811 in costs charged to the grant from December 4, 2017, through December 31, 2021. Davis Farr identified three deficiencies in the university's internal controls. Davis Farr also identified three instances of noncompliance with the terms of the grant. Because of these issues, the auditors identified $2,500 in total questioned costs.

Financial Audit 23-19-FA: USAID's Assistance for the Development of Afghan Legal Access and Transparency Program

Audit of the Special Purpose Financial Statement Submitted by Dexis Consulting Group

On April 18, 2016, the USAID Mission to Afghanistan awarded a $43,869,326 cost-plus fixed fee completion type task order to Dexis Consulting Group in support of the Assistance for the Development of Afghan Legal Access and Transparency program. The program's objectives were to increase the effectiveness and reach of the formal justice sector; strengthen linkages between the formal and traditional justice sectors; and increase citizen demand for quality legal services. USAID modified the contract 14 times and exercised two option periods, extending the period of performance through February 28, 2022, and increasing the total award amount to $68,162,468.

SIGAR's financial audit, performed by Conrad LLP, reviewed $6,124,258 in costs charged to the contract from May 1, 2021, through February 28, 2022. Conrad identified three deficiencies in Dexis' internal controls and three instances of noncompliance with the terms of the task order. Because of these issues, the auditors identified $10,881 in total questioned costs.

Status of SIGAR Recommendations

The Inspector General Act of 1978, as amended, requires SIGAR to report on the status of its recommendations. This quarter, SIGAR closed six recommendations contained in five performance-audit, inspection, and financial-audit reports.

From 2009 through March 2023, SIGAR issued 461 audits, alert letters, and inspection reports, and made 1,297 recommendations to recover funds, improve agency oversight, and increase program effectiveness.

SIGAR has closed 1,181 of these recommendations, about 91%. Closing a recommendation generally indicates SIGAR's assessment that the audited agency either has implemented the recommendation or has otherwise appropriately addressed the issue. In some cases, where the agency has failed to act, SIGAR will close the recommendation as "Not Implemented;" SIGAR closed a total of 247 recommendations in this manner. In some cases, these recommendations will be the subject of follow-up audit or inspection work.

SIGAR is also required to report on any significant recommendations from prior reports on which corrective action has not been completed. SIGAR works with agencies to obtain the sufficient, relevant information necessary to resolve recommendations. If documentation is insufficient or does not meet the intent of a recommendation, it remains open. This process continues until SIGAR receives the information necessary to close the recommendation.

This quarter, SIGAR continued to monitor agency actions on 116 open recommendations. Of these recommendations, 52 have been open for more than 12 months because the agency involved has not yet produced a corrective-action plan that SIGAR believes would resolve the identified problem or has otherwise failed to appropriately respond to the recommendation(s). SIGAR continues to monitor implementation, and follow-up, as required. For recommendations that have not been resolved within two years, SIGAR notifies agencies that the recommendation will be closed as unimplemented unless resolution is reached within 90 days.

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

LESSONS LEARNED

SIGAR's Lessons Learned Program (LLP) was created to identify lessons from the U.S. reconstruction in Afghanistan, and to make recommendations to Congress and executive branch agencies on ways to improve current and future reconstruction efforts. Unlike performance audits, which often look at a specific programs or projects, lessons-learned reports provide in-depth reviews of major issues (such as corruption and gender equality) and large-scale efforts (such as security-sector assistance and counternarcotics) involving multiple U.S. agencies and programs over long periods of time.

To date, SIGAR has issued 12 lessons-learned reports and three evaluations pertaining to the collapse of the former Afghan government and security forces in response to Congressional requests. SIGAR's lessons-learned reports offer detailed and actionable recommendations to policymakers and respond to the needs of U.S. implementing agencies—both in terms of accurately capturing their past efforts and providing timely and functional guidance for future efforts. Lessons-learned reports have identified over 216 specific findings and lessons and made over 156 recommendations to Congress, executive branch agencies, and the previous Afghan government.

