

LEAD INSPECTOR GENERAL FOR OVERSEAS CONTINGENCY OPERATIONS



OPERATION FREEDOM'S SENTINEL

REPORT TO THE UNITED STATES CONGRESS

JANUARY 1, 2018–MARCH 31, 2018

LEAD INSPECTOR GENERAL MISSION

The Lead Inspector General for Overseas Contingency Operations coordinates among the Inspectors General specified under the law to carry out five primary activities:

- Develop a joint strategic plan to conduct comprehensive oversight over the contingency operation.
- Ensure independent and effective oversight of programs and operations of the Federal Government in support of the contingency operation through either joint or individual audits, inspections, and investigations.
- Promote economy, efficiency, and effectiveness and prevent, detect, and deter fraud, waste, and abuse related to the contingency operation.
- Perform analyses to ascertain the accuracy of information provided by federal agencies relating to obligations and expenditures, costs of programs and projects, accountability of funds, and the award and execution of major contracts, grants, and agreements.
- Report quarterly and biannually to the Congress and the public on the contingency operation and activities of the Lead Inspector General.

(Pursuant to sections 2, 4, and 8L of the Inspector General Act of 1978)

FOREWORD

We are pleased to submit the Lead Inspector General (Lead IG) quarterly report on Operation Freedom's Sentinel (OFS). This is our 12th quarterly report on this overseas contingency operation in compliance with our individual and collective agency oversight responsibilities pursuant to sections 2, 4, and 8L of the Inspector General Act of 1978.

OFS has two complementary missions: 1) the U.S. counterterrorism mission against al Qaeda, the Islamic State of Iraq and Syria-Khorasan, and their affiliates in Afghanistan; and 2) U.S. participation, with North Atlantic Treaty Organization (NATO) allies and partner nations in the NATO-led Resolute Support mission to develop the capacity of the Afghan Ministries of Defense and Interior Affairs and to train, advise, and assist Afghan security forces. The objective of Resolute Support is the establishment of self-sustaining Afghan National Defense and Security Forces and security ministries that together seek to maintain security in Afghanistan.

This quarterly report describes the activities of the U.S. Government in support of OFS, as well as the work of the Department of Defense, the Department of State, and the United States Agency for International Development to promote the U.S. Government's policy goals in Afghanistan, during the period from January 1, 2018, through March 31, 2018. We have organized the information in this report according to the five strategic oversight areas set out in our *FY 2018 Joint Strategic Oversight Plan for Afghanistan*: 1) security, 2) governance and civil society, 3) humanitarian assistance and development, 4) stabilization and infrastructure, and 5) support to mission. This report also features oversight work completed by the Lead IG Offices of Inspector General and our partner oversight agencies during the same period, as well as ongoing and planned oversight work.

Working in close collaboration, we remain committed to providing comprehensive oversight and timely reporting on OFS.



A handwritten signature in black ink, reading "Glenn A. Fine".

Glenn A. Fine
Principal Deputy Inspector General
Performing the Duties of the
Inspector General
U.S. Department of Defense



A handwritten signature in black ink, reading "Steve A. Linick".

Steve A. Linick
Inspector General
U.S. Department of State
and the Broadcasting
Board of Governors



A handwritten signature in black ink, reading "Ann Calvaresi Barr".

Ann Calvaresi Barr
Inspector General
U.S. Agency for International
Development

On the Cover

(Top row) Special operators of the Afghan National Mission Brigade during a training exercise at the Kabul Military Training Complex (U.S. Army photo); U.S. Marines at a security post for an advising mission at Camp Shorserack (U.S. Marine Corps photo); Afghan Special Security Forces destroy former ISIS-K fighting positions and weapons caches in Nangarhar province (U.S. Army photo); Local elders from Delaram listen during a security shura (U.S. Marine Corps photo). (Bottom row) A U.S. Army CH-47F Chinook flies while conducting a training exercise at Bagram Airfield. (U.S. Air Force photo).

MESSAGE FROM THE LEAD INSPECTOR GENERAL



Glenn A. Fine

I am pleased to present the 12th Lead Inspector General (Lead IG) report on Operation Freedom's Sentinel (OFS). This report summarizes key events in Afghanistan this quarter and also describes completed, ongoing, and planned Lead IG and partner agency oversight work relating to OFS.

This quarter, U.S. commanders in Afghanistan reported some progress in the country, stating that the new South Asia strategy had shifted momentum in favor of the Afghan security forces and that the Taliban was lowering its ambitions. However, this quarter the Taliban continued to hold territory and launched devastating terrorist attacks in Kabul and across the country. The United Nations also reported that civilian casualties during the quarter were at near record high levels, and U.S. intelligence officials predicted that the overall security and economic situation in Afghanistan would deteriorate modestly this year.

In addition, Afghan officials again delayed the country's parliamentary elections, and Pakistan showed no clear signs that it is eliminating safe havens for the Taliban and other militant groups. Although both the Taliban and the Afghan government made overtures toward a peace process, significant gaps exist between negotiating positions, and the two sides have not agreed on how to move forward with a reconciliation process.

During this quarter, the Lead IG agencies and our oversight partners issued 12 reports relating to OFS, including U.S. direct funding to Afghanistan; train, advise, and assist efforts; embassy and facilities inspections; contract administration; and contingency operations financing. As of March 31, 2018, the Lead IG agencies and their partner agencies had 35 ongoing audits, evaluations, and investigations related to OFS. Lead IG agency investigations this quarter resulted in 2 criminal convictions, and 34 criminal investigations were ongoing at the end of the quarter.

My Lead IG colleagues and I remain committed to oversight of overseas contingency operations, including OFS. We thank the OIG employees who are deployed abroad, travel to the region, and work here in the United States to perform their important oversight work.

A handwritten signature in black ink that reads "Glenn A. Fine". The signature is written in a cursive, flowing style.

Glenn A. Fine

Principal Deputy Inspector General Performing the Duties of the Inspector General
U.S. Department of Defense





A U.S. Army Task Force Brawler CH-47F Chinook flies while conducting a training exercise with a Guardian Angel team at Bagram Airfield. (U.S. Air Force photo)

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ABOUT THIS REPORT

This report is issued pursuant to sections 2, 4, and 8L of the Inspector General Act of 1978, which require that the designated Lead Inspector General (Lead IG) provide a quarterly report, available to the public, on an overseas contingency operation. The Department of Defense IG is the designated Lead IG for Operation Freedom's Sentinel (OFS). The Department of State IG is the Associate Inspector General for OFS.

The Inspector General Act designates the U.S. Agency for International Development IG as the third IG responsible for oversight of overseas contingency operations. Although USAID's humanitarian assistance and development efforts in Afghanistan, as well as oversight of these programs, fall outside the OFS mission, this report provides a brief summary of those efforts to illustrate the whole-of-government approach taken by the United States to support the Afghan people. The USAID IG conducts audits and investigations of its programs in Afghanistan and coordinates those activities, as appropriate, with other oversight entities. A summary of USAID oversight work is included in this report.

This report covers the period from January 1, 2018, through March 31, 2018. This report is organized according to the following five Strategic Oversight Areas included in the *FY 2018 Joint Strategic Oversight Plan for Afghanistan*:

- Security
- Governance and Civil Society
- Humanitarian Assistance and Development
- Stabilization and Infrastructure
- Support to Mission

In addition, this report summarizes completed, planned, and ongoing oversight activities in Afghanistan by the Lead IG agencies and partner oversight agencies.

METHODOLOGY

To fulfill their statutory mandate to produce a quarterly report on OFS, the Lead IG agencies gather data and information from Federal agencies and open sources, including congressional testimony, policy research organizations, press conferences, think tanks, and media reports. Federal agencies also provide written responses to quarterly data call questions from Lead IG agencies, and the DoD, DoS, and USAID provide comments to draft reports, which the Lead IG agencies consider in completing the reports.

The source of information is contained in endnotes or notes to tables and figures. Except for references to Lead IG agencies and oversight partner agency audits, inspections, evaluations, or investigations in the report, the Lead IG agencies have not verified and assessed all the data included in this report. For details of the methodology, see Appendix A.

CLASSIFIED APPENDIX

This report includes an appendix containing classified information about the U.S. counterterrorism mission in Afghanistan, as well as other previously unclassified or publicly releasable information related to OFS. The Lead IG provides the classified appendix separately to relevant agencies and congressional committees.



Afghan National Army commandos graduate from the ANA Special Operations Command School of Excellence. (NSOCC-A photo)

EXECUTIVE SUMMARY

THE QUARTER IN REVIEW

“Kabul is our Main Effort”

During the first 3 months of 2018, U.S. and Afghan forces battled with the Taliban for control of territory. U.S. military commanders highlighted progress of Afghan forces but the Taliban and the Islamic State of Iraq and Syria-Khorasan (ISIS-K) also launched a series of deadly attacks in Kabul and across the country.

General John Nicholson, Jr., Commander of Resolute Support and Commander of U.S. Forces-Afghanistan (USFOR-A) said this quarter that U.S. and Afghan forces were gaining momentum through the new South Asia strategy, and that the Taliban was shifting to “guerilla tactics and suicide attacks” because it was no longer able to carry out large attacks to seize cities or districts.¹ However, suicide attacks and bombings in Kabul and across Afghanistan resulted in hundreds of civilian casualties, and raised concerns among Afghans about whether the government can secure the country.²

Kabul experienced at least ten separate attacks carried out by either the Taliban or ISIS-K during this quarter. For example, a Taliban attack on the Kabul Intercontinental Hotel resulted in at least 40 fatalities, including 4 Americans. In another attack, Taliban militants

packed an ambulance with explosives and detonated it at a checkpoint in the center of the city, killing at least 100 people. The Taliban and ISIS-K also bombed mosques and cultural centers, and tried to strike government offices and international missions in Kabul.³ As a result of the growing insecurity in Kabul in recent years, U.S. officials are increasingly traveling around the city by air to avoid suicide attacks on the streets.⁴

In response to this quarter’s attacks in Kabul, General Nicholson stated that securing the capital has become his “main effort” and the number one priority for Resolute Support and the Afghan government. “The Taliban is in the city,” he stated, adding that there are facilitation networks in Kabul that must be eliminated.⁵ The Afghan government and Resolute Support began implementing new security measures in Kabul after the devastating truck bombing on May 31, 2017, and Resolute Support is working with the Afghan government to expand those measures and to conduct raids on suspected safe houses in the city.⁶

Minimal Progress toward Securing the Population

One of the few publicly releasable metrics on progress in Afghanistan, the percentage of the population living in areas under the control or influence of the Afghan government showed little positive change this quarter. U.S. and Afghan officials have stated that one goal is to increase the percentage of the Afghan population living in areas under government control or influence to 80 percent by the end of 2019.⁷ Resolute Support described the 80 percent goal as a “possible tipping point” that would leave the Taliban with “no choice but to reconcile or surrender entirely.”⁸ That goal and the analytical basis behind it will be explored in detail in this report.

In the meantime, as of January 31, 2018, 65 percent of the population lived in areas under government control or influence compared to 64 percent last quarter. The Taliban maintained control or influence of 12 percent of the population, the same as the previous quarter. Meanwhile, the Afghan government gained control or influence over 2 districts

One of the few publicly releasable metrics on progress in Afghanistan –percentage of population and districts under the control or influence of the Afghan government –showed little positive change this quarter.

SELECTED KEY EVENTS, 1/1/2018–3/31/2018			
JANUARY 1 A U.S. Special Forces soldier was killed and four others wounded during a foot patrol in Nangarhar province	JANUARY 24 ISIS-K attacked the offices of Save the Children in Nangarhar province, killing 5 and wounding 26	JANUARY 29 A Taliban attack near a military academy in Kabul killed 11 soldiers	FEBRUARY 28 President Ghani made a peace offer to the Taliban
JANUARY 20 A Taliban siege of the Kabul Intercontinental Hotel killed at least 40, including 4 U.S. citizens, and 11 other foreign nationals	JANUARY 27 A Taliban vehicle-bomb exploded in Kabul, killing at least 100 and injuring more than 150	FEBRUARY 24 The Taliban overran a checkpoint in Farah province, killing at least 20 ANDSF personnel, during escalated violence in the province	

The United Nations Mission in Afghanistan (UNAMA) reported that the number of civilian casualties during the first 3 months of 2018 was similar to casualty rates during the same period in 2016 and 2017.

(increasing to 229 out of 407 districts), the Taliban seized control of 1 additional district during the quarter (increasing to 59, and a new high of 14.5 percent), and 119 districts were contested.⁹

In addition, the United Nations Mission in Afghanistan (UNAMA) reported that the number of civilian casualties during the first 3 months of 2018 was similar to casualty rates during the same period in 2016 and 2017.¹⁰ This indicates that while USFOR-A said that Afghan forces were improving and taking the fight to the Taliban, the Afghan people may not be experiencing improved security.

New U.S. Military Training Force Arrives in Afghanistan

The 1st Security Force Assistance Brigade (SFAB) arrived in Afghanistan to expand the Resolute Support train, advise, and assist mission. The SFAB is a newly-created unit composed of troops with expertise in training and advising foreign militaries. U.S. commanders will be able to employ SFAB elements as advisors at the *kandak* (battalion) level with Afghan conventional forces to provide training and additional combat enabling support such as calling in airstrikes or artillery. The expectation is that the expanded advising will allow the Afghan National Defense and Security Forces (ANDSF) to carry out a greater number of simultaneous operations to apply greater pressure on the Taliban.¹¹

However, the progress of the train, advise, and assist mission is incremental and difficult to quantify. The advisors that work with Afghan security officials reported capacity growth of the ANDSF in several areas, including logistics, communications, and medical services. Yet, the ANDSF still lacked sufficient capacity in critical areas of operational sustainment, such as aircraft maintenance and supply chain management.¹² In addition, U.S. and Coalition advisors have set ambitious targets for ANDSF capacity growth in the coming years that, if not met, may lead to ongoing reliance on U.S. funding and technical support.

MARCH 13

Secretary of Defense James Mattis made an unannounced visit to Kabul

MARCH 21

An ISIS-K suicide bomber targeted a Shia shrine in Kabul as worshippers celebrated the Persian new year, killing 33

MARCH 31

The Independent Election Commission announced that parliamentary elections, previously scheduled for July 2018, will take place in October 2018

MARCH 5

President Ghani and Balkh Governor Noor announced agreement, ending weeks of political standoff

MARCH 19

ISIS-K claimed responsibility for motorcycle bomb attack targeting a sports stadium in Kandahar that killed 4 civilians

MARCH 24

The Taliban claimed responsibility for a bombing at a sports stadium in Lashkar Gah, Helmand, that killed 16 and wounded more than 50

Afghan Force Levels Continue to Decline

In 2011, the Afghan government authorized an ANDSF *tashkil* (billet) of 352,000 uniformed personnel. However, the actual number of service members in the ANDSF has persistently been below the authorized cap. In January 2017, there were 331,708 active forces in the Afghan National Army (ANA) and Afghan National Police (ANP).¹³ In April 2017, Combined Security Transition Command-Afghanistan reported ANDSF force strength of 322,984.¹⁴

In September 2017, USFOR-A restricted the release of data regarding the force size of the ANDSF, and Lead IG unclassified reports for the previous two quarters did not include data on ANDSF force strength. This quarter, USFOR-A again released ANDSF data that showed an active strength of 313,728 uniformed personnel as of January 31, 2018. That total includes 184,572 in the ANA, and 129,156 in the ANP.

Based on the January 2018 data, the ANDSF actual strength is 38,272, or 11 percent, below its authorized strength. This shortfall, at a time when there is an increased emphasis on building the lethality of the ANDSF, renews concerns about recruiting, retention, and casualty rates of the ANDSF and the overall effectiveness of the ANDSF.

Applying Pressure on the Taliban

U.S. commanders have stated publicly that under the South Asia strategy, the United States is applying three forms of pressure on the Taliban to convince the group that it cannot win and must reconcile. The first is military. The second is diplomatic, which primarily involves pressuring Pakistan to eliminate safe haven for the Taliban. The third is social pressure, which commanders and officials describe as holding legitimate elections, and explored in detail on page 21.¹⁵

During this quarter there was little publicly available evidence that the actions to increase pressure on the Taliban were having a significant impact. Militarily, the ANDSF and U.S. forces continued air strikes and ground operations, but did not gain a significant amount of territory. On the diplomatic front, despite suspending between \$1.5 billion and \$2.0 billion in planned security aid to Pakistan, that country did not take any significant action to eliminate terrorist safe havens.¹⁶ Third, Afghanistan's Independent Election Commission postponed the parliamentary elections from July to October.¹⁷

Yet both the Taliban and Afghan government indicated a desire to negotiate. Afghan President Ashraf Ghani offered the Taliban the opportunity to enter into a reconciliation process with no preconditions. The international community affirmed in multiple conferences that it supported a reconciliation process between the Taliban and the Afghan government.¹⁸ The Taliban published a letter to the American people calling on them to pressure Congress and the Trump administration to change U.S. policy toward Afghanistan, remove U.S. troops, and pursue peaceful dialogue with the Taliban.¹⁹ However, at the close of the quarter, the Taliban had given no indication of any change in its position that it would not negotiate with the Afghan government and would accept the Afghan government's offer to begin a reconciliation process.



Afghan Special Operations soldiers destroy a Taliban weapons cache during a night operation (U.S. Air Force photo)

KEY CHALLENGES

The United States faces multiple challenges in Afghanistan.* Previous Lead IG quarterly reports identified several challenges facing Afghanistan and the OFS mission, including preparing to hold safe, credible parliamentary elections, defeating ISIS-K, and pressuring Pakistan to eliminate safe havens. During the quarter, the United States and Afghanistan continued to seek to address these challenges, though with limited progress, as detailed throughout this report.

This quarter, Lead IG agencies also observed the following emerging challenges that complicate the OFS mission and efforts to end the conflict:

STEMMING THE ATTACKS IN KABUL

While Kabul has long been under the control of the Afghan government, militants have regularly carried out suicide and complex attacks in the city. Despite efforts to bolster security, militants carried out at least 10 attacks in Kabul during the quarter. U.S., Coalition, and Afghan forces face a variety of challenges as they work to secure the capital.

- The size and sprawl of the city and its porous periphery pose significant challenges to efforts to eliminate terrorist cells in the city and prevent militants from entering the capital.
- Raids against terrorist and militant safe houses risk harming civilians.
- Increased security measures come with the cost of reducing freedom of movement in the city for Afghans and international personnel.

(continued on next page)

Key Challenges *(continued from previous page)*

MANAGING INCREASED VIOLENCE IN AFGHANISTAN

U.S. intelligence officials predicted in February 2018 that there would be “modest deterioration” of security and stability in Afghanistan this year, and that was in part based on the expectation of increased fighting as the ANDSF seek to retake territory held by the Taliban. As the ANDSF go on the offensive, there will likely be negative side-effects.

- Fighting in areas that are currently “stable” and held by the Taliban will likely result in increased civilian casualties and displacement, which will require additional resources and efforts to support vulnerable populations.
- The ANDSF are likely to face increased casualties. As more U.S. advisory personnel deploy to lower-level ANDSF units and assist them during combat missions, there is a greater risk of U.S. casualties as well.
- The ANDSF have faced a persistent challenge in holding territory seized from the Taliban, and questions remain as to how the ANDSF will hold any territory seized in offensive operations this year.

As more U.S. advisory personnel deploy to lower-level ANDSF units and assist them during combat missions, there is a greater risk of U.S. casualties.

PURSUIING PEACE

This quarter the Taliban wrote an open letter to the American people that called for changing U.S. policy toward Afghanistan to pursue peace talks. President Ghani made a public offer to the Taliban of peace talks without preconditions. The international community participated in two conferences that also supported reconciliation between the Taliban and the Afghan government, but significant obstacles to reconciliation remain.

- The Taliban says that its primary demand is the removal of U.S. troops from Afghanistan, and that it will negotiate only with the United States as it considers the Afghan government illegitimate.
- The United States continues to call for an Afghan-led process and refuses to take the lead in negotiations with the Taliban.
- There has been no agreement on a framework for a reconciliation process, nor have there been discussions with the Taliban about such a framework.

* This list is derived from Lead IG analysis of information from U.S. Government agencies, international organizations, and open sources.



Afghan Special Security Forces prepare to exit their assault helicopter during offensive night operations in Paktika province. (U.S. Air Force photo)

Corruption Continues

While U.S. officials reported some progress in Afghanistan's fight against corruption during the quarter, Afghanistan remained one of the most corrupt countries in the world. Transparency International's annual Corruption Perceptions Index for 2017 found that Afghanistan was perceived to be the fourth most corrupt country in the world, less corrupt than only Somalia, South Sudan, and Syria.²⁰ In the previous year, Afghanistan ranked as the eighth most corrupt country in the world.²¹

OFS Funding Extended

This quarter, President Trump signed an omnibus appropriations act that provides funding for Federal Government operations, including OFS, through Fiscal Year (FY) 2018. The President also released his budget request for FY 2019.²² That request includes \$46.3 billion for OFS, a reduction of \$800 million from the FY 2018 request of \$47.1 billion.²³ This request includes \$5.2 billion to build, train, equip, and sustain the ANDSF.²⁴ The FY 2019 budget maintains the previous year's force level assumption of 11,958 U.S. troops deployed in support of OFS while allowing up to 14,000 total U.S. troops in Afghanistan, including temporary enabling forces.²⁵ Yet as of March 31, 2018, the DoD stated that there were approximately 15,000 U.S. troops in Afghanistan.²⁶

A DoD Office of Inspector General (OIG) report published in March 2018 highlighted systemic challenges to Combined Security Transition Command-Afghanistan's ability to maintain oversight of U.S. financial assistance to the Afghan government. The report questioned the efficacy of bilateral agreements to withhold U.S. funding if Afghan ministries fail to meet expectations, citing a reluctance on the part of U.S. advisors to implement these penalties. The report stated that the lack of consequences for noncompliance has partially contributed to the failure of the Afghan Ministry of Defense (MoD) and Ministry of Interior Affairs (MoI) to develop internal capacity and the ministries' ongoing dependence on Coalition advisor support.²⁷

LEAD IG OVERSIGHT ACTIVITIES

During the quarter, the Lead IG agencies and their partner agencies completed 12 OFS-related audits and evaluations related to U.S. direct funding to Afghanistan; train, advise, and assist efforts; embassy and facilities inspections; contract administration; and Overseas Contingency Operation (OCO) financing.

As of March 31, 2018, Lead IG agencies and their oversight partners had 35 ongoing and 28 planned oversight projects for OFS. Table 1 lists the released reports by agency.

Table 1.

Oversight Reports Issued This Quarter

Project	Release Date
DEPARTMENT OF DEFENSE OFFICE OF INSPECTOR GENERAL	
<i>Progress of U.S. and Coalition Efforts to Train, Advise, and Assist the Afghan Air Force</i> DODIG-2018-058	January 4, 2018
<i>Summary Audit of U.S. Direct Funding Provided to Afghanistan</i> DODIG-2018-090	March 21, 2018
DEPARTMENT OF STATE OFFICE OF INSPECTOR GENERAL	
<i>Audit of Bureau of Overseas Buildings Operations' Oversight of New Construction Projects at the U.S. Embassy in Kabul, Afghanistan</i> AUD-MERO-18-17	January 10, 2018
<i>Management Assistance Report: DynCorp Intelligence Analysts Supporting the Embassy Air Program Lack Access to the Information Needed to Fully Identify Risks and Mitigate Threats</i> AUD-SI-18-23	January 11, 2018
<i>Audit of the Bureau of International Narcotics and Law Enforcement Affairs Invoice Review Process for Contracts in Afghanistan</i> AUD-MERO-18-30	February 15, 2018
<i>Audit of the Bureau of Diplomatic Security's Management and Oversight of Explosives Detection Canine Services in Afghanistan</i> AUD-MERO-18-29	February 15, 2018
<i>Inspection of the Bureau of South and Central Asian Affairs</i> ISP-I-18-11	February 21, 2018
GOVERNMENT ACCOUNTABILITY OFFICE	
<i>Defense Budget: Obligations of Overseas Contingency Operations Funding for Operation and Maintenance Base Requirements</i> GAO-18-202R	January 10, 2018
NAVAL AUDIT SERVICE	
<i>Marine Corps Financial Data for Operation Freedom's Sentinel</i> N2018-0016	February 2, 2018

Project	Release Date
SPECIAL INSPECTOR GENERAL FOR AFGHANISTAN RECONSTRUCTION	
<i>Afghan National Army Camp Commando Phase IV: Construction Met Contract Requirements and Most Facilities are Being Used, but Are Not Well Maintained</i> SIGAR 18-28-IP	January 26, 2018
<i>Afghan National Defense and Security Forces: DOD Cannot Fully Account for U.S.-Funded Infrastructure Transferred to the Afghan Government</i> SIGAR 18-29-AR	February 1, 2018
<i>Afghan Ministry of Interior Headquarters Project: Phases 1 and 3 Experienced Construction Deficiencies, Poor Oversight, and Increased Costs</i> SIGAR-18-35-IP	March 23, 2018

Although the United States Agency for International Development (USAID) has no OFS-related programs or activities, it conducts humanitarian and development activities in Afghanistan in many sectors, including agriculture, democracy and governance, economic growth, education, gender promotion, health, infrastructure, and humanitarian assistance. USAID Office of Inspector General (OIG) conducts audits and investigations in Afghanistan related to these programs. USAID OIG's activities are included in this report to provide a more comprehensive update on the oversight of U.S. Government programs in Afghanistan, including those not involving OFS-related programs. USAID OIG completed 10 financial audits and has 3 ongoing and 17 planned oversight projects.

Outreach and coordination continue to be important aspects of the Lead IG's mission. This quarter, the DoD, DoS, and USAID IGs traveled together to Qatar, Iraq, and Afghanistan to obtain detailed, first-hand information directly from key military commanders, diplomatic staff, and U.S. aid officials. See page 84 for the trip summary.

INVESTIGATIONS ACTIVITY

Lead IG investigations this quarter resulted in two criminal convictions and \$2,019,454 in fines or recoveries. Investigative branches of the Lead IG agencies and their partner agencies closed 11 investigations, initiated 6 new investigations, and coordinated on 34 open investigations. The investigations involve a variety of alleged crimes including procurement fraud, corruption, grant fraud, theft, program irregularities, computer intrusions, and trafficking-in-persons. This quarter, the Fraud and Corruption Investigative Working Group conducted 23 fraud awareness briefings for 314 participants.

USAID OIG investigative activities in Afghanistan are not related to OFS, and are therefore listed separately in this report. As of March 31, 2018, USAID OIG had 18 open investigations involving Afghanistan-related programs and operations. USAID OIG investigations this quarter resulted in \$264,563,451 in savings along with two debarments and one reported procedural impact, where USAID changed its processes as a result of a USAID OIG investigation. In addition, USAID OIG conducted 11 fraud awareness briefings during the quarter in Afghanistan for 34 participants. USAID OIG also hosted a fraud prevention workshop for 70 USAID implementer staff.





Special operators of the Afghan National Mission Brigade conduct day and night platoon live fires during a training exercise at the Kabul Military Training Complex. (U.S. Army photo)

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THE QUARTER IN REVIEW

KEY DEVELOPMENTS

This quarter, U.S. officials stated that the Taliban was not achieving its objectives and that momentum was shifting in favor of the Afghan National Defense and Security Forces (ANDSF).¹ However, during the quarter, both the Taliban and the Islamic State in Iraq and Syria–Khorasan (ISIS-K) launched high-profile attacks in Kabul and across the country that killed hundreds.

On January 15, 2018, the North Atlantic Treaty Organization (NATO) released a background document titled *“The Path to a Win. What’s Different in 2018?”* In it, NATO addressed the question of how a force of 15,000 Coalition troops could defeat the Taliban when a past force of nearly 150,000 was unable to do so. NATO argued that the increased international troop presence called for in the U.S. South Asia strategy combined with improved Afghan forces, a more robust Afghan Air Force (AAF), new leadership in the ANDSF, and expansion of U.S. operational authorities meant that “Afghanistan’s future from 2018 and beyond looks much brighter than it has for a long time.”²

However, in contrast to assessments by military commanders in Afghanistan, in February 2018, U.S. intelligence officials testified before Congress and said that there would be

Defense Secretary
James N. Mattis
tours Resolute
Support
Headquarters
in Kabul. (DoD
photo)

Meanwhile, the Taliban carried out attacks across the country and killed dozens of security forces while taking heavy losses themselves.

“modest deterioration” in Afghanistan this year.³ Those remarks came during a surge in Taliban and ISIS-K attacks in Kabul⁴ (see pages 26-27). During a press conference in Afghanistan, Deputy Commander-Air, Major General James Hecker, described the suicide attacks as a sign that the Taliban has “not been able to do anything this year, so they go to these kinds of measures to try to gain legitimacy. And the Afghan civilians can see right through it.”⁵

However, the attacks left hundreds of civilians wounded and grieving over lost family members, generated substantial media coverage, and led to protests by anxious residents who criticized the government for its inability to prevent the attacks. In response, Afghan President Ashraf Ghani fired seven security officials for negligence and approved a new security plan for the capital.⁶

Meanwhile, the Taliban carried out attacks across the country and killed dozens of security forces while taking heavy losses themselves. According to the United Nations, 2,258 civilians were killed or wounded during the first 3 months of 2018, which was just shy of the record level of 2,268 civilian casualties in the same period in 2016.⁷

Amid the continuing violence, both the Taliban and the Afghan government made peace overtures. The Taliban published a 2,800-word letter calling on the American people to pressure the U.S. Congress and the administration to change their policy toward Afghanistan, remove U.S. troops, and engage in dialogue with the Taliban.⁸ In February 2018, in advance of a meeting of the Kabul Process for Peace and Security Cooperation, President Ghani outlined a road map to peace and invited the Taliban to enter into a peace process without any preconditions.⁹ The Taliban had neither accepted nor rejected the offer before the end of the quarter.¹⁰

ABOUT OPERATION FREEDOM’S SENTINEL

MISSION

U.S. forces carry out two complementary missions under the military operation known as OFS: counterterrorism operations against al Qaeda, ISIS-K, and their affiliates in Afghanistan; and support for NATO’s Resolute Support Mission, which seeks to build the capacity of the MoD and MoI and to strengthen the ANDSF. OFS began on January 1, 2015, when the United States ended 13 years of combat operations in Afghanistan under Operation Enduring Freedom and transitioned to a NATO-led train, advise, and assist role, while continuing counterterrorism operations.

HISTORY

On October 7, 2001, the United States launched combat operations to topple the Taliban regime and eliminate the al Qaeda, the terrorist organization responsible for the attacks on September 11, 2001. The Taliban regime fell quickly and U.S. officials declared an end to major combat operations on May 1, 2003. Subsequently, the United States and international Coalition partners sought to build a strong, democratic Afghan central government. However, as the new Afghan government developed, the Taliban regrouped and launched increasingly deadly attacks to recapture lost territory. The deteriorating security situation resulted in a surge in U.S. troop strength from 37,000 in early 2009 to approximately 100,000 from 2010 to 2011. The surge reversed Taliban momentum and the United States reduced its force level to 16,100 by December 31, 2014, when the NATO-led combat mission ended and OFS began. By the end of 2016, roughly 11,000 U.S. troops remained in Afghanistan. However, since the launch of OFS, Afghan forces have struggled against a resilient Taliban. The U.S. announced a new “conditions-based” South Asia strategy on August 21, 2017, which included an increase of approximately 4,500 U.S. troops in theater.

Few Public Measures of Progress

Since the announcement of the South Asia strategy in August 2017, the Lead IG agencies have asked Resolute Support and United States Forces-Afghanistan (USFOR-A) for the metrics they use to measure U.S. and Afghan forces' progress toward meeting the goals of the strategy.¹¹ In the meantime, the DoD OIG continues to evaluate two metrics that have been publicly released and discussed by USFOR-A officials: progress toward reconciliation and the percentage of the Afghan population living in areas under government control.

Previous Lead IG quarterly reports have discussed the Kabul Compact, a non-binding set of internal benchmarks that the Afghan government has set for itself in the areas of security; economic development and cooperation; good governance and anti-corruption; and peace and reconciliation. The hundreds of Compact benchmarks largely measure process steps and do not provide a direct measure of whether security or governance is improving in Afghanistan. USFOR-A uses an additional set of milestones, linked to the Kabul Compact and illustrated in trackers shown on pages 44-45, to measure ANDSF progress toward institutional capacity goals. A discussion of how USFOR-A measures the outcomes of counterterrorism operations is contained in the classified appendix to this report.

INCREASED TALK OF RECONCILIATION

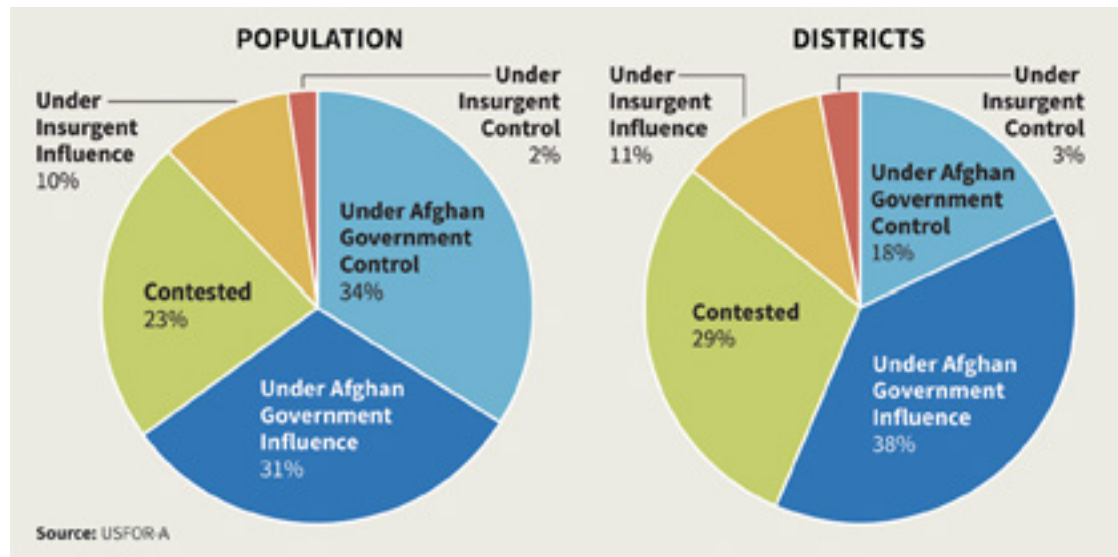
General John Nicholson, Jr. Commander of Resolute Support and of USFOR-A, told reporters in March that the most important metric for assessing the success of the South Asia strategy “is how are we doing toward reconciliation.”¹² He added: “I think the biggest difference now is that we have a public conversation about peace....I’m encouraged that 6 months after President Trump announced the policy, we have peace offers being discussed by both the [Afghan] government and the Taliban.”¹³

Measuring progress toward reconciliation is difficult. There were a few significant events during the quarter: 1) an open letter from the Taliban calling on the American people to urge the Trump administration to withdraw its troops and engage in peaceful dialogue; 2) a multi-national conference in Kabul in support of a peace process (the Taliban did not participate); 3) President Ghani’s offer to the Taliban; and 4) an international conference in Tashkent, Uzbekistan that called for direct talks between the Taliban and the Afghan government. It is not clear how much progress these developments actually signify considering that no talks have taken place, and the parties have not agreed to a framework for talks.¹⁴

Compared with 2017, when the United Nations reported that there was no discernible progress toward a peace process, during this quarter both the Afghan government and the Taliban were at least willing to discuss reconciliation in public. However, longstanding differences in their negotiating positions raise questions about how the peace process would even begin.¹⁵

Compared with 2017, when the United Nations reported that there was no discernible progress toward a peace process, during this quarter both the Afghan government and the Taliban were at least willing to discuss reconciliation in public.

