September 12, 2014

Helen Clark
Administrator
United Nations Development Programme

Dear Ms. Clark:

I am writing to express my continued concern with the United Nations Development Programme’s (UNDP) administration of the Law and Order Trust Fund for Afghanistan (LOTFA). The United States and other donors have contributed roughly $3.17 billion to LOTFA since 2002. SIGAR believes UNDP has a duty to oversee how those LOTFA funds are being spent. However, your last response to our inquiry is disturbingly ambiguous on this issue. Based on information obtained by SIGAR in Afghanistan, SIGAR interviews of LOTFA employees, and recent disclosure of internal UNDP documents, it appears that the LOTFA program still suffers severe problems. Moreover, your letter reinforces my view that UNDP is not taking a proactive approach to oversight of this important reconstruction fund.

When I wrote to your office in May, I requested some basic information concerning UNDP’s administration of LOTFA.1 In particular, I requested that UNDP describe how it has accounted for up to $200 million in “deductions” that the Afghan Ministry of Interior (MoI) may have taken from the salaries of ANP employees, who are paid with LOTFA funds. I also asked UNDP to provide information concerning the steps it is taking to ensure that LOTFA funds are not being used to pay for artificially inflated ANP salaries and “ghost employees”.

Unfortunately, your June 6, 2014, letter raises more questions than it answers. Your letter appears to downplay UNDP’s responsibility for overseeing LOTFA and fails to acknowledge the problems that continue to plague this program.

The attachment to your June 6, 2014, letter asserts that in October 2013 UNDP became aware of “possible fraud” related to the “cooperative tax deductions” taken by the MoI from LOTFA-funded police salaries. Although UNDP has administered LOTFA since 2002, UNDP apparently became aware of these issues only after it chose to expand “its portfolio of interventions dealing with financial management and recruited an international consultant to review financial processes related to the ANP payroll system.”2 This statement begs the question as to who that financial consultant was, what prompted UNDP to recruit that financial consultant, and what the financial consultant reported. It also begs the question of why UNDP has not broadened its oversight activities to all areas affecting the integrity of LOTFA.

There are ample reasons to suspect that enhanced oversight is necessary to ensure the integrity of LOTFA programs. For example, the attachment to your letter concedes that in the months between

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2 Information Note provided as Annex to letter of Helen Clark, Administrator, United Nations Development Programme to John F. Sopko, Special Inspector General for Afghanistan Reconstruction (June 6, 2014).
November 2013 and April 2014 the MoI made approximately $23 million in unsupported charges against LOTFA. The attachment also states that in fiscal year 2013 LOTFA documented over $15 million in miscoded and ineligible expenses. UNDP also estimates that approximately $23.8 million in LOTFA funds have been diverted as a result of the “pension deduction” levied by the MoI. Finally, your response indicates that 121 of the 300 ANP generals being paid with LOTFA funds are listed as “on stand-by,” even though such personnel are not documented in the Afghan Tashkil, which is supposed to serve as the basis for ANP salary payments.\(^3\)

The attachment to your letter also states that, as a result of LOTFA’s efforts, the MoI “abolished” the police cooperative deductions in December 22, 2013, and that UNDP concluded that the deductions would no longer be taken.\(^4\) However, your letter failed to explain how long the MoI had been taking those deductions, the total amount of the deductions taken by the MoI, what happened to the funds that were taken, and whether UNDP will be taking steps to verify that similar deductions will not resume in the future. Moreover, your letter does not say what action UNDP is taking to recover the police cooperative deductions that suddenly stopped being taken after SIGAR and others began questioning them.

In light of what appear to be mounting problems with LOTFA funding, I am disturbed by the apparent assertion in your letter that UNDP is not responsible for ensuring that LOTFA funds are only used for legitimate purposes. SIGAR believes that the U.S. and other donors never intended that UNDP and LOTFA simply act as a conduit for billions of dollars of unconditional spending. If UNDP and LOTFA are not simply a conduit for funding, then a more aggressive approach to oversight is warranted.

Unfortunately, your letter offers no assurance that UNDP recognizes its oversight responsibilities. In pertinent part, your letter claims that:

“LOTFA remains a development partner to the MoIA; however, the project has no institutional mandate to conduct auditing and investigation of MoIA internal processes including tax deductions and pension payment”\(^5\).