INVESTIGATIONS

Following the U.S. withdrawal and the collapse of the former Afghan government, SIGAR's investigations and criminal inquiries into corruption, theft of U.S. taxpayer monies spent in and on Afghanistan, and related fraud continue. SIGAR's Investigations Directorate (INV) investigates the misuse of reconstruction funds provided prior to and post-August 2021 and works with cooperating U.S. government partners to identify weaknesses in financial institutions that contribute to capital flight from Afghanistan and to access intelligence on illicit financial networks.

SIGAR INV pursues its work through several initiatives, including (1) identifying all financial institutions in Afghanistan that U.S. reconstruction funds were deposited into for an 18-month period prior to the collapse of the former Afghan government; (2) working with financial agencies and law enforcement partners to identify monetary outflows from Afghanistan that may be connected to former government officials, politically connected individuals, and others involved in suspicious transactions, and identifying high-value real estate purchased by such individuals in the United States or abroad for potential connection to capital flight and potential seizure; and (3) developing extensive networks and contacts to uncover the identity of individuals, entities, and shell corporations used by former Afghan government officials or politically connected individuals who may have benefited from the theft or misuse of reconstruction funds or capital flight from Afghanistan.

Additionally, SIGAR INV personnel have collaborated with the Department of State Diplomatic Security Service, the Defense Criminal Investigative Service, and other U.S. entities in response to an influx of Special Immigrant Visa fraud. U.S. criminal investigators continue to identify U.S. citizens, military and civilian, who were assigned to Afghanistan and have authored fraudulent letters of recommendations for non-qualified Afghanistan nationals in exchange for monetary payments, thus circumventing proper application and vetting protocols established by the U.S. government.

Investigations Directorate Results

During the reporting period, SIGAR's criminal investigations resulted in one guilty plea, two sentencings, a $100,000 criminal forfeiture, and $2.27 million in U.S. government cost savings. SIGAR initiated three cases and closed 12, bringing the total number of ongoing investigations to 26 as shown in Appendix D.

To date, SIGAR investigations have resulted in a cumulative total of 169 criminal convictions. Criminal fines, restitutions, forfeitures, civil settlements, and U.S. government cost savings and recoveries total approximately $1.67 billion.

Former Employees of U.S. Contractors Prosecuted for Steering Military Contracts

On January 4, 2023, in the U.S. District Court, Northern District of Georgia, Orlando Clark pleaded guilty to one count of conspiracy to bribe a public official and one count of conspiracy to commit visa fraud.

On February 9, 2023, in the U.S. District Court, Northern District of Georgia, Clark's co-conspirator, Todd Coleman, was sentenced to 33 months' imprisonment, three years' supervised release, and ordered to

forfeit $100,000. Coleman pleaded guilty to one count of wire fraud on August 25, 2022.

Coleman, an analyst at a U.S. company, was deployed to Afghanistan in 2011 and 2012 to evaluate bids for U.S.-funded reconstruction contracts awarded by the U.S. military. Orlando Clark was also deployed to Afghanistan at the time, working as a construction manager at a U.S. company managing the U.S. government's award of contracts. Coleman and Clark manipulated the procurement of government contracts to increase the contracts' value and facilitate bribes. To conceal bribe payments, they registered fictitious limited liability companies (LLCs) in Georgia, opened bank accounts in the names of the fictitious LLCs, deposited bribe payment proceeds into the accounts, and created false invoices to make it appear they were involved in a car-exporting business in the United Arab Emirates. Coleman and Clark sent approximately 22 wire transfers, totaling approximately $255,000 in bribe payments, through the fictitious LLCs and provided intentionally misleading information to banks concerning the wires' purpose. In total, they steered approximately 10–12 U.S. government contracts to Afghan companies and received $400,000 in bribe payments.