Figure 1.

Percentage of Afghans Under Insurgent and Government Control

The Taliban has long said it will not negotiate with the Afghan government, which it views as illegitimate. The Taliban has also demanded that all foreign troops leave Afghanistan and has said it would only speak with the United States as the leader of the military mission in Afghanistan. Conversely, the United States has insisted that the peace process must be Afghan-led and -owned and that it will not take the lead in negotiations with the Taliban.¹⁶

LITTLE PROGRESS ON MEASURES OF POPULATION SECURITY

A second metric often used to measure progress in the conflict is the percentage of population in areas under the control or influence of the Afghan government as well as the percentage of districts under its control or influence. Resolute Support reports these data to U.S. oversight agencies on a regular basis.

As shown in Figure 1, approximately 65 percent of the Afghan population lived in areas under government control or influence, according to a January 2018 USFOR-A assessment, while 23 percent lived in areas that are contested, and 12 percent lived in areas under insurgent control or influence.¹⁷ The Taliban has slowly increased the share of population in areas it controls or influences since OFS began, climbing from 9 percent in August 2016 when the government's share was at a high point of 69 percent.¹⁸

The same assessment determined that 56 percent of Afghanistan's 407 districts are under Afghan government control or influence, while 29 percent are contested, and 14 percent are under insurgent control or influence. During the quarter, the government gained control or influence of 2 districts (increasing to 229 out of 407 districts), the Taliban seized control of 1 additional district during the quarter (increasing to 59, and a new high of 14.5 percent), and 119 districts were contested.¹⁹

EXAMINING A POSSIBLE TIPPING POINT

Resolute Support and Afghan officials have stated that a primary goal of the ANDSF Road Map (see page 33) is to increase the percentage of the population living in areas of government control to 80 percent by the end of 2019. According to Resolute Support, “securing 80 percent of the population represents a possible tipping point at which the Taliban [has] no choice but to reconcile or surrender entirely, and any level of violence they create would be able to be handled by [ANDSF] without external support.”²⁰

According to Resolute Support, the Coalition arrived at the 80 percent target based on an analysis of the Naxalite insurgency in India, a rural Maoist movement that launched a revolt in 1967 to overthrow India’s “feudal” system.²¹ The insurgency expanded and contracted several times and peaked in the mid-2000s. While largely contained today, Naxalite militias are still active in India.²² However, Resolute Support did not provide evidence that the Indian government contained the Naxalite insurgency by controlling 80 percent of the population, nor was the DoD OIG able to find sources that supported that conclusion.²³

In addition, there are many differences between the Naxalites and the Taliban that raise questions about the utility of the comparison between the insurgencies in Afghanistan and India. Unlike the Taliban, which according to polling data frequently cited by USFOR-A, benefits from limited popular support in Afghanistan,²⁴ the Naxalites, as a communist movement, had strong public support from rural laborers.²⁵ Also, Pakistan provides the Taliban safe haven, while the Naxalites did not receive significant external support or safe haven. Research shows that it is easier to defeat an insurgency that has domestic popular support than one that has external backing and enablement.²⁶

Moreover, given that India is a far larger and more economically advanced country with a bigger and stronger military than Afghanistan, it is not clear how much of a guide India’s response to the Naxalite insurgency can provide for Afghanistan.²⁷ Not only does the Naxalite insurgency provide, at best, questionable evidence for a “tipping point” at 80 percent of population under government control in Afghanistan, the history of control in Afghanistan itself provides little evidence that 80 percent would result in such a tipping point. As our previous Lead IG report stated, U.S. officials reported in 2013 that 80 percent of the Afghan population was living under government control or influence. But at that point, the Taliban not only did not reconcile or surrender—it continued to fight and expand its territorial control in Afghanistan.²⁸

USFOR-A stated in response to a draft version of this report that Resolute Support characterized the 80 percent goal as “just one criterion used to measure success,” and that the headquarters has long included other measures.²⁹

LIMITATIONS ON POPULATION ASSESSMENTS

In addition, population and district control assessments have many limitations. First, Resolute Support uses a subjective methodology to assess district control, which is in turn translated into measures of population and territorial control. According to Resolute Support, district control is assessed at the Train, Advise, and Assist Command/Task Force level by

According to Resolute Support, “securing 80 percent of the population represents a possible tipping point at which the Taliban [has] no choice but to reconcile or surrender entirely, and any level of violence they create would be able to be handled by [ANDSF] without external support.”



Local elders from Delaram listen during a security shura at Camp Delaram. (U.S. Marine Corps photo)

evaluating several factors: 1) governance, 2) security, 3) infrastructure, 4) economy, and 5) communication. USFOR-A uses information on ANDSF operations, “feedback from the Afghan population,” and other sources of available information to make a subjective assessment about who controls or influences the population.³⁰

Second, an assessment that a district is “under government control” does not mean it is secure and free from violence. Kabul, for example, is under government control, yet, as previously mentioned, frequent violence results in hundreds of deaths in the capital each year. This leaves many residents living in fear and has also led the international community to significantly limit its movements in the city. In the past, U.S. and international military personnel would routinely drive around Kabul. Currently, to limit exposure to security threats on local roads, U.S. personnel generally use helicopters for routine movements between Coalition sites, including even to travel the short distance from Resolute Support headquarters to the Kabul International Airport. As a result, while Kabul remains under government control, the security posture of Resolute Support and the international community is further evidence of the continuing security threat in the capital.³¹

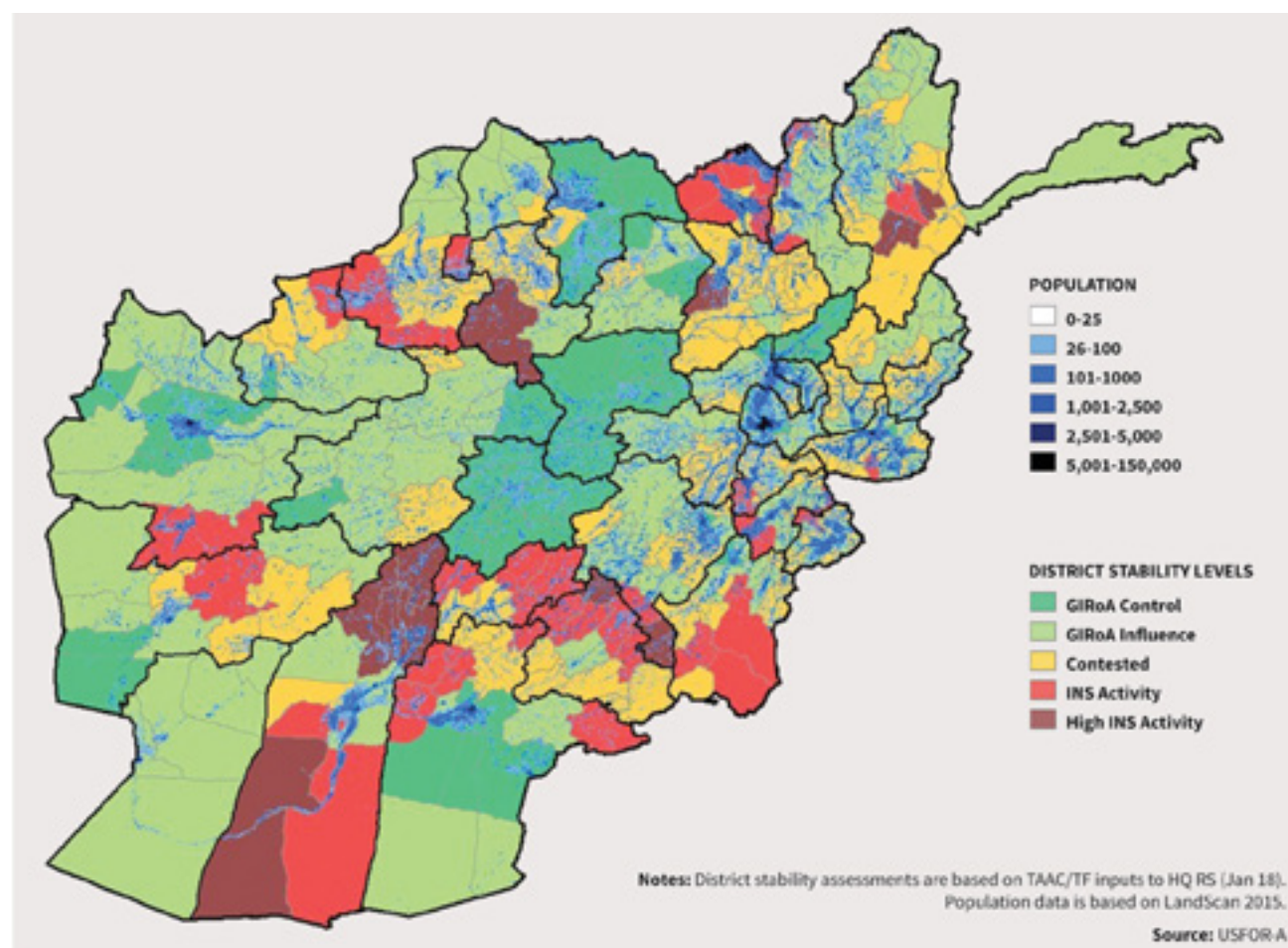
Third, the district control assessments use population data that is several years old. For this quarter’s assessment, USFOR-A used population data from the Oak Ridge National Laboratory’s LandScan 2015 dataset.³² The LandScan dataset uses spatial data and imagery analysis and is the community standard for global population distribution. While the dataset is from 2015, USFOR-A stated that, “without a current census of Afghanistan’s population, LandScan is the best population estimate available.”³³ Use of outdated information for quarter-to-quarter assessments of population control may fail to capture the rapid migration of rural residents to Afghanistan’s urban centers. Some residents migrate for economic or family reasons, while others are internally displaced persons whose move may be temporary. The UN’s Displacement Tracking System reports that there were more than 54,000 newly displaced persons in Afghanistan this quarter. Many of the displaced individuals moved from unstable rural areas to provincial capitals and Kabul.³⁴

As a result, Resolute Support may be under-calculating the percentage of population under government control by using outdated information. Moreover, if rural residents are moving to more secure population centers to flee violence, an increase in population under government control might not so much reflect an expansion of security by the ANDSF as it would serve as an indication of ongoing violence in rural areas—which is why it is important to also track district control to provide greater context.

There may be an increase in people fleeing to more secure population centers throughout 2018. Under the ANDSF Road Map, in 2018 the plan is for Afghan security forces to “Seize the Initiative” and to conduct offensive operations to retake ground from the Taliban. As the ANDSF push into areas that are under Taliban control and currently seeing little or no combat, offensive operations could drive out local populations. As was seen in Iraq, offensive operations to clear territory can often result in displacing populations (if they have not already fled) and can also lead to civilian casualties.³⁵

Figure 2.

District Control and Population Concentration Levels in Afghanistan, as of January 2018





An Afghan National policeman inspects a vehicle during a vehicle and personnel search class with U.S. Marine advisors. (U.S. Marine Corps photo)

Fewer Afghan Forces than Previously Reported

For the first time in 3 quarters, USFOR-A released ANDSF force strength numbers, and the new data reveal a decline in active ANDSF personnel. As of January 31, 2018, there were 313,728 uniformed, active-duty personnel in the ANDSF, compared to 331,708 in January 2017.³⁶ This reduced force was also significantly smaller than the 352,000 force size authorized by the Afghan government *tashkil* (billet). In January 2018, there were 184,572 personnel in the Afghan National Army (ANA) (including the AAF), and 129,156 in the Afghan National Police (ANP).³⁷ The total force strength as of January 31, 2018, was 38,272, or 11 percent, below the authorized level.

In addition to the ANA and ANP, USFOR-A reported that as of February 8, 2018, there were 29,006 Afghan Local Police (ALP) on hand and present for duty, of whom more than 4,000 had not been trained. The ALP target strength is 30,000.³⁸

In past quarterly reports, the DoD OIG raised concerns about the high attrition and casualty rates in the ANDSF. In response, the DoD routinely stated that the ANDSF continued to meet recruiting goals and maintain troop strength.³⁹ For years, however, actual ANDSF end-strength has fallen short of the authorized end-strength, and the current shortfall is roughly equivalent to the size of ten army brigades. This renews longstanding concerns about ANDSF casualty and attrition rates and it raises questions about how the shortfall affects battlefield capabilities of the ANDSF.

Questioning Taliban Ambitions

Beginning in late 2017 and continuing this quarter, General Nicholson and other senior officials stated that the Taliban “lowered its ambitions” over the last year and “failed to accomplish its objectives.” Officials said the alleged lowered ambitions indicate that the

Afghan Special Security Forces emplace a demolition charge to breach the door of a Taliban explosives cache during offensive night operations. (U.S. Air Force photo)



foundation for a shift of momentum in favor of the ANDSF has been laid.⁴⁰ U.S. officials made similar claims in the past, and the Taliban persisted.⁴¹

On July 28, 2016, General Nicholson said that the mission in Afghanistan was “on a positive trajectory.” He added that the Taliban was not able to “seize and hold any terrain.”⁴² Yet from that point on, the Taliban proceeded to seize territory and by late 2017, it had expanded its territorial and population control to the highest level since it was overthrown in 2001.⁴³ While these facts do not necessarily invalidate the current assessments of Taliban operational capabilities and ambitions, they indicate how similar prior assessments proved to be overly optimistic.

Moreover, the U.S. assessment does not address some of the Taliban’s stated goals. In a 2017 statement, the Taliban said it was focused “on foreign forces, their military and intelligence infrastructure and in eliminating their internal mercenary apparatus,” not seizing territory.⁴⁴

Furthermore, it is not clear that the Taliban’s focus on high-profile attacks rather than attacking population centers represents a “lowering of ambition.” Rather, it may represent a tactical shift in response to an increased air campaign and greater pressure from the ANDSF. A Taliban source told a news organization in January that, “the U.S. airstrikes have forced a lot of Taliban to lay low and stay calm in the countryside...[As] a result, to keep the heat up, we are attacking more and more in Kabul.”⁴⁵

The DoD OIG asked Resolute Support to explain not only how current assessments of Taliban ambitions and objectives differ from previous assessments, but also why they believe there will be a different outcome than in the past. USFOR-A stated that ANDSF/Coalition attacks, high levels of Taliban casualties, “limited revenue and morale,” and the launch of the South Asia strategy are the drivers of the Taliban’s current “change in strategy.”⁴⁶

USFOR-A also stated that during the 2018 fighting season it expects the Taliban to continue to employ guerilla-style tactics, high-profile attacks, and conventional attacks. “The Taliban will attack soft targets and avoid their exposure to ANDSF/Coalition airstrikes and offensive maneuvers due to ANDSF increased effectiveness and lethality,” USFOR-A said.⁴⁷

On March 31, 2018, Afghanistan's Independent Election Commission again postponed the parliamentary elections.

Afghan Elections Delayed

On March 31, 2018, Afghanistan's Independent Election Commission again postponed the parliamentary elections. The elections, which according to the Afghan constitution should have been held in 2015 and had previously been scheduled for July 7, 2018, will now be held on October 20, 2018. Afghanistan has faced multiple challenges as it plans the elections, including finalization of technical and legal details, rolling out the voter registration process, and distribution of voter identification cards.⁴⁸

General Nicholson has stated that the South Asia strategy involves putting three forms of pressure on the Taliban to drive the group to reconcile: military pressure, diplomatic pressure on Pakistan to eliminate terrorist safe havens, and social pressure through elections. General Nicholson has emphasized the importance of holding parliamentary and presidential elections, "which, if done credibly, will further enhance the legitimacy of the government in the eyes of the people." In his view, these components will combine to convince the Taliban that reconciliation is the only option.⁴⁹

The recurring delays of the parliamentary elections could make it difficult to hold the 2019 presidential election on time, thereby minimizing the impact of social pressure on the Taliban. Moreover, given that the Taliban views the Afghan government as a U.S. puppet, it is unclear how U.S.-supported elections would increase the legitimacy of the Afghan government in the eyes of the Taliban and would pressure the militants to reconcile.⁵⁰ The challenges to holding parliamentary elections are discussed in detail on page 52 in the Governance section of this report.

U.S. Government Cuts Aid to Pakistan

The effort to pressure Pakistan to eliminate terrorist safe havens has not gained traction. In January, the United States suspended the obligation of nearly all security aid to Pakistan, affecting between \$1.5 and \$2.0 billion in planned but as yet unobligated security assistance funding and pending deliveries to Pakistan, as well as up to an additional \$900 million this year in Coalition support funds.⁵¹ Secretary of Defense James Mattis told reporters in March that there had been some changes in Pakistan's behavior, including some military operations that are "helping," the fight against the Taliban, but at the time he said he needed to speak with intelligence agencies to get a better assessment of Pakistan's actions.⁵²

On January 4, 2018, a senior Department of State (DoS) official stated that the United States had communicated clearly what it wanted Pakistan to do, particularly regarding Taliban and Haqqani Network safe havens, "and the evaluation to date has been that [the Pakistanis] have not taken decisive action on our requests."⁵³ However, that assessment came only a few days after the suspension of aid and the DoS official added that Pakistan had taken some "initial constructive steps" against terrorists operating on their soil.⁵⁴

During a U.S. Senate hearing on worldwide threats on February 13, 2018, Director of National Intelligence Daniel Coats stated that Pakistani military operations against the Taliban and terrorist groups in Pakistan "do not reflect a significant escalation of pressure

against these groups and are unlikely to have a lasting effect.” He added that militant groups will continue to take advantage of safe havens. In his written testimony, Director Coats stated, “Pakistan’s perception of its eroding position relative to India, reinforced by endemic economic weakness and domestic security issues, almost certainly will exacerbate long-held fears of isolation and drive Islamabad’s pursuit of actions that run counter to US goals for the region.”⁵⁵

In March 2018, General Nicholson said that there had been high-level private meetings with Pakistan to discuss the elimination of terrorist safe havens. He noted, however, that there had been no changes in Pakistan’s behavior “that wouldn’t be potentially reversible.”⁵⁶

During the quarter, experts at the RAND Corporation and at Johns Hopkins University School of Advanced International Studies also summarized the widely held view of many U.S.-based academics and experts that the United States and Pakistan share interests in Afghanistan only to a limited degree. The experts pointed out that Pakistan continues to define itself as an Islamic state in opposition to majority-Hindu India, and the Pakistani military views Islamist terrorist groups as a tool in that conflict. In addition, the experts said that because the Pakistani government views Afghanistan as “strategic depth” in its contest with India, it is not likely to cut ties with the Taliban and Haqqani Network. Accordingly, experts stated it was not clear what incentives or disincentives the United States could use to change Pakistan’s strategic calculus.⁵⁷ Further information about the Pakistan-Afghanistan relationship is available in the classified appendix to this report.

Russian officials have been quoted in the media in recent years saying that Russia and the Taliban share a common interest in fighting ISIS-K, which Russia fears is looking to expand into Central Asia.

Russia Continues Destabilizing Behavior

Despite past cooperation between the United States and Russia in Afghanistan to combat the Taliban and the narcotics trade, in a March 24 interview, General Nicholson criticized Russia for “acting to undermine” U.S. interests in Afghanistan. General Nicholson said that the United States and Russia have common interests in Afghanistan, including combatting international terrorism, stemming the tide of narcotics flowing from the country, and finding a peaceful resolution to the war. He said that he hoped Russia would work to further those interests. “However, that’s not been the case,” he said. “What we have seen is destabilizing activity by the Russians.”⁵⁸

During the March interview, General Nicholson said that Russia has crafted a narrative that exaggerates the number of ISIS-K members in Afghanistan as a pretext for legitimizing and providing some support to the Taliban.⁵⁹ Russian officials have been quoted in the media in recent years saying that Russia and the Taliban share a common interest in fighting ISIS-K, which Russia fears is looking to expand into Central Asia.⁶⁰

General Nicholson said that it is difficult to quantify the nature and extent of Russian support to the Taliban, but that Afghan leaders have brought weapons to Resolute Support headquarters that they claim had been provided to the Taliban by Russia. General Nicholson also said that Russia is conducting counterterrorism operations along the border

between Tajikistan and Afghanistan, and “they bring in large amounts of equipment and then they leave some of it behind.” General Nicholson said that “potentially” some of that equipment could end up in the hands of the Taliban.⁶¹

Russia’s support for the Taliban increased during the last 18 to 24 months in parallel with Russia’s increased involvement in the war in Syria, according to General Nicholson. He said that prior to that, he had not seen destabilizing activity by Russia in Afghanistan. He argued that the United States needs to enlist Russia’s assistance with common interests in the region.⁶² Given the tensions between the United States and Russia in Syria and the ongoing investigations into Russian meddling in the 2016 U.S. election, it is not clear what level of cooperation is possible in Afghanistan at this time. The Russian embassy in Kabul issued a statement calling General Nicholson’s comments “baseless” and “idle gossip.”⁶³

SECURITY

Afghan Special Security Forces destroy former ISIS-K fighting positions and weapons caches in Nangarhar province. (U.S. Army photo)

U.S. Counterterrorism and Combat-Enabling Activities

U.S. military forces engage in offensive and combat-enabling operations as part of their counterterrorism mission and the NATO Resolute Support mission. The U.S. counterterrorism mission in Afghanistan seeks to defeat al Qaeda, ISIS-K, and their affiliates, protect U.S. forces, and prevent Afghanistan from “becoming a safe-haven for



terrorists to plan attacks against the U.S. homeland.”⁶⁴ The DoD maintains that the presence of terrorist and insurgent groups in Afghanistan and Pakistan “requires an Afghan supported U.S. platform in the region to monitor, contain, and respond to these threats.”⁶⁵

Through the Resolute Support train, advise, and assist mission, U.S. troops and civilian advisors work with Afghanistan’s Ministry of Defense (MoD), Ministry of Interior Affairs (MoI), and their military and police forces as they plan and execute operations against the Taliban. Under the expanded authorities granted to them by the President and Secretary of Defense pursuant to the South Asia strategy, U.S. military commanders in the field have authority to conduct offensive strikes in support of ANDSF operations against the Taliban.⁶⁶

Intelligence Community: Security in Afghanistan Will Likely “Deteriorate”

The security situation in Afghanistan remained dangerous and volatile during the quarter. The United Nations recorded approximately 3,500 security-related incidents in Afghanistan between December 15, 2017, and February 15, 2018. This represents a slight decrease compared with the same period a year earlier. The United Nations noted that there was a reduction in the number of direct Taliban attacks during that period, but that the number of high profile attacks, such as the string of ISIS-K and Taliban bombings in Kabul, increased sharply.⁶⁷

In a February 2018 “Worldwide Threat Assessment,” the Director of National Intelligence, Daniel Coats, wrote that security in Afghanistan “probably will deteriorate modestly this year.”⁶⁸ In making this assessment, Director Coats cited “unsteady” ANDSF performance and sustained Taliban attacks, as well as political instability and a weak economy.⁶⁹ This assessment indicated that the South Asia strategy had yet to make a significant impact on Afghan security, as Director Coats issued a similar assessment of the Afghan security situation in May 2017.⁷⁰

SECURITY DEVELOPMENTS AND CHALLENGES

- A series of deadly attacks in Kabul targeted ANDSF, religious, and international facilities, killing hundreds. In response to these attacks and earlier security incidents, the ANDSF and Resolute Support continued to enhance security measures in and around the Afghan capital.
- The high profile attacks in Kabul underscored the ability of the Taliban and ISIS-K to inflict harm, even in areas of the country with a heavy security force presence.
- The 1st Security Forces Assistance Brigade (SFAB) deployed to Afghanistan. Resolute Support commanders have the authority to employ the SFAB advisors alongside ANA units, down to the *kandak* (battalion) level, to improve operational capability.
- The deployment of the SFAB and increased offensive operations under the South Asia strategy further raises the risk of civilian casualties, insider attacks, U.S. casualties, and other conflict-related violence.
- DoD’s new maintenance contract for ANDSF ground vehicles reached full operational capacity in December 2017. However, Afghans may continue to rely on contract maintenance for some air frames.

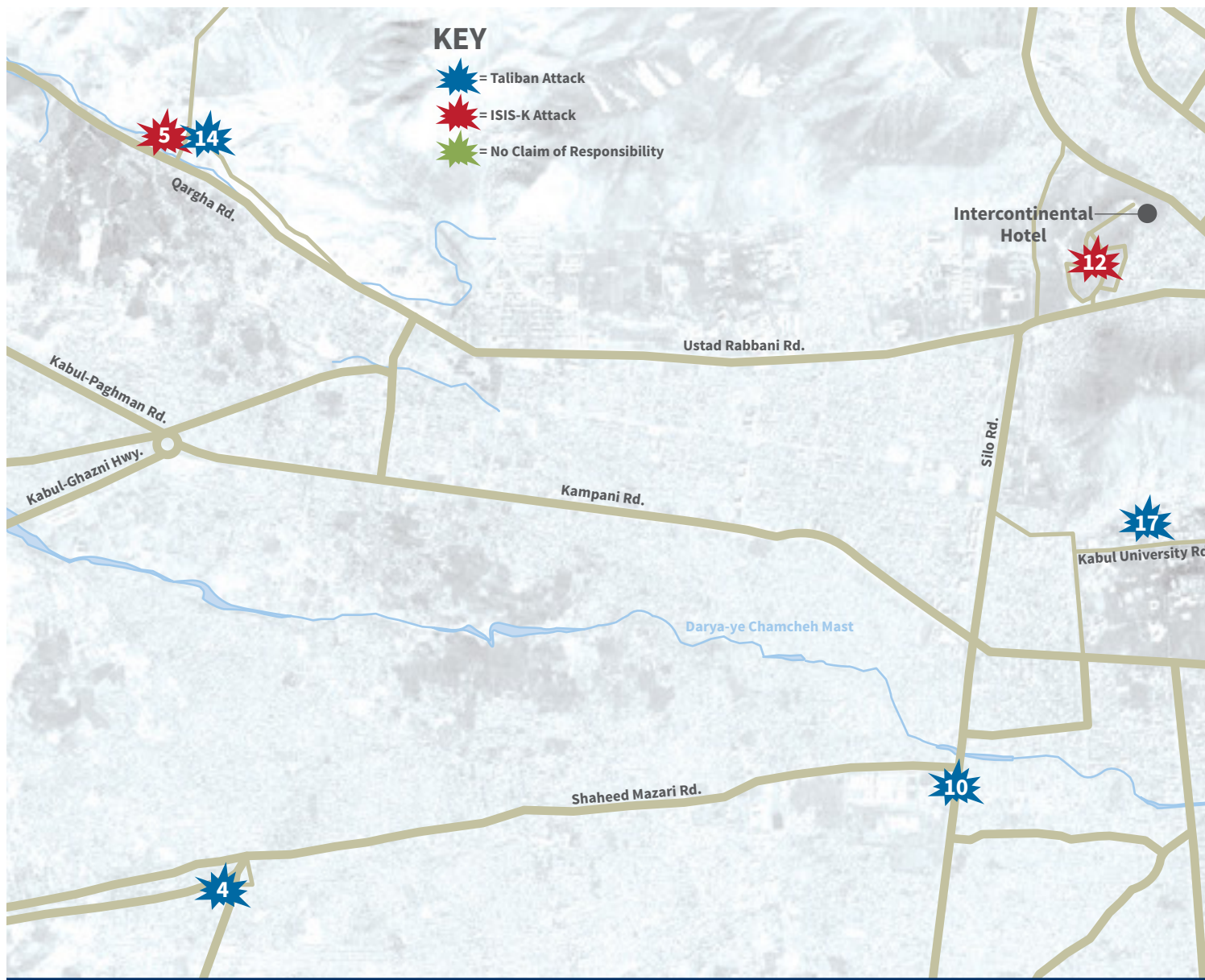


Afghan commandos prepare to conduct clearing operations of ISIS-K fighters in Nangarhar province. (U.S. Army photo)

Afghan Government Strengthens Security Following Taliban, ISIS-K Attacks in Kabul

The deteriorating security situation was evident this quarter in Kabul, where Taliban and ISIS-K executed multiple lethal attacks, as shown on pages 26-27. Their targets included a political demonstration, a police checkpoint, British and Australian convoys, and Shia mosques.⁷¹ The deadliest attacks occurred during a 10-day period beginning on January 20, when the Taliban attacked the Kabul Intercontinental Hotel. At least 40 civilians died in the hours-long attack, including 4 U.S. citizens and 8 nationals of other countries.⁷² Seven days later, Taliban militants stole an ambulance, filled it with explosives and detonated the vehicle at the Jamhuriat Hospital, killing at least 100 people.⁷³ On January 29, ISIS-K militants attacked the Marshal Fahim Military Academy, apparently attempting to murder as many ANDSF as possible. Ultimately, 11 Afghan soldiers lost their lives.⁷⁴ USFOR-A noted that ISIS-K, though based in Nangarhar province, extended its reach into Kabul in recent quarters, often using suicide bombers to attack “soft targets,” such as schools and mosques. USFOR-A stated that they were unable to determine the number of ISIS-K cells operating in Kabul.⁷⁵

Before this string of attacks, Resolute Support and the Afghan government had begun to enhance security in Kabul. After a deadly suicide attack at the entrance to the Green Zone, near the German Embassy, on May 31, 2017, that killed at least 150 people, Resolute Support moved to further fortify the Green Zone.⁷⁶ Additional information about plans to improve security in Kabul is available in the classified appendix to this report.



“THE TALIBAN IS IN THE CITY”

Since the massive truck bomb in Kabul on May 31, 2017, the Taliban, and increasingly ISIS-K, have carried out dozens of attacks in the Afghan capital. Resolute Support and the Afghan government have implemented additional security measures, but have been unable to stem the tide of attacks. General Nicholson told reporters in March that, “Kabul is our main effort. To harden Kabul, to protect the people of Kabul and the international community that are here.”

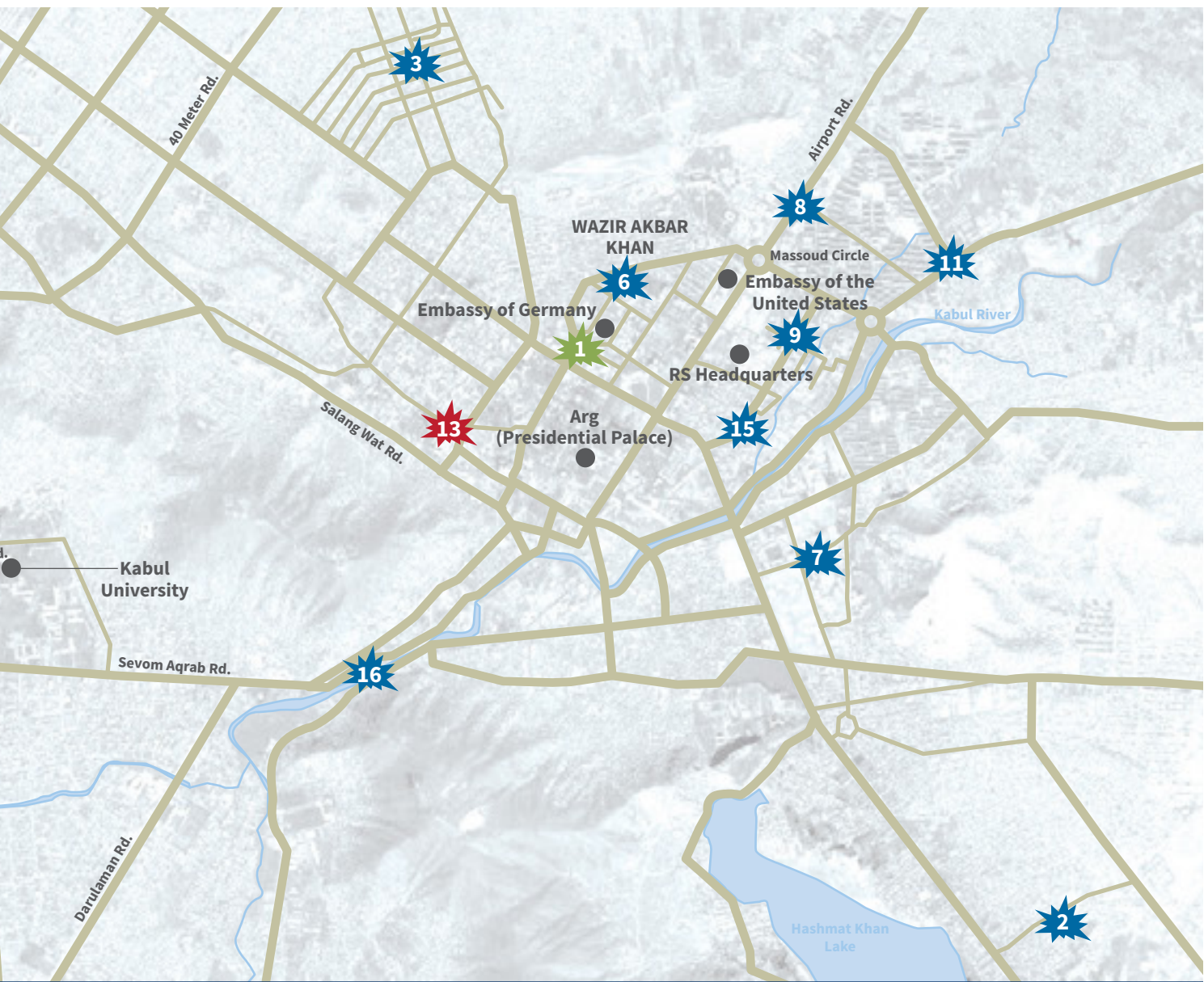
1 | **5/31/2017**
Truck bomb detonated near German Embassy. 150 killed—no claim of responsibility.

2 | **8/25/2017**
ISIS-K attacked Shia Imam Zaman mosque in southeast Kabul, killing as many as 40.

3 | **9/29/2017**
ISIS-K detonated suicide bomb near a Shia mosque. At least 5 killed.

4 | **10/20/2017**
ISIS-K suicide attack on Shia Imam Zaman mosque in western Kabul killed at least 58.

5 | **10/21/2017**
Taliban suicide car bomber killed 15 soldiers in van leaving Marshal Fahim Military Academy.



6 | **10/31/2017**
ISIS-K suicide bomber killed 9 near Green Zone and foreign embassies.

7 | **11/7/2017**
ISIS-K gunmen attacked Shamshad TV station and killed 1 employee.

8 | **12/18/2017**
ISIS-K gunmen attacked NDS training center, wounding several officers.

9 | **12/25/2017**
ISIS-K suicide bomber killed at least 10 near NDS offices, the MoD and the Green Zone.

10 | **12/28/2017**
ISIS-K attacked the Tebyan Shia Cultural Center and Afghan Voice news agency and killed at least 40.

11 | **1/4/2018**
ISIS-K suicide bomber killed at least 20 at a nighttime protest.

12 | **1/20/2018**
Taliban militants attacked the Kabul Intercontinental Hotel and killed at least 40.

13 | **1/27/2018**
The Taliban detonated an ambulance packed with explosives, killing more than 100.

14 | **1/29/2018**
ISIS-K militants attacked Marshal Fahim Military Academy, killing at least 11.

15 | **2/24/2018**
ISIS-K suicide bomber killed 2 near NATO headquarters.

16 | **3/9/2018**
ISIS-K suicide bomber killed at least 10 people at gathering near Shia mosque.

17 | **3/21/2018**
ISIS-K suicide bomber killed at least 31 near Shia shrine.