This is directly contrary to the current LOTFA financing agreement (the so-called “Project Document”), which states that, “... the LOTFA administrator (UNDP) will be responsible for the overall fiduciary management of the project.”\(^6\)

Moreover, given UNDP’s efforts to take credit for stopping the police cooperative deductions, it seems unreasonable for UNDP to suggest that it cannot take immediate steps to determine whether other possibly fraudulent deductions are being taken from ANP salaries.

As you may be aware, LOTFA donors, including the European Union, have expressed significant concerns regarding the need for transparency in the ANP payroll system.\(^7\) When I was last in Afghanistan, I learned that the European Union intends to condition more than 30% of its financial commitment to LOTFA by making disbursements dependent on increased MoI cooperation and

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3 Id.
4 Id.
5 Id.
6 Law and Order Trust Fund for Afghanistan (LOTFA) – Phase VI, Project Document, p. 32/32. The Project Document also states that, “LOTFA is administered by UNDP and nationally managed through the MoI. It is governed by UNDP’s financial rules and regulations.” Id. at 9/32.
7 Letter of Franz-Michael Mellbin, Ambassador, European Union Special Representative and Head of the EU Delegation, to H.E. Omar Daudzai, Minister of Interior Affairs (May 10, 2014).
transparency. Moreover, it is my understanding that the European Union has requested to see the full results of the MoI’s investigation into the police cooperative deductions taken from ANP salaries.

In light of the donor community’s strong interest in greater LOTFA transparency, it is baffling that UNDP continues to claim that it cannot seek a comprehensive accounting of how LOTFA funds are being spent. It is not a violation of Afghanistan’s sovereignty for donor countries and the UNDP to insist on verifying that donor funds are used for their intended purpose.

Finally, I recently became aware of some significant allegations concerning the LOTFA program’s management of its own staff and finances. In particular, I was disturbed to learn that the program may have been making direct cash disbursements to MoI and ANP personnel, which, according to UNDP’s own records, may constitute a violation of Afghan law.8

It is not too late for these issues to be addressed. The financing agreement under which donor funds are provided to LOTFA expires at the end of this year and UNDP and the donor countries are beginning negotiations for the next phase of LOTFA funding. This presents an excellent opportunity for UNDP to demand that the new financing agreement include provisions guaranteeing full oversight access and accountability. In SIGAR’s view, this issue should be a non-negotiable prerequisite for continued LOTFA funding.

In light of the serious matters discussed above, I request that you provide SIGAR with copies of the following documents and information regarding UNDP’s administration and oversight of LOTFA:

- All records associated with the review of the ANP payroll system conducted by UNDP or its consultants, in particular the “international consultant” referred to in the attachment to your letter. Responsive records include, but are not limited to, all reports concerning potential irregularities related to the police cooperative deduction, pension deductions, and other police payroll deductions.

- Detailed answers to the following questions concerning UNDP’s oversight of deductions from LOTFA funds intended to finance the ANP payroll.
  - How long has the MoI taken police cooperative deductions, pension deductions, and other similar deductions from the ANP payroll?
  - What is the total value of each such category of deductions taken since the establishment of LOTFA?
  - What is the current disposition of funds taken from the ANP payroll as police cooperative deductions?
  - Since January 16, 2014, what action has UNDP taken to verify that police cooperative deductions are no longer being taken?
  - What actions has UNDP taken to recover the police cooperative deductions that were taken?

- All audits, investigative reports, and assessments conducted by or at the request of UNDP concerning LOTFA funds paid to ANP “stand-by” officers and “ghost employees”.

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• An accounting of the amount of LOTFA funds UNDP has recovered from or intends to recover from monthly advances and other past payments made to the MoI for “stand-by” officers and “ghost employees”.

• All audits, investigative reports, assessments, and other records concerning direct cash disbursements and other payments made by UNDP-LOTFA to MoI and ANP personnel.

• A copy of the MoI investigation report provided to LOTFA at the International Police Coordination Board meeting on May 19, 2014, as noted on page 1 of the attachment to your letter.

Should you have any questions about this request or need additional information, please contact me directly, or have your staff contact Jack Mitchell, Director of Special Projects at

Sincerely,

John F. Sopko
Special Inspector General
for Afghanistan Reconstruction

Attachment(s):

I – UNDP Response to SIGAR-14-57-SP Inquiry Letter, dated June 6, 2014
II – SIGAR-14-57-SP Inquiry Letter titled UNDP LOTFA Oversight, dated May 13, 2014
Dear Mr. Sopko,

Thank you for your letter dated 13 May 2014 inquiring about the Law and Order Trust Fund (LOTFA) Project's role related to payroll management and oversight for the Afghan National Police (ANP).