Additionally, between 2015 and 2020, Clark signed over 10 letters of recommendation in support of SIV applications for Afghan nationals whom he falsely claimed to have supervised while deployed to Afghanistan. He stated in the letters, without any factual basis, that he had no reason to believe that the individuals posed a threat to U.S. national security. He received $1,500 in bribe payments for each letter of recommendation. Clark is scheduled to be sentenced on April 12, 2023, and faces a maximum penalty of five years in prison on each charge.

Former Employee of U.S. Government Contractor Sentenced for Conspiracy Scheme

On March 10, 2023, in the U.S. District Court, District of Columbia, David Shah was sentenced to one-year unsupervised probation. In September 2020 Shah pleaded guilty to conspiracy to commit offenses against the United States.

Shah was employed by a U.S. government contractor to recruit candidates for positions as language interpreters working with the U.S. military. He and his co-conspirators circumvented procedures designed to ensure candidates met minimum proficiency standards, which resulted in unqualified language interpreters being hired and later deployed alongside U.S. combat forces in Afghanistan. To carry out this scheme, they conspired with others to commit wire fraud and major fraud against the United States. The co-conspirators obtained financial bonuses from their employer based on the number of candidates hired through their efforts.

To date, five co-conspirators have been sentenced because of the SIGAR-led investigation.

Afghan Business Entity Removed from Consideration for $2.27 Million in Contract Awards

An Afghan business entity was removed from consideration for contract awards totaling $2.27 million, based in part on SIGAR's efforts.

OTHER SIGAR OVERSIGHT ACTIVITIES

SIGAR Issues its Fifth High-Risk List Report

SIGAR issued its 2023 *High-Risk List*, the fifth such report since SIGAR began issuing them to each new Congress starting in 2014. The 2023 *High-Risk List* identifies serious risks to the billions United States has provided or otherwise made available to the Afghan people since the U.S. withdrawal from Afghanistan in August 2021. SIGAR, using its 14 years of experience dedicated to Afghanistan and interagency jurisdiction, identified five current areas of concern: (1) Taliban interference with the UN and NGOs, (2) reliance on trust funds and multilateral organizations, (3) loss of oversight, (4) the Afghan Fund, and (5) evacuating Afghan allies.

Chairman McCaul Directs SIGAR to Examine Ongoing Assistance to Afghanistan

On March 13, Rep. Michael McCaul (R-TX), the Chairman of the House Foreign Affairs Committee wrote to Inspector General Sopko requesting SIGAR's "continued help in ensuring that taxpayer dollars supporting the Afghan people do not benefit the Taliban regime or are otherwise subject to waste, fraud, or abuse." Chairman McCaul directed SIGAR to (1) report to the committee on the extent to which U.S. funds intended to respond to a humanitarian crisis in Afghanistan have been provided to the Taliban to pay taxes, fees, import duties, or for the purchase or receipt of permits, licenses, or public utility services since August 2021; (2) report on 10 matters related to international organizations providing assistance to Afghanistan with U.S. taxpayer funds, including their use of direct cash assistance and the oversight of such funds; and (3) report on three matters related to the "Afghan Fund," including its operations, policies, and expenditures, and whether adequate safeguards have been put into place for protecting fund disbursements from waste, fraud, and abuse—including diversion to the Taliban regime.

SIGAR Passes its First Inspection and Evaluation Peer Review

SIGAR passed its first inspection and evaluation peer review demonstrating its credibility in providing accurate and objective information on U.S. spending in Afghanistan to the American taxpayer. External peer reviews of offices of inspectors general determine whether an organization's system of quality control provides reasonable assurance that its reports are factual and accurate. The Department of Health and Human Services Office of

Inspector General conducted an external peer review of SIGAR's inspection and evaluation program from October 2022 to March 2023 and found that SIGAR's process for conducting its inspections and evaluations was sound and its reports reliable. The results of this review can be found in Appendix A and on SIGAR's website.