Airstrikes Target Taliban Infrastructure in Helmand Province

The southern provinces of Helmand and Kandahar continued to be a center of the conflict this quarter. The Taliban attacked ANDSF positions through ground assaults on checkpoints, the use of improvised explosive devices, and insider attacks.⁷⁷ One of the deadliest Taliban attacks this quarter was a March 24 suicide bombing at a wrestling match in Helmand province's capital of Lashkar Gah, which killed at least 16 and injured at least 50 civilians.⁷⁸ The AAF launched several air strikes against Taliban positions in Helmand and Kandahar, including strikes that reportedly killed dozens of Taliban fighters.⁷⁹

During the quarter, U.S. forces and the AAF continued strikes on suspected Taliban infrastructure, particularly facilities related to narcotics processing. Since the strikes began in November 2017, they have hit 55 Taliban "revenue generating facilities" and destroyed facilities that generate millions of dollars in Taliban revenue, according to USFOR-A and the 9th Air and Space Expeditionary Task Force-Afghanistan (9th AETF-A). Targets have included narcotics production and storage facilities, explosive production facilities, weapons caches, and defensive fighting positions in five different provinces across the country, with an emphasis on Helmand province.⁸⁰ The Air Forces Central Command estimated that in March alone, U.S. airstrikes against Taliban installations destroyed facilities that generate \$40 million in Taliban revenue.⁸¹ However, USFOR-A said that there was some evidence the Taliban had rebuilt some of the destroyed facilities.⁸²

Conflict Intensifies in Remote Farah Province

Deadly attacks during the quarter in the western province of Farah, including attempts to overrun the provincial capital and a district center, highlighted the vulnerability of Afghanistan's more remote and sparsely populated rural areas.⁸³ In January, the Taliban blocked roads to Farah City, the provincial capital, and seized territory in nearby Pusht-e Rod district, in what many believed were preparations to attack the city itself. In response to media inquiries, Resolute Support stated that the Taliban threat to Farah City was "overblown," noting that the ANDSF were able to send reinforcements to repel any Taliban threat.⁸⁴ Indeed, the Taliban did not succeed in taking the city, but the insecurity forced many families to flee.⁸⁵ Later that month, President Ghani appointed a new governor and police chief to address the security situation in Farah.⁸⁶

The Taliban has regularly harassed ANDSF checkpoints in remote locations in order to protect key Taliban supply and transportation networks.⁸⁷ In Farah, a main road crisscrosses the province, connecting Taliban fighters in Helmand and Kandahar to Afghanistan's western provinces and Iran. One of the deadliest attacks this quarter took place in the border district of Anar Darah. In that March 12 attack, Taliban fighters stormed government compounds in the district, prompting a firefight that left 56 Taliban and 8 ANDSF dead, according to the MoI.⁸⁸ The ANDSF and Taliban also battled each other in Bala Baluk district, a Taliban stronghold that straddles a major provincial road.⁸⁹

The ANDSF, thinly dispersed across the province, needed reinforcements to repel this quarter's Taliban attacks.⁹⁰ The ANA 207th Corps, based in Herat, deployed three battalions to Farah and reported clashes with Taliban fighters in many of the province's districts, including Pusht-e Rod, just outside of Farah City.⁹¹ In February, the ANDSF deployed two special operations *kandaks*, supported by airpower, to drive Taliban fighters out of Bala Baluk district.⁹² Further north, USFOR-A reported that Coalition members advised ANDSF operations in Herat, in order to maintain pressure on militants and limit their ability to execute coordinated attacks against the Afghan government.⁹³

Taliban, Other Actors Propel Conflict in Faryab Province

In Faryab, a northern border province, Taliban attacks increased, particularly in districts surrounding the provincial capital, Maimanah. The ANDSF launched several ground and aerial operations against the Taliban this quarter and in March 2018, reopened the highway between Maimanah and Mazar-e-Sharif after 1 year of closure.⁹⁴

Faryab province is the site of multiple conflicts and shifting political loyalties that add volatility to a historically insecure part of the country. Pro-government militias, particularly the Junbish militia that is loyal to Vice President Abdul Rashid Dostum, battled the Taliban but have also been accused of committing human rights abuses.⁹⁵ The primarily Uzbek and Turkmen Junbish militia frequently clashes with the Tajik Jamiat-e Islami militia, and both groups occasionally turn against the government. Some militia commanders reportedly fight alongside the Taliban, including one Jamiat-e Islami commander who reportedly joined the Taliban this quarter.⁹⁶ In addition, self-proclaimed ISIS-K fighters battled with Taliban and ANDSF forces in neighboring Jowzjan province and could threaten the Taliban in Faryab province.⁹⁷

Taliban Attack Power Lines

In late March, the Taliban detonated explosives near several electricity towers north of Kabul, causing most residents in the capital to lose electricity for hours. The Taliban said that it sabotaged the transmission lines because the Afghan government did not speed up public welfare projects in Taliban-controlled parts of Kunduz and Baghlan provinces.⁹⁸ The Taliban has targeted infrastructure in the past but announced in 2016 that it would refrain from attacking, and would even protect, critical infrastructure in order to gain more support of the Afghan people.⁹⁹ In February 2018, the Taliban pledged their support for the Turkmenistan–Afghanistan–Pakistan–India natural gas pipeline, and through the end of the quarter had refrained from attacking the project.¹⁰⁰

It is not clear whether the attacks on power infrastructure during the quarter indicate a tactical shift by the Taliban and foreshadow more attacks of this nature, or whether these were simply transactional strikes to extract concessions as the Taliban stated. Regardless, as more Afghans use and rely on electricity for cell phones, Internet-based systems, and other services, the potential impact of Taliban attacks on the power infrastructure will only grow. However, backlash against the Taliban would also likely grow as a result of the public harm from power outages.

ISIS-K Targets Civilians in Nangarhar Province

ISIS-K remained active in its stronghold of Nangarhar province this quarter and some of its fighters were also reportedly active in Jowzjan and Kunar provinces.¹⁰¹ USFOR-A observed that many of ISIS-K's attacks this quarter focused on civilians and other "soft" targets, including a January 24 attack on the Jalalabad compound of Save the Children, an international charity.¹⁰² The attack killed 5 civilians and wounded more than 20 others.¹⁰³ ISIS-K also claimed responsibility for a March 19 motorcycle-borne bomb attack targeting a sports stadium during a political rally.¹⁰⁴ The Taliban continued to battle ISIS-K for territory in Nangarhar, as well as attack the ANDSF and Coalition forces. USFOR-A reiterated this quarter that it saw no evidence of cooperation between the Taliban and ISIS-K, noting that the two groups "do not share a common ideology or objectives and regularly disagree, argue, and fight over the way forward."¹⁰⁵

USFOR-A reported that the ANDSF and Coalition forces made "important strides" against ISIS-K during the quarter. Operations by the ANDSF and Coalition forces killed an estimated 428 ISIS-K fighters, primarily in Nangarhar province.¹⁰⁶ NATO acknowledged that civilians were among the approximately 60 killed during a joint ground and air operation with the ANDSF on January 1, and NATO opened a review of the incident.¹⁰⁷ It is unclear what impact these operations had on ISIS-K strength in Nangarhar province and the rest of Afghanistan. USFOR-A reported that the number of ISIS-K fighters in Afghanistan did not change significantly over the quarter, suggesting that ISIS-K, which had an estimated 1,000 fighters, continued to replenish its ranks with new recruits.¹⁰⁸ Further information about ISIS-K and other terrorist groups operating in Afghanistan is available in the classified appendix to this report.

ISIS-K remained active in its stronghold of Nangarhar province this quarter and some of its fighters were also reportedly active in Jowzjan and Kunar provinces.

Counterterrorism Operations Target ISIS-K, Al Qaeda Affiliates, and the East Turkestan Islamic Movement

In addition to targeting ISIS-K, U.S. and ANDSF forces targeted al Qaeda and members of its affiliate group, al Qaeda in the Indian Subcontinent. USFOR-A reported that ANDSF and Coalition forces killed 49 al Qaeda fighters between December 2017 and February 2018.¹⁰⁹ While USFOR-A and the DoD have stated that there are 21 terrorist organizations operating in Afghanistan and Pakistan, U.S. and ANDSF counterterrorism efforts in Afghanistan focused largely on ISIS-K and al Qaeda affiliates.¹¹⁰

However, in February, U.S. forces conducted an air strike against training facilities in Badakhshan used by the Taliban and the East Turkestan Islamic Movement (ETIM).¹¹¹ ETIM, also referred to as the Turkestan Islamic Party, is an Islamist Uighur separatist movement from China that operates along the border with Afghanistan. USFOR-A said that elements of ETIM had been operating in Afghanistan alongside the Taliban and al Qaeda to target NATO and ANDSF forces.¹¹² In 2002, the DoS identified ETIM as a "Specially Designated Global Terrorist" under Executive Order 13224.¹¹³ Analysts have noted that while Uighur fighters are present in Afghanistan's northeastern regions, it

is not clear if ETIM as a group is a significant security threat in the country.¹¹⁴ Further information about U.S. and Afghan counterterrorism operations is available in the classified appendix to this report.

Air War Continues

During a February 2018 press conference, Major General Hecker, Commander of the 9th AETF-A, said that the U.S. strategic air campaign against the Taliban and terrorist groups remains a key component of OFS.¹¹⁵ U.S. and Coalition airpower activity decreased slightly during the quarter, but continued the elevated number of airstrikes seen in the past four quarters, as shown in Figure 3.¹¹⁶

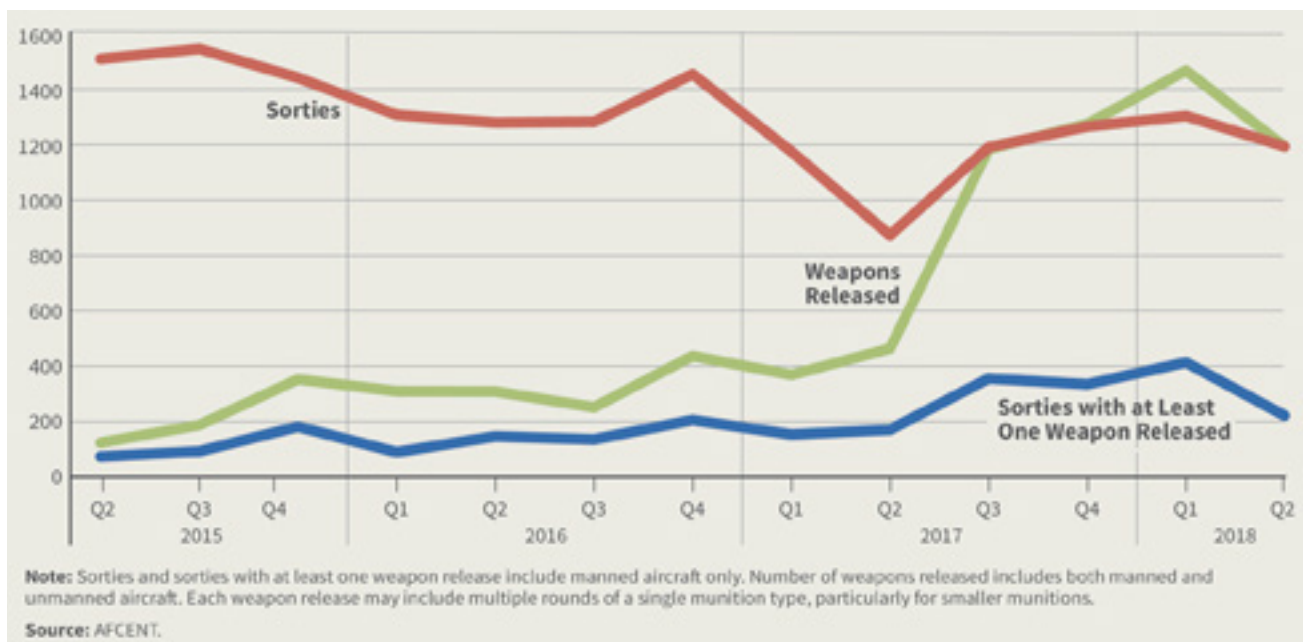
Civilian Casualties Continue at High Rates

The United Nations Mission in Afghanistan (UNAMA), which documents and investigates reports of civilian casualties, reported that there were 2,258 civilian casualties (763 dead, 1,495 injured) during the period from January to March 2018. The number of civilian casualties this quarter reflected similar casualty counts during the same periods in 2016 and 2017.¹¹⁷

However, according to UNAMA's annual report, civilian casualties dropped by 9 percent in 2017 compared to 2016, the first time UNAMA recorded a year-on-year decrease in civilian casualties since 2012.¹¹⁸ UNAMA attributed this reduction to a decrease in ground

Figure 3.

U.S. and Coalition Air Activity in Afghanistan, 2015-2018



engagements, a trend that continued into early 2018. The first 3 months of 2018 saw a 15 percent reduction in ground-engagement casualties compared to the same period during the previous year.¹¹⁹

That decline was offset by a pattern that UNAMA documented throughout 2017: increasing numbers of civilians killed or injured by suicide and complex attacks. UNAMA reported that civilian casualties caused by suicide and complex attacks increased by 17 percent in 2017, the highest rate since UNAMA began documenting civilian casualties in 2009.¹²⁰

That trend continued into 2018. According to UNAMA's report for the first quarter of calendar year 2018, suicide and complex attacks caused 751 civilian casualties (236 killed and 515 injured), more than double the same period in 2017. Militant attacks that deliberately targeted civilians also more than doubled compared to the first 3 months of 2017. Non-suicide improvised explosive devices accounted for 12 percent of civilian casualties that UNAMA documented during the quarter.¹²¹

As has been the case since UNAMA began tracking civilian casualties in Afghanistan in 2009, anti-government groups (the Taliban, ISIS-K, and other militants), rather than pro-government groups, caused the majority of civilian casualties during the quarter.¹²² UNAMA attributed 65 percent of casualties to anti-government groups, 16 percent to ANDSF and 2 percent to international forces in 2017.¹²³

While only a small percentage of overall civilian casualties, the number of civilian casualties caused by airstrikes in Afghanistan continues to be a topic of controversy. UNAMA reported that airstrikes killed 67 civilians during the first 3 months of 2018. UNAMA attributed 35 percent of those casualties to international forces, 35 percent to the AAF, and the remainder attributed to pro-government forces as a whole due to the inability to clearly determine who was responsible.¹²⁴ Resolute Support disputed UNAMA's methodology and accounting of civilian casualties, particularly those caused by airstrikes.¹²⁵ For example, Resolute Support stated that U.S. and Coalition airstrikes caused 51 civilian deaths in 2017, compared to the 246 deaths reported by UNAMA.¹²⁶

UNAMA's annual report also highlighted how conflict may cause harm to civilians beyond injuries and death. Fighting during 2017 caused the temporary closure of at least 147 health facilities, a seven-fold increase compared to 2016. In some instances, pro-government forces closed, blocked entry to, or damaged health facilities as they conducted search operations.¹²⁷

In addition, the conflict has hindered efforts to eradicate polio. Afghanistan is one of two countries in the world with active polio cases. Despite improvements in access to vaccinations in 2017, health officials do not have access to tens of thousands of children due to the conflict and the security challenges in many areas. The World Health Organization reported five polio cases in southern Afghanistan in 2017.¹²⁸

According to UNAMA's report for the first quarter of calendar year 2018, suicide and complex attacks caused 751 civilian casualties (236 killed and 515 injured), more than double the same period in 2017.

ANDSF-Caused Civilian Casualties

This quarter, UNAMA credited the ANDSF for taking measures to decrease civilian casualties. Specifically, the Afghan government adopted a *National Policy for Civilian Casualty Mitigation and Prevention*, moved security facilities away from populated areas, and restrained the use of mortars and indirect fire.¹²⁹

However, Resolute Support has limited visibility into allegations of civilian casualties caused by the ANDSF. The ANDSF collect civilian casualty data from two main sources: self-reporting by ANDSF units, and data from external sources including UNAMA, local government officials, and media. The Afghan government tracks civilian casualty reports from all ANDSF commands and maintains a database that it shares with Resolute Support on a daily basis. According to Resolute Support, the Afghan government does not share civilian casualty allegations and data it receives directly from entities such as UNAMA, unless the allegation is high profile in nature. When the Afghan government conducts its own investigations into high profile allegations of civilian casualties, it shares the results with Resolute Support. However, the Afghan government does not share its investigation outcomes regarding minor allegations with Resolute Support.¹³⁰

The Resolute Support Train, Advise, and Assist Mission

Through the NATO-led Resolute Support mission, U.S. and Coalition forces train, advise, and assist Afghan security forces as they “develop the capacity to defend Afghanistan.”¹³¹ In addition to building the fighting capabilities of the ANDSF, the United States and Coalition partners provide direct support to the MoI and MoD to attempt to “institutionalize” these ministries and cement ANDSF gains over the past 16 years.¹³²

The ANDSF Road Map

The ANDSF Road Map, which President Ghani launched in early 2017, provides the broad framework for reforming, restructuring, and developing Afghanistan’s security forces through the Resolute Support mission. The Road Map is a multi-year strategy with four main lines of effort:

- **Increase Fighting Capabilities:** Increase the size and strength of the ANDSF’s most effective fighting units, specifically the special operations and air forces.
- **Leadership Development:** Emphasize the development of honest, competent, and committed ANDSF professionals through improved instruction, education, and training, as well as merit-based selection.
- **Unity of Command/Effort:** Review command and control structures to improve the unity of command and effort between ANA and ANP units by realigning MoI combat units and border forces to the MoD.
- **Counter Corruption:** Implement reforms to address illicit activity and patronage networks within security organizations in order to reduce the corruption that has weakened the ANDSF.¹³³

Resolute Support Reorganization Aims to Unify Advising Efforts

This quarter, Resolute Support initiated a re-organization of its components and staff to better align them with the current train, advise, and assist mission. When the reorganization is complete, Resolute Support components will be organized within three pillars: 1) Strategic Matters, 2) Institutional Development, and 3) Operational Matters.¹³⁴ The advisory components, formerly called Essential Functions, remain and will be organized mostly under the Institutional Development pillar, with names that are similar to their former Essential Function names.¹³⁵

According to USFOR-A, the Resolute Support reorganization is designed to “establish unity of effort over key activities” in response to the changing Resolute Support mission.¹³⁶ As the Resolute Support Train, Advise, and Assist Commands extend their advising efforts below the corps level, consistent with the South Asia strategy, the headquarters units will place greater emphasis on the synchronization of combat enablers with the military strategy and force generation. The reorganization of staff elements within common functions, USFOR-A said, gives Resolute Support “the ability to address emerging strategic requirements by monitoring regional activities to inform plans and regional strategic engagements.”¹³⁷

The Resolute Support reorganization is a “conditions-based process,” rather than a process with a fixed timeline. The reorganization is projected to continue through 2018 and into early 2019 when USFOR-A expects that final personnel requirements under the new structure are likely to be fulfilled.¹³⁸

NATO Seeks Troops for Expanded Resolute Support Mission

At the end of the quarter, NATO was seeking commitments from contributing nations for 2019 operations.¹³⁹ In 2017, a majority of Resolute Support contributing nations increased their troop commitment to complement the 3,500 additional U.S. troops assigned to Afghanistan under the new South Asia strategy.¹⁴⁰ USFOR-A reported that, as of mid-March 2018, a majority of nations had increased their contributions to Resolute Support.¹⁴¹

As mission priorities change under the South Asia strategy, Resolute Support expects that it will need to rebalance personnel requirements. For example, the strategy calls for increased training for the Afghan Air Force and Afghan Special Security Forces (ASSF), requiring increased advisor capacity in these areas.¹⁴² Last quarter, Resolute Support reported a shortfall of approximately 1,000 troops, mostly in the areas of AAF and ASSF advising and enablers for expeditionary advising.¹⁴³

As mission priorities change under the South Asia strategy, Resolute Support expects that it will need to rebalance personnel requirements.



A 1st Security Forces Assistance Brigade (SFAB) soldier uses a Drone Defender to capture and control a drone as it is flying. (U.S. Army photo)

The 1st Security Force Assistance Brigade Arrives in Afghanistan

This year, the United States adopted a different approach to its training mission for Afghanistan and elsewhere. After years of carrying out training, advising, and assisting of Afghan forces largely with ad hoc units, the U.S. Army deployed a brigade specifically designed to conduct train, advise, and assist operations. The “Brown Berets” of the 1st Security Force Assistance Brigade (SFAB) arrived in Afghanistan this quarter.¹⁴⁴ Soldiers from the 1st Battalion, 28th Infantry Regiment, 3rd Infantry Division deployed with the SFAB to provide force protection.¹⁴⁵

The DoD expects to deploy six SFAB battalions across all six TAACs in Afghanistan, and to expand advising to the tactical level—primarily with Afghan *kandaks*.¹⁴⁶ Resolute Support commanders will be able to employ SFAB elements to train, advise, assist and accompany conventional ANA units at the tactical level while U.S. Special Forces will continue to train, advise, assist and accompany the ASSF.¹⁴⁷

The Army has been considering the SFAB concept for several years, and training began for the 1st SFAB in early 2017. Under Resolute Support, U.S. advisors have been authorized to advise primarily at the ANA corps and ANP police zone levels and higher echelons, with the advisors typically deployed to Afghanistan as individuals and joined into teams in theater. Personnel assigned as advisors typically had no training or experience in how to be an advisor and would go on to other, unrelated assignments. SFABs are designed to provide advisors with particular functional skills and train collectively to be advisors and then deploy into an advisory mission.¹⁴⁸

The DoD said that SFAB training is still an evolving process, and “future SFAB pre-deployment training cycles and processes will continue to mature as it integrates with

(continued on next page)

The 1st Security Force Assistance Brigade Arrives in Afghanistan *(continued from previous page)*

the Military Advisor Training Academy and incorporates lessons learned.”¹⁴⁹ Current pre-deployment training lasts for about 1 year and consists of individual advisor training, training dependent on soldiers’ military occupational specialties, and joint training.¹⁵⁰ SFAB advisors begin with a four-week Combat Advisor Training Course under the Military Advisor Training Academy. Next, soldiers complete 4 to 6 weeks of specialized training in their occupational specialty and receive basic language training. Soldiers return to their home stations for joint training before completing a month-long rotation at the Joint Readiness Training Center at Fort Polk, in Louisiana.¹⁵¹

The 1st SFAB arrived in Afghanistan this quarter, and as of March 31, elements of it had begun advising operations. The DoD OIG intends to monitor its progress and discuss it in greater detail in future reports. One immediate concern is that the deployment of the SFAB means there will be U.S. troops once again in the field with Afghan units that have not had any embedded advisors for some time. That could create the temptation for many different commands or officials to turn to SFAB personnel to be their “eyes and ears” in places where there has been little information. While it will certainly be helpful to have fresh information on Afghan units and parts of the country that have not seen advisors in some time, it will be important to strike an appropriate balance and ensure SFAB personnel are not pulled away from their advisory duties.

Additional details about the SFAB are available in the classified appendix to this report.

Poor Literacy, Other Deficiencies Undermine ANDSF Capacity

As the ANDSF seeks to recruit Afghans into its ranks, it may struggle to find recruits who meet the requirements to fill specialized roles. To join the ASSF, the ANDSF’s most elite forces, recruits have to meet additional baseline standards. Commando Qualification Course recruits—those entering the ASSF—must be between 18-35 years old, and prospective officers and non-commissioned officers must have high school level literacy in Dari and Pashto. To be eligible to attend the Special Forces Qualification Course, an ANDSF member must have served in a Commando position for at least 3 years.¹⁵²

Although Afghanistan is seeking to expand the ASSF, its recruiting standards have not changed over the past year. According to the NATO Special Operations Component Command-Afghanistan (NSOCC-A), the two most common areas of deficiency for Afghan National Army Special Operations Command recruits coming from the ANA are literacy and marksmanship. Commando candidates average a 3rd to 4th grade literacy level, and often require additional rifle marksmanship training before more complex Commando training.¹⁵³

For the conventional ANA, recruits must pass medical tests, and have “the highest moral character,” as attested by a village elder or civil servant. Officer candidates must be fully literate and meet minimum education requirements, including either military high school, or some military schooling after high school graduation.¹⁵⁴

Combined Security Transition Command-Afghanistan (CSTC-A) said that for both the ANA and ANP, the most common reason potential recruits are rejected is because of age, medical condition, or literacy. Some medical or literacy deficiencies can be remediated during training on a case-by-case basis.¹⁵⁵

Weaknesses in ANDSF Insider Threat Screening

Insider attacks remain a threat to U.S., Coalition, and ANDSF personnel. As the ANDSF continues to recruit new personnel, and as U.S. advisors extend their efforts to the *kandak* level and have greater contact with ANDSF personnel, the risk of insider attacks will increase. The DoD stated that ANDSF units that partner with SFAB elements may undergo additional security vetting to mitigate this risk.¹⁵⁶

USFOR-A reported that in 2017, there were 6 insider attacks against U.S. personnel, which resulted in 3 U.S. military personnel killed and 11 wounded. This quarter, through mid-February 2018, no insider attacks against U.S. personnel had occurred. The ANDSF suffered many more insider attacks: there were 68 insider attacks in 2017 that targeted ANDSF personnel, resulting in 127 dead and 112 wounded. This quarter, through mid-February 2018, there were 8 insider attacks against ANDSF personnel that resulted in 19 dead and 7 wounded.¹⁵⁷

This quarter, the 9th AETF-A stated that in order to minimize insider threats to the AAF during recruiting, the MoD performs an initial background check using MoI databases. If no derogatory information is discovered in that process, the MoD then performs a biometric enrollment of new recruits. According to 9th AETF-A, the AAF claims a 100 percent completion rate of that initial enrolment process.¹⁵⁸

The 9th AETF-A further stated that, after the initial enrollment process, the AAF is required to conduct a more comprehensive screening to determine whether candidates have any connection to terrorist or insurgent groups. However, the 9th AETF-A noted that “the MoD and AAF are not resourced to conduct this screening for the entire AAF (which is supposed to be conducted for each individual annually).”¹⁵⁹

According to the 9th AETF-A, the MoD and AAF require “far more robust screening resources” in the form of personnel, equipment, and office space, in order to reduce the insider threat during recruiting more effectively. While Coalition forces can assist with this process, they also lack the resources to screen all AAF personnel fully on an annual basis.¹⁶⁰

With regard to potential insider threats in the ASSF recruiting process, NSOCC-A stated that NSOCC-A and Special Operations Joint Task Force–Afghanistan use a “robust counterintelligence screening program” to vet potential ASSF recruits, and they share the results of their research and interviews with MoD and MoI officials who further investigate candidates before making a final determination. Counterintelligence screening continues on a regular basis “on all ASSF partner forces and in response to derogatory information on ASSF members.”¹⁶¹

In the ANP, recruits for officer and NCO positions go through an extensive vetting process, and must pass written and video exams, physical fitness tests, drug and psychological testing, and a polygraph. The background check involves a review of an applicant's employment history, academic records, credit history, residency history, criminal history, and character references, including interviews of neighbors, family members, previous employers and others who know the candidate. Those who pass all of those steps then complete a medical exam.¹⁶²

Afghan Air Force Struggles to Meet Operational Demands

The AAF continued to operate its fleet of legacy aircraft this quarter while U.S. aviation advisors focused on the transition to UH-60A Black Hawk helicopters, which is central to the ANDSF Road Map's air force modernization strategy. Half of the AAF's fleet of four C-130s were unusable pending maintenance, putting strain on the overused fleet and limiting its ability to focus on its highest priority transport missions. This includes transporting ammunition and critical repair parts, and for moving ANDSF personnel between main operating bases.¹⁶³

The 9th AETF-A reported that areas requiring focus to improve C-208 (small cargo/transport aircraft) effectiveness include Afghan maintenance capacity and optimizing employment of the aircraft. This is a particular problem at the Shindand Air Wing, which lacks a coalition advisor presence. The 9th AETF-A questioned the competence and capacity of this air wing to perform inspections and maintenance on time. Resolute Support is focusing on advising the AAF to utilize their cargo aircraft more on a "hub and spoke" system, with the larger C-130s ferrying cargo and passengers on the longer routes between main ANDSF operating bases and the smaller C-208s continuing on to more remote airfields.¹⁶⁴

AAF C-208s sit in line at Kabul Air Wing, Afghanistan. (U.S. Air Force photo)





The MD-530 is a powerful airborne combat capability for the AAF as it is designed for hot-day, high-altitude operations. (U.S. Air Force photo)

This quarter, the 9th AETF-A reported that the pilots and crews operating the A-29 light attack turboprop airplane made significant operational progress. This included conducting laser-guided bomb deployments; an armed overwatch mission in support of a raid on a drug production facility; and joint airstrikes in close air support of the 215th ANA Corps.¹⁶⁵ The 9th AETF-A reported that the main challenge facing A-29 effectiveness is the overall ANDF target development and air support request architecture. Coalition advisors reportedly worked with the AAF and the MoD to increase the probability that A-29s will be able to execute strikes while minimizing civilian casualties.¹⁶⁶

The MD-530, the AAF's light attack and aerial escort helicopter, faced an unusually active period of combat through the winter months due to the relatively mild weather. The continuously high level of activity and demand by ground commanders for MD-530 Scout Weapons Teams reportedly limited advisors' ability to build aircrew capabilities and develop AAF instructor pilots. 9th AETF-A stated that small arms and other surface-to-air fire are the main threats to the MD-530, and while advisors attempted to refine the use of these small, two-seat helicopters to mitigate this risk, it was impossible to avoid the threat completely. This challenge was exacerbated by the lack of training time due to heavy combat operations.¹⁶⁷

Table 2.

AAF Fleet Strength and Activity, December 1, 2017-February 28, 2018

	Usable Aircraft	Pilots	Flight Hours	Sorties	Air Strikes	Casualty Evacuations	Human Remains Recovered	Passengers	Tons of Cargo
Mi-17	23	76	2,486	4,765	85	777	305	21,854	720.5
MD-530	20	60	1,852	1,322	184	—	—	—	—
C-130	2	12	255	189	—	524	50	5,758	160.8
C-208	17	44	1,563	1,378	—	298	367	5,129	—
A-29	18	18	701	340	66	—	—	—	—
UH-60A	8	22*	380*	174*	—	—	—	—	—

* All currently in training.

Notes: Usable aircraft excludes those currently under repair for routine maintenance or accidental damage. The AAF also operates four Russian-made Mi-35 helicopters for which U.S. advisors provide no support.

Source: 9th AETF-A

Transition to Black Hawks Presents Challenges

The United States and Afghanistan continued the initial stages of transitioning the AAF from Russian-made Mi-17 helicopters to UH-60A Black Hawks during the quarter. According to DoD, that transition was driven largely by the requirement for additional rotary wing lift and aerial fires capability, particularly given attrition of the Mi-17 fleet, and Congressional direction to transition to U.S.-made rotary wing aircraft rather than spending any more from the ASFF on buying helicopters from Russia.¹⁶⁸

Training on the UH-60A Black Hawk continued for 22 pilots and 16 special mission operators. As of March 2018, 8 Black Hawks had been delivered to the AAF with another 45 purchased but not yet fielded out of a total 159 planned as part of the ANDSF Road Map's AAF modernization.¹⁶⁹ The U.S. plan to replace the AAF's fleet of Russian-made Mi-17 helicopters with Black Hawks will require Black Hawk crews to operate over areas currently serviced by the Mi-17.

The transition presents several challenges that have yet to be fully addressed. Black Hawks do not have the lift capacity of Mi-17s. They are unable to accommodate some of the larger cargo items the Mi-17s can carry, and in general, it takes almost two Black Hawks to carry the load of a single Mi-17. Furthermore, unlike Mi-17s, Black Hawks cannot fly at high elevations and, as such, cannot operate in remote regions of Afghanistan where Mi-17s operate. According to 9th AETF-A, the Mi-17s will play a "crucial role" in the near term fighting season.¹⁷⁰ In the future, as Mi-17s phase out of service, the aforementioned challenges will become more pronounced.

By the end of 2019, the Mi-17 inventory is scheduled to be reduced from 47 (24 of which are in long-term maintenance) to 20. The fleet size is scheduled to decrease to 18 by the end of 2021 and then down to 12 by the end of 2022.¹⁷¹

Afghans are performing roughly 80 percent of the maintenance tasks on their Mi-17s and rely on contractor logistics support for the remaining 20 percent. According to the 9th AETF-A, the Mi-17 is "much more conducive to the education level available in the general Afghan population than the UH-60As" when it comes to maintenance. The expectation is that the AAF will be almost entirely reliant on contractors for Black Hawk maintenance in the near-to mid-term. Maintenance contracts will scale down as the Mi-17 fleet size reduces, and according to the 9th AETF-A, the contracts will also reduce emphasis on aircraft readiness and place more emphasis on building Afghan maintenance capacity.¹⁷² Since the Mi-17s will be taken out of service, it is not clear how much benefit there is in continuing to train Afghans to maintain the Mi-17.

Despite the introduction of the UH-60A Black Hawks in the AAF, Train, Advise, and Assist Command-Air (TAAC-Air) will continue to train new Mi-17 pilots, with 10 pilots scheduled to graduate in late 2018 and another 10 scheduled to graduate in late 2019. Even though the Mi-17 is being phased out, 9th AETF-A said the new pilots are needed to replace Mi-17 pilots who migrate to Black Hawks.¹⁷³ This raises concerns about the efficiency of training Afghan pilots to fly an airframe that is being phased out, rather than putting new trainees directly into the Black Hawk pipeline.

DoD OIG: Deficiencies in AAF Training Program

On January 4, 2018, the DoD OIG released an evaluation report titled *Progress of U.S. and Coalition Efforts to Train, Advise, and Assist the Afghan Air Force*. The report found that Resolute Support advisory efforts positively impacted AAF capacity in several areas, including A-29 aircraft mission performance, night-vision capability, and air-ground integration between the AAF and ANA.

However, the report also found a number of strategic and tactical deficiencies in the Resolute Support aviation training mission, including a lack of plans and metrics for defining and assessing the desired end state for the AAF. Additionally, the report stated that agreements for contractor logistics support do not contain plans to transfer the majority of aircraft maintenance operations to the Afghans, and prolonged reliance on contractor support will delay the development of independent AAF maintainer capacity. The report provided nine recommendations, including the development of a strategic plan for AAF development and increased emphasis on building Afghan capacity.¹⁷⁴

For more information on this DoD OIG evaluation report, see page 83.