UNDP too emphasizes the importance of accountability for how contributions to police salaries have been spent and for the payroll system being sufficiently transparent and accountable.

UNDP is therefore committed to managing LOTFA as efficiently, constructively, and transparently as we can, as we strive to work together to manage the risks faced by complex programmes in challenging environments like in Afghanistan. The complete elimination of risk in these environments is unfortunately not possible, and thus a harmonized and collaborative approach to sharing fiduciary risks with relevant donors, programme countries, and development partners is necessary.

In this context significant measures have been taken in the oversight by LOTFA to mitigate fraud and to improve the existing payroll process, including through more rigid salary disbursements, verification, and reconciliation of reports.

A detailed update in response to the questions raised in your 13 May inquiry is in the attached Annex to this letter.

LOTFA has been in the limelight for many reasons, including for issues which LOTFA has no institutional mandate to oversee, such as management of pension funds and the police-Tashkil system.

Mr. John F. Sopko
Special Inspector General
for Afghanistan Reconstruction
SIGAR
Arlington, Virginia
UNDP continues to work with all partners involved in the police payroll chain, to chart the way forward on the scope of the payroll reforms required, including on clear delineation of responsibilities and accountabilities of the national and international partners.

I trust that the attached information addresses the inquiries raised in your letter. Please do not hesitate to contact me again if I can be of any further assistance. UNDP looks forward to continuing the close co-operation between our two organizations.

Helen Clark

cc:
The Honorable John F. Kerry
Secretary of State

Mr. Haoliang Xu
Assistant Administrator and Director
Regional Bureau for Asia and the Pacific, UNDP

Mr. Nicholas Rosellini
Deputy Assistant Administrator and
Deputy Regional Director
Regional Bureau for Asia and the Pacific, UNDP

Mr. Mark Bowden
Deputy Special Representative of the Secretary General - UNAMA
UN Resident and Humanitarian Coordinator - Afghanistan
Annex:

Information note

on questions raised by SIGAR in the letter dated 13 Macy 2014

1.1 How is UNDP controlling expenditures for the “miscellaneous” (2.5% co-operative tax) and “retirement” funds mentioned above?

- In October 2013, LOTFA expanded its portfolio of interventions dealing with financial management and recruited an international consultant to review financial processes related to the ANP payroll system. As result, LOTFA became aware of potential irregularities related to the use of the 2.5% cooperative tax deductions and immediately launched its own review and brought its concerns about possible fraud to the attention of the Ministry of Interior Affairs (MoIA). At the same time, the Combined Security Transition Command-Afghanistan (CSTC-A) started to investigate modalities of taxation and the final use of the cooperative tax. The CSTC-A Audit Report No. MoI 1392-001 of 23 October 2013 was commissioned “to obtain reasonable assurance that the Afghan National Police (ANP) is paid in accordance with regulatory guidance”. It is important to mention that the CSTC-A investigation report on the cooperative tax is classified and, as such, was not shared with LOTFA and/or other MoIA partners.

- The persistent efforts by LOTFA and CSTC-A to ascertain the facts and inquiries by bilateral donors about application and use of the cooperative tax, prompted actions by MoIA as a result of which the 2.5% deduction was abolished starting from 22 December 2013, and that an internal MoIA investigation was launched.

- Between 14 and 16th January 2014, LOTFA verified that the 2.5% cooperative tax would not be applied to police salary payments for 2014: LOTFA conducts this type of verification by reviewing the original M-41 forms that report details on gross and net salary, and types of deductions and taxes applied by category/rank of police. Following January’s verification of M-41 forms, LOTFA informed donors in Kabul that the 2.5% cooperative tax was no longer deducted from police salaries.

- On 19th May 2014, H. E. Minister Daoudzai presented the MoIA-led investigation report to donors and LOTFA at the International Police Coordination Board (IPCB) meeting. The report has been circulated in hard copy only to the IPCB meeting members representing the main diplomatic missions supporting the MoIA. At the moment donors have not yet informed LOTFA whether or not the international community will take further actions to address the MoIA investigation findings.