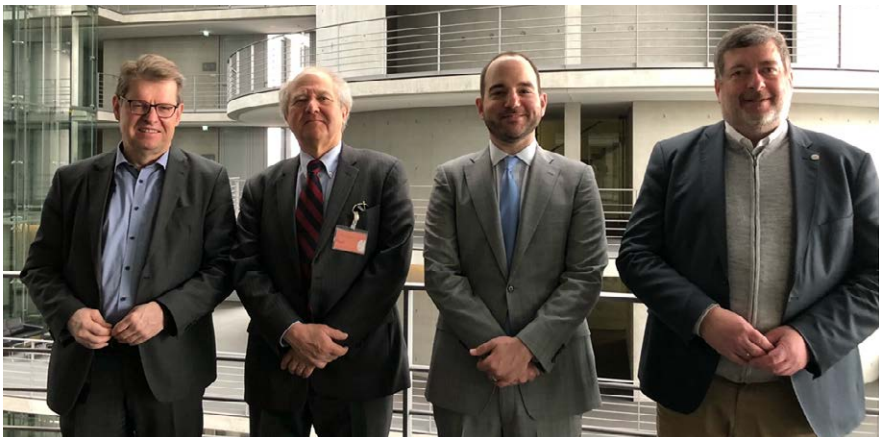
Under the National Defense Authorization Act, Pub. L. No. 115-91, §1521l(e)(l), SIGAR is required to complete work relating to the oversight of programs and activities funded under the Afghanistan Security Forces Fund in accordance with Generally Accepted Government Auditing Standards (GAGAS) or the Quality Standards for Inspection and Evaluation (commonly referred to as the "Blue Book"). As a result of this mandate, all SIGAR reports, including lessons learned reports and SIGAR's *Quarterly Report to the United States Congress*, undergo a rigorous and thorough review process to ensure that the facts and data presented in them are fair, accurate, and objective.

SIGAR has saved the U.S. taxpayer nearly $4 billion since the agency was created in 2008 and made countless improvements to government operations and programs supporting overseas contingency operations. SIGAR's diligent and thorough work has provided Congress and the American taxpayer independent and sober assessments of the failed U.S. policy that contributed to both the collapse of the Afghan security forces and the Afghan government. More importantly, SIGAR's work continues to provide realistic assessments of the current threats facing the $8 billion in U.S. assistance provided or otherwise made available to support the Afghan people since 2021.

Conducting thorough and objective oversight of the various risks facing current U.S. spending in Afghanistan remains critical to ensuring that U.S. investment in the country does not fall into the hands of the Taliban who seek to undermine human rights and interfere with U.S.-funded efforts to provide much needed humanitarian aid to the Afghan people. SIGAR's commitment to following professional standards ensures that it is providing the most accurate and reliable information to Congress and the American taxpayer about the threats facing U.S. spending in Afghanistan.

SIGAR Speaks Before the German Bundestag

On March 2, 2023, Inspector General Sopko and LLP Supervisory Research Analyst David Young spoke before the German Bundestag on the factors leading to the collapse of the Afghan government and its security forces. The main factors contributing to the collapse of the Afghan government outlined in IG Sopko and Mr. Young's written statement before the Bundestag were: (1) the Afghan government did not believe the United States would actually leave, rendering the country unprepared for a U.S. withdrawal; (2) the exclusion of the Afghan government from



Inspector General John Sopko and SIGAR Supervisory Research Analyst David Young following a meeting at the German Bundestag in Berlin with Dr. Ralf Stegner, Chairman of the German Bundestag's 1st Committee of Inquiry on Afghanistan (far left), and Jörg Nürnberger, Member of 1st Committee of Inquiry on Afghanistan, Member of Parliament (far right). (SIGAR photo)

U.S.-Taliban talks weakened and undermined the Afghan government; (3) despite its weakened position, the Afghan government insisted that the Taliban be integrated into the Republic, making progress on peace negotiations difficult; (4) the Taliban were unwilling to compromise; (5) President Ghani governed through a highly selective, narrow circle of loyalists, destabilizing the government at a critical juncture; and (6) the Afghan government's high level of centralization, endemic corruption, and struggle to attain legitimacy were long-term contributors to its eventual collapse.