Transfer of Police Forces Underway

Transfer of the Afghan National Civil Order Police (ANCOP) and the Afghan Border Police (ABP) from the MoI to the MoD continued during the quarter. The MoI and MoD completed the transition of selected ABP units to a new Afghan Border Force on December 31, 2017.¹⁷⁵ The first phase of the ANCOP transfer to the new Afghan National Civil Order Force began on March 21, 2018.¹⁷⁶ The second phase, in which the ANCOP will transition from an “as is” state to its future role in the MoD, is scheduled to begin after Ramadan, which ends in mid-June.¹⁷⁷ According to the DoD, transfer of these units to the MoD will allow the MoI to focus on community policing, counter-corruption, and rule of law.¹⁷⁸

The Afghan government and its international advisors decided to phase the ABP and ANCOP transfers sequentially, in order to produce lessons learned from the ABP transfer that can inform the ANCOP transfer.¹⁷⁹ USFOR-A reported this quarter that one of the key lessons learned from the ABP transfer was the importance of “maintaining border security roles, responsibilities, and dispositions post transfer.”¹⁸⁰ Resolute Support stated that it will use the same principle for the ANCOP transfer. The roles of the new police forces may be adjusted after the transfers are complete, but not before the parliamentary elections scheduled for October 2018.¹⁸¹

While the ABP and ANCOP transfers proceeded as planned during the quarter, CSTC-A reported that there had been “no significant change” to the Afghan police in their transition to a more traditional law enforcement and community policing function.¹⁸²

Members of the Afghan National Border Police watch as an instructor demonstrates how to quickly check a casualty for injuries. (DoD photo)



New Territorial Force Moves Toward Pilot Phase

In the past two quarterly reports, the DoD OIG raised several questions and concerns about the development of the Afghan National Army Territorial Force (ANA-TF), a proposed new militia-style force that is designed to be an evolution of the existing ALP program. The ALP was created as a light paramilitary force recruited from local communities to serve as a hold force, somewhat akin to a peacekeeping force, in more permissive environments. The ALP never received national-level training, leadership, screening or oversight.¹⁸³ The ALP has been a controversial program; some units performed well and enhanced security in their areas, and others were co-opted by local strongmen and committed human rights abuses against local people.¹⁸⁴

USFOR-A stated that the ANA-TF will be “unlike the [ALP] program in almost all respects.”¹⁸⁵ It will be managed by the MoD, which is regarded as the more mature and less corrupt ministry than the MoI. In addition, recruiting and leadership structures of the ANA-TF will be different.¹⁸⁶

While the ANA-TF recruiting process is similar to that of the ANA in many respects, one difference is that the ANA Recruiting Command’s regional recruiting centers will work with local leaders to conduct the initial recruitment of troops for that particular district. The ANA Recruiting Command will then transport recruits to Kabul for screening, biometric enrolment, and enrolment in the electronic payment system. ANA-TF recruits will then go through the same basic training as other ANA recruits. ANA-TF troops will also receive specific training on respecting human rights.¹⁸⁷

Unlike the ALP, which has leaders from the same area as the units, the ANA-TF will have leaders “assigned with approval of the Corps Commanders from regular ANA officers and [non-commissioned officers] and they cannot be from the same district of the province in which they will serve,” according to USFOR-A. The purpose of this leadership structure is

to create better accountability and oversight through the MoD than has been the case with the ALP. “As a nationally-led force, ANA-TF leadership is expected to have sufficient professional skills and leadership capability to lead their personnel as professional soldiers rather than a local band,” USFOR-A said. “Preventing local power brokers from obtaining too much influence over the ANA leadership is a major consideration for ANA-TF planning.”¹⁸⁸

ANA-TF leaders will go through a 3-week training course prior to ANA-TF recruits completing their basic training. Once the training is complete, each *tolay* (company) will go through 4 weeks of collective training at the Regional Military Training Centers.¹⁸⁹ Once fielded, ANA-TF units will be “equipped and sustained using the same process as regional ANA forces...Regular [*kandaks*] are responsible for including them in readiness and status reports for manning, logistics, and food.”¹⁹⁰

Several pilot ANA-TF *tolays* are currently in the training or recruitment phase. The districts for the pilot phase were selected based on “hostile threat, local dynamics, national politics, and the overall progress of the Afghan Security Institutions.”¹⁹¹ Exact program costs have yet to be finalized, but current assessments indicate that “a *tolay* of the ANA-TF is expected to save 45 percent annually compared with a *tolay* of the regular ANA. Expansion of the ANA-TF to *kandak* level is estimated to save 61 percent of the cost compared to a regular ANA *kandak*.”¹⁹²

While the ANA-TF, as described by USFOR-A, includes structures designed to avoid the problems seen with some ALP units, it remains to be seen whether the ANA-TF will become a successful hold force in Afghanistan.

ANDSF Builds Capacity with Intelligence Tools, Sharing

Resolute Support works with ANDSF intelligence officers to improve intelligence integration with operations, intelligence cycle development, and sustainable intelligence capabilities. This quarter, Resolute Support described how Afghans are using new technologies, such as the National Intelligence Management System, remote access to ScanEagle persistent video feeds, and the Protected Internet Exchange (a platform for sharing unclassified information) to enhance field operations. ANDSF intelligence officers increasingly use these tools and other systems to share information within and across Afghan government agencies. Resolute Support advisors noted that Afghans have increased their use of imagery and other intelligence reporting in target packages, but still rely predominantly on daily telephone conversations to share intelligence information.¹⁹³

ANDSF intelligence units reportedly demonstrated improved technical forensic capability during the quarter. For example, an ANDSF criminal lab in Kabul fully processed evidence from two magnetic improvised explosive devices, including x-ray scans, materials testing, chemical analysis, fingerprint analysis, and exploitation of the perpetrators’ cell phones. The investigation, completed with minimal advisor support, led to the lab’s first biometric match on a magnetic device using residual fingerprint impressions. Elsewhere in the country, the ANDSF have deployed mobile biometric units to rapidly enroll and classify enrollees. Collection of this information, alongside improved intra-ministry sharing and cooperation, will reduce the risk of insider threats and unauthorized access to sensitive information and facilities.¹⁹⁴

According to the tracker, the ANDSF have made progress in some areas, particularly budget execution and planning. However, many goals, particularly in the critical areas of operational sustainment, remain in the “agreed” or “in progress” phase. In these phases, ANDSF officials and their Resolute Support advisors have identified interim milestones and may have made initial steps toward baseline capability, but the Afghan element is not yet even partially capable or effective in executing the function. While many of the goals with expected dates of completion in 2018 and 2019 have progressed further than goals with end dates in 2020 or 2021, some of the goals with earlier end dates, such as Rule of Law and Governance, remain in the initial phases of development.

Workstrand Tracker, as of February 2018

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Functional Area Tracker, as of February 2018

Q1=  Q2= 	AGREED	IN PROGRESS -INITIATED	PARTIALLY EFFECTIVE	FULLY EFFECTIVE	SUSTAINABLE	END DATE
BUDGETING AND EXECUTION OF PROGRAMS						
MoF Budget Formulation Process						Sustain
MoD Procurement Processes						12/2018
MoD Budget Execution Process						1/2019
MoD Payroll Execution Process						1/2020
MoD Budget Formulation Process						1/2020
Mol Procurement Processes						12/2019
Mol Payroll Execution Process						1/2020
Mol Budget Execution Process						1/2021
Mol Budget Formulation Process						1/2021
MoD FAST Program						3/2019
Mol SME Program						3/2019
CIVILIAN GOVERNANCE						
Rule of Law and Governance						6/2019
FORCE GENERATION						
Martyrs and Disabled Services						5/2018
Automated Personnel Management						10/2018
Force Management/Civilianization						12/2020
Produce Qualified ANP						12/2020
ANA Training and Doctrine						12/2020
OPERATIONAL SUSTAINMENT						
Maintenance Program						1/2020
Logistics Command and Control						12/2020
Supply Chain Management						12/2020
Life Cycle Management						3/2021
Medical Force						4/2020
Force Health Protection System						12/2020
Healthcare Operations						1/2021
Trauma Care Systems						4/2021
Radio Enterprise System						1/2020
Systems Enterprise Network						4/2020
STRATEGY & PLANNING						
Mol Strategic Documents**						2/2018
MoD Strategic Documents**						10/2019
Plan and Issue Order**						10/2020
GENDER						
Women in ANDSF						5/2020

National Maintenance Contract Sets High Expectations for the ANDSF

The National Maintenance Contract, which became fully operational on December 29, 2017, is a hybrid maintenance and training initiative that seeks to transition logistics and maintenance capacity to the ANDSF.¹⁹⁵ The contractor maintains some ANDSF ground vehicles and trains ANA and ANP personnel on maintenance management, maintenance procedures, supply chain management, quality control, and other functions.¹⁹⁶ The contract's objective is that the ANA and ANP will have the capacity maintain their ground vehicles without contractor support by 2021 through intensive training and gradual transfer of logistics and maintenance responsibility to Afghans.¹⁹⁷

The National Maintenance Contract has an ambitious timeline that could easily fall behind schedule. A 2016 Special Inspector General for Afghanistan Reconstruction (SIGAR) audit of DoD's 2010 ANA Afghan Technical Equipment Maintenance Program vehicle maintenance contract found that CSTC-A overestimated the MoD's ability to procure spare parts, manage supply chains, and perform higher-level maintenance tasks.¹⁹⁸ While the DoD said that the National Maintenance Contract incorporates lessons learned from the Afghanistan Technical Equipment Maintenance Program contract, MoD and, particularly, MoI logistics capacity require significant development to be able to support the full range of sustainment tasks.¹⁹⁹ In addition, oversight by the DoD OIG and other oversight agencies has identified weaknesses in CSTC-A's management and support of logistics and maintenance programs, which, if not addressed, could also undermine the success of the National Maintenance Contract.²⁰⁰

Concerns over the quality and availability of battlefield medical care have been one of the drivers of the high level of attrition in the ANDSF.

ANDSF Take Steps to Improve Battlefield Medical Care

CSTC-A Operational Sustainment advisors reported that the ANA medical command made several advances this quarter in improving medical care for soldiers on the battlefield. Concerns over the quality and availability of battlefield medical care have been one of the drivers of the high level of attrition in the ANDSF. CSTC-A advisors, alongside their Afghan counterparts, identified ways to integrate AAF and commercial air services with corps-level medical staff to ensure timely delivery of vaccines, oxygen, and other critical items to bases around the country. Through this improved coordination, the ANA medical command seeks to enable delivery of critical items within 24 hours, rather than the 90-120 days currently required for delivery of some items.

In addition, the MoI's medical department opened zone-level medical supply depots this quarter, which should improve operational readiness and reduce dependence on Kabul, if depots receive their supplies in a timely and reliable manner.²⁰¹ CSTC-A reported that on multiple occasions this quarter, the ANA medical command demonstrated that it could quickly deliver supplies to field posts. For instance, the surgeon of the newly created Afghan Border Force, who previously reported that units in the force lacked lifesaving medical kits and supplies, said this quarter that all equipment needs had been met.²⁰²



AAF medics practice litter carries during C-130 casualty evacuation orientation, Kabul Air Wing. (U.S. Air Force photo)

Resolute Support advisors also announced the initiation of a biomedical equipment program that will use local and contract technicians to repair hundreds of broken medical devices.²⁰³ Maintenance of medical equipment has been a persistent problem in the ANDSF. In January 2017, the lack of working medical equipment forced the ANA to halt the screening of new recruits' blood types, denying medical staff critical information that they would need if those soldiers were to require a later blood transfusion. A March 2018 SIGAR report found that blood type data that do exist for ANA personnel are often incorrectly recorded in the Afghan Human Resources Information Management System, the national network of ANDSF personnel data.²⁰⁴ Thus, while the new biomedical equipment program should improve the reliability of ANDSF medical devices, Afghan biomedical technicians will need to improve both medical recordkeeping and information systems capacity to ensure that the repaired equipment improves ANDSF medical care.

MoD and MoI Re-Examine Female Recruitment, Draft Anti-Sexual-Harassment Policies

The DoD said that Resolute Support seeks to improve recruiting and integration of women in the ANDSF, ensure that the ANDSF provide safe working environments for women, and advise security ministries as they take steps to eliminate gender-based violence and harassment.²⁰⁵ This quarter, approximately 4,300 women served in the ANDSF, as shown in Table 3.²⁰⁶ Recruitment of women into the ANDSF has been a challenge, particularly because of cultural perceptions about female employment in the security services. As a result, the ANDSF has frequently lowered their female recruiting targets.²⁰⁷

This quarter, the MoD and MoI undertook another review of female recruitment, including the number and type of female-only roles in their *tashkils*.²⁰⁸ The ANDSF recognizes that

Female Tactical Platoon members fire at a qualification range near Kabul. (U.S. Air Force photo)



female personnel can perform culturally sensitive roles, such as searches and investigations of human rights violations, that male personnel cannot. The ANDSF also seeks to ensure that women in female-only roles have opportunities for career advancement. This quarter, the MoD considered a plan to add 1,600 female-only positions to its *tashkil*, but neither the MoD nor MoI made a final decision on changes to female recruitment.²⁰⁹ ANDSF female personnel are able to participate in many training opportunities, including leadership courses taught in NATO partner nations. However, data describing female participation in these courses was not available.²¹⁰

Resolute Support Gender Affairs advisors also reported that both the MoD and MoI were drafting policies against sexual harassment. Once approved, the policies will serve as the basis for sexual harassment training throughout the ANDSF. However, CSTC-A acknowledged that implementation will likely be slow, as ANDSF components will need to identify and train personnel to serve as victim advocates and develop a system to process reports.²¹¹

Table 3.

Women in the ANDSF, as of February 2018

	Officer	NCO	Soldier/Patrol	Cadet	TOTAL
ANA	625	410	119	141	1,295
ANP	782	1,088	1,170	—	3,040
AAF	61	25	8	4	98
ASSF	36	28	8	—	72
TOTAL*	1,407	1,498	1,289	141	4,335

* Total of all ANA and ANP. The AAF is part of the ANA and the ASSF represents personnel from both the ANA and ANP.

Source: USFOR-A

Resolute Support Anti-Corruption Efforts Target Processes, Enforcement

Pervasive corruption and a culture of impunity within the ANDSF degrades force readiness and capability, undermines security in Afghanistan, and “remains a risk to [the] mission,” CSTC-A stated.²¹² This quarter, CSTC-A advisors said that “corruption within the ANDSF continues to persist due to ongoing, cyclic corruption behavior.”²¹³ Common areas of corruption include theft of fuel and food, padding payrolls with “ghost soldiers,” theft and/or illegal sale of ANDSF property, extortion, narcotics, illicit mining, and bribery.²¹⁴ Resolute Support augments counter-corruption efforts within the ANDSF through advisory initiatives that target MoD and MoI policies, processes, and enforcement capability, as detailed in Figure 4.²¹⁵

Within Resolute Support, anti-corruption advisory efforts at the MoD and MoI are spread across multiple branches, particularly the Rule of Law branch and Transparency, Accountability, and Oversight branch. The Rule of Law advisory staff includes 4 military personnel, 3 civilians, and 14 contractors.²¹⁶ The Transparency, Accountability, and Oversight staff includes 4 U.S. military personnel, 3 Coalition military personnel, 1 NATO civilian, 3 DoD civilians, and 12 contractors.²¹⁷

Resolute Support’s anti-corruption advisory efforts within the ANDSF operate alongside several other anti-corruption programs in Afghanistan. Under Afghanistan’s 2017 *National Strategy for Combatting Corruption*, the Afghan security sector is one of five pillars of a coordinated nationwide effort to end fraud, waste, and abuse of public resources. The strategy identifies responsibilities for many Afghan government agencies, including the Ministry of Finance and the Ministry of Mines, in its broader battle against corruption.²¹⁸ In addition to the DoD, other U.S. government agencies, international organizations, and non-governmental

Figure 4.

Resolute Support Counter-Corruption Advisory Efforts

SET EXPECTATIONS	CHANGE PROCESSES	ENHANCE ENFORCEMENT
• Support the development of ministry policies that establish expectations for non-corrupt behavior. • Through the Inherent Law, change the bureaucratic culture by retiring senior officers to make way for the next generation of progressive military professionals. • Use of ASFF conditionality and commitment letters to enforce counter-corruption agreements.	• Continue development of the Afghan Personnel Pay System to ensure effective management of ANDSF resources and reduce opportunities for corruption. • Implement a Case Management System and National Intelligence Management System to strengthen transparency and accountability within the Afghan criminal justice system. • Support the work of the National Procurement Authority and National Procurement Commission, which scrutinize, authorize, and oversee procurement contracts.	• Strengthen ministerial controls and the work of ministry inspectors general. • CSTC-A audits of budgets, allotments, deposits, disbursements, and execution of ASFF transactions. • Support the work of the Major Crimes Task Force, which investigates corruption cases. • Support work of the Afghan Corruption Judicial Center, which prosecutes corruption cases.

Source: CSTC-A

organizations fund counter-corruption programs in Afghanistan. However, a 2015 SIGAR review found that just among the U.S. government agencies active in this field, a lack of a coordinated strategy may undermine the collective effort.²¹⁹

Corruption, by its nature, is very difficult to quantify. Resolute Support monitors corruption investigations and cases as they progress through the Afghan judicial system, but notes that it is often unable to track cases that are forwarded to the attorney general's office. As a result, "transparency is lost...[there is] very little information on the progress, status, or disposition" of cases.²²⁰ Resolute Support has better visibility of cases that are referred to the Anti-Corruption Justice Center, which unlike the attorney general's office, falls under the Resolute Support advisory mission.²²¹

Corruption, Human Rights Policies Advance but Face Implementation Challenges

Resolute Support Rule of Law advisors assigned to the MoD and MoI continued to work with their Afghan counterparts to develop and implement policies that address corruption and human rights. The advisors reported that their Afghan colleagues have made progress in drafting and approving policies that appropriately address key processes and vulnerabilities at the MoD and MoI. For example, the minister of defense approved a *Policy to Prevent and Combat Corruption* on December 19, 2017, and an implementation plan for that policy on January 2, 2018. Other MoD policies remain under development, including a policy on international humanitarian law and human rights, an ethics policy, a procurement law policy, and a fiscal policy.²²²

In addition, the advisors reported that the ministries have taken some initial steps to develop programs and systems to implement the policies, however, it is uncertain if those measures will be enough to combat endemic fraud and abuse. For example, in December, the MoD enacted a "Policy for the Protection of Children in Armed Conflict."²²³ The signing ceremony occurred shortly after the publication of DoD OIG and SIGAR evaluations of allegations that a child sexual abuse practice, known in Afghanistan as *bacha bazi*, had been committed by ANDSF personnel. This quarter, Resolute Support launched a database to track violations of gross violations of human rights, gender-based violence, and violations of the child protection policy. However, while advisors identified four possible violations during the quarter, including an allegation of *bacha bazi* by an ANA commander, there were no MoD-generated reports or investigations of these violations.²²⁴ In fact, the DoD OIG report, citing the DoS, noted that there is a "cultural taboo against reporting" cases of *bacha bazi*.²²⁵ ANDSF personnel reluctance to report human rights and other violations may persist despite the introduction of policies, training, and reporting systems to counter them.

While the MoD made some progress towards implementing legal reforms, advisors did not report any legal reform achievements at the MoI. Last quarter, CSTC-A reported that it had changed its approach to delivering training on counter-corruption procedures after the Counter Corruption Coordination Committee, which was responsible for developing relevant programs, failed to meet regularly and made no progress for 6 months.²²⁶

While the MoD made some progress towards implementing legal reforms, advisors did not report any legal reform achievements at the MoI.

Inherent Law Retirements Underway

During 2017, under Afghanistan’s new “Inherent Law,” the ANDSF began to identify and retire senior military leaders in order to promote younger leaders.²²⁷ According to the DoD, the Inherent Law seeks to properly align ANDSF force structure and force management through respectful retirement of officers from the ANDSF’s top-heavy leadership, which has historically been a burden on the ANDSF and, at times, the source of corruption.²²⁸ In September 2017, Resolute Support reported that the number of general officers in the ANA was approximately double its authorized end strength.²²⁹

The Inherent Law implements mandatory retirement rules based on retirement age and time in grade to allow proper replenishment of ranks through merit-based promotion. This will accelerate the promotion of younger leaders, many of whom entered service after 2001 and were trained by NATO forces. Generals and colonels who meet Inherent Law retirement age and service limits receive a generous retirement package that honors their service to Afghanistan. All will retire between January 2018 and January 2019.²³⁰

The ANDSF identified 311 generals to retire in 2018. The retirements will occur in three phases.²³¹ As of January 1, when the first wave occurred, 162 generals and an additional 494 colonels had agreed to retire under the Inherent Law.²³² The ANDSF requested 68 retirement waivers for generals, of which 7 were approved. Most of the officers included in this first wave of retirement were serving in reserve or over-*tashkil* positions, so their departure did not leave positions vacant and thus did not create opportunities to bring in younger officers. CSTC-A noted that the first wave of the Inherent Law retirements has had “minimal effect” on MoD operations.²³³

Security, Political Pressure Slow Investigation and Prosecution of Corruption

The Major Crimes Task Force, an elite unit within the MoI, has the primary responsibility to investigate corruption in the ANDSF.²³⁴ This quarter, Resolute Support advisors reported that the minister of interior continued to support the work of the task force, but that “progress towards becoming an organization that is independent, self-sustaining, and resistant to influence is lagging.”²³⁵ In particular, individuals from “all portions of government” frequently pressure the task force’s leadership to drop investigations or not make arrests.²³⁶

The Anti-Corruption Justice Center (ACJC), which prosecutes corruption cases investigated by the Major Crimes Task Force, continued to pursue corruption cases during the quarter. The cases included a trial in absentia of a former provincial ANCOP chief that resulted in a prison sentence of more than 8 years. However, at the end of the quarter, Afghan law enforcement authorities had not yet acted on the arrest warrant for the defendant.²³⁷

Resolute Support advisors again noted that security at the ACJC facility continued to hinder advising efforts during the quarter.²³⁸ To mitigate security risks during the quarter, CSTC-A enhanced physical security of the facility and training of security guards for high-level judicial staff.²³⁹

GOVERNANCE AND CIVIL SOCIETY

Elections Delayed Amid Slow Progress on Logistics Preparations

On March 31, 2018, the Afghan Independent Election Commission formally announced the postponement of the parliamentary elections from July until October 20, 2018.²⁴⁰ After a January 2018 trip to Kabul, the Inspectors General for the DoD, the DoS, and USAID stated in a trip report that holding secure and credible elections is critical to ensuring the legitimacy of the Afghan government and its acceptance by the Afghan population.²⁴¹ The parliamentary elections, originally scheduled for 2015, have been repeatedly delayed due to technical, political problems and controversies, and security concerns. President Ghani has issued decrees to extend the parliament's term until elections are held. As of the end of the quarter, presidential elections were scheduled for mid-2019.²⁴² The United States and its international partners have supported the Afghan government's planning, administration, and security arrangements for these elections.²⁴³

The logistics associated with holding nationwide elections, particularly voter registration, are a challenge for the Afghan government. Failure to establish an accurate voter registry would leave parliamentary and presidential elections vulnerable to an appearance of illegitimacy and to actual fraud. The Afghan government intends to replace the voter registration system with a system linked to national identification cards. To do so, the Afghan government must first issue national identification cards to the estimated 10 million Afghan adults who do not currently possess one. Once the identification cards are issued, the Independent Election Commission will then have to register the estimated 13 million eligible voters in the new system, all in a period of months.²⁴⁴

Despite the magnitude and urgency of the work, a January 2018 U.S. Institute of Peace report stated that the plans of both the registration authority and the election commission

GOVERNANCE AND CIVIL SOCIETY DEVELOPMENTS AND CHALLENGES

■ The Independent Election Commission postponed parliamentary elections, previously scheduled for July 2018, to October 2018. Many challenges remain to holding successful elections, including voter registration, securing funding from international donors, security of polling sites, and the potential for inclement weather.

■ At the Kabul Process peace conference on February 28, President Ghani made a peace offer to the Taliban, including legitimization of the Taliban as a political party and reintegration of Taliban fighters.

■ Despite the U.S. Government's suspension of nearly all military aid to Pakistan in January, Pakistan had "not taken decisive action" by the end of the quarter against Taliban and Haqqani Network safe havens within its borders.

■ Governor Atta Noor of Balkh province stepped down, ending a 3-month standoff with President Ghani that called into question the legitimacy of the National Unity Government.

■ Afghanistan remains one of the most corrupt countries in the world. Afghan government progress on anti-corruption benchmarks in the Kabul Compact has been very slow.



Tadamichi Yamamoto, Special Representative of the Secretary-General and Head of the United Nations Assistance Mission in Afghanistan (UNAMA), briefs the Security Council meeting on the situation in Afghanistan. (United Nations photo)

are “vague and lack most of the details required by...managers to actually start proper planning.”²⁴⁵ In March 2018 the UN Secretary-General’s Special Representative for Afghanistan, Tadamichi Yamamoto, noted that there had been some progress in the voter registration process but stated that timelines were very tight.²⁴⁶

A second challenge is securing funding for the elections. In the fall of 2017, the Independent Election Commission estimated that the 2018 parliamentary elections would cost approximately \$210 million.²⁴⁷ According to USFOR-A, a subsequent evaluation determined the cost would be \$90 million.²⁴⁸ The Afghan government has approached the international community to obtain the funding yet, as of the end of the quarter, the funding for the election was not in place.²⁴⁹ The DoS has coordinated efforts among donor countries to support the voter registration process through the United Nations election support programs. UNAMA announced in December 2017 that international donors would fund most of the \$28.4 million necessary to overhaul the registration process.

The DoS stated in April 2018, after the end of the quarter, that it believed that it would be possible to hold elections in October if all preparations progress as currently planned.²⁵⁰ Special Representative Yamamoto also stated that the United Nations was working closely with the Afghan government to ensure the participation of Afghan women in all stages of the elections as candidates, campaigners, and voters.²⁵¹

A third major challenge is security. A March 2018 MoI security assessment found that of the 7,355 proposed polling centers for the election, 15 percent faced “medium threat,” another 15 percent faced high-level threats, and 12 percent were in areas the government does not control. Afghanistan’s electoral procedures require security agencies to provide

their final list of polling centers by June 20, 2018, in order for security arrangements to be made before the planned October 2018 elections. As a result, centers not secured and opened for voter registration are unlikely to be open for the October elections, even if the ANDSF is able to secure those areas during the summer.²⁵²

According to Resolute Support, as of late March 2018, security planning for the elections was still in “its early stages” and had been initiated but was not “mature.” Resolute Support and USFOR-A are expected to provide training, advice, and assistance for the planning and execution of election security, and “may be requested to provide direct support where requirements exceed [Afghan government] capacity, or if the use of non-partisan international forces reinforces the legitimacy of the election.” A Resolute Support official stated that direct support might include air transport and casualty evacuation.²⁵³

A fourth challenge for the planned elections in October may be the weather. By October 20, snow may fall in parts of the country, making polling places inaccessible. One commentator pointed out that Afghanistan has never held an election later than October 9 because of weather concerns.²⁵⁴

Increased Talk of Peace, No Plan Yet

In early 2018, the Afghan government and the Taliban each made peace overtures, and the international community participated in multiple conferences that sought to advance a reconciliation process in Afghanistan. On February 14, Taliban spokesman Zabiullah Mujahid issued a lengthy letter to the American people urging peaceful dialogue with the United States predicated on the removal of all U.S. forces from Afghanistan. The letter included a summary of the large and growing costs of the war, and stated that the Taliban would never surrender: “[if] the policy of force is continued for another hundred years the outcome will be the same.”²⁵⁵ The DoS stated that the Taliban’s letter was not a sincere offer to start peace talks and it failed to signal any openness to negotiating with the Afghan government. In addition, the DoS said the Taliban failed to acknowledge its role in providing safe haven to al Qaeda and Osama bin Laden in the years leading up to the September 11, 2001 attacks.²⁵⁶

At the second Kabul Process peace conference, held on February 28, President Ghani made a peace offer to the Taliban. His offer included a ceasefire, legitimization of the Taliban as a political party with an office in Kabul or elsewhere, the release of prisoners, reintegration of Taliban fighters, and a review of the Afghan constitution. In return, the Taliban would have to recognize the Afghan government and respect the rule of law, including the rights of women.²⁵⁷ According to the DoS, the conference affirmed international support for an “Afghan-led and Afghan-owned” peace process as well as the international community’s commitment to combat terrorism.²⁵⁸

The DoS worked to bolster international support for the conference and worked with Afghan government leadership to coordinate the message delivered at the conference.²⁵⁹ The DoS reported that the Afghan government developed the peace offer in consultation

DoS stated that it stressed the importance of achieving three end-conditions in any peace deal with the Taliban: respect for the constitution, including its protections for women and minorities; the Taliban's breaking of ties with international terrorism; and the Taliban renouncing violence.

with the DoS, its NATO allies, and the United Nations. During these consultations, the DoS stated that it stressed the importance of achieving three end-conditions in any peace deal with the Taliban: respect for the constitution, including its protections for women and minorities; the Taliban's breaking of ties with international terrorism; and the Taliban renouncing violence.²⁶⁰ On March 5, Alice Wells, the DoS's Principal Deputy Assistant Secretary of State for South and Central Asian Affairs, described the Afghan government's peace offer as a "courageous offer" and a "dignified process for reaching a political framework."²⁶¹

As of the end of the quarter, however, the Taliban had not officially responded to President Ghani's late February peace overture. According to the DoS, this could be an indication that the Taliban was considering peace talks more seriously than it has in the past.²⁶² Despite not having responded directly to Ghani's peace offer, the Taliban released statements that rejected parts of the peace process. On March 1, a Taliban spokesman stated in an open letter that Afghanistan "has been occupied, which has led to an American-style supposed Afghan government being imposed upon us." The letter also stated that the Kabul Process was intended to force the "surrender" of the Taliban.²⁶³ A March 19 anonymous commentary published on the Taliban's English-language website reiterated the Taliban's unwillingness to negotiate with the Afghan government, having referred to it in the letter as a "slave regime."²⁶⁴

On March 26 and 27, 24 countries and 2 international organizations met for a conference on Afghanistan in Tashkent, Uzbekistan. The conference included representatives from the United States, Afghanistan, China, India, Iran, Pakistan, Qatar, and Russia.²⁶⁵ The DoS reported that the conference advanced key objectives of the South Asia strategy through affirmation of regional consensus for Afghan-led peace talks, and rejection of any material support to the Taliban.²⁶⁶ Conference attendees adopted a declaration showing their support for the Afghan government's "offer to launch direct talks with the Taliban." The declaration also stated that the signatories "recognize that a political settlement that is Afghan-led and Afghan-owned, supported by close regional counter-terrorism and counter-narcotics cooperation, and regional economic cooperation and connectivity are key to the peace and prosperity of Afghanistan and the entire region."²⁶⁷

Not all members of the Afghan government supported President Ghani's peace offer. In March, on the same day that President Ghani left the country for the Tashkent conference, several Afghan members of the Council of Representatives called for a parliamentary review of the agreement, stating that there were "shortcomings." Another representative, Mohammad Arif Rahmani, stated that the "fifth pillar elements which exist in the security forces, army, national security council and other places need to be identified."²⁶⁸ Taliban participation, he implied, would bring another ethnic Pashtun faction into the government, putting further pressure on ethnic minority political parties. At the same time, the DoS said that there was broad support for the peace process among the political elite, regardless of their relationship with President Ghani.²⁶⁹ Further information about the Taliban role in the Afghan peace process is available in the classified appendix to this report.

Pakistan Defies Pressure to Eliminate Safe Havens

A key component of the U.S. South Asia strategy is pressuring Pakistan and other regional actors to take steps that make positive contributions toward strengthening and stabilizing the Afghan government. In particular, the strategy calls on Pakistan to eliminate safe havens for the Taliban and other terrorist organizations. U.S. officials in Kabul reiterated to the Inspectors General of the DoD, the DoS, and USAID in January that the Afghan government's ability to achieve peace or reconcile with the Taliban will be diminished if Pakistan does not play a supporting role. Despite high-level diplomatic pressure on Pakistan and the withholding of security aid to the country, it remains unclear whether the U.S. Government's efforts under the new South Asia strategy will meaningfully alter Pakistan's behavior.²⁷⁰

In January, the U.S. Government suspended nearly all military aid to Pakistan. The suspension affected between \$1.5 and \$2.0 billion in uncommitted security assistance and pending deliveries to Pakistan, as well as up to \$900 million this year in Coalition Support Funds.²⁷¹ According to a senior DoS official, U.S. Government officials met with Pakistani officials to discuss safe havens in Pakistan for the Taliban and the Haqqani Network, and that as of early January 2018, the Pakistanis "have not taken decisive action on our requests." The official went on to say that the United States "could not continue business as usual with the Pakistani government if they are not going to be a partner with us."²⁷² The DoS official said that Pakistan had taken only "initial constructive steps" against terrorists.²⁷³

Diplomacy between Afghanistan and Pakistan made only incremental progress during the quarter. On January 16, Pakistani authorities released a *fatwa*—agreed upon by a wide range of Pakistani religious leaders—that condemned terrorism. The Pakistani Foreign Ministry characterized the *fatwa* as the fulfillment of a pledge by the Chief of Staff of the Pakistani Army to President Ghani in October 2017.²⁷⁴ Meanwhile, the Afghan and Pakistani governments continued discussions about the text of a bilateral cooperation framework. Without an agreement on the text of a bilateral framework document, practical cooperation remained ad hoc.²⁷⁵

Noor Steps Down, Ends Months-Long Standoff

On March 22, Atta Mohammad Noor stepped down from his post as Governor of Balkh province, one of Afghanistan's richest and most stable provinces. His resignation ended a 3-month standoff with President Ghani that challenged the authority of the National Unity Government. The standoff also stoked fears in Afghanistan of military action by President Ghani to remove Noor from office, which could have pitted the ANDSF against Noor's thousands of armed followers.²⁷⁶

In exchange for Noor stepping down, Ghani made several concessions to Noor. Noor is the leader of the northern-based, ethnically Tajik-dominated Jamiat-e-Islami party and a likely contender in the 2019 presidential election. Under the agreement, Ghani allowed

Despite high-level diplomatic pressure on Pakistan and the withholding of security aid to the country, it remains unclear whether the U.S. Government's efforts under the new South Asia strategy will meaningfully alter Pakistan's behavior.

Noor to choose his replacement as governor, the new education minister, and the Afghan ambassador to Kazakhstan.²⁷⁷ Additionally, Ghani reportedly named a new Balkh province police chief who was acceptable to Noor. In March 2018, Noor stated to a rally of supporters that his “demands have been met,” and added that he would remain active in politics.²⁷⁸

Noor was not the only governor to resist the central government by refusing to step down. For two days in February 2018, after having been dismissed by President Ghani, the governor of Samangan province also refused to leave the governorship until offered a position on the High Peace Council.²⁷⁹

Anti-Corruption Justice Center Struggles to Assert Itself

As noted above, corruption remains a pervasive and deep-rooted problem in Afghanistan, despite years of U.S. and international support for anticorruption efforts.²⁸⁰ In February 2018, Transparency International, a non-governmental organization, released its Corruption Perceptions Index for 2017. The 2017 ranking reported that Afghanistan was perceived to be the fourth most corrupt country in the world after Somalia, South Sudan, and Syria.²⁸¹ This was a setback from the previous year, when Afghanistan ranked as the eighth most corrupt country in the world.²⁸²

In their January meetings with the IGs from the Lead IG agencies, U.S. Government officials in Kabul expressed guarded optimism regarding some recent efforts to reduce the opportunity for corruption. These included amendments to the Inherent Law, which, in addition to focusing on patronage, are said to establish means to identify and remove corrupt military leaders. Kabul-based U.S. officials also noted ongoing efforts to simplify and increase the transparency of various business processes. However, they expressed continuing frustration with the Afghan judicial system’s inability to hold many corrupt officials accountable.²⁸³

According to the DoS, the Afghan government failed to implement fully the anti-corruption plans for revenue-generating ministries. It also met only 1 of the Kabul Compact’s 13 benchmarks for anti-corruption, a set of conditions for progress in Afghanistan with timelines that the Afghan government pledged to the United States and the international community and that came due during the quarter. The remaining benchmarks’ deadlines have been extended.²⁸⁴

The DoS reported that during the quarter the work of the ACJC had some administrative successes but was uneven, and that many defendants flouted the court’s authority with seeming impunity.²⁸⁵ According to media reports, on January 8, the ACJC sentenced six MoI employees, including three generals and a former deputy minister, to 3 years in prison each for misuse of authority and abuse of procurement law related to logistics contracts. However, the individuals were tried in absentia, and the DoS stated that there was no indication that they were arrested or that they would ever have to serve their sentences.²⁸⁶

On January 10, the ACJC tried and convicted a former deputy minister of Hajj and Religious affairs, a Balkh provincial council member, and a co-conspirator on multiple counts of forgery related to a corrupt construction project, handing down prison sentences of 5 years and 2 months for the former deputy minister and provincial council member, and 3 years for the co-conspirator. But again, the DoS reported that the former government officials did not appear for their trial, nor have the police delivered them to prison to serve their sentences.²⁸⁷ Similarly, the ACJC tried a former provincial ANCOP chief during the quarter, resulting in a prison sentence of more than 8 years, but Afghan law enforcement authorities have not yet arrested the defendant.²⁸⁸

In addition, according to the DoS, the ACJC held no trials for several weeks during the quarter. Donors expressed dismay and concern over the reduced productivity. The U.S. Department of Justice cited a reduction in ACJC transparency, with the court increasingly providing insufficient notice of trials to the media and international donors, citing security concerns.²⁸⁹

During the quarter and in line with a June 2017 presidential decree, the ACJC leadership made progress, in cooperation with the Ministry of Urban Development and Housing and Ministry of Finance, on constructing secure housing for ACJC staff. The ACJC also connected the compound to the city power grid in early March.²⁹⁰

New Penal Code Takes Effect

Afghanistan's new penal code, which went into effect on February 14, 2018, brought Afghanistan into compliance with international human rights and criminal justice standards for criminal laws. The code incorporated all mandatory crimes under the United Nations Convention Against Corruption, as well as the United Nations Convention Against Transnational Organized Crimes and its three protocols. The new law also codified the crimes of child molestation, land usurpation, the submission of incorrect asset declarations by public officials, and forced virginity testing, a practice that had been prevalent within law enforcement agencies. Together with international partners, the DoS Bureau of International Narcotics and Law Enforcement Affairs supported Afghanistan in drafting the code, according to the DoS.²⁹¹

The DoS reported that it would continue to coordinate with the Afghan government to ensure that justice professionals receive training on the new code. On February 6, the DoS Bureau of International Narcotics and Law Enforcement Affairs signed a letter of agreement providing approximately \$7.9 million to implement the Continuing Professional Development Support program, which responds to what the DoS called an urgent need to assist the nascent professional training departments within the Afghan justice ministries in administering training on the newly-revised penal code. The DoS stated that through the program, advisors will work with the justice ministry's training departments to build their capacity on budget planning, procurement, and human resources. DoS officials stated that this support will help build effective training departments capable of independently providing continuing legal education for justice sector officials across Afghanistan.²⁹²

DoS OIG: Weaknesses in Rule of Law Program

In February 2018, the DoS OIG issued an audit report regarding a DoS Bureau of International Narcotics and Law Enforcement Affairs rule of law program. The audit determined that the bureau reviewed invoices in accordance with federal regulations, DoS guidance, and the bureau's standard operating procedures. However, the DoS OIG also found that: 1) the bureau did not have sufficient numbers of trained contracting officer representatives (CORs) to oversee its contracts in Afghanistan, 2) the contracting officer representatives failed to complete documentation of contractor performance in accordance with requirements; 3) inspection reports prepared by the Bureau of International Narcotics and Law Enforcement Affairs were often incomplete, with no indication that the CORs had reviewed contractor-prepared reports to verify that the contractor was performing in accordance with contract terms and conditions; and 4) there was limited evidence that the CORs had independently verified contractor-reported information to ensure that it was accurate and complete.