- As to the pension deductions and retirement fund, it is important to stress that determination and application of pension deduction pertains to the sovereignty of the Government of Afghanistan as related to taxation and fiscal policies. As such, UNDP’s regulatory framework of cooperation and coordination does not allow UNDP-LOTFA to steer Government decisions associated with the taxation system, including deduction modalities. LOTFA remains a development partner to the MoIA; however, the project has no institutional mandate to conduct auditing and investigation of MoIA internal processes including tax deductions and
pension payment. The management of the retirement fund itself falls under the responsibility
and management of Ministry of Finance, Ministry of Labor, Social Affairs, Martyrs and Disabled
(MoLSAMD) and MoIA. Within the retirement fund scheme, the MoIA shall exercise its audit,
oversight and control using either internal mechanisms, such as the Inspector General Office, or
external such as the independent Monitoring and Evaluation Committee (MEC). For reasons
illustrated above, the project cannot control the management of the pension fund, which is
Government-owned.

1.2. Please provide details of actions that UNDP is taking to ensure these funds are spent only for
legitimate purposes.

- The cooperative tax is no longer in place as a result of the bilateral coordination LOTFA held
  with donors and the MoIA (see section 1.1 for details).
- As for the pension fund, LOTFA does not exercise direct actions of control and oversight due to
  the mandate of LOTFA project itself: LOTFA does not pay the salary of any police personnel
directly. Instead, the project transfers funds needed to cover salary payments to the MoF which
handles the disbursements of salary payments to police personnel using three different
payment modalities, nominally: Electronic Funds Transfer (EFT) which enables salary funds to be
directed to police officers’ bank accounts; mobile payments through M-PAISA; and MoIA
Trusted Agent.
- Further, LOTFA maintains and administers the EPS and WEPS that provide functionality for
  recording the payroll data and generating payroll. However, EPS/WEPS do not provide end to
end functionality and do not generate payment orders.
- Since the project disburses funds to the MoF on a monthly basis in compliance with UNDP-
  National Implementation Modality (NIM) rules and regulations, LOTFA does take action to
address issues related to salary expenditures, with an emphasis on reconciliation of MoIA
payroll and other expenditures under NIM advances, including eligible and ineligible claims.
Specifically, LOTFA undertakes validation and reconciliation of expenditures related to nine
object codes of the MoIA budget for police salary payment. It should be noted that budget
codes are determined and established by the MoIA in coordination with CSTC-A.
- Between November 2013 and April 2014, LOTFA has intensified its oversight and control over
  expenditures through the reconciliation process. As a result, the LOTFA was able to ascertain
approximately USD 23 million emanating from charges for which neither LOTFA nor the
Monitoring Agent (MA) has received the supporting documents from the MoIA for further
verification. In the last weeks LOTFA and MA have met to coordinate on this specific subject and
follow-up is ongoing to receive the pending documents for verification from MoIA.
- It is essential to highlight that increased oversight and control of NIM advances has also enabled
  LOTFA to recover USD 15,058,189 from miscoded and verified ineligible expenses reported in FY
  2013.
- LOTFA shares with its donors and partners all relevant information related to progress made in
the reconciliation and validation of expenditures, as well as issues arising within the payroll
system. LOTFA hosted a series of meetings on 3rd December, 2013, 30th January, 2014, 11th
February, 2014, 27th February 2014, 19th March 2014 to discuss with partners above and also information related to payroll taxation and deductions.

- LOTFA has further shared the above information and additional inputs on progress made to reform the payroll with the SIGAR team on mission in Kabul during the in-briefing and out-briefing meetings held on 14th and 29th April 2014.
- In response to donor inquiries, LOTFA estimates the total volume of pension deductions between 2003 and 2013 to be approximately US$ 23.8 million taking into account eligibility criteria and growth trends within the approved MoIA Tashkil. It is important to take note that data on the pension deductions during 2003-2008 have been manually generated through MoIA-HR since the EPS payroll was introduced only later in 2009. Because of the origin and nature of the data generated during 2003 and 2008, pension deductions collected during mentioned period should be considered as preliminary data whose further verification shall require coordination with the MoIA-HR Department.