Further, the main factors contributing to the collapse of the Afghan security forces outlined in IG Sopko and Mr. Young's written statement were: (1) the U.S.-Taliban agreement and subsequent withdrawal of U.S. troops and contractors degraded ANDSF morale; (2) the U.S. military changed its level of support to the ANDSF overnight, leaving the ANDSF without U.S. airstrikes—an important force multiplier; (3) the ANDSF never achieved self-sustainment milestones and remained reliant upon U.S. military support; (4) politicization of the ANDSF and centralization of security planning, including President Ghani's frequent rotation of security leaders, undermined battlefield performance; (5) the Afghan government's failure to develop a national security plan hindered the ANDSF's ability to counter the Taliban on their own; and (6) the Taliban's military campaign effectively exploited ANDSF weaknesses. A written copy of IG Sopko and Mr. Young's remarks can be found on www.sigar.mil.

Inspector General Sopko Speaks at Case Western Reserve University Law School

On February 13, 2023, Inspector General Sopko spoke at the Frederick K. Cox International Law Center at Case Western Reserve University Law School in Cleveland, Ohio on "What We Need Learn: Lessons from Twenty Years of Afghanistan Reconstruction." Before an audience of law students and faculty, he discussed SIGAR's long-standing work uncovering waste, fraud, and abuse in the Afghanistan reconstruction effort. IG Sopko also emphasized the need for stringent oversight of the international assistance provided to Afghanistan since the Taliban's return to power. He also discussed SIGAR's Lessons Learned Program about what worked and what didn't in Afghanistan and the applicability of those lessons to similar efforts in other contingency environments.

Inspector General Sopko and Co-Dean Michael Scharf of Case Western Reserve University Law School (right) after IG Sopko's talk on Lessons from Twenty Years of Afghanistan Reconstruction. (SIGAR photo)

SIGAR BUDGET

SIGAR is currently funded under H.R. 2617, the Consolidated Appropriations Act, 2023, signed into law on December 29, 2022. This bill provides $35.2 million (fully funding SIGAR's revised budget request) to support SIGAR's oversight activities and products by funding SIGAR's Audit and Inspections, Investigations, Management and Support, Research and Analysis Directorates, and Lessons Learned Program. In addition, the Joint Explanatory Statement (JES) accompanying the bill directs that "the Secretary of State and USAID Administrator shall work with SIGAR to resolve any disputes related to SIGAR's ongoing investigatory and audit work, consistent with prior fiscal years." The JES further directs "the Special Inspector General, the Secretary of State, and the USAID

Administrator [to] brief the Committees on Appropriations on the status of cooperation not later than 60 days after the date of enactment of [the] Act and every 90 days thereafter until September 30, 2023."

SIGAR STAFF

With 131 employees on board at the end of the quarter, SIGAR had two fewer staff members than reported in the last quarterly report to Congress. There were no SIGAR employees in Afghanistan during this reporting period.

“I deplore the edicts that the Taliban has issued when it comes to, among other things, women and girls, and including the edicts preventing them from getting an education, either above the sixth grade level or going to university or participating in the economy and participating in the provision of humanitarian assistance, which is fundamentally against the interests of the Afghan people, besides being wrong.”

— *U.S. Secretary of State Antony Blinken*

Source: Secretary of State Antony Blinken, Budget Hearing, “Fiscal Year 2024 Request for the U.S. Department of State,” House Committee on Appropriations Subcommittee on State, Foreign Operations, and Related Programs, CQ Transcript, 3/23/2023.