The audit report stated that without ensuring that contractor performance is fully documented and fully staffing the COR positions, the DoS will not have a complete depiction of performance on its contracts and may be unable to hold its contractors accountable when performance is questioned.²⁹³ The Bureau of International Narcotics and Law Enforcement Affairs agreed with the audit report's recommendations to improve its administration of contracts. The DoS OIG expects to follow up with the Bureau to verify improvements.²⁹⁴

Civil Society Organizations Continue to Face Difficulties

Civil society organizations heavily criticized newly introduced laws on striking, demonstrating, and gathering in public as being too restrictive.²⁹⁵ In addition to these new restrictions, civil society organizations also faced several other challenges this quarter, including excessive bureaucracy and a lack of access to information—especially at the sub-national level—and a lack of support and coordination from government bodies, according to USAID.²⁹⁶

USAID provided training to Afghan journalists through USAID's Rasana program in order to produce better, more informed, and unbiased reporting. According to USAID, the Rasana program focuses on support and training for women journalists, investigative journalism initiatives, training for the protection of reporters, and small grants for content in underserved areas to expand media outreach. During the quarter, 19 journalists from media organizations such as Mina Radio, Moram Radio, Nangarhar TV, Reuters, and Kabul News TV, including 9 female journalists, participated in a two-day training program on safety guidelines adapted from "Journalists without Borders." News reports noted that women working in the media industry in Afghanistan face sexual harassment

and other threats to their security, driving many of them to leave the field of journalism. The Afghanistan Center for the Protection of Afghan Women Journalists also identified additional challenges for female reporters, including social issues, tradition, and family obstacles.²⁹⁷

Efforts to Reform the Municipal and Provincial Legal Framework

Municipalities in Afghanistan operate in accordance with outdated law, developed during the Taliban era, that prevents them from diversifying their revenue sources and limits their ability to enter into public private partnership arrangements, according to USAID. To address this, USAID provided technical assistance through its Strong Hubs for Afghan Hope and Resilience program to promote better revenue collection from both existing sources and previously untapped sources. USAID also reported that the government of Afghanistan is considering revising its policies to clarify the roles and responsibilities of the sub-national administration officials.²⁹⁸

Afghan Refugees Continue to Return and Face Challenges

On March 1, the UN Refugee Agency resumed repatriation of Afghan refugees to Afghanistan following the customary winter pause. As of March 31, 2018, the DoS stated that a total of 1,490 registered refugees had returned from Pakistan and 267 from Iran. As of the end of March, approximately 1.4 million registered refugees remained in Pakistan and 950,000 in Iran.²⁹⁹

In January, the Pakistani government extended the validity of proof of registration cards for Afghan refugees for only one additional month, the shortest-ever period for renewal of validity.³⁰⁰ The cards grant temporary legal status to Afghan refugees in Pakistan. Following a visit to Islamabad by a DoS Bureau of Population, Refugees, and Migration Deputy Assistant Secretary, the Pakistani government extended the proof of registration cards through the end of March 2018, and again later, until the end of June 2018. In March 2018, the Pakistani government began negotiations with the Afghan government to develop a plan for the repatriation of all Afghan refugees in Pakistan. Although no agreements had been reached as of the end of the quarter, senior Pakistani officials have repeatedly stated that they do not intend to forcibly repatriate Afghan refugees.³⁰¹

On February 28, the Pakistani government, in cooperation with the Afghan government and the International Organization for Migration, completed the registration for Afghan Citizen Cards, which allow previously undocumented Afghans to stay in Pakistan temporarily, but do not confer refugee status. Afghan Citizen Card holders were granted permission to stay in Pakistan until the end of June 2018. Some 878,000 Afghan refugees in Pakistan registered for Afghan Citizen Cards. As of the end of the quarter, the Pakistani government and the International Organization for Migration were in the process of distributing the cards.³⁰²

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HUMANITARIAN ASSISTANCE AND DEVELOPMENT

Violence Continues to Displace Afghans

A total of 54,063 Afghans were internally displaced by conflict during the quarter, according to the United Nations Office for the Coordination of Humanitarian Affairs (UNOCHA). The provinces with the highest number of displaced families were Kunduz with 13,615 IDPs and Takhar with 5,740. UNOCHA also reported that more than 11,000 Afghans had returned to their country during this period.³⁰³

According to the United Nations, more than 700,000 returnees and IDPs across 15 Afghan provinces had no access to education; nearly 2 million did not have access to a doctor; and more than 1.5 million lacked access to markets to buy and sell goods, including food. In order to meet humanitarian needs, USAID's Office of Foreign Disaster Assistance (OFDA) partners conducted livelihood, emergency shelter assistance, relief commodity distribution, and protection activities for IDPs and returnees. In addition, USAID/OFDA supported the construction of latrines, water point rehabilitation, and hygiene training to reduce returnee and IDP vulnerabilities to the health risks associated with water-borne diseases.³⁰⁴

Fewer Afghan Refugees Returned from Pakistan in 2017 than in 2016

The number of returnees from Pakistan to Afghanistan, reported by UNOCHA, fell from 618,000 in 2016 to 157,000 in 2017. This change was attributed to worsening security in Afghanistan, difficulties in providing promised services to returning Afghans by the Afghan government, and reduced harassment and intimidation of Afghan refugees in Pakistan. According to UNOCHA, the 2016 exodus of Afghan refugees from Pakistan was largely driven by a hardening of Pakistani attitudes towards Afghan refugees and warming bilateral relations between India and Afghanistan. Growing political tensions between Afghanistan and Pakistan prompted Pakistani authorities to begin crackdowns

HUMANITARIAN ASSISTANCE DEVELOPMENTS AND CHALLENGES

- 54,063 Afghans have been displaced by conflict during the first 3 months of 2018.
- Approximately 500,000 Afghans may return from Pakistan in 2018.
- More than 700,000 returnees have no access to education.
- More Afghans are in need of emergency food assistance, compared to 2017.
- Despite the onset of more moderate weather, returnees may need shelter, food assistance, warm clothing and food.
- Lack of rainfall in the northern and southern regions may put agriculture and livestock at risk, increasing food insecurity.

on Afghan refugees, including house raids, frequent detentions, and demands for bribes from Afghan business owners.³⁰⁵

In 2017, Afghan government efforts to provide services that had been promised to Afghan returnees in 2016, such as land, housing, start-up loans, and access to schools, were hindered by ongoing insecurity and lack of available resources, reducing incentives to return. In addition, international pressure on the Pakistani government to recognize the lawful status of Afghan refugees in Pakistan led to a reduction in the Pakistani government's harassment and intimidation of Afghan refugees and further reduced incentives for refugees to return to Afghanistan in 2017 during a time of increasing conflict.³⁰⁶

APPROXIMATELY 500,000 AFGHANS MAY RETURN FROM PAKISTAN AND IRAN IN 2018

The United Nations projected that approximately 500,000 Afghans will return to Afghanistan from Pakistan and Iran in 2018, further increasing the need for humanitarian assistance. The UN Human Rights Commission restarted its voluntary repatriation program for Afghan refugees in Pakistan on March 1, 2018, following a hiatus during the winter season. Most of those returning have lived outside of Afghanistan for decades and will require assistance from the Afghan government and humanitarian actors upon arrival and as they seek to reintegrate. Since the rate of return is influenced by a number of political, security, and other related factors both in Afghanistan and in neighboring countries, a surge in returns could occur at any time, according to USAID. Despite the onset of more moderate weather, returnees crossing into Afghanistan may still need food assistance and non-food items such as shelter and warm clothing. Another growing concern is the need to address the lack of essential health services for IDPs and newly arrived returnees.³⁰⁷

RETURNEE ACCESS TO BASIC SERVICES IS A GROWING CONCERN

According to USAID, a growing concern across all provinces of Afghanistan is the number of returnees who end up living in informal settlements after they find their property destroyed by armed conflict or occupied by others. This issue is particularly acute in areas such as Nangarhar province, where many Afghans return from Pakistan through the Torkham border crossing. Approximately 86 percent of returnees from Pakistan in 2017 settled in Nangarhar province, notably in and around the capital, Jalalabad, where they had little or no access to basic, essential services. According to UNOCHA, 9 to 38 percent of households living in these settlements have insufficient access to clean drinking water and a reported 15 percent resort to open defecation. When latrines did exist, they were often located outside individual compounds, which created access constraints for women and girls due to cultural and safety concerns.³⁰⁸

To address this issue, USAID/OFDA implementers are constructing shelters and providing shelter kits that accommodate the average size Afghan family of seven people. In addition, USAID/OFDA programmed \$12 million in FY 2018 to support improvements to sanitation infrastructure and access to potable water in areas impacted by influxes of IDPs and returnees.³⁰⁹

The United Nations projects that approximately 500,000 Afghans will return to Afghanistan from Pakistan in 2018, further increasing the need for humanitarian assistance.

Humanitarian Responders Still Face Threats and Access Constraints

During the quarter, increased violence across Afghanistan, including the deliberate targeting of humanitarian aid workers by the Taliban and other anti-government elements, led to an increasingly insecure operating environment for USAID's humanitarian partners and other humanitarian organizations. Violence and insecurity limited the ability of USAID/OFDA and USAID's Office of Food for Peace (FFP) implementing partners to conduct assessments, monitor projects, and deliver assistance.

Humanitarian access continued to be impeded by military operations and ongoing hostilities; violence against humanitarian personnel, assets and facilities; interference in the implementation of humanitarian activities; obstruction of populations' access to services; and restriction of movement within the country.³¹⁰

UNOCHA reported 61 incidents against aid workers, assets, and activities this quarter, resulting in 8 aid workers killed, 11 aid workers wounded, and 21 aid workers abducted. On January 24, 2018, ISIS-K attacked USAID/OFDA partner Save the Children's Jalalabad office in Nangarhar province, resulting in five staff killed and five wounded. Save the Children was forced to temporarily suspend all of its activities in Afghanistan. While Save the Children continued some essential lifesaving and community-based activities, the security situation made direct monitoring of project activities difficult. While humanitarian actors expressed their commitment to continuing operations following the Save the Children attack, an increasing number of USAID/OFDA partners were identifying additional measures for ensuring staff safety in highly insecure areas such as Nangarhar province.³¹¹

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During the quarter, USAID also observed an increase in protection concerns for civilians affected by the conflict who were unable to flee, as well as an increase in protection concerns for conflict-affected IDPs. According to the United Nations, the most severe needs were in areas hosting large numbers of IDPs, such as Kunduz and Takhar, and returnees, as well as conflict-affected areas.³¹²

More Afghans are in Need of Emergency Food Assistance

In January 2018, the Famine Early Warning Systems Network forecasted that an estimated 4 to 5 million people would face difficulty meeting their basic food needs in Afghanistan, an increase from the same period last year and consistent with crisis or worse levels of food insecurity during the January to May "lean season." The key drivers of food insecurity in Afghanistan continued to be poor precipitation, limited labor opportunities, and widespread conflict, according to the Famine Early Warning Systems Network. USAID/FFP reported that it planned to contribute an additional \$25 million to the World Food Programme in April 2018 for immediate life-saving food assistance, livelihood support, and malnutrition interventions in Afghanistan.³¹³

LACK OF RAINFALL MAY PUT AGRICULTURE AND LIVESTOCK AT RISK

USAID stated that ongoing localized drought conditions and below-average rainfall in certain areas during the October 2017 through May 2018 wet season may impact food security with lower production of cereal crops such as wheat and increased risk to livestock populations in northern and southern regions. Approximately 3.25 million animals are at risk of disease and starvation in 2018, according to the Afghanistan Food Security and Agriculture Cluster. In response, government authorities in Kandahar province have asked humanitarian food security responders to prepare for increased food needs in the southern region due to an ongoing dry period, according to the United Nations. Authorities stocked 16,000 metric tons of wheat donated by the Indian government in Kandahar city, but lacked adequate long-term storage capacity.³¹⁴

However, the eastern and central provinces received average, and in some cases, above average rainfall. USAID reported that a record-setting harvest of fruits and nuts was anticipated and that as of the end of the quarter beneficiaries had sold nearly \$100 million—10 percent of Afghanistan's overall exports—of high quality fruits, nuts, and spices, compared to \$114 million in sales for all of FY 2017.³¹⁵

NATURAL DISASTERS AFFECTED NEARLY 1,400 AFGHANS

Natural disasters affected nearly 1,400 people in Afghanistan during the quarter and severely damaged property. Afghanistan's central highland and eastern regions experienced high levels of rainfall, resulting in flooding in Kunar and Ghor provinces. In addition, Afghanistan's northeastern province of Badakhshan experienced a 6.1 magnitude earthquake on January 31, 2018. However, these disasters did not affect humanitarian assistance operations, according to USAID.³¹⁶

STABILIZATION AND INFRASTRUCTURE

Power Line Construction Resumes

On March 28, 2018, USAID lifted its pause of on-budget construction projects with Da Afghanistan Breshna Sherkat, the state-owned national electricity utility, allowing the company to proceed with the Ghazni to Kandahar transmission line. Two other projects that had been affected by the pause, substations along this corridor and completion of transmission lines and substations in southern Afghanistan, will be taken off-budget, procured by USAID, and managed through an interagency agreement with the U. S. Army Corps of Engineers, according to USAID. In January and February, 2018, the DoS coordinated with USAID to revise completion plans for these projects.³¹⁷

STABILIZATION AND INFRASTRUCTURE DEVELOPMENTS AND CHALLENGES

- Construction of the Ghazni to Kandahar transmission line resumed.
- Launch of customs one-stop shop reportedly streamlined export procedures.
- Bureaucratic delays, onerous requirements, and tax penalties continued to hinder private sector growth.

The Special Inspector General for Afghanistan Reconstruction (SIGAR) conducts extensive oversight and auditing of stabilization and infrastructure programs in Afghanistan and issues a quarterly report as well as individual audit reports. Their latest unclassified reports are available on its website: www.sigar.mil/.

Customs “One-Stop Shop” Reportedly Streamlined Export Procedures

In January 2018, USAID’s Afghanistan Trade and Revenue Project launched a one-stop customs shop at Hamid Karzai International Airport intended to streamline export procedures and reduce corruption. However, some Afghan government agencies noted that they did not have adequate budget resources this year to fund salaries to support these customs activities. The customs shop is part of the Government of Afghanistan’s National Export Strategy, expected to be released in May 2018, which will attempt to increase the competitiveness of the export sector.³¹⁸

Private Sector Growth Hindered by Bureaucratic Delays, Onerous Requirements, and Tax Penalties

USAID stated that burdensome regulations, bureaucratic delays, and limited access to financing continued to undermine private sector growth. Obtaining a country clearance for export of commodities remained a lengthy process for businesses. Loan eligibility for businesses required between 120 and 150 percent minimum collateral and banks in Afghanistan faced cash constraints with an overall low loan to deposit ratio. USAID also reported that high taxes and penalties in addition to the high cost of land and energy further hindered industrial growth.³¹⁹



An Afghan local conducts a maintenance assessment validating his understanding of the power plant’s operational and sustainment requirements. (U.S. Army photo)

SUPPORT TO MISSION

DoD Budget Grows with Less Reliance on OCO Funding

On February 9, 2018, the Bipartisan Budget Act of 2018 was signed into law. This legislation established top-line spending levels for defense and non-defense discretionary spending in FYs 2018 and 2019 above the caps which would otherwise have been imposed by the Budget Control Act of 2011 (also known as sequestration). Specifically, the Bipartisan Budget Act increased the cap on defense discretionary spending in FY 2018 from \$549 billion to \$629 billion (+\$80 billion) and in FY 2019 from \$562 billion to \$647 billion (+\$85 billion). Defense discretionary spending primarily funds the DoD, though a small percentage goes to accounts outside of the DoD, such as nuclear programs at the Department of Energy.³²⁰ The caps on defense spending apply only to the DoD's base budget. Appropriations designated as an Overseas Contingency Operation (OCO) are exempt from the statutory spending restrictions.

On March 23, 2018, Congress passed and the President signed into law an omnibus appropriations act to fund the Federal Government for the remainder of FY 2018. In line with the revised spending caps, this law, combined with previously enacted supplemental measures, provides the DoD with a total of \$671.1 billion for FY 2018. That amount includes \$605.2 billion in base funding and \$65.9 billion in OCO funding, as shown in Table 4.³²¹ Because the FY 2018 appropriation was enacted halfway through the fiscal year, the DoD has 6 months to execute a significant infusion of resources. To facilitate the timely obligation of these funds, the law included a 1-year change to the "80/20 rule," allowing the DoD to spend up to 25 percent of its funding in the last 2 months of the fiscal year (rather than the normal 20 percent). The law also allows DoD officials to transfer or reprogram funding for certain readiness-related programs without prior congressional approval for the duration of this fiscal year.³²²

The DoD's FY 2018 appropriation increased by approximately 10.7 percent over the FY 2017 enacted level of \$606.0 billion. Within these top line figures, the DoD's base budget increased by nearly 19 percent (from \$523.5 billion in FY 2017), while the OCO funding was reduced by almost 20.1 percent (from \$82.5 billion in FY 2017).³²³ This reflects a trend in OCO funding constituting a diminishing proportion of the DoD's overall budget.

The Office of Management and Budget completed its work on the President's Budget for FY 2019 shortly before the Bipartisan Budget Act of 2018 was enacted. To account for the revised budget caps set by the new law, the Administration issued an Addendum to the President's Budget. The Addendum did not alter the overall level of funding requested for the DoD of \$686 billion, but it shifted \$20 billion previously requested as OCO funding to the base budget. The revised budget requests \$617 billion in base funding and \$69 billion in OCO funding for the DoD in FY 2019.³²⁴ Unlike budget requests and enacted

SUPPORT TO MISSION DEVELOPMENTS AND CHALLENGES

- The enactment of the FY 2018 Consolidated Appropriations Act placed funding for OFS on a firmer foundation.
- The Afghan government agreed to exempt U.S. assistance from domestic taxation, as required by U.S. appropriations law.
- The DoD OIG found that systemic challenges affected oversight of U.S. direct assistance to the ANDSF.

Table 4.

DoD Top Line Funding (in billions)

	FY 2017 Enacted	FY 2018 Enacted	FY 2019 President's Request
Base	\$509.6	\$605.2	\$617.0
OCO	\$76.6	\$65.9	\$69.0
TOTAL	\$586.2	\$671.1	\$686.0

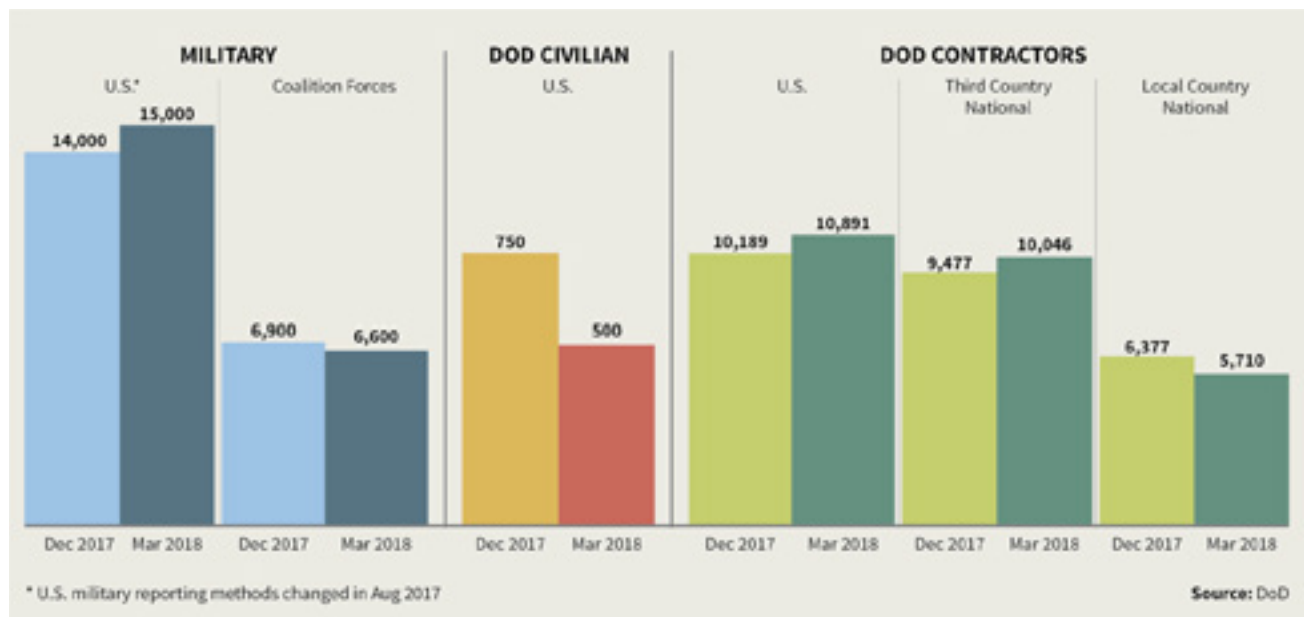
Source: DoD Comptroller, FY 2019 Defense Budget Overview, 2/2018; DoD Comptroller, response to Lead IG request for information, 5/2/2018.

appropriations in recent years, the FY 2019 budget requests no OCO funding to support base budget requirements.³²⁵

The Addendum to the President's Budget for FY 2019 stated that it is the Administration's policy in FY 2020 and beyond to shift costs currently designated as OCO funding into the base budget. Absent an equivalent reduction in base budget appropriations, such a shift would require new legislation to amend the sequestration-level budget caps that will otherwise restrict defense discretionary spending in those years.³²⁶

Within the \$69 billion requested for OCO, the budget for FY 2019 includes \$46.3 billion for OFS, a reduction of \$800 million from the FY 2018 request of \$47.1 billion.³²⁷ The FY 2019 budget maintains the previous year's force level assumption of 11,958 U.S. troops deployed in support of OFS. Acknowledging the DoD's change in methodology

Figure 5.

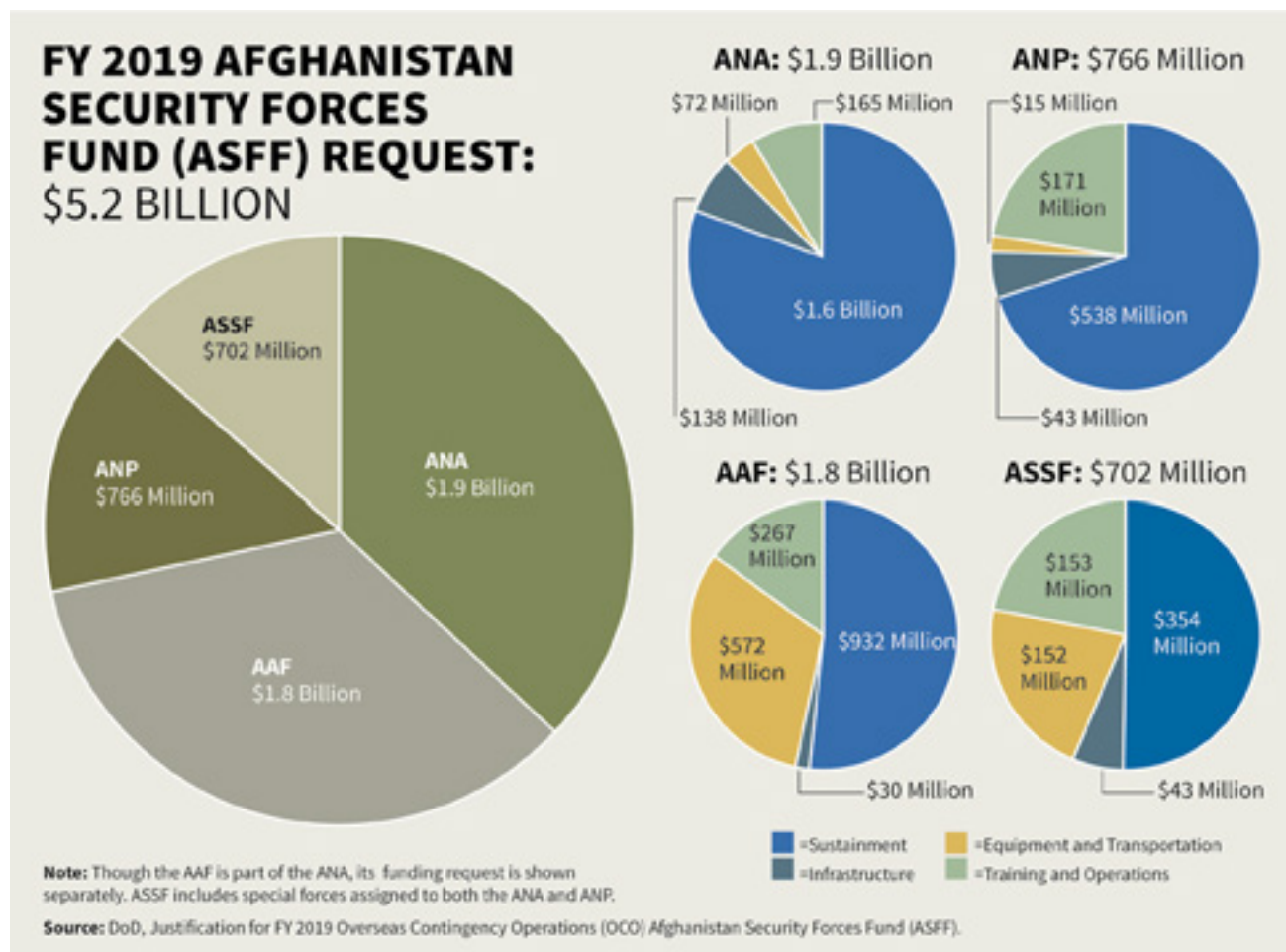
Quarterly Change in DoD Personnel in Afghanistan

for how it counts additional forces in various stages of deployment and supporting roles, the budget allows for a total of approximately 14,000 troops in Afghanistan. Temporary enabling forces above 11,958 are counted as “in-theater support” for budgetary purposes.³²⁸ The DoD reported that as of March 2018, 15,000 military personnel were in Afghanistan, a slight increase since last quarter.³²⁹ As shown in Figure 5, the number of contractors also increased slightly during the quarter.³³⁰

President’s FY 2019 Budget Request Supports AAF, ASSF Development

Within the President’s FY 2019 budget request for OFS, totaling \$46.3 billion, \$5.2 billion is for the Afghanistan Security Forces Fund (ASFF), the principal funding stream for U.S. support to sustain the ANDSF.³³¹ Most of this funding is executed through DoD contracts for goods and services to be used by the ANDSF (otherwise known as “pseudo-Foreign Military

Figure 6.





Afghan Commandos demonstrate the enhanced firepower and mobility capabilities coming to the Afghan Special Forces during training in Kabul. (U.S. Army photo)

Sales”) for defense articles and services, while a smaller portion is provided directly to the Afghan government. The portion provided directly to the Afghan government generally covers ANDSF pay and funds some Afghan government contracts for operational support.³³²

According to the DoD, the total amount necessary to sustain the ANDSF during FY 2019 will be \$6.5 billion.³³³ In addition to the \$5.2 billion requested for the ASFF in the FY 2019 budget request, the Afghan government and other international contributors are expected to provide support to the ANDSF in compliance with their agreements made at the 2016 NATO Summit in Warsaw, Poland. At the summit, the Afghan government reiterated its commitment to continue providing \$500 million per year in national funds to its own security forces, and the DoD stated that it expects the Afghan government to contribute \$507 million in FY 2019.³³⁴

Other international partners pledged to contribute a total of \$1 billion per year through the NATO ANA Trust Fund and the Law and Order Trust Fund for Afghanistan through 2020. While partner nations have increased their pledges for the ANDSF, these nations have not yet contributed their full pledged amounts. In FY 2019, the DoD expects the ANDSF to receive \$397 million through the ANA Trust Fund and \$370 million through the Law and Order Trust Fund for Afghanistan.³³⁵

As shown in Figure 6, the President’s \$5.2 billion request for the ASFF in FY 2019 includes \$4.3 billion to support the ANA (an increase of \$678 million from the enacted FY 2018 budget) and \$889 million for the ANP (a reduction of \$145 million from the FY 2018 enacted budget). According to DoD officials, the decrease in the request for the ANP is due to the reduction in police funding requirements resulting from the transition of some MoI units, such as ANCOP and ABP, to the MoD.³³⁶

The President’s Budget for FY 2019 funds the third year of a 6-year procurement plan for modernizing the Afghan aviation fleet as well as the second year of the ANDSF Road Map’s plan to expand the Afghan Special Security Forces. Within the request for the ANA, the budget includes \$1.945 billion for modernizing the AAF and Special Mission Wing (SMW) fleet and sustaining the legacy fleet. The request for the ASSF, not including SMW costs, totals \$533 million, split across both the MoD and MoI.³³⁷

AFGHAN NATIONAL ARMY

The \$1.9 billion requested for the ANA, not counting ASSF and AAF components, is broken down into the following top-line funding categories:

- **Sustainment:** Provides funding for salaries and incentive pay, uniforms, individual equipment, communications assets, ammunition and ordnance, logistics, fuel, facilities upkeep, base support, medical supplies, communications equipment, vehicle maintenance, transportation services, and other day-to-day operational costs for the ANA, including combat operations and medics.³³⁸
- **Infrastructure:** Funds major capital construction projects, including the expansion of the Afghan National Detention Facility-Parwan. The ASFF FY 2019 budget justification states that while the prison is a model detention facility, it is currently at 99 percent capacity and in need of additional detainee and guard facilities.³³⁹
- **Equipment and Transportation:** Supports the purchase of ANA vehicles, including those required by the new National Transportation Brigade. It also provides funding for acquisition and lifecycle replacement of an integrated radio communication system.³⁴⁰
- **Training and Operations:** Provides general training and professionalization for all levels of ANA officers and enlisted soldiers. Supports the Resolute Support “train-the-trainer” methodology to build the ANA’s capacity to train its own forces. Includes specialized training in fields such as logistics, engineering, and information technology. It also funds U.S.-based professional military education, including travel and living allowances for selected ANDSF students.³⁴¹



An ANA soldier stands in formation during an Operational Readiness Cycle graduation ceremony at Camp Shorabak. (U.S. Marine Corps photo)



A U.S. Marine demonstrates a personnel search during a vehicle and personnel search class with their Afghan counterparts in the ANP. (U.S. Marine Corps photo)

AFGHAN NATIONAL POLICE

The \$766 million requested for the ANP, not counting ASSF components, is broken down into the following top-line funding categories:

- **Sustainment:** Includes police pay and benefits, ammunition, fuel, uniforms, facilities upkeep, logistics, medical equipment, vehicle maintenance, and transportation.³⁴²
- **Infrastructure:** The bulk of this funding is requested to pay contractors or agencies for major building construction, including enhancements to the Kabul Enhanced Security Zone, as well as improvements to barracks at police checkpoints, many of which currently lack basic hygiene requirements, heating, and cooling. It also includes funds to connect existing ANP facilities to the power grid and to build safe and livable accommodations for female ANP personnel.³⁴³
- **Equipment and Transportation:** Provides funds for medical equipment, radio equipment, heavy transport trucks, and demilitarization of old weapons and vehicles.³⁴⁴
- **Training and Operations:** Supports both basic and advanced police training, including mentoring of ANP analysts, and specialized gender training to better integrate women into the police force. It also funds specialized training in fields such as information technology, English language, and logistics. The FY 2019 request of \$171 million for training and operations is a significant increase from the FY 2018 request of \$94.6 million. The budget justification states that this additional funding is necessary to train new advisors for legal and law enforcement counter-corruption operations. A portion of this funding is to reimburse USFOR-A for \$35 million previously allocated to cover life support for these advisors.³⁴⁵

Afghan Air Force maintainers maneuver a bomb in place before attaching it to an A-29, Kabul Air Wing. (U.S. Air Force photo)



AFGHAN AIR FORCE

The \$1.8 billion requested for the AAF, under the ANA, is broken down into the following top-line funding categories:

- **Sustainment:** The principal driver of AAF sustainment costs is aircraft sustainment, which includes ammunition, ordnance, and contracted logistics support to maintain all fixed and rotary wing aircraft used across the service. Additionally, this category covers all salary and incentive pay for Afghan airmen.³⁴⁶
- **Infrastructure:** Funds the upgrade and expansion of existing aircraft parking areas, utility and communication systems, dormitories, aircraft maintenance shelters, force protection measures, life support assets, and mission support facilities necessitated by the AAF modernization program.³⁴⁷
- **Equipment and Transportation:** The majority of this funding supports the procurement of 27 UH-60A Black Hawk helicopters and modifications of 30 Black Hawks that were procured using FY 2017 funding. Also funds upgrades and modifications to the six new A-29 fixed wing aircraft for which procurement was previously funded as part of the modernization program, upgrades and modifications to the existing A-29 fleet of 19, 4 AC-208s, 2 MD-530 helicopters to replace combat losses from the current fleet, and miscellaneous tools and ground support equipment.³⁴⁸
- **Training and Operations:** The largest planned training expense for FY 2019 is to train Black Hawk pilots and maintainers. It also covers training for pilots and maintainers of the MD-530, A-29, and C-208. It includes training in the United States for Black Hawk pilots and A-29 maintainers. It also includes training for AAF advisors and analysts, English language training, security support, and contracted airlift.³⁴⁹

AFGHAN SPECIAL SECURITY FORCES

The \$702 million requested for the ASSF, including units under both the ANA and ANP, is broken down into the following top-line funding categories:

- **Sustainment:** The two greatest expenses for ASSF sustainment are salary and incentive pay for the Afghan special operations forces and ALP and contracted logistics support to maintain the SMW's fleet of Mi-17 and PC-12 aircraft. Other sustainment costs include uniforms, individual equipment, communications assets, ammunition and ordnance, weapons maintenance, logistics, and fuel.³⁵⁰
- **Infrastructure:** This funding covers major capital projects as part of the Road Map expansion of the ASSF, including improvements to the ANA Special Operations Corps Headquarters, relocation of a special operations kandak to Mazar-e Sharif, and facilities for the new ANA mission support kandaks and ANP National Mission Units.³⁵¹
- **Equipment and Transportation:** This category supports the acquisition and maintenance of weapons, communications equipment, night vision goggles, Humvees, and Mobile Strike Vehicles. Also funds weapons, equipment, and vehicles for the ALP.³⁵²
- **Training and Operations:** The largest item under ASSF training is the service contract that provides contractors to the various ASSF components to instruct prospective soldiers and police on leadership, administration, tactical intelligence, non-commissioned officer development, combat engineering, battlefield medical operations, and other capabilities necessary for a functioning special operations force. It also funds flight training for the SMW, including for the new UH-60A Black Hawks.³⁵³



Special operators of the Afghan National Mission Brigade conduct day and night platoon live fires during a training exercise at the Kabul Military Training Complex. (U.S. Army photo)

Systemic Challenges Inhibit Oversight of U.S. Funding Provided to the MoD and Mol

On March 21, 2018, the DoD OIG published a *Summary Report on U.S. Direct Funding Provided to Afghanistan*. This report reviewed seven previous reports issued by the DoD OIG since 2015 related to U.S. financial assistance provided directly to the Afghan MoD and Mol. This assistance comprises roughly one-third of the annual ASFF appropriation, with the rest largely executed using DoD contracts. The summary report highlighted systemic challenges that CSTC-A has had maintaining management and oversight of U.S. funds provided to the MoD and Mol.³⁵⁴

The report noted that the deficiencies identified by the DoD OIG reports have real costs for both the U.S. taxpayers and for the long-term capabilities of the ANDSF. The report concluded that CSTC-A officials could not confirm whether \$3.1 billion in U.S. direct funding was used for the intended purposes.³⁵⁵ The Under Secretary of Defense for Policy agreed with the DoD OIG's recommendation to assess the effectiveness of current methods used to manage and oversee the administration of U.S. direct funding to the ANDSF.³⁵⁶ For more on this report, see page 81.