1.3 Please also provide a detailed description of the internal controls that govern the spending for these accounts.

The payroll system features internal control procedures at LOTFA, MoIA and MoF as related to ANP salary expenditures. The internal controls of LOTFA consist of the following:

- Monitoring Agent: it identifies miscoded expenditures and verifies the physical documentation, especially the M-16s. In case of the government’s inability to correct the miscoded items or to provide the missing documentation, the relevant expenditure is considered ineligible and, therefore, not paid from LOTFA funds in the next monthly disbursement.
- Validation of calculations: LOTFA has recently instituted a process for validating the payment calculations inclusive of benefits and deductions. This process will continue until all calculations are automated in the EPS.
- Post payment validation: another process that has been recently introduced is the post payment validation where LOTFA compares the payment amounts generated in the M-41 form by EPS with the amounts aggregated in the M-16 form and the amounts entered into Afghan Financial Management Information System.
- No internal controls of pension deductions are in place for reasons illustrated above at sections 1.1 and 1.2. In regard to pension deductions and retirement fund, control functions are in place at each ministry. UNDP would like to recommend contacting the concerned national counterparts at the MoIA and MoF as both ministries have direct responsibility on the pension fund management.

2.1. What controls does the UNDP have in place to ensure that ANP officers serve in positions that require their rank?
• LOTFA has no institutional mandate to oversee the assignment of Tashkil positions to senior police officers. The MoIA is responsible in determining the Tashkil requirements in coordination with CSTC-A. Currently, both the MoIA and CSTC-A determine the police force structure as part of the Afghan National Security Force (ANSF) Plan of Record (APoR) process. The APOR is a joint planning process which defines the Tashkil structure in relation to the strategic planning and funding conditions the International Community and the MoIA agreed at the Chicago Summit in 2012.

• The recently approved MoIA National Police Plan (2014-2015) confirms that the Deputy Ministry (DM) for Security (General Department of Force Management) and DM Administration (General Directorate of Tashkils) lead review and adjustments of the Tashkil including promotions and assignment of new and/or existing positions.

• During the 20th May 2014, LOTFA Pillar 1 –Payroll Technical Working Group meeting with donors and representatives from both the MoIA and MoF, the Head of MoIA –HR Department, Gen. Wakeel Akbari, conveyed that generals are “politically assigned by the MoIA senior leadership”. The MoIA – HR Department also reported that MoIA cannot assign existing generals to low rank positions because of the existing inherent law of Afghanistan.

2.2 Please provide any information and records concerning the number of generals in the ANP, the number of generals serving in positions that do not require a general’s rank, and the number of any other officers in the ANP currently serving in a position that is below their rank.

• All figures provided below are an internal LOTFA elaboration and should be considered as non-audit records. The latest available records date March 2014. The total number of generals reported in the EPS system is 300, out of which 121 are on stand-by. For reasons illustrated at section 2, LOTFA cannot express judgment on the assignment process of positions to officers with general rank.

• In regard to stand-by staff, LOTFA has brought to donors’ attention the status of stand-by and other out-Tashkil categories which continue receiving their salaries through LOTFA project. While LOTFA can determine the current number of stand-by, cadets and other categories, the project needs to have clarity about which categories to pay and which ones to exclude from the LOTFA list of eligible ANPs.

• Ceasing salary payments for groups like stand-by require political support from donor community; donors, as partner of LOTFA, shall outreach the MoIA leadership and request for clear conditions on eligibility of payment taking into account forces requirements reported in the approved Tashkil.

• At the LOTFA Technical Working group for Pillar 1 –Payroll meeting with donors and representatives from MoIA and MoF on 19th May 2014, all participants agreed on the following actions that will take place in the course of May-June 2014:

  a) LOTFA to recover funds from the next monthly advance for the stand-by officers since this category is out of Tashkil. This will take place in June 2014.
b) MoIA-Finance Directorate and LOTFA to meet for discussion on the next steps to establish separate codes for all police officers who are out of Tashkil and continue being paid through LOTFA including stand-by.

c) LOTFA and donors to discuss with the MoIA senior management and agree on formally ceasing all out of Tashkil payments using LOTFA funds. This will be discussed at the Steering Committee which comprises ambassadors representing LOTFA donor community, MoIA and MoF senior leadership. The Steering Committee will take place in June 2014.

