



OPERATION ENDURING SENTINEL OPERATION FREEDOM'S SENTINEL

LEAD INSPECTOR GENERAL REPORT TO THE UNITED STATES CONGRESS



JANUARY 1, 2022–MARCH 31, 2022

ABOUT THIS REPORT

A 2013 amendment to the Inspector General Act established the Lead Inspector General (Lead IG) framework for oversight of overseas contingency operations and requires that the Lead IG submit quarterly reports to Congress on each active operation. The Chair of the Council of the Inspectors General on Integrity and Efficiency has designated the DoD Inspector General (IG) as the Lead IG for both Operation Freedom's Sentinel (OFS) and Operation Enduring Sentinel (OES). The DoS IG is the Associate IG for the operations. The USAID IG participates in oversight of the operations.

The Offices of Inspector General (OIG) of the DoD, the DoS, and USAID are referred to in this report as the Lead IG agencies. Other partner agencies also contribute to oversight of OFS and OES.

The Lead IG agencies collectively carry out the Lead IG statutory responsibilities to:

- Develop a joint strategic plan to conduct comprehensive oversight of the operation.
- Ensure independent and effective oversight of programs and operations of the U.S. Government in support of the operation through either joint or individual audits, inspections, investigations, and evaluations.
- Report quarterly to Congress and the public on the operation and activities of the Lead IG agencies.

METHODOLOGY

To produce this quarterly report, the Lead IG agencies submit requests for information to the DoD, the DoS, USAID, and other Federal agencies about OFS, OES, and related programs. The Lead IG agencies also gather data and information from other sources, including official documents, congressional testimony, policy research organizations, press conferences, think tanks, and media reports.

The sources of information contained in this report are listed in endnotes or notes to tables and figures. Except in the case of audits, inspections, investigations, or evaluations referenced in this report, the Lead IG agencies have not audited the data and information cited in this report. The DoD, the DoS, and USAID vet the reports for accuracy prior to publication. For further details on the methodology for this report, see Appendix B.

CLASSIFIED APPENDIX

This report includes an appendix containing classified information about the U.S. counter-terrorism mission and other U.S. Government activities in Afghanistan. The Lead IG provides the classified appendix separately to relevant agencies and congressional committees.

FOREWORD

We are pleased to submit this Lead Inspector General (Lead IG) quarterly report to the U.S. Congress on Operation Enduring Sentinel (OES) and Operation Freedom's Sentinel (OFS). This report discharges our individual and collective agency oversight responsibilities pursuant to the Inspector General Act of 1978, as amended.

In October 2021, the Department of Defense (DoD) initiated OES as the new U.S. mission to counter terrorist threats emanating from Afghanistan. Under Section 8L of the Inspector General Act, Lead IG authorities and responsibilities for OFS will continue through September 30, 2022. We will continue to conduct oversight and report on the OFS mission.

The Lead IG agencies will also conduct oversight and report on the OES mission to conduct over-the-horizon counterterrorism operations and to engage with Central Asian and South Asian regional partners to combat terrorism and promote regional stability.

This quarterly report describes the activities of the U.S. Government in support of OFS and OES, as well as the work of the DoD, the Department of State (DoS), and the U.S. Agency for International Development (USAID) to promote the U.S. Government's policy goals in Afghanistan, during the period of January 1, 2022, through March 31, 2022.

This report also discusses the planned, ongoing, and completed oversight work conducted by the Lead IG agencies and our partner oversight agencies during the quarter. This quarter, the Lead IG and partner agencies issued eight audit, inspection, and evaluation reports related to OFS and OES.

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



Handwritten signature of Sean W. O'Donnell in black ink.

Sean W. O'Donnell
Acting Inspector General
U.S. Department of Defense



Handwritten signature of Diana Shaw in black ink.

Diana Shaw
Senior Official Performing the
Duties of the Inspector General
U.S. Department of State



Handwritten signature of Thomas J. Ullom in black ink.

Thomas J. Ullom
Acting Inspector General
U.S. Agency