DoD OCO Spending: Historical Context

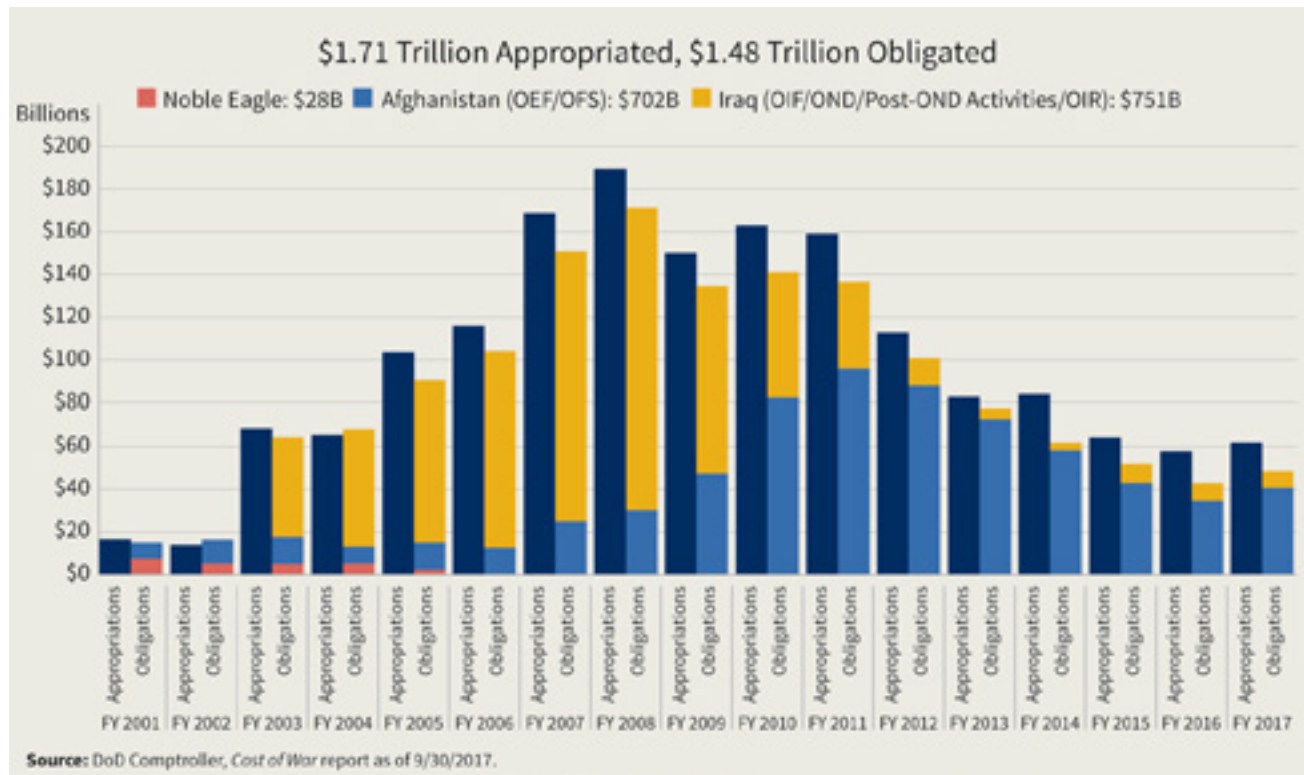
According to the DoD, in total from September 11, 2001, through FY 2017, Congress has appropriated \$1.71 trillion and the DoD has obligated \$1.48 trillion for war-related expenses in Iraq, Afghanistan, and related operations, as well as for the joint U.S.-Canada homeland security missions under Operation Noble Eagle.³⁵⁷ As of December 2017, the DoD has spent \$708.2 billion in Afghanistan, of which \$123.7 billion has been spent under OFS since the start of that mission in 2015, as shown in Figure 7.³⁵⁸

NO MONTHLY COST OF WAR REPORTS ISSUED FOR THIS QUARTER

The figures identified above were sourced from the DoD's *Cost of War* report. The congressionally-mandated *Cost of War* report is the only publicly available source for monthly data on the DoD's execution of OCO appropriations. The National Defense Authorization Act for FY 2018 requires that, "Not later than 45 days after the end of each fiscal year quarter, the Secretary of Defense shall submit to the congressional defense committees and the Comptroller General of the United States the Department of Defense Supplemental and Cost of War Execution report for such fiscal year quarter."³⁵⁹ The most recent *Cost of War* report, covering spending through September 2017, was issued during this quarter."

Two previous DoD OIG audits on the *Cost of War* report found shortcomings in the accuracy and timeliness of the report. The DoD responded that steps would be taken to improve the accuracy and timeliness of reporting on OCO spending.³⁶⁰

Figure 7.

Total DoD War-Related Appropriations and Obligations from September 11, 2001 through FY 2017**DoS and USAID Status of Funds**

The FY 2018 Consolidated Appropriations Act became law on March 23, 2018, concluding a period of uncertainty over funding for the DoS and USAID presence, programs, and activities in Afghanistan and Pakistan. The appropriations bill provided \$54 billion, a reduction of \$3.4 billion (or 6 percent) from the FY 2017 enacted level. Of this amount, \$12 billion was provided as OCO funding, thus exempt from caps on spending, which was the amount requested in the President's budget request, and which is a reduction of

Table 5.

DoS and USAID OCO and Enduring Funding for Afghanistan and Pakistan, FYs 2016-2019 (in millions)

	FY 2016 Actual*	FY 2017 Actual**	FY 2018 Estimate**	FY 2019 Request**
Afghanistan	\$1,855.8	\$2,168.7	\$1,735.1	\$1,604.6
Pakistan	\$648.2	\$632.3	\$466.7	\$458.9
TOTAL	\$2,504.0	\$2,801.0	\$2,201.8	\$2,063.5

Sources: *FY 2018 Congressional Budget Justification, Department of State, Foreign Operations, and Related Programs; ** Derived from FY 2019 DoS Congressional Budget Justification, Supplementary Tables and Appendix 1: Department of State Diplomatic Engagement.

\$8.8 billion from enacted FY 2017 levels (or 42 percent). The President's FY 2019 budget request made no request for OCO funds.

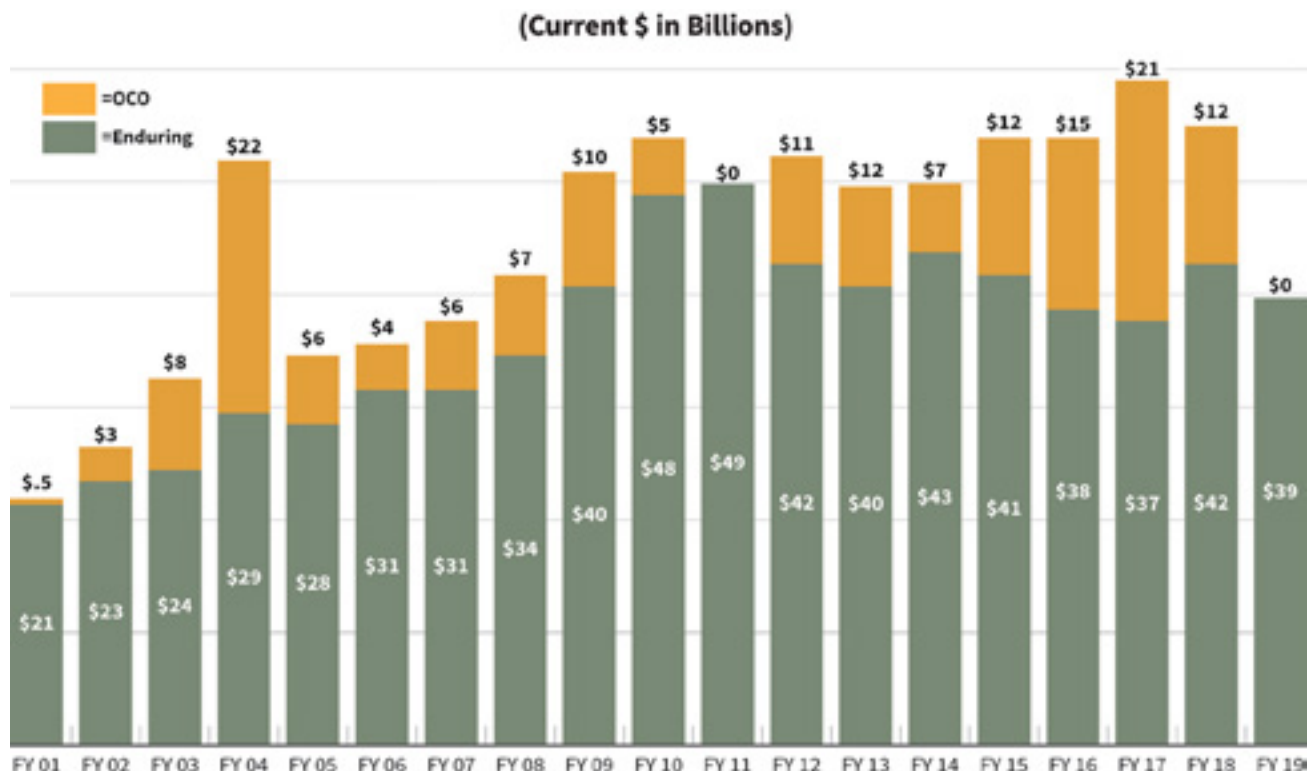
Table 5 shows DoS and USAID OCO and enduring funding for Afghanistan and Pakistan. The President's FY 2019 budget request made no request for OCO funds. USAID and the DoS Bureau of Population, Refugees, and Migration receive appropriations for humanitarian assistance activities that are not designated in advance for use in a specific country or humanitarian crisis. OFDA and FFP primarily use International Disaster Assistance funds. FFP also uses a small amount of funding authorized by Title II of the Agricultural Trade Development and Assistance Act of 1954 (P.L. 83-480) to respond to needs in Afghanistan. The DoS Bureau of Population, Refugees, and Migration uses Migration and Refugee Assistance funds for this purpose. In addition, USAID requested \$136.6 million in OCO funds to support operations in Afghanistan, Pakistan, and Iraq that is not included in the table."

FY 2019 BUDGET REQUEST SEEKS LOWEST FUNDING LEVEL FOR THE DoS AND USAID IN 10 YEARS

From FY 2001 to FY 2018, annual funding for the DoS and USAID grew by \$33.5 billion (151 percent). Figure 8 provides the funding levels for global enduring and OCO funds in the

Figure 8.

DoS/USAID Enduring and OCO Funding from FY 2001-FY 2019



Source: DoS, "FY 2019 Congressional Budget Justification-Department of State, Foreign Operations, and Related Programs," 2/12/2018; Susan B. Epstein, "Department of State and Foreign Operations Appropriations: History of Legislation and Funding in Brief," CRS, 9/15/2016.

Table 6.

Status of Cumulative FY 2018 USAID Humanitarian Assistance Funds for Afghanistan, as of March 31, 2018 (in millions/rounded)

OFDA	\$15.2	\$27.0	\$36.9
FFP	\$25.0	\$16.3	—

Source: USAID OFDA/FFP

Table 7.

Other FY 2018 USAID Funding for Afghanistan, as of March 31, 2018 (in millions/rounded)

Fund	Obligated	Disbursed
Operating Expenses	\$0.4	\$0.7
Operating Expenses (OCO)	\$12.8	\$26.3
TOTAL	\$13.2	\$27.0

Source: USAID OFDA/FFP

Department of State, Foreign Operations, and Related Programs Appropriations Acts from FY 2001 through FY 2018. The funding level shown for FY 2019 is the President's budget request. Significantly, it is lower than any appropriation level approved by the Congress during the past decade.

U.S. HUMANITARIAN ASSISTANCE FUNDING IN AFGHANISTAN

USAID's OFDA and FFP, through the USAID Afghanistan Office of Humanitarian Assistance, and the DoS Bureau of Population, Refugees, and Migration are the primary U.S. Government offices responsible for humanitarian assistance in Afghanistan. Tables 6 and 7 provide details about U.S. humanitarian assistance and development funding in Afghanistan.

EMBASSY KABUL PROPOSES TAX EXEMPTION AGREEMENT WITH AFGHAN GOVERNMENT

During the quarter, the U.S. Embassy in Kabul approached the Afghan Ministries of Finance and Foreign Affairs with a draft agreement to exempt from Afghan taxation all U.S. Government assistance for Afghanistan that is not already covered by tax exemption provisions in existing bilateral agreements. According to the DoS, this proposal had been raised in meetings with the Afghan Ambassador to the United States in Washington and in Kabul at the most senior levels. The DoS also stated that the Afghan government had been informed that the FY 2018 Appropriations Act prohibited direct government-to-government assistance if U.S. assistance is subjected to taxation or fees, and is developing its response.³⁶¹





Approximately 200 families in Nangarhar province’s Pekha Valley now have access to shared electricity and an efficient water supply essential to the economic recovery of the agrarian-based economy. (U.S. Army photo)

COMPLETED OVERSIGHT ACTIVITIES

Lead IG Agency Staffing.....	80
Outreach	80
Completed Audit, Inspection, and Evaluation Reports.....	81
Investigations	94
Hotline Activity	97

COMPLETED OVERSIGHT ACTIVITY

As required by Section 8L of the Inspector General Act of 1978, the DoD IG, as Lead IG for OFS, is responsible for developing a joint strategic oversight plan to ensure comprehensive oversight of all aspects of the overseas contingency operation, in coordination with the DoS IG and the USAID IG. Together and in close coordination with other IGs, this partnership allows for either joint or individual audits, inspections, and investigations, and is intended to provide independent and effective oversight of all Federal programs and operations supporting the overseas contingency operation.

USAID OIG conducts audits and investigations of USAID's activities in Afghanistan, which do not involve OFS-related programs or activities. USAID OIG coordinates these efforts as appropriate with other audit and law enforcement organizations. This oversight activity is included in this report to provide a more comprehensive update on the oversight of U.S. Government programs in Afghanistan.

This section of the report provides information on Lead IG staffing; outreach efforts by Lead IG agencies; completed Lead IG and partner agencies' oversight work related to audits, inspections, and evaluations; and Lead IG investigations and hotline activities from January 1 through March 31, 2018.

LEAD IG STAFFING

The Lead IG agencies use dedicated, rotational, and temporary employees, as well as contractors to conduct oversight projects, investigate fraud and corruption, and provide consolidated planning and reporting on the status of overseas contingency operations. Some oversight staff from the Lead IG agencies are stationed in offices in Afghanistan, Iraq, Kuwait, Qatar, Egypt, and Germany. Oversight teams from these offices and from offices in the United States travel to Afghanistan, Pakistan, and other locations in the region to conduct fieldwork for their projects.

OUTREACH

Outreach and coordination continue to be important aspects of the Lead IG's mission. This quarter, the IGs for the DoD, the DoS, and USAID traveled together to Afghanistan, Qatar, and Iraq to meet with senior U.S. and coalition officials as well as Afghan and Iraqi government officials. The IGs were briefed on significant changes in policy and strategy, and events on the ground. They also met with President Ashraf Ghani and members of his cabinet to discuss Afghan reform efforts under the Kabul Compact and the Compact's benchmarks and milestones for achieving reform.



A Resolute Support logistics advisor meets with her Afghan counterparts in Kandahar. (U.S. Army photo)

During this quarter, the Lead IG agencies held executive-level meetings with their oversight partners to coordinate oversight efforts. On February 8, the IGs met with the Acting IG of the Department of Energy to discuss the Lead IG mission, its product lines, and its whole-of-government coordination efforts. The IGs also discussed potential complementary oversight. The IGs provided information on how the Lead IG agencies work closely to discharge their quarterly reporting and strategic planning requirements.

Lead IG officials, representing the DoD OIG, the DoS OIG, and USAID OIG, also regularly meet in Washington, D.C., and elsewhere with policy officials, collect information, and conduct research related to OFS and activities in Afghanistan.

COMPLETED AUDIT, INSPECTION, AND EVALUATION REPORTS

The Lead IG agencies and their partner agencies completed 12 reports related to OFS from January 1 through March 31, 2018.

Final Reports

DEPARTMENT OF DEFENSE OFFICE OF INSPECTOR GENERAL

Summary Audit of U.S. Direct Funding Provided to Afghanistan

DODIG-2018-090, March 21, 2018

In this audit report, the DoD OIG summarized the systemic challenges associated with CSTC-A's oversight of U.S. direct funding provided to the Afghan government as identified in seven prior DoD OIG oversight reports. Additionally, the audit determined whether the DoD had implemented the recommendations from those prior reports. CSTC-A, which is the DoD command that directs the U.S. efforts to train, advise, and assist the ANDSF,

IGs Emphasize Whole-of-Government Oversight

During their visit to Southwest Asia in January 2018, the Inspectors General of the DoD, the DoS, and USAID met with senior U.S. and coalition officials, including military commanders, the U.S. ambassadors in Afghanistan and Iraq, the USAID mission directors, and many other civilian and military officials in the region. These officials briefed the IGs about significant changes in policy and strategy, events on the ground, and the air campaign involving OFS and Operation Inherent Resolve (OIR).

In a special trip report, which describes the challenges confronting the U.S. missions in both overseas operations, the IGs said that the meetings and briefings will help them provide coordinated whole-of government oversight and produce regular quarterly reports on each operation.

The *Lead IG Special Report: Observations from Travel to Iraq, Afghanistan, and Qatar* noted that U.S. Government efforts in Afghanistan had evolved substantially since the IGs previously visited Afghanistan together in February 2017. The United States has launched a new U.S. strategy and President Ghani has committed Afghanistan to a new Compact on economic and political reforms. The U.S. South Asia Strategy incorporates all the instruments of U.S. power—diplomatic, economic, and military—and the Compact provides a roadmap for reform initiatives across the entire Afghan government.

The IGs noted, however, that the terror threat in Afghanistan remained high and the Afghan government faces serious challenges to implementing reforms. The IGs identified seven critical issues related to OFS:

- U.S. military efforts to counter the terror threat and build Afghan security forces
- Pakistan's policy to provide safe havens for the Taliban
- Narcotics production and trafficking that continue to provide revenue for the Taliban
- The Afghan Compact on Economic and Political Reform
- Elections
- Corruption
- Information campaign

In addition, the IGs pointed out that limited resources, short military and civilian tours, and security restrictions also had a negative impact on the U.S. whole-of-government's efforts to address these issues. The IGs said the insights they gained during the visit to the region will inform ongoing planning for audits, evaluations, inspections, and other oversight projects.

To view the complete report, see www.dodig.mil/Reports/Lead-Inspector-General-Reports/

provides ASFF resources directly to the Afghan MoD and MoI to sustain the ANDSF. The goal of the ASFF support is to develop ministerial capability and capacity in areas of budget development and execution, acquisition planning, and procurement.

This summary audit concluded, based on the previous findings, that CSTC-A did not effectively manage and oversee the U.S. Government's direct funding provided to the Afghan MoD and MoI to obtain and maintain items, such as fuel, ammunition, vehicles, and other commodities. Systemic problems occurred because CSTC-A did not consistently establish realistic conditions within the commitment letters for the ministries and did not enforce the penalties for noncompliance that were included in the commitment letters due to the potential negative impacts to the Afghan security's forces operational readiness. As a result, CSTC-A did not have assurance that \$3.1 billion in U.S. direct funding was used entirely for the intended purposes.

The DoD OIG recommended that the Under Secretary of Defense for Policy evaluate whether the commitment letters are the most effective method to manage and oversee the U.S. direct funding provided to the Afghan MoD and MoI. If not, the DoD OIG recommended that the Under Secretary of Defense for Policy identify and implement a more effective method. Additionally, the DoD OIG recommended that the Under Secretary of Defense for Policy identify more realistic conditions for the ministries to show incremental improvement, and develop a documented process for assessing penalties. The Deputy Under Secretary of Defense for Policy agreed with these recommendations.

Progress of U.S. and Coalition Efforts to Train, Advise, and Assist the Afghan Air Force

DODIG-2018-058; January 4, 2018

The DoD OIG determined the extent of progress U.S. and coalition efforts have made toward developing the Afghan Air Force into a professional, capable, and sustainable force. The Afghan Air Force is a subordinate entity of the Afghan National Army, which uses a mix of U.S. and non-U.S. rotary wing (helicopters) and fixed-wing aircraft. The United States is one of 13 nations contributing resources to the train, advise, assist mission in support of Train, Advise, and Assist Command Command-Air (TAAC-Air), the NATO organization responsible for training the Afghan Air Force.

The DoD OIG determined that the train, advise, and assist efforts had resulted in notable accomplishments in three broad areas: A-29 aircraft mission performance, night-vision capability, and air-ground integration between the Afghan Air Force and the Afghan National Army.

However, the DoD OIG also determined that TAAC-Air had not completed its planning for developing the Afghan Air Force, had not identified the desired end-state capabilities and capacities for the Afghan Air Force, and had not established metrics to track the development of the Afghan Air Force.

In addition, the DoD OIG determined that TAAC-Air did not fully integrate its planning with NATO Air Command-Afghanistan's defined end states or Resolute Support

campaign plans, thereby risking the inefficient and ineffective use of U.S. and coalition train, advise, and assist resources.

The DoD OIG also determined that the Contractor Logistic Support agreements for Afghan Air Force aircraft limited the maintenance-training opportunities for Afghan Air Force mechanics, delaying the transfer of maintenance responsibilities to Afghan Air Force. The DoD OIG determined that TAAC-Air has not identified the desired or envisioned long-term workload distribution between the contractors and the Afghan Air Force.

In addition, the DoD OIG determined that Afghan Air Force mission support and aircraft-maintenance personnel did not receive standard or consistent training from the Afghan National Army schools, nor did the Afghan Air Force leverage existing training opportunities within the Afghan National Army functional schools.

The DoD OIG recommended that the Commander, TAAC-Air, complete and publish its strategic plan, coordinate with the Commander of NATO Air Command–Afghanistan on the strategic plan, and coordinate with CSTC-A during the revision of logistic-support agreements.

The DoD OIG also recommended that the Commander, Resolute Support, coordinate with the Afghan MoD and General Staff to identify and create the training capability, closely monitor progress, and provide additional advice and other help to the Afghan MoD, as required.

Management agreed with the recommendations.

DEPARTMENT OF STATE OFFICE OF INSPECTOR GENERAL

Inspection of the Bureau of South and Central Asian Affairs

ISP-I-18-11; February 21, 2018

The DoS OIG conducted an inspection of the Bureau of South and Central Asian Affairs' executive direction, program and policy implementation, resource management, and management controls. The Bureau is responsible for foreign relations with 13 countries in the South and Central Asia region, including Afghanistan and Pakistan.

The DoS OIG found that stakeholders from other Federal agencies and DoS offices and bureaus described the Bureau of South and Central Asian Affairs as effective in the interagency policy formulation and implementation process. However, the DoS OIG found that the Bureau lacked senior-level oversight of strategic planning and foreign assistance, as well as a process for measuring performance against goals and objectives.

The DoS OIG found that the Office of the Special Representative for Afghanistan and Pakistan, disestablished in June 2017 after 6 years of existence, had integrated successfully into the Bureau of South and Central Asian Affairs. However, the Bureau's reorganization plan required further refinement. Bureau leadership, structure, and staffing were in transition throughout the inspection as the reorganization plan was designed to take effect in stages spanning several months.

Finally, the DoS OIG found that the Bureau's Office of Press and Public Diplomacy used a multi-track training and support program to maintain effective grants administration in Afghanistan and Pakistan despite high turnover of U.S. Foreign Service officers and locally employed staff. In addition, the Bureau's customized risk assessment template for overseas public diplomacy grants monitoring merited consideration for DoS-wide replication.

The DoS OIG made seven recommendations to address issues identified in this inspection. Two of the recommendations dealt with building upon the Bureau's reorganization plan. Five recommendations were intended to improve strategic planning, foreign assistance tracking, government technical monitor training, and completion of civil service employee performance appraisals. In its comments on the draft report, the Bureau of South and Central Asian Affairs concurred with all seven recommendations. At the time of the issuance of the final report, the DoS OIG considered all of the recommendations resolved.

Audit of the Bureau of Diplomatic Security's Management and Oversight of Explosives Detection Canine Services in Afghanistan

AUD-MERO-18-29, February 15, 2018

The DoS OIG conducted a follow-up audit of the DoS's management and oversight of explosives-detection canine services in Afghanistan.

This report is Sensitive but Unclassified. The findings and recommendations contained in the report are not publicly releasable.

Audit of the Bureau of International Narcotics and Law Enforcement Affairs Invoice Review Process for Contracts in Afghanistan

AUD-MERO-18-30; February 15, 2018

The DoS OIG conducted an audit of the Bureau of International Narcotics and Law Enforcement Affairs (the Bureau) to determine whether 1) the Bureau was following Federal regulations, DoS guidance, and its own standard operating procedures when reviewing Afghanistan contract invoices; 2) the Bureau assigned a sufficient number of contracting officer representatives (CORs) to oversee the contracts; and 3) contractor performance was documented in accordance with requirements. Since 2003, the Bureau has worked with the government of Afghanistan to reform law enforcement in an effort to build and sustain legal institutions and increase the government's ability to enforce the rule of law. As of December 2016, the Bureau used active contracts to support its efforts in Afghanistan, with a combined value of approximately \$202 million.

The DoS OIG found that Bureau of International Narcotics and Law Enforcement Affairs followed Federal regulations, DoS guidance, and its own standard operating procedures when reviewing contract invoices supporting operations in Afghanistan. Specifically, the DoS OIG reviewed 81 invoices processed between May and November 2016, and found that Bureau complied with invoice-review requirements and the assigned COR had appropriately rejected invoices when they contained unallowable costs. The DoS OIG also found that during the same period, the Bureau had a sufficient number of CORs in

Afghanistan. According to Bureau officials, a minimum of three CORs are needed to review contract invoices and provide contract oversight. However, the number of CORs in Afghanistan available to support the Bureau of International Narcotics and Law Enforcement Affairs decreased through much of 2017 and the Bureau faced challenges filling these positions. According to Bureau officials, this decrease in CORs created oversight challenges for the Afghanistan contracts. To compensate, the Bureau temporarily assigned CORs from other locations to Afghanistan, but recognized that this is not a long-term solution. Without dedicated and experienced CORs in Afghanistan, the risk that contract oversight will suffer and inadequate contractor performance could go undetected increases.

In addition, the DoS OIG found that CORs did not completely document contractor performance as required. Specifically, Bureau of International Narcotics and Law Enforcement Affairs inspection reports were often incomplete, with no indication that the CORs had reviewed contractor-prepared reports to verify that the contractor was performing in accordance with contract terms and conditions. For example, quality assurance inspection reports maintained by the CORs did not identify the contracts inspected or the inspection period; nor did the reports contain evidence showing that identified deficiencies had been resolved. In addition, there was insufficient evidence to determine whether the CORs had independently verified contractor-reported information to ensure it was accurate and complete. Without ensuring that contractor performance is fully documented, the Bureau of International Narcotics and Law Enforcement Affairs will not have a complete depiction of performance on its contracts and may be unable to hold its contractors accountable when performance is questioned.

The DoS OIG made six recommendations intended to improve the invoice-review process, including ensuring that the Bureau of International Narcotics and Law Enforcement Affairs has a sufficient number of CORs to oversee its Afghanistan contracts and that these individuals are properly documenting contract oversight activities. The Bureau agreed with all six recommendations.

Audit of Bureau of Overseas Buildings Operations' Oversight of New Construction Projects at the U.S. Embassy in Kabul, Afghanistan

AUD-MERO-18-17; January 31, 2018

The DoS OIG conducted an audit to determine whether the Bureau of Overseas Buildings Operations (the Bureau) followed DoS policies, procedures, and directives governing the commissioning, substantial completion, and turnover of the new annex and apartment building at the U.S. Embassy in Kabul. In September 2011, the Bureau finalized a contract to build the New Office Annex and Staff Diplomatic Apartments at the U.S. Embassy in Kabul, Afghanistan. The Bureau is responsible for overseeing the commissioning process, verifying that buildings are substantially complete, and ensuring that the turnover of the buildings to the post facility manager and transition to occupancy are efficient. The commissioning process focuses on verifying and documenting that building systems operate within the functional performance guidelines, as required by the contract. Buildings are deemed substantially complete when only minor items remain to be completed and it

has been determined that those minor items will not interfere with occupancy. Following substantial completion, the buildings are occupied and turned over to the post facility manager, who assumes responsibility for operations and maintenance of the facility.

The DoS OIG found that the Bureau's oversight of commissioning, substantial completion, and turnover of the annex and apartment building was inconsistent with DoS policies, procedures, and directives. The Bureau project director at Embassy Kabul declared both buildings substantially complete and proceeded with occupancy before a number of key project milestones had been met. For example, even though Bureau policies state that commissioning of all major building systems must be done before a project is declared substantially complete, the DoS OIG identified 25 building systems that were not fully commissioned in one or both buildings prior to the declaration of substantial completion. The failure to complete the commissioning process occurred because of a combination of factors, including: 1) fundamental disagreements between the project director at Embassy Kabul and the commissioning agent regarding the readiness of the systems in question, 2) ambiguous guidance as to which systems must be commissioned prior to substantial completion, and 3) the fact that the commissioning agent was subordinate to the project director and, thus, the project director had ultimate authority over the commissioning process. These factors enabled the project director to exercise discretion to declare the buildings substantially complete despite the opinion of the commissioning agent. The project director's decision to accept the buildings without completing the commissioning process, in turn, contributed to a range of building deficiencies after occupancy.

In addition, the Bureau did not ensure that the contractor or the commissioning agent prepared and submitted key project documents before substantial completion and occupancy. For example, the Bureau did not require the contractor to prepare and submit owner's project requirements or basis of design documents, both of which are needed to determine whether the contractor fulfilled project requirements. Furthermore, the Bureau did not follow established procedures or best practices in planning for the buildings' turnover from the Bureau's Office of Construction Management to the embassy's facility manager. For example, according to Bureau procedures and directives, operations and maintenance deliverables such as system manuals and as-built drawings are to be provided to the post facility manager at or before substantial completion. However, because the Bureau did not include phasing requirements in the contract modification for the annex or apartment building, a number of key operations and maintenance deliverables were not, in fact, required to be provided when the project director declared each building substantially complete. As a result, facility management personnel were not fully prepared to accept responsibility for operation and maintenance of either of the buildings following substantial completion and occupancy.

The DoS OIG made 10 recommendations to the Bureau to address identified deficiencies in its oversight of the commissioning, substantial completion, and turnover of the annex and apartment building. Based on the Bureau's response to a draft of this report, the DoS OIG considers three recommendations resolved pending further action and seven recommendations unresolved.

Management Assistance Report: DynCorp Intelligence Analysts Supporting the Embassy Air Program Lack Access to the Information Needed to Fully Identify Risks and Mitigate Threats

AUD-SI-18-23; January 11, 2018

The DoS OIG is conducting an audit of the Bureau of International Narcotics and Law Enforcement Affairs Aviation program administration to determine if the key internal controls comply with Federal requirements and DoS guidelines. During the course of this audit, the DoS OIG issued a Management Assistance Report. The DoS OIG found that DynCorp International intelligence analysts supporting the DoS's Embassy Air program in Afghanistan and Iraq lacked access to information needed to fully identify risks and mitigate threats to aviation. The details of the report are not publically releasable.

In the report, the DoS OIG made two recommendations to the DoS, which were intended to ensure that intelligence analysts have access to all intelligence information needed to identify risk and mitigate threats that Embassy Air could encounter in Afghanistan and Iraq.

This report is Sensitive but Unclassified, and not publicly available.

GOVERNMENT ACCOUNTABILITY OFFICE**Obligations of Overseas Contingency Operations Funding for Operations and Maintenance Base Requirements**

GAO-18-202R; January 10, 2018

The Government Accountability Office (GAO) conducted this audit to determine how the DoD obligated the \$9.1 billion in operations and maintenance (O&M) OCO funds that Congress authorized for base requirements in FY 2016 and to assess the reliability of DoD's obligation data.

The DoD reported obligating the \$9.1 billion that Congress authorized as O&M OCO amounts for base requirements largely for base programs and activities, such as for headquarters, maintenance, and transportation costs. In the Consolidated Appropriations Act, 2016, Congress subsequently appropriated the O&M OCO amounts for base requirements as O&M base amounts. The explanatory statement accompanying the Consolidated Appropriations Act, 2016, ultimately designated \$8.6 billion of the \$9.1 billion authorized as base funds rather than as OCO funds. The DoD reported obligating these funds as designated in the explanatory statement, but in some cases, the total FY 2016 obligation amounts exceeded the designated appropriation amounts as a result of transfers and reprogramming. GAO determined that the data provided were sufficiently reliable for the purpose of describing how O&M OCO funds were ultimately appropriated and obligated by component and sub-activity group in FY 2016.