2.3 Please also detail any efforts taken to reconcile rank, pay, and current positions for senior-level ANP officials.

- Between February and April 2014, LOTFA has informed donors on challenges related to ANP budget planning and determination. Over the last 12 years, salary payments have been decided based on budget requirements agreed between MoIA and CSTC-A; however, CSTC-A and MoIA need to provide clear guidance on how criteria have been selected and quantified to decide the budget requirements over the last decade of ANP salary budget.
- The Tashkil itself needs to be revised: LOTFA needs provincial breakdown by ranks and number of ANPs located in each province. Once this level of detail is available, the Project will be able to correctly calculate and verify information associated to incentives, for example. Breakdown of the Tashkil is an on-going process which LOTFA is coordinating with CSTC-A/Resource Management Group.
- LOTFA has informed the SIGAR team on mission to Kabul about the above subject last April
May 13, 2014

Helen Clark
Administrator, United Nations Development Programme

Dear Ms. Clark,

During my most recent trip to Afghanistan, I met with officials from several European countries and representatives from the Combined Security Transition Command-Afghanistan (CSTO-A). These officials raised concerns about the United Nations Development Programme’s (UNDP) administration of the Law and Order Trust Fund-Afghanistan (LOTFA).

Specifically, it was told that there may be insufficient accounting and records for a 2.5% deduction taken by the Ministry of Interior from some Afghan National Police (ANP) employees’ salaries. Apparently, the funds taken by this deduction are transferred into what has been called a “miscellaneous” or “police cooperative” fund. However, it is my understanding that the Ministry has not given a satisfactory explanation for how it uses this fund. Additionally, I have reason to believe there are insufficient oversight and controls for a 5% “pension” or “retirement” deduction also taken from ANP salaries. These two salary deductions could total more than $200 million of LOTFA funding over the past 12 years. Finally, it appears that a number of high-ranking officials in the ANP are currently serving in positions suitable for more junior-level staff. These officials, however, are still drawing the pay of their higher rank, resulting in LOTFA donors overpaying senior-level staff to fulfill less-demanding jobs.

SIGAR is currently conducting an audit assessing the reliability, accuracy, and consistency of ANSF personnel and payroll data. Additionally, I recently sent a letter to the commanding generals of CSTO-A and the NATO Training Mission-Afghanistan inquiring about evidence of “ghost workers” and other forms of financial mismanagement in the administration of LOTFA. However, given my recent discussions in Afghanistan, I fear there may also be larger problems with the administration of LOTFA.

I understand that the UNDP has undertaken new efforts to improve oversight of the distribution of LOTFA funds. During a February 26, 2014 meeting between UNDP officials and my staff, the Deputy Assistant Administrator and Deputy Regional Director of the UNDP mentioned that the UNDP is hiring new payroll specialists, terminating contracts with suspect vendors, and conducting internal audits of its own operations. However, I believe that more robust measures are needed in order to fully understand how donor money is flowing from the trust fund through the Afghan banking system.

3 SIGAR Letter to Major Generals Kevin Wondol, Harold Greens, and Dean Miller (February 19, 2014).
As you are aware, the United States has contributed $1.21 billion to LOTFA since the fund’s inception. Accordingly, please provide the following information:

(1) How is UNDP controlling expenditures for the “miscellaneous” and “retirement” funds mentioned above? Please provide a detailed list of all purposes for which these funds may be used by the Ministry of Interior. Please provide details of actions that UNDP is taking to ensure these funds are spent only for legitimate purposes. Please also provide a detailed description of the internal controls that govern the spending for these accounts;

(2) What controls does the UNDP have in place to ensure that ANP officers serve in positions that require their rank? Please provide any information and records concerning the number of generals in the ANP, the number of generals serving in positions that do not require a general’s rank, and the number of any other officers in the ANP currently serving in a position that is below their rank. Please also detail any efforts taken to reconcile rank, pay, and current positions for senior-level ANP officials.

We ask that you respond to these requests for information no later than May 27, 2014. Should you have any questions regarding this matter, please contact me directly, or have your staff contact Jack Mitchell, Director of Special Projects at [redacted] or [redacted].

Sincerely,

[Signature]

John F. Sopko
Special Inspector General
For Afghanistan Reconstruction

cc:

The Honorable John F. Kerry
Secretary of State

Nicholas Rosellini
Deputy Assistant Administrator and Deputy Regional Director
United Nations Development Programme

Mark Bowden
Deputy Special Representative of the Secretary-General
United Nations Assistance Mission in Afghanistan