From 2014 through 2017, GAO issued four reports related to the DoD's use of, or reporting on, O&M and OCO funds. Most recently, in January 2017, GAO recommended that the DoD, in consultation with the Office of Management and Budget, reevaluate and revise

the criteria for determining what can be included in the DoD's OCO budget requests to reflect current OCO-related activities and relevant budget policy. GAO also recommended that the DoD develop a complete and reliable estimate of its enduring OCO costs, report these costs in concert with the DoD's future budget requests, and use the estimate as a foundation for any future efforts to transition enduring costs to the DoD's base budget. The DoD concurred with GAO's first recommendation and partially concurred with its second recommendation, but had not taken any steps to implement them.

The DoD reviewed GAO's most recent report and stated that it had no comments and that its position as it relates to the previously published reports had not changed.

NAVAL AUDIT SERVICE

Marine Corps Financial Data for Operation Freedom's Sentinel

N2018-0016; February 2, 2018

The Naval Audit Service conducted this audit to verify that Marine Corps obligations and disbursements supporting OFS were accurately reported in the *Cost of War* report.

The Naval Audit Service found that the Marine Corps could not support OFS obligations and disbursements reported under the O&M appropriation for the third quarter FY 2016 *Cost of War* report. In addition, the Naval Audit Service found the Marine Corps OCO cost-reporting process did not comply with DoD Financial Management Regulation requirements, and the Marine Corps did not fully comply with DoD minimum requirements for footnote disclosures associated with variances in the O&M appropriation. The Naval Audit Service also found opportunities for Headquarters Marine Corps to improve oversight and monitoring of the OCO cost-reporting process.

The Naval Audit Service made five recommendations to the Marine Corps. First, the Naval Audit Service recommended that the Marine Corps update the cost-reporting process to include the level of detail necessary to permit the tracing of command balances to the amounts reported in the *Cost of War* report. Next, the Naval Audit Service recommended that the Marine Corps establish a review process to identify that minimum disclosures for significant variances are in compliance with the DoD regulations and instructions. Third, the Naval Audit Service recommended that the Marine Corps update its standard operating procedures to ensure compliance with DoD regulations. Additionally, the Naval Audit Service recommended that the Marine Corps communicate and establish training for personnel involved in the OCO-reporting process. Finally, the Naval Audit Service recommended that the Marine Corps establish internal controls to provide sufficient oversight and monitoring of the OCO cost-reporting process at the Headquarters level.

The Marine Corps concurred with all recommendations, with one comment related to the current financial system environment.

SPECIAL INSPECTOR GENERAL FOR AFGHANISTAN RECONSTRUCTION

Afghan Ministry of Interior Headquarters Project: Phases 1 and 3 Experienced Construction Deficiencies, Poor Oversight, and Increased Costs

SIGAR-18-35-IP; March 23, 2018

SIGAR conducted an audit of Phase 1 and 3 of the Afghan MoI Headquarters Project to assess whether the Phase 1 and 3 construction was completed in accordance with contract requirements and applicable construction standards, and the buildings and infrastructure were being used and maintained.

In September 2011, CSTC-A funded, and the U.S. Army Corps of Engineers initiated a three-phase, \$90 million project to construct a headquarters compound in Kabul for the MoI and the ANP. This report focused on Phases 1 and 3 of the construction project; SIGAR issued a report on Phase 2 on September 11, 2017.

SIGAR found 12 deficiencies in the work associated with Phases 1 and 3 of the construction project. Most significantly, SIGAR found that the U.S. Army Corps of Engineers approved and Macro Vantage Lavant, the Phase 3 contractor, installed 780 non-certified doors instead of the certified fire-rated doors that were required under the contract, which presents a safety hazard in the event of a fire. SIGAR identified 11 other deficiencies, 2 also involving the contractors' unauthorized substitution of inferior products, and 9 design and construction deficiencies. Some of these deficiencies pose safety risks, and all raise concerns about U.S. Army Corps of Engineers' oversight of the project. SIGAR determined that U.S. Army Corps of Engineers' inadequate oversight of the contracts for Phases 1 and 3 contributed to the deficiencies SIGAR identified. SIGAR also found that Phases 1 and 3 experienced delays, contract extensions, and cost increases that resulted in construction being completed more than 2 years after the originally planned completion dates, and the contract costs increasing by \$2.7 million and \$7.3 million, respectively. Finally, SIGAR found that since August 2016, the MoI had occupied most of the headquarters compound and the facility was being maintained by IDS International Government Services, a U.S. company. In addition to maintaining the facilities, SIGAR found that IDS was training MoI staff on operation and maintenance.

SIGAR recommended that the U.S. Army Corps of Engineers Commanding General and Chief of Engineers, in coordination with the CSTC-A Commander, take the following actions:

- Remove all manufacturer fire rating and field labels from the noncompliant doors, and notify the MoI of the potential safety hazards resulting from the noncompliant doors installed throughout the headquarters compound.
- Reinforce with U.S. Army Corps of Engineers' contracting officers the importance of preparing final contractor performance assessment reports that include details from interim evaluations to ensure that any contractor performance deficiencies identified and actions taken to address those deficiencies reflect the complete history of contractor's performance over the course of the contract.

- The U.S. Army Corps of Engineers did not concur with the first recommendation, saying the COR determined it was not in the U.S. Government's interest to make any further demand on the contractor to replace the doors or reimburse the U.S. Government because the Phase 3 contract is completed and the warranty expired. The U.S. Army Corps of Engineers concurred with the second recommendation.

Afghan National Defense and Security Forces: DOD Cannot Fully Account for U.S.-Funded Infrastructure Transferred to the Afghan Government

SIGAR-18-29-AR; February 1, 2018

SIGAR conducted an audit to determine the extent to which DoD agencies tasked with construction and oversight transferred ANDSF infrastructure in accordance with applicable procedures, implemented construction warranties in accordance with applicable procedures, and prepared ANDSF maintenance personnel to maintain independently their infrastructure with the national maintenance contract.

SIGAR found that the U.S. Army Corps of Engineers and the Air Force Civil Engineer Center did not consistently prepare or maintain DoD real property transfer forms for ANDSF infrastructure in a complete, accurate, and timely manner and CSTC-A did not properly review the forms to ensure their compliance with DoD standards. Additionally, CSTC-A, the U.S. Army Corps of Engineers, and the Air Force Civil Engineer Center did not fully implement construction warranty procedures for the ANDSF infrastructure and could not determine whether the national maintenance contract is achieving its goals of preparing the ANDSF personnel to independently maintain the infrastructure paid for by the U.S. taxpayers. Finally, the U.S. Army Corps of Engineers did not update its quality assurance surveillance plan to account for changes CSTC-A made to the program's training requirements.

SIGAR made six recommendations to CSTC-A and the U.S. Army Corps of Engineers. These recommendations included revising standard operating procedures for the use of property transfer forms and letters, establishing procedures for the documentation of warranty inspections, and reviewing those standard operating procedures. SIGAR also recommended that CSTC-A update the quality assurance surveillance plan for the national maintenance contract to define methods for assessing contract requirements and establish more meaningful performance standards to assess the contract's performance to determine whether it achieved its intended outcomes.

CSTC-A neither agreed nor disagreed with four recommendations directed to it, and deferred to the U.S. Army Corps of Engineers on two recommendations. SIGAR considers CSTC-A's statements as generally responsive to the four directed to the command. The U.S. Army Corps of Engineers partially concurred with three recommendations and deferred to CSTC-A on the fourth. The U.S. Army Corps of Engineers did not concur with SIGAR's recommendations regarding updates to the quality assurance surveillance plan because they believe it already has meaningful metrics. SIGAR disagrees with the U.S. Army Corps of Engineers' assessment because the metrics do not adequately assess

progress toward the ANDSF independently maintaining the transferred infrastructure. The Air Force Civil Engineer Center neither agreed nor disagreed with four recommendations directed toward CSTC-A, and did not comment on the remaining two which were directed toward the U.S. Army Corps of Engineers.

Afghan National Army Camp Commando Phase IV: Construction Met Contract Requirements and Most Facilities are Being Used, but Are Not Well Maintained

SIGAR-18-28-IP; January 26, 2018

SIGAR conducted this inspection to determine whether the Camp Commando Phase IV work was completed in accordance with contract requirements and applicable construction standards; and whether the project is being maintained and used as intended. On July 1, 2009, the DoD awarded the first of four contracts to construct and renovate facilities for the ANA's Camp Commando, in Kabul, Afghanistan. The four contracts—Phases I through IV—were funded through the ASFF and totaled \$57.1 million over 5 years. The purpose of these contracts was to help establish an operating base for the ANA Special Operations Command Division Headquarters, the Commando School of Excellence, the 6th Special Operations Kandak, the Military Intelligence Kandak, and the Garrison Support Unit.

SIGAR found that Phase IV construction met contract requirements. For example, the barracks appeared to be well constructed and had no signs of settlement or foundation cracks, and all windows and doors were functioning properly. All of the light fixtures and electrical outlets in the barracks that were inspected were working properly, except one, which had a maintenance problem. Further, SIGAR found that the newly constructed dining facility was built according to the size requirements, and its kitchen contained the required cooking and dish washing facilities. Further, SIGAR found that the contractor made the required improvements to the sanitary sewer system.

While the facilities were built in accordance to contract requirements and were being used, they were not being well maintained. The \$1.6 million water-distribution system was not functioning and no longer supplying water to the compound, and the existing wells constructed under Phases I and II barely supplied enough water. SIGAR found that the contractor built the system according to the contract requirements, but could not determine why it was not working. SIGAR also found inoperable emergency lighting and smoke detectors, as well as missing fire extinguishers, which expose occupants to increase safety risks in the event of a fire.

Because the Afghan government is responsible for operating and maintaining Camp Commando, SIGAR did not make any recommendations in the report.

The Air Force Civil Engineering Center concurred with SIGAR's assessment that the project resulted in well-constructed facilities meeting contractual requirements.

U.S. AGENCY FOR INTERNATIONAL DEVELOPMENT OFFICE OF INSPECTOR GENERAL

USAID OIG completed 10 non-OFS related financial audits on USAID-funded activities from January 1 to March 31, 2018:

- ACA Financial Audit of ICF Macro, Inc. for the period from September 9, 2013, to December 31, 2015
- ACA Financial Audit of Jhpiego Corporation for the period from January 7, 2015, to June 30, 2015
- ACA Financial Audit of Chemonics International, Inc. for the periods from August 10, 2014, to December 31, 2015; April 21, 2015, to December 31, 2015; and January 1, 2015, to December 31, 2015
- ACA Financial Audit of Partnership for Supply Chain Management for the period from June 1, 2009, to September 26, 2015
- ACA Financial Audit of International Relief and Development for the period from April 1, 2015, to December 31, 2015
- ACA Financial Audit of Management Science for Health for the period from July 1, 2014, to December 31, 2015
- ACA Financial Audit of New York University for the period from January 1, 2014, to August 31, 2015
- ACA Financial Audit of Amec Foster Wheeler Environment & Infrastructure, Inc. for the period from August 31, 2014, to December 31, 2015
- ACA Financial Audit of AECOM International Development, Inc. for the periods from September 1, 2014, to September 6, 2015; September 1, 2014, to August 31, 2015; and September 4, 2014, to July 31, 2015
- ACA Financial Audit on Partnership for Supply Chain Management in Afghanistan, for the period from June 1, 2009, to September 26, 2015

INVESTIGATIONS

During the quarter, the investigative components of the Lead IG agencies and their partner agencies conducted criminal investigations related to OFS. The Lead IG agencies use criminal investigators forward-deployed to the region, as well as criminal investigators in the United States, to investigate OFS-related fraud and corruption. The Defense Criminal Investigative Service (DCIS), the criminal investigative component of the DoD OIG, has an office in Bagram Airfield and in Kabul, within the NATO Resolute Support Compound. The DoS OIG maintains an office in Frankfurt, Germany, from which investigators travel to Afghanistan.

OFS Investigative Activity

Lead IG investigations this quarter resulted in two criminal convictions and \$2,019,454 in fines or recoveries. Investigative branches of the Lead IG agencies (except USAID OIG, whose investigative activities in Afghanistan are not related to OFS, and are listed separately) and their partner agencies closed 11 investigations, initiated 6 new investigations, and coordinated on 34 open investigations. The investigations involve a variety of crimes including procurement fraud, corruption, grant fraud, theft, program irregularities, computer intrusions, and addressing trafficking-in-persons allegations. This quarter, the Fraud and Corruption Investigative Working Group conducted 23 fraud awareness briefings for 314 participants.

The Lead IG agencies and partners coordinate their investigative efforts through the Fraud and Corruption Investigative Working Group, which consists of representatives from the DCIS, the DoS OIG, USAID OIG, the U.S. Army Criminal Investigation Command, the Naval Criminal Investigative Service, and the Air Force Office of Special Investigations. This quarter, the Fraud and Corruption Investigative Working Group conducted 23 fraud awareness briefings for 314 participants.

A consolidated depiction of the OFS-related activities of these investigative components during this quarter is shown in the dashboard on page 95, and examples of investigative activities are listed below.

FORMER EMPLOYEE OF U.S. GOVERNMENT CONTRACTOR IN AFGHANISTAN PLEADS GUILTY TO ACCEPTING KICKBACKS FROM SUBCONTRACTOR

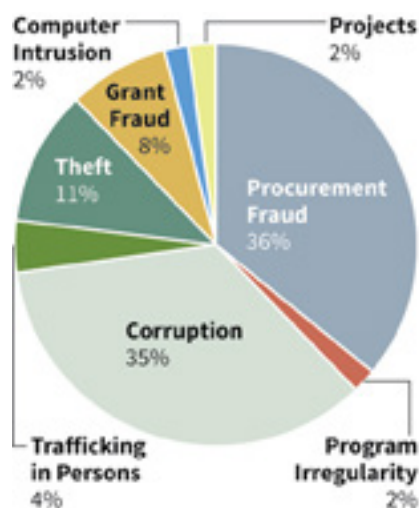
DCIS, along with SIGAR, the Army Criminal Investigation Command, the Federal Bureau of Investigation, and the Air Force Office of Special Investigations, conducted an investigation of Christopher McCray, the country manager for a subcontractor of an American company that was moving cargo for the Army and Air Force Exchange Service from Bagram Airfield to military bases through Afghanistan.

McCray pleaded guilty to one count of accepting illegal kickbacks on March 5, 2018. As part of his plea, McCray stated that when the prime contractor needed his employer to play a much bigger role in the distribution, McCray had the opportunity to influence the choice of the Afghan trucking company to serve as a subcontractor. Before the choice of

ACTIVITY BY FRAUD AND CORRUPTION INVESTIGATIVE WORKING GROUP

OPERATION FREEDOM'S SENTINEL

As of March 31, 2018



OPEN INVESTIGATIONS

34

Q2 FY 2018 RESULTS

Arrests	—
Criminal Charges	—
Criminal Convictions	2
Fines/Recoveries	\$2,019,454
Suspensions/Debarments	—
Admin. Actions	—

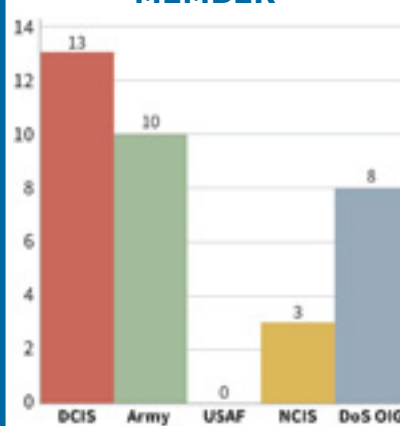
Q2 FY 2018 ACTIVITY

Cases Opened	6
Cases Closed	11

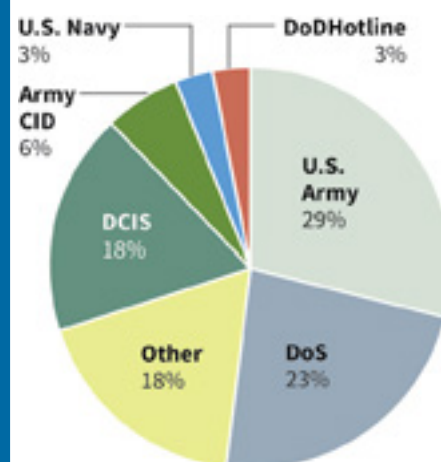
Q2 FY 2018 BRIEFINGS

No. of Briefings	23
No. of Attendees	314

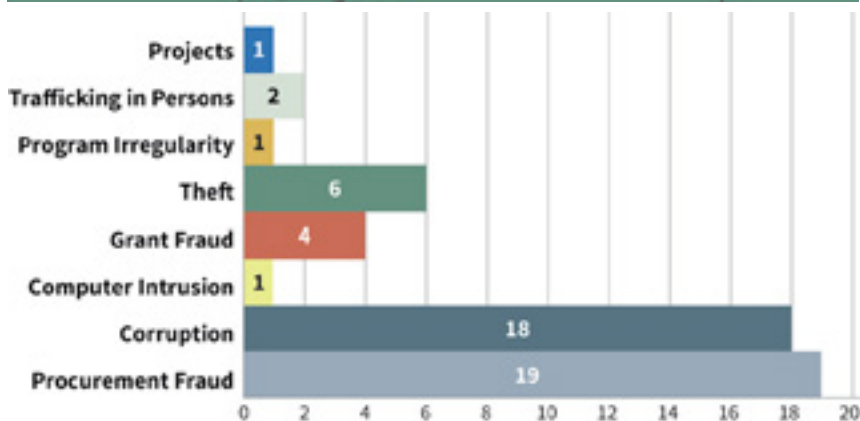
OPEN INVESTIGATIONS BY WORKING GROUP MEMBER*



SOURCES OF ALLEGATIONS



PRIMARY OFFENSES



*Some investigations are being worked jointly by more than one agency. Therefore, the total number of open cases by FCIWG Agency may not equal the total number of open investigations. **Note:** Cumulative since Jan. 1, 2015

the subcontractor was made, the Afghan trucking company secretly agreed to pay McCray 15 percent of the revenues it would receive on the subcontract. McCray received these kickback payments from December 2012 to May 2014. McCray was first paid in cash, then by wire transfers to his bank in Atlanta, and finally by Western Union payments sent to another individual, who deposited the funds, mostly in cash, into McCray's bank accounts. Moreover, McCray, who was the only representative of his employer in Afghanistan for the duration of the subcontract, was responsible for checking the accuracy of the invoices submitted to his employer and verifying the quality of the Afghan company's work on the sub-contract. McCray also admitted that he and the Afghan trucking company maintained a separate set of invoices, which showed the amounts charged to McCray's employer, the amounts kept by the Afghan company, and the amounts sent to McCray.

As of March 31, 2018, McCray's sentencing was scheduled for June 14, 2018.

FORMER U.S. ARMY CORPS OF ENGINEERS EMPLOYEE IN AFGHANISTAN SENTENCED FOR SOLICITING BRIBES FROM CONTRACTORS

DCIS, along with the Federal Bureau of Investigations, SIGAR, and the Army Criminal Investigation Command-Major Procurement Fraud Unit, investigated Mark Miller, a former employee of the U.S. Army Corps of Engineers based in Afghanistan, for seeking and receiving bribe payments. On July 26, 2017, Miller pleaded guilty to soliciting approximately \$320,000 in bribes from Afghan contractors in return for his assistance in gaining U.S. Government contracts. On March 8, 2018, Miller was sentenced to 100 months (over 8 years) in prison and 3-years' supervised release for taking bribes.

USAID OIG Investigative Activity

The USAID OIG Afghanistan office consists of two Foreign Service special agents and two Foreign Service national investigators located in Kabul, Afghanistan, along with one investigative analyst based in Washington, D.C.

From January 1 through March 31, the USAID OIG received 11 new allegations and had 18 open non-OFS investigations involving Afghanistan-related programs and operations. USAID OIG investigations this quarter resulted in \$264,563,451 in savings along with two debarments and one reported procedural impact where USAID changed their processes as a result of a USAID OIG investigation. In addition, the USAID OIG conducted 11 fraud awareness briefings during the quarter in Afghanistan for 34 participants. The USAID OIG also hosted a fraud prevention workshop in January for 70 USAID implementer staff.

INVESTIGATION RESULTED IN CANCELLATION OF MORE THAN \$264 MILLION IN POWER GENERATION AND TRANSMISSION PROJECTS

In February 2018, USAID revoked \$264 million for planned and current infrastructure projects funded through an Afghan government-owned power infrastructure company. USAID made this funding decision based on investigative developments in a joint USAID OIG and SIGAR criminal investigation. The investigation involved an alleged contract steering scheme wherein high-level Afghan government officials colluded with a

number of contractors to exchange \$2 million in kickbacks for a \$134 million dollar power-transmission infrastructure contract. USAID's \$264 million funding cancellation was in addition to USAID's previous funding de-obligation for the \$134 million contract.

HOTLINE ACTIVITY

Hotlines provide a confidential, reliable means to report allegations of waste, fraud, and abuse without fear of reprisal. Each Lead IG agency maintains its own hotline to receive complaints and contacts specific to its agency.

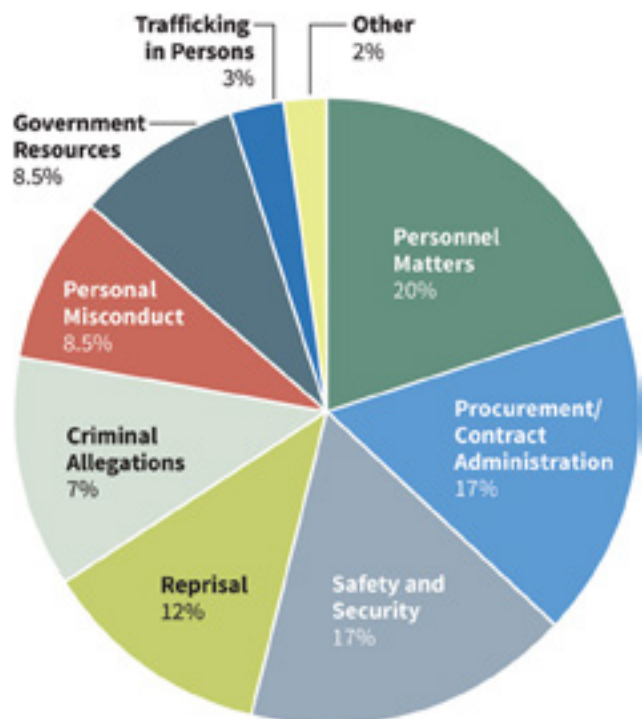
The OIG hotline representatives process the complaints they receive and refer these complaints to the appropriate entity in accordance with their respective protocols. Any hotline complaint that merits referral is sent to the responsible organization for investigation or informational purposes.

The DoD OIG employs an investigator to coordinate the hotline contacts received among the Lead IG agencies and others, as appropriate. During the reporting period, the DoD OIG's hotline received and coordinated numerous complaints, which subsequently resulted in the opening of 27 cases. The cases were referred within the DoD OIG and the service IG entities. Not all complaints result in the opening of investigative cases and some include numerous allegations that result in multiple cases.

As noted in Figure 9, the majority of the complaints received during this quarter are related to personnel matters, procurement or contract administration, and safety or security concerns.

Figure 9.

Hotline Activity







A U.S. Air Force pararescueman provides overwatch during a personnel recovery exercise at an undisclosed location in Afghanistan. (U.S. Air Force photo)

ONGOING AND PLANNED OVERSIGHT ACTIVITIES

Strategic Planning 100

Ongoing Oversight Activities..... 103

Planned Oversight Activities..... 111

Aircraft maintenance technicians assigned to the Special Mission Wing examine a PC-12 propeller system during a scheduled maintenance inspection in Mazar-e Sharif. (NSOCC-A photo)



ONGOING AND PLANNED OVERSIGHT ACTIVITIES

This section of the report discusses the Lead IG strategic planning activities, as well as ongoing and planned audit, inspection, and evaluation projects. The ongoing and planned oversight projects related to OFS activities, as of March 31, 2018, are listed in separate tables, beginning on pages 105 and 113.

USAID OIG had ongoing and planned oversight projects related to USAID's activities in Afghanistan, which do not involve OFS-related programs or activities. These ongoing and planned oversight projects examine USAID efforts in Afghanistan related to agriculture, democracy and governance, economic growth, education, gender promotion, health, infrastructure, and humanitarian assistance. These projects are listed in separate tables on pages 110 and 117.

STRATEGIC PLANNING

Pursuant to Section 8L of the Inspector General Act, the Lead IG agencies are required to develop a joint strategic oversight plan to guide comprehensive oversight of programs and operations for each overseas contingency operation. This effort includes reviewing and analyzing completed oversight, management, and other relevant reports to identify systemic problems, trends, lessons learned, and best practices to inform future oversight projects. To maximize effectiveness, Lead IG agencies update the joint strategic plan annually.

In January 2018, the DoD OIG hosted the 41st quarterly Overseas Contingency Operations Joint Planning Group Meeting. The guest speaker for the event was Major General Christopher K. Haas, Deputy Commanding General, Operations, U.S. Forces–Afghanistan and Deputy Chief of Staff, Operations, Resolute Support Mission. Major General Haas provided an update on OFS and an overview of the Afghanistan Compact on economic and political reform.

FY 2018 Joint Strategic Oversight Plan Covers OFS

In April 2015, the DoD IG was designated as the Lead IG for OFS, and the three Lead IG agencies began developing and implementing a joint strategic oversight planning process for comprehensive oversight of OFS and subsequent overseas contingency operations. The initial oversight plan created through the planning process has been updated each year since. The *FY 2018 Joint Strategic Oversight Plan for Afghanistan*, effective October 1, 2017, was included in the *FY 2018 Comprehensive Oversight Plan for Overseas Contingency Operations*. The strategic plan organized OFS-related oversight projects into strategic oversight areas, updated to reflect the evolving OFS mission areas as follows:

SECURITY

Security focuses on determining the degree to which OFS is accomplishing its missions of counterterrorism, and training, advising, and assisting the Afghan security forces in activities that may include:

- Establishing transitional public order,
- Countering illegal combatants and criminal elements,
- Protecting key personnel and facilities,
- Establishing and strengthening relationships with host-nation military and police,
- Enforcing cessation of hostilities and promoting peace processes,
- Disarming, demobilizing, and reintegrating combatants, and
- Building or enhancing the capacity and capabilities of the Afghan security institutions and sustainability of such institutions.

GOVERNANCE AND CIVIL SOCIETY

Governance and Civil Society focuses on the ability of the Afghan government, at all levels, to represent and serve its citizens in activities that may include:

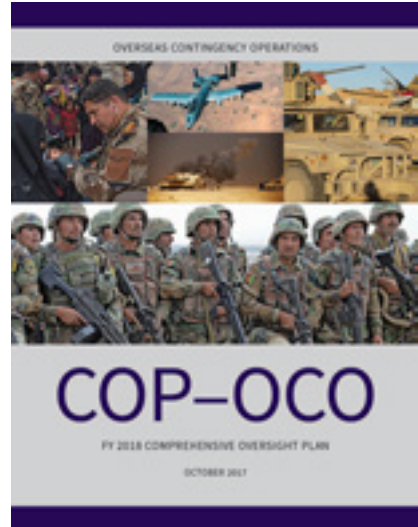
- Building or enhancing Afghan governance capacity, including the capacity to sustainably resource its activities and services,
- Promoting inclusive and effective democracy, and civil participation and empowerment,
- Promoting reconciliation, peaceful resolution of conflict, demobilization and reintegration of armed forces, and other rule of law efforts,

- Fostering sustainable and appropriate reconstruction activities,
- Fostering fair distribution of resources and provision of essential services, and
- Countering and reducing corruption, inequality, and extremism.

HUMANITARIAN ASSISTANCE AND DEVELOPMENT

Humanitarian Assistance and Development focuses on ensuring that the population's basic needs are met, transitioning to peaceful coexistence in communities, and providing long-term development supporting health, education, and the empowerment of women in activities that may include:

- Providing food, water, medical care, emergency relief, and shelter to people affected by crisis,
- Building resilience by supporting community-based mechanisms that incorporate disaster risk reduction and emergency preparedness, and supporting coherent and coordinated national disaster preparedness and humanitarian response systems,
- Supporting healthcare, education, and the empowerment of women,
- Assisting and protecting returning Afghan refugees,
- Strengthening Afghanistan's capacity to absorb returning refugees, and
- Helping refugee-assisting communities in Pakistan and Iran to preserve asylum space for Afghan refugees.



**FY 2018 Comprehensive Oversight Plan
for Overseas Contingency Operations**

STABILIZATION AND INFRASTRUCTURE

Stabilization and Infrastructure focuses on efforts to provide the people of Afghanistan the opportunity to pursue sustainable livelihoods in peaceful communities with effective economic systems and essential public services in activities that may include:

- Repairing or building infrastructure and buildings such as schools, hospitals, and government facilities,
- Establishing or reestablishing public utilities that provide services such as water and electricity,
- Removing explosive remnants of war, and
- Promoting an economic system that fosters basic commerce, free markets, and employment generation through sound legal frameworks, outside investment, and the reduction of corruption.

SUPPORT TO MISSION

Support to Mission focuses on administrative, logistical, and management efforts that enable the United States to conduct military operations, empower host-nation governance, and provide humanitarian assistance to the local population in activities that may include:

- Security of U.S. personnel and property on U.S. installations,
- Occupational health and safety of personnel on U.S. installations,
- Logistical support to U.S. installations,
- Grant and contract management, and
- Program administration.

ONGOING OVERSIGHT ACTIVITIES

Ongoing OFS Oversight Projects

As of March 31, 2018, the Lead IG agencies and their partner agencies had 35 ongoing projects related to OFS. Tables 8 and 9 list the project title and objective for each of these projects. Figure 10 groups the ongoing projects by strategic oversight area. The USAID OIG's ongoing oversight projects for USAID's activities in Afghanistan, which are unrelated to OFS, are listed in Table 10.

The discussion that follows highlights some of these ongoing OFS projects by oversight area.

SECURITY

The Lead IG agencies and partner agencies are conducting nine projects related to security, including the following:

The **DoD OIG** is evaluating whether USFOR-A's airborne intelligence, surveillance, and reconnaissance allocation process supports U.S. counterterrorism operations in Afghanistan. The DoD OIG is also auditing the implementation of cybersecurity controls for unmanned aerial vehicle systems to protect these systems from unauthorized access and use.

The **DoS OIG** is auditing the Bureau of International Narcotics and Law Enforcement Affairs Aviation program administration to determine if the key internal controls comply with Federal requirements and DoS guidelines.

The **GAO** is auditing the ANDSF's equipment and its capability.

SIGAR is auditing DoD efforts to advise the Afghan MoI and MoD to determine if the DoD has clearly articulated the advisory effort's goals, objectives, and strategy. SIGAR is also conducting an audit to determine the amount of on-budget assistance provided to develop the capacity of Afghan ministries and evaluate potential negative issues that affected on-budget assistance.

GOVERNANCE AND CIVIL SOCIETY

The **DoS OIG** is conducting two inspections of the Bureau of Democracy, Human Rights, and Labor.

HUMANITARIAN ASSISTANCE AND DEVELOPMENT

SIGAR is inspecting the Women's Participation Program—MoI Headquarters Gender compound barracks, gym, and daycare in Kabul to assess whether the construction was completed in accordance with contract requirements and the building is being used and maintained.

STABILIZATION AND INFRASTRUCTURE

The Lead IG agencies and partner agencies are conducting five projects related to stabilization and infrastructure, including **SIGAR's** inspection of the ANA Garrison at South Kabul International Airport to determine whether the construction and utility upgrades were completed in accordance with contract requirements and applicable construction standards, and whether the facilities are being used and maintained.

SUPPORT TO MISSION

The Lead IG agencies and partner agencies are conducting 18 projects related to support to mission, including the following:

The **DoD OIG** is conducting an audit to determine if the DoD adequately monitored contractor performance and conducted sufficient invoice reviews for services provided under the Logistics Civil Augmentation Program IV contract. The DoD OIG is also auditing U.S. Air Force C-5 Galaxy readiness and training to determine if the U.S. Air Force squadrons have adequate mission-ready aircraft to support U.S. Transportation Command readiness missions.

The **DoS OIG** is auditing the construction contract for the new embassy compound in Islamabad and Embassy Kabul's physical security features to ensure compliance with contract requirements and industry standards. The **DoS OIG** is also evaluating the Camp Eggers Guard Housing contract termination to determine the reason for the failure to complete the contract terms and for the expenditures that exceeded the budgeted amount.

The **GAO** is auditing the DoD's procedures for managing the disposal of excess equipment in Afghanistan.

SIGAR is reviewing the Alaska Tent program to determine requirements and procurement processes related to the purchase of Alaska Structures for the ANDSF.

Figure 10.

Ongoing Projects by Strategic Oversight Area

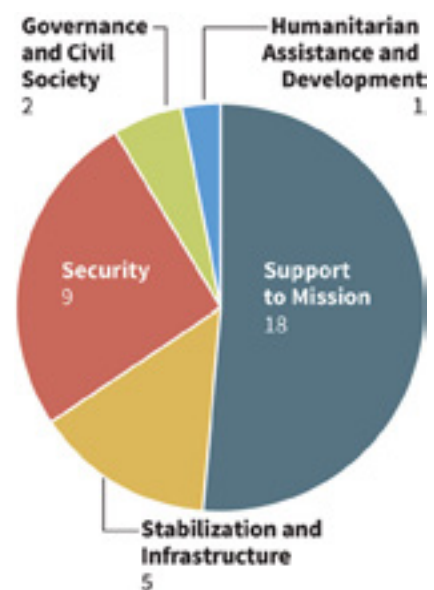


Table 8.

Ongoing Oversight Projects by Lead IG Agencies, as of March 31, 2018

Project Title	Objective
DEPARTMENT OF DEFENSE OFFICE OF INSPECTOR GENERAL	
<i>Evaluation of Airborne Intelligence, Surveillance, and Reconnaissance Supporting Counterterrorism Operations in Afghanistan</i>	To evaluate the airborne, intelligence, surveillance, and reconnaissance supporting counterterrorism operations in Afghanistan to determine if USFOR-A's airborne, intelligence, surveillance, and reconnaissance allocation process is supporting U.S. counterterrorism operations.
<i>Military Facilities Evaluation Follow-Up Kandahar Air Field Afghanistan</i>	To determine whether U.S. military-occupied facilities supporting OFS comply with DoD health and safety policies and standards regarding electrical distribution and fire protection systems.
<i>Audit of DoD Oversight of Logistics Civil Augmentation Program Invoice Review and Payment</i>	To audit DoD's oversight of the Logistics Civil Augmentation program's invoice review and payment process to determine whether the DoD adequately monitored contractor performance and conducted sufficient invoice reviews for services provided under the Logistics Civil Augmentation Program IV contract.
<i>Audit of the DoD's Implementation of Cybersecurity Controls for Unmanned Aerial Vehicle Systems</i>	To determine whether the DoD implemented and operated cyber and physical security controls in accordance with Federal and DoD system, communications, and information security requirements to protect select unmanned aerial vehicle systems from unauthorized access and use.



A U.S. Marine launches an unmanned aerial system during a security patrol near Bost Airfield. (U.S. Marine Corps photo)

Project Title	Objective
<i>Audit of U.S. Air Force C-5 Galaxy Readiness</i>	To determine if the U.S. Air Force C-5 squadrons have adequate mission-capable aircraft and training to support U.S. Transportation Command readiness and mission requirements.
<i>Audit of the DoD Management of the Enhanced Army Global Logistics Enterprise (EAGLE 2) Maintenance Contract in Afghanistan</i>	To determine whether the Army monitored contractor performance and costs of the Enhanced Army Global Logistics Enterprise 2 maintenance contract to ensure the contractor is properly maintaining tactical vehicles and weapons while keeping costs to a minimum.
DEPARTMENT OF STATE OFFICE OF INSPECTOR GENERAL	
<i>Audit of Construction of the New Embassy Compound-Islamabad</i>	To determine whether the DoS is effectively administering the construction contracts for the new embassy compound in Islamabad.
<i>Inspection of the Bureau of Democracy, Human Rights and Labor</i>	To evaluate the programs and operations of the Bureau of Democracy, Human Rights and Labor.
<i>Audit of the Bureau of International Narcotics and Law Enforcement Affairs Aviation Program</i>	To determine whether the Bureau of International Narcotics and Law Enforcement Affairs is administering its aviation program, including key internal controls such as inventory management, aviation asset usage, aircraft maintenance, and asset disposal, in accordance with Federal requirements and DoS guidelines.
<i>Audit of Embassy Kabul Physical Security Features</i>	To determine whether the Bureau of Overseas Buildings Operations and other DoS stakeholders managed the construction of physical security features at U.S. Embassy Kabul's newly constructed facilities to ensure that they met industry standards and contract requirements.
<i>Audit of Contracting Officer Representative (COR) Responsibility for Overseeing Invoices for Overseas Contingency Operations (OCO) Contracts</i>	To determine if contracting officer representatives were adequately overseeing invoices for overseas contingency operations contracts.
<i>Evaluation of Camp Eggers Guard Housing Contract Termination</i>	To determine the reason for the contractor's failure to fulfill the contract terms and for the expenditures significantly increasing over the initial budgeted amount.
<i>Bureau of Democracy, Human Rights, and Labor Foreign Assistance Program Management</i>	To conduct a full inspection of Bureau of Democracy, Human Rights, and Labor.
<i>Audit of Costs Invoiced Under the Afghanistan Life Support Services Contracts</i>	To determine whether invoices submitted under the Afghanistan Life Support Services contracts that were reviewed and approved by the Bureau of South and Central Asian Affairs contained unsupported or unallowable costs.

Table 9.

Ongoing Oversight Projects by Lead IG Partner Agencies, as of March 31, 2018

Project Title	Objective
AIR FORCE AUDIT AGENCY	
<i>Audit of the Army's Reporting of Obligations and Expenditures for OFS</i>	To audit the Army's reporting of obligations and expenditures for OFS to determine the accuracy of information reported in the OFS <i>Cost of War</i> report.
<i>Audit of Downrange Civilian Overtime Pay and Entitlements</i>	To audit the Army's downrange civilian overtime pay and entitlements program to determine whether overtime was effectively managed and downrange entitlements (including danger and post differential pay) were accurately paid to civilians deployed in support of OFS and OIR.
ARMY AUDIT AGENCY	
<i>Emergency Contingency-Allowance Equipment, 380th Air Expeditionary Wing</i>	To determine whether Wing personnel properly managed emergency contingency-allowance equipment.
<i>Contract Administration in a Contingency Environment, 380th Air Expeditionary Wing</i>	To determine whether Wing personnel 1) properly planned, competed, and awarded contingency contracts (including trafficking-in-persons clauses); 2) provided oversight and quality assurance over contractor performance (including trafficking-in-persons); and 3) appropriately responded to potential trafficking-in-persons violations.
<i>Emergency Contingency-Allowance Equipment, 455th Air Expeditionary Wing</i>	To determine whether Wing personnel 1) properly planned, competed, and awarded contingency contracts (including trafficking-in-persons clauses); 2) provided oversight and quality assurance over contractor performance (including trafficking-in-persons); and 3) appropriately responded to potential trafficking-in-persons violations.
<i>Air Force Cost of War Report- Operation Freedom's Sentinel</i>	To determine whether Air Force personnel accurately reported OFS obligations and disbursements on the <i>Cost of War</i> report.
GOVERNMENT ACCOUNTABILITY OFFICE	
<i>Afghan National Defense & Security Forces' Equipment and Capability</i>	To audit the performance of the ANDSF's equipment and capability and summarize how such weapon systems and equipment support ANDSF capability given the evolving security situation and overall strategy.

Project Title	Objective
<i>Institutionalizing Advise-and-Assist Lessons Learned</i>	To determine to what extent to which the DoD has 1) modified its approach for planning for, training, and utilizing U.S. military personnel to advise and assist partner forces based on lessons learned from advise-and-assist efforts in Afghanistan, Iraq, and Syria; 2) incorporated lessons learned from challenges the DoD has faced in providing and utilizing U.S. military personnel to carry out their assigned advise-and-assist missions in support of geographic combatant commands; 3) incorporated lessons learned from past challenges it has experienced in providing key enablers for the advise-and-assist missions, including air support; intelligence, surveillance, and reconnaissance; logistics; or other enabling capabilities; and 4) assessed and institutionalized specific lessons from OIR, OFS, and other past and present advise-and-assist missions in various geographic combatant commands to identify and implement necessary changes to doctrine, training, and force structure to support ongoing and future advise-and-assist missions.
<i>Disposal of Excess Equipment in Afghanistan</i>	To audit the performance of the disposal of excess equipment in Afghanistan activities to determine 1) the volume and value of new or otherwise useable equipment being disposed of in Afghanistan; 2) the procedures the DoD has to ensure that items designated for disposal are not in demand elsewhere in Afghanistan; and 3) the extent to which potential future orders and requirements in Afghanistan are considered in decisions to dispose of new or useable items.
SPECIAL INSPECTOR GENERAL FOR AFGHANISTAN RECONSTRUCTION	
<i>Inspection of Afghan National Army Camp Commando Phase III</i>	To inspect the ANA Camp Commando Phase III project to determine whether the 1) work was completed in accordance with contract requirements and applicable construction standards; and 2) project is being maintained and used as intended.
<i>Inspection of the Afghan National Army's Ground Forces Command, Garrison Support Unit, and Army Support Command</i>	To inspect the ANA's Ground Forces Command, Garrison Support Unit, and Army Support Command to determine whether the 1) work was completed in accordance with contract requirements and applicable construction standards and 2) project is being maintained and used as intended.
<i>DoD Efforts to Advise the Afghan Ministries of Defense and Interior</i>	To audit the DoD's efforts to advise the Afghan MoD and MoI to determine the 1) extent to which DoD has clearly articulated the goals, objectives, and strategy of its advisory efforts; 2) DoD's advisory efforts, including funding, the number of advisors and contractors, their assigned locations, and criteria for selecting the advisors, among other things; and 3) the methods DoD uses to measure success.

Project Title	Objective
<i>Implementation and Effectiveness of On-Budget Assistance</i>	To 1) determine the amount of on-budget assistance provided to Afghanistan from 2001 to 2014, and the mechanisms used to provide the assistance; 2) assess the impact of on-budget assistance provided to develop the capacity of Afghan MoD and Mol; and 3) evaluate potentially negative issues that affected on-budget assistance, e.g., corruption, and how these issues were mitigated.
<i>Afghan Air Force's Ability to Operate and Maintain U.S.-Provided Aircraft</i>	To determine the extent to which 1) the aircraft the United States plans to provide the Afghan Air Force address validated capability gaps identified by both the DoD and the MoD; 2) the DoD synchronized the recruitment and training of aircrews and other critical personnel with estimated aircraft delivery schedules; and 3) the DoD and the MoD have developed and implemented a plan to support the operation and maintenance of Afghan Air Force aircraft provided by the United States that includes steps to address capability gaps within the Afghan Air Force.
<i>DoD Procurement of Humvees for the ANDSF</i>	To review the processes the DoD used to develop the requirement for providing the ANDSF with Humvees in 2017, and compare and evaluate the selected course(s) of action to available alternatives.
<i>Commander's Emergency Response Program Bridges in Baghlan</i>	To 1) determine if the location on record reflects the actual location of the bridges and 2) assess the overall condition of the bridges.
<i>Inspection of the Women's Participation Program—Ministry of Interior Headquarters Gender Compound Barracks, Gym, and Daycare in Kabul</i>	To assess whether 1) the construction was completed in accordance with contract requirements and applicable construction standards, and 2) the buildings are being used and maintained.
<i>AISS-ATEMP Contract Follow-Up—Vehicle Spare Part Cost</i>	To review the Afghan Integrated Support Services Afghan Technical Equipment Maintenance Program contract to 1) determine Afghanistan Integrated Support Services' requirements for the purchase of spare parts for vehicle maintenance under the National Army's Technical Equipment Maintenance Program contract; 2) describe weaknesses in ANHAM FZCO's purchasing practices, and identify the steps taken to minimize the impact of spare part cost increases; 3) determine the costs of spare parts purchased by Afghanistan Integrated Support Services over the course of the contract and compare costs of those spare parts to spare parts purchased through the Foreign Military Sales system; and 4) assess additional costs paid by CSTC-A for Afghanistan Integrated Support Services' maintenance practices.

Project Title	Objective
<i>Alaska Tents</i>	To review the Alaska Tents program to determine 1) the requirements generation and procurement processes related to the purchase of Alaska Tent structures for the ANDSF, and 2) the cost of purchasing these structures.
<i>Inspection of Construction and Utility Upgrades for the Afghan National Army Garrison at South Kabul International Airport</i>	To inspect the construction and utility upgrades at the ANA garrison at South Kabul International Airport and to determine whether 1) the construction and upgrades were completed in accordance with contract requirements and applicable construction standards, and 2) the facilities and utilities are being used and maintained.
<i>Status of ANA National Defense University (Phase II) Construction</i>	To obtain information from the Air Force Center for Engineering and the Environment and the U.S. Army Corps of Engineers related to the construction of Phase II of the ANA National Defense University (Task Delivery Order 33).

Ongoing USAID Projects in Afghanistan

As of March 31, 2018, USAID OIG had three ongoing oversight projects pertaining to USAID's non-OFS-related activities in Afghanistan. Table 10 provides the project title and objective for each of these ongoing projects.

Table 10.

Ongoing USAID Oversight Projects in Afghanistan, as of March 31, 2018

Project Title	Objective
U.S. AGENCY FOR INTERNATIONAL DEVELOPMENT OFFICE OF INSPECTOR GENERAL	
<i>RCA Financial Audit on the Government of the Islamic Republic of Afghanistan, Ministry of Agriculture, Irrigation & Livestock</i>	To audit the Agriculture Development Fund 306-IL-12-OAG-21 for the period from January 1, 2014, to December 31, 2014.
<i>Audit of USAID/Afghanistan's New Development Partnership</i>	To audit USAID/Afghanistan's New Development Partnership to determine whether USAID/Afghanistan had 1) adequately verified the achievement of completed indicators under the New Development Partnership for any payments made to date, and 2) adopted internal policies and procedures to adequately verify the achievement of New Development Partnership indicators contained in the July 25, 2015, New Development Partnership results framework.
<i>Follow-Up Audit of USAID's Multi-Tiered Monitoring Strategy for Afghanistan</i>	To audit USAID's Multi-Tiered Monitoring Strategy for Afghanistan to determine the extent that USAID has used its multi-tiered monitoring strategy to manage programs and serve as the basis for informed decision making.

PLANNED OVERSIGHT ACTIVITIES

Planned OFS Projects

As of March 31, 2018, the Lead IG agencies and their partner agencies had 28 planned oversight projects related to OFS. Tables 11 and 12 provide the project title and objective for each of the planned projects. USAID OIG's ongoing projects, which pertain to USAID activities in Afghanistan and are unrelated to OFS, are listed in Table 13.

The discussion that follows highlights some of these planned projects by oversight area. Some projects are related to more than one strategic oversight area.

SECURITY

The Lead IG agencies and partner agencies are planning 12 projects related to security, including the following:

The **DoD OIG** intends to evaluate biometric-enabled intelligence to determine whether it effectively supports the OFS Commander's requirements. The DoD OIG will also evaluate U.S. and coalition efforts to enable the MoI to develop its oversight and internal control capability.

SIGAR will audit counternarcotics police specialized units to determine the extent to which they are achieving their goals. SIGAR will also audit the Afghan Air Force's use and maintenance of MD-530, A-29, and PC-12 aircraft. SIGAR will review the Security Force Assistance Brigade's efforts in Afghanistan and their effects on ANDSF capabilities.

SIGAR will audit CSTC-A's efforts to implement conditionality through its Bilateral Financial Commitment Letters with the MoD and MoI to identify the conditions in the letters, how the conditions have changed over time, and the extent to which CSTC-A implemented the penalties described in the commitment letters when the ministries did not meet those conditions.

GOVERNANCE AND CIVIL SOCIETY

SIGAR will review the DoD, DoS, and USAID assistance programs, which are intended to improve governance in Afghanistan, and will assess how those efforts contributed to improvements in Afghan government institutions.

HUMANITARIAN ASSISTANCE

SIGAR will audit DoD's Gender Advising programs for the MoD and MoI to identify the DoD's gender-related goals for the MoD and MoI and to determine how the DoD has incorporated these goals in its strategies, plans, and other directives related to its ministry-advising efforts.

STABILIZATION AND INFRASTRUCTURE

SIGAR is planning 2 projects related to stabilization and infrastructure.

SIGAR will inspect ANA South Kabul International Airport Utilities power distribution, grid connection, and water and sewer upgrades to ensure the construction was completed in accordance with contract requirements and applicable construction standards, and the facilities are being used and maintained. **SIGAR** will also review the DoD's planning and use of facilities built for female members of the ANDSF and their families.

SUPPORT TO MISSION

The Lead IG agencies and partner agencies are planning 12 projects related to support to mission, including the following:

The **DoD OIG** will evaluate U.S. military facilities at Bagram Air Field in Afghanistan to determine whether the facilities comply with DoD health and safety policies and standards. The DoD OIG will also audit the National Maintenance Strategy contract in Afghanistan to determine whether the DoD effectively developed the requirements for the contract.

The **DoS OIG** will audit the Aviation Working Capital Fund cost center to determine whether the fees collected were sufficient to cover all costs required to sustain operations in Iraq and Afghanistan. The DoS OIG will also audit the DoS's Office for the Monitoring and Prevention of Trafficking in Persons Office to determine whether the administration and oversight of their grants complied with Federal acquisition regulations and DoS guidance.

SIGAR will audit the implementation of DoD's national maintenance follow-on contract for critical ANDSF infrastructure to assess the extent to which the contract is achieving the DoD's goal of developing the ANDSF's capacity to independently operate and maintain its infrastructure.

Figure 11.

Planned Projects per SOA

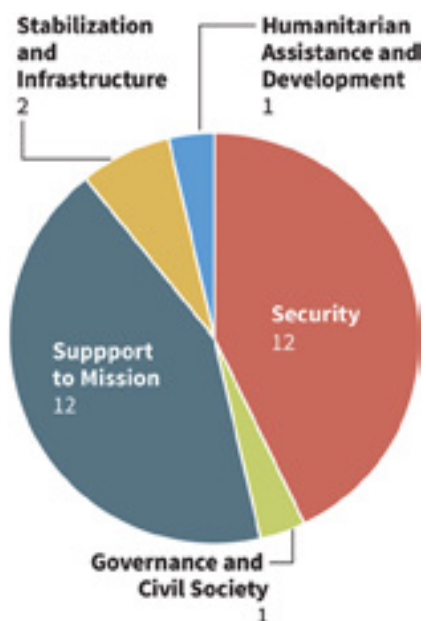


Table 11.

Planned Oversight Projects by Lead IG Agencies, as of March 31, 2018

Project Title	Objective
DEPARTMENT OF DEFENSE OFFICE OF INSPECTOR GENERAL	
<i>Assessment of U.S. and Coalition Efforts to Enable the Afghan Ministry of Interior to Develop its Oversight and Internal Control Capability</i>	To determine whether the U.S. Government and Coalition train, advise, and assist efforts will enable the Afghan MoI and subordinate organizations to develop a transparent and accountable oversight capability that helps the MoI to run efficient and effective operations, report reliable information about its operations, and comply with applicable laws and regulations.
<i>Summary Report of Recommendations from OCO Intel Evaluations</i>	To determine if recommendations from DoD Lead Inspector General for Overseas Contingency Operations intelligence evaluations affecting OIR and OFS have been implemented.
<i>Evaluation of DoD Biometric-Enabled Intel Operations for OFS</i>	To determine whether biometric-enabled intelligence effectively supports the OFS Commander's requirements.
<i>U.S. Military Facilities Evaluation Follow Up-Bagram Air Field, Afghanistan</i>	To determine if U.S. military-occupied facilities comply with DoD health and safety policies and standards.
<i>Evaluation of Theater Linguist Support for OFS</i>	To review policies and procedures impacting the recruitment, hiring, and employment of military and contract linguists on the conduct of the OIR and OFS campaigns.
<i>Audit of the Department of Defense Military Payroll for Combat Zone Entitlements</i>	To determine whether the DoD military components and the Defense Finance and Accounting Service accurately calculated hostile fire pay, imminent danger pay, family separation allowance, and combat zone tax exclusion for combat zone deployments.
<i>U.S. Host-Tenant Agreements for Camp Lemonnier, Djibouti</i>	To determine whether the U.S. Navy has effectively developed host-tenant agreements and cost allocation methodologies for reimbursement of support services provided at Camp Lemonnier, Djibouti.
<i>Follow-up Audit on the Combined Joint Task Force-Horn of Africa's Planning and Execution of Civil-Military Operations</i>	To determine whether the Under Secretary of Defense for Policy; Commander, U.S. Africa Command; and Commander, CJTF-HOA implemented the agreed-upon corrective actions of DoDIG Report No. DODIG-2014-005, "Combined Joint Task Force-Horn of Africa Needed Better Guidance and Systems to Adequately Manage Civil-Military Operations."
<i>Audit of the Planning and Implementation of the Afghan Personnel and Pay System</i>	To determine whether DoD implemented the Afghan Personnel and Pay System to accurately pay and track Afghan forces.
<i>Audit of the National Maintenance Strategy Contract in Afghanistan</i>	To determine whether the DoD effectively developed the requirements for the National Maintenance Strategy contract.

Project Title	Objective
DEPARTMENT OF STATE OFFICE OF INSPECTOR GENERAL	
<i>Audit of the Aviation Working Capital Fund</i>	To determine whether the fees collected by the Aviation Working Capital Fund cost center were sufficient to cover all costs required to sustain operations in Iraq and Afghanistan.
<i>Audit of DoS Armored Vehicle Procurement Process</i>	To determine whether DoS contractors providing armoring services to the DoS comply with contract terms and conditions.
<i>Audit of the Administration and Oversight of Grants within the Office to Monitor and Combat Trafficking in Persons (J/TIP)</i>	To determine whether the Office to Monitor and Combat Trafficking in Persons administration and oversight of grants was in accordance with applicable Federal regulations and DoS guidance.

Table 12.

Planned Oversight Projects by Partner Agencies, as of March 31, 2018

Project Title	Objective
SPECIAL INSPECTOR GENERAL FOR AFGHANISTAN RECONSTRUCTION	
<i>Review of Counternarcotics Police of Afghanistan Specialized Units</i>	To audit Counternarcotics Police of Afghanistan Specialized Unit to 1) determine the extent to which counternarcotic police specialized units are achieving their goals; 2) assess the oversight of salary payments made to personnel in the specialized units; and 3) assess the long-term sustainability of the specialized units.
<i>Afghan Air Force Use and Maintenance of its PC-12s</i>	To review lessons learned for the Afghan Special Mission Wing's use and maintenance of its fleet of PC-12s and assess 1) the extent to which the Wing can operate and maintain the PC-12s, and 2) the DoD's efforts to ensure that the Wing can operate and maintain the PC-12s, including any contracts the DoD is funding or plans to fund to provide those services.
<i>Assistance to Improve Governance in Afghanistan</i>	To 1) identify the DoD, DoS, and USAID programs focused on improving governance in Afghanistan; 2) assess how these efforts contributed to improvements in Afghan government institutions; and 3) determine lessons learned for future governance efforts in conflict-affected countries.
<i>Afghan Air Force Use and Maintenance of its A-29 Fleet</i>	To 1) describe the DoD's process for selecting the A-29 as a platform for the Afghan Air Force; 2) assess the extent to which the Afghan Air Force can operate and maintain the A-29, including the DoD's measures for determining success; 3) assess the DoD's efforts to ensure that the Afghan Air Force can operate and maintain the A-29s, including any contracts the DoD is funding or plans to fund to provide those services; and 4) determine the extent to which the Afghan Air Force will be able to sustain this fleet in the future.

Project Title	Objective
<i>Afghan Air Force Use and Maintenance of its MD-530 Fleet</i>	To audit the performance of the Afghan Air Force's use and maintenance of its MD-530 fleet to 1) describe the DoD's process for selecting the MD-530 as a platform for the Afghan Air Force; 2) assess the extent to which the Afghan Air Force can operate and maintain the MD-530, including the DoD's measures for success; 3) assess the DoD's efforts to ensure that the Afghan Air Force can operate and maintain the MD-530s, including any contracts the DoD is funding or plans to fund to provide those services; and 4) determine the extent to which the Afghan Air Force will be able to sustain this fleet in the future.
<i>Combined Security Transition Command-Afghanistan's Efforts to Implement Conditionality through its Commitment Letters with the Ministries of Defense and Interior</i>	To 1) identify the conditions CSTC-A has included in its commitment letters with the MoD and the MoI, and how these conditions have changed over time; 2) assess the extent to which the ministries met those conditions; and 3) assess the extent to which CSTC-A implemented the penalties described in the commitment letters when the MoD and MoI did not meet those conditions.



Afghan Air Force A-29 maintainers maneuver an ejection seat at Kabul Air Wing. (U.S. Air Force photo)

Project Title	Objective
<i>Inspection of Afghan National Army South KAIA Utilities Power Distribution, Grid Connection, and Water and Sewer Upgrades</i>	To assess whether 1) the construction was completed in accordance with contract requirements and applicable construction standards, and 2) the building is being used and maintained.
<i>Inspection of the Women's Compound at the Afghan National Police Regional Training Center–Jalalabad</i>	To determine whether 1) the construction was completed in accordance with contract requirements and applicable construction standards, and 2) the facilities are being used and maintained.
<i>DoD's Gender Advising Programs for the Ministries of Defense and Interior</i>	To 1) identify the DoD's gender-related goals for the Ministries of Defense and Interior and determine how the DoD has incorporated these goals in its strategies, plans, and other directives related to its ministry advising efforts; 2) identify how the DoD measures the results of its gender-advising efforts and the extent to which these efforts have been met and are effective; and 3) identify what impediments, if any, may be prohibiting greater success in gender-related areas of improvement at the Ministries of Defense and Interior, and how the DoD is addressing those issues.
<i>Procurement, Use, and Maintenance of Intelligence, Surveillance, and Reconnaissance for the Afghan National Defense and Security Forces</i>	To 1) describe the process(es) by which the DoD develops intelligence, surveillance, and reconnaissance for the ANDSDF; 2) assess the extent to which the DoD oversees these procurement processes; 3) assess the extent to which the DoD evaluates the performance of intelligence, surveillance, and reconnaissance once fielded and makes adjustments, if needed; and 4) review DoD's plans for sustaining this equipment once fielded.
<i>DoD's Efforts to Combat Corruption within the Ministries of Defense and Interior</i>	To 1) determine the extent to which the DoD has incorporated anti-corruption goals and objectives into its train, advise, and assist efforts; 2) describe the activities the DoD is implementing to address corruption within the MoD and MoI, including the personnel, resources, and training allocated to these efforts; 3) assess the DoD's mechanisms for measuring the results of these activities and whether they are achieving the DoD's anti-corruption goals and objectives; and 4) assess the extent to which the DoD coordinates these activities with its coalition and other international partners.

Project Title	Objective
<i>Implementation of DoD's Follow-on Contract to Operate and Maintain Critical ANDSF Infrastructure</i>	To assess the extent to which 1) the follow-on national maintenance contract for critical ANDSF infrastructure is achieving its contractual requirements and the DoD's broader goal of developing the ANDSF's capacity to independently operate and maintain this infrastructure, and 2) the U.S. Corps of Army Engineers developed measurable performance standards for the follow-on national maintenance contract to enable evaluation of work performed against those standards, and assess the contractor's performance.
<i>DOD's Procurement, Oversight, and Disposal of the G222s</i>	To audit DoD's procurement, oversight, and disposal of the G222s to 1) describe the DoD's process for selecting the G222 for the Afghan Air Force and the need they were expected to fulfill; 2) determine why the planes did not ultimately meet this need and what, if any, conditions changed between their selection and arrival in country; and 3) determine why they were scrapped and what alternative disposal methods were considered.
<i>Audit of DoD's Women Participation Projects</i>	To review the planning and use ANA and ANP facilities built for female members of the ANDSF and their families.
<i>Review of the Security Force Assistance Brigades (SFAB) in Afghanistan</i>	To examine the efforts of Security Force Assistance Brigades in Afghanistan and their effect on ANDSF capabilities.



Female Tactical Platoon members climb an obstacle during physical training near Kabul. (U.S. Air Force photo)

Planned USAID Projects in Afghanistan

As of March 31, 2018, USAID OIG has 17 non-OFS-related project planned pertaining to USAID's activities in Afghanistan. Table 13 provides the project title and objective for each of the planned project.

Table 13.

Planned USAID Oversight Projects in Afghanistan, as of March 31, 2018

Project Title	Objective
U.S. AGENCY FOR INTERNATIONAL DEVELOPMENT OFFICE OF INSPECTOR GENERAL	
<i>ACA Financial Audit on Roots of Peace</i>	To audit Afghan Agricultural Research and Extension Development AID-306-C-12-00006 for the period from January 1, 2015, to December 31, 2015.
<i>ACA Financial Audit of American University of Afghanistan</i>	To audit Cooperative Agreement 306-A-13-00004 for the period from August 1, 2015, to July 31, 2016.
<i>ACA Financial Audit of The Asia Foundation</i>	To audit the Strengthening Education in Afghanistan Cooperative Agreement AID-306-A-14-00008; the Survey of the Afghanistan People Grant 306-G-12-00003; and the Ministry of Women's Affairs Organizational Restructuring and Empowerment Cooperative Agreement AID-306-A-13-00001 for the period from April 30, 2015, to December 31, 2016.
<i>ACA Financial Audit of ABT Associates, Inc.</i>	To audit the ShopPlus Cooperative Agreement 306-AID-OAA-A-15-00067 for the period from June 1, 2016, to December 31, 2016.
<i>ACA Financial Audit of Purdue University</i>	To audit the Strengthening Afghanistan Agricultural Faculties Grant 306-A-00-11-00516 for the period from July 1, 2015, to December 31, 2016.
<i>ACA Financial Audit of Volunteers for Economic Growth Alliance</i>	To audit the Capacity Building and Change Management Program-II Cooperative Agreement AID-306-A-14-00010 and the Assistance in Building Afghanistan by Developing Enterprise Cooperative Agreement AID-306-LA-13-00001 for the period from January 1, 2016, to December 31, 2016.
<i>ACA Financial Audit of Development Alternatives, Inc.</i>	To audit the Agricultural Credit Enhancement Contract AID-306-BC-15-00005; Regional Agricultural Development Program Contract AID-306-C-14-00002; the Strong Hubs for Afghan Hope and Resilience Contract AID-306-C-14-00016; the Assistance to Legislative Bodies of Afghanistan Contract AID-306-TO-13-00004; the Afghan Women's Leadership in the Economy Contract AID-306-TO-15-00062; and MUSHARIKAT Contract AID-306-TO-15-00073 for the period from June 24, 2015, to December 31, 2016.
<i>ACA Financial Audit of ICF Macro, Inc. Demographic and Health Surveys</i>	To audit Contract AID-OAA-C-13-00095 for the period from January 1, 2016, to December 31, 2016.

Project Title	Objective
<i>ACA Financial Audit of National Academy of Science</i>	To audit the Partnerships for Enhanced Engagement in Research Grants Cooperative Agreement 306-AID-OAA-A-11-00012 for the period from September 25, 2011, to September 24, 2016.
<i>ACA Financial Audit of Futures Group International, LLC, Health Sector Resiliency</i>	To audit Contract AID-306-C-15-00009 for the period from September 28, 2015, to December 31, 2016.
<i>ACA Financial Audit of Roots of Peace</i>	To audit the Commercial Horticulture and Agriculture Marketing Program Cooperative Agreement 306-A-00-10-00512 for the period from January 1, 2016, to December 31, 2016.
<i>ACA Financial Audit of Management Systems International, Inc.</i>	To audit the Monitoring Support Project- North Provinces Contract AID-306-TO-15-00072 for the period from August 9, 2015, to December 31, 2016.
<i>ACA Financial Audit of Tetra Tech ARD</i>	To audit the Initiative to Strengthen Local Administration Contract AID-306-C-15-00005 for the period from October 1, 2015, to September 30, 2016, and the Women's Leadership Development Contract AID-306-TO-14-00031 for the period from October 1, 2015, to September 30, 2016.
<i>ACA Financial Audit of Da Afghanistan Breshua Sherkat</i>	To audit the KAJAKI Dam Hydropower Plant Project Implementation Letter #56 for the period from January 1, 2015, to December 31, 2015.
<i>ACA Financial Audit of Da Afghanistan Breshua Sherkat</i>	To audit Power Transmission Expansion and Connectivity for the period from January 1, 2015, to December 31, 2015.
<i>ACA Financial Audit of Ministry of Education</i>	To audit the Basic Education, Learning and Training program for the period from December 21, 2014, to June 30, 2017.
<i>ACA Financial Audit of KNCV Tuberculosis Foundation</i>	To audit Challenge Tuberculosis Cooperative Agreement AID-OAA-A-14-00029 for the period from January 1, 2015, to September 28, 2016.





A U.S. Army Task Force flight engineer mans the M240B machine gun aboard a CH-47F Chinook during a training flight at Bagram Airfield. (U.S. Air Force photo)

APPENDICES

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APPENDIX A

Methodology for Preparing this Lead IG Quarterly Report

This report complies with sections 2, 4, and 8L of the Inspector General Act of 1978, which requires that the designated Lead IG provide a quarterly report, available to the public, on an overseas contingency operation. The DoD IG is the designated Lead IG for OFS. The DoS IG is the Associate IG for the operation.

The USAID IG is designated by the Inspector General Act as the third IG responsible for overseas contingency operations, but USAID has no OFS-related programs or activities. However, the USAID OIG does conduct audits, investigations, and other activities in Afghanistan. USAID OIG coordinates those activities as appropriate, with other oversight entities.

This report contains information from the Lead IG agencies as well as from partner oversight agencies. This unclassified report covers the period from January 1, 2018, through March 31, 2018.

To fulfill its congressional mandate to produce a quarterly report on OFS, the Lead IG gathers data and information from Federal agencies and open sources. Data and information used in this report are attributed to their source in endnotes to the text or notes to the tables and figures. Except for references to Lead IG and oversight partner agency audits or investigations in the text or in sidebars, the Lead IG has not verified and assessed all the data included in this report.

In addition to the unclassified quarterly report, the Lead IG agencies produce an appendix containing classified information related to counterterrorism and other activities in Afghanistan. The classified Appendix is provided separately to relevant agencies and congressional committees.

Data Call

Each quarter, the Lead IG directs a series of questions, or data calls, to federal agencies about their programs and operations related to OFS. Lead IG coordinates with SIGAR, which also issues a data call to support its quarterly report, in developing the OFS data call to avoid duplication and minimize the burden on reporting agencies while maximizing the collective yield of the data calls. The Lead IG agencies use responses to these data calls to develop sections of the OFS quarterly report, as well as to inform decisions concerning future audits and evaluations.

Various DoD commands and offices and DoS offices participated in the data call for OFS this quarter.

Open-Source Research

This report also draws on the most current, publicly available information from reputable sources. Sources used in this report include the following:

- Information publicly released by U.S. agencies included in the data call
- Congressional testimonies
- Press conferences, especially DoD and DoS briefings
- United Nations (and relevant branches)
- Reports issued by non-governmental organizations
- Media reports



U.S. Marines at a security post for an advising mission at Camp Shorserack. (U.S. Marine Corps photo)

The use of media reports in this quarterly report included information from Agence France-Presse, Army Times, Associated Press, BBC, CBS, Daily Beast, Guardian, New Yorker, New York Times, Pajhwok Afghan News, Reuters, RFE/RL, The Telegraph, TOLONews, Washington Post, and Voice of America.

Materials collected through open source research provide information to describe the status of the operation and help the Lead IG agencies assess information provided in their agency data calls. However, the Lead IG agencies have not tested, verified, or independently assessed the assertions made by these agencies.

Report Production

The Lead IG is responsible for assembling and producing this report. It coordinates with the DoS OIG and the USAID OIG, which drafted sections of the report related to the activities of their agencies. Every Lead IG agency participates in reviewing and editing the entire quarterly report.

The Lead IG agencies provide the offices who have responded to the data call with opportunities to verify and comment on the content of the report. During the first review, the Lead IG agencies ask agencies to correct inaccuracies and provide additional documentation. The Lead IG agencies incorporate agency comments, where appropriate, and sends the report back to the agencies for a final review for accuracy. Each OIG coordinates the review process with its own agency.

APPENDIX B

Classified Appendix to this Report

This appendix provides additional information related to counterterrorism and other activities in Afghanistan. The appendix will be delivered to appropriate government agencies and congressional committees.

ACRONYMS AND DEFINITIONS

Acronym	Definition
AAF	Afghan Air Force
ABP	Afghan Border Police
ACJC	Anti-Corruption Justice Center
AETF-A	Air and Space Expeditionary Task Force-Afghanistan
ALP	Afghan Local Police
ANA	Afghan National Army
ANA-TF	Afghan National Army Territorial Force
ANCOP	Afghan National Civil Order Police
ANDSF	Afghan National Defense and Security Forces
ANP	Afghan National Police
ASSF	Afghan Special Security Forces
COR	Contracting Officer Representative
CSTC-A	Combined Security Transition Command-Afghanistan
DCIS	Defense Criminal Investigative Service
DoD	Department of Defense
DoS	Department of State
ETIM	East Turkestan Islamic Movement
FFP	Food for Peace
FY	Fiscal Year
GAO	Government Accountability Office
IDP	Internally Displaced Person
ISIS-K	Islamic State of Iraq and Syria-Khorasan
<i>kandaks</i>	battalions
Lead IG	Lead Inspector General

Acronym	Definition
Lead IG agencies	DoD OIG, DoS OIG, and USAID OIG
O&M	Operations and Maintenance
MoD	Ministry of Defense
MoI	Ministry of Interior Affairs
NATO	North Atlantic Treaty Organization
NSOCC-A	NATO Special Operations Component Command-Afghanistan
OCO	Overseas Contingency Operation
OFDA	Office of Foreign Disaster Assistance
OFS	Operation Freedom's Sentinel
OIG	Office of Inspector General
OIR	Operation Inherent Resolve
SFAB	Security Force Assistance Brigade
SIGAR	Special Inspector General for Afghanistan Reconstruction
SMW	Special Mission Wing
TAAC-Air	Train, Advise, and Assist Command-Air
<i>tashkil</i>	the official list of ANDSF personnel and equipment requirements
<i>tolay</i>	company
UNAMA	United Nations Assistance Mission in Afghanistan
UNOCHA	United Nations Office for the Coordination of Humanitarian Affairs
USAID	United States Agency for International Development
USFOR-A	United States Forces-Afghanistan



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A U.S. Marine walks to the ammo supply point to gather 7.62mm rounds at Camp Shorabak. (U.S. Marine Corps photo)

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U.S. Air Force pararescuemen work with members of U.S. Army Task Force Brawler during a training exercise at Bagram Airfield. (U.S. Air Force Photo)

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360. DoD OIG, "Additional Controls Needed to Issue Reliable DoD Cost of War Reports That Accurately Reflect the Status of Air Force Operation Inherent Resolve Funds," DODIG-2016-102, 6/23/2016; DoD OIG, "Navy Inaccurately Reported Costs for Operation Freedom's Sentinel in the Cost of War Reports," DODIG-2017-067, 3/16/2017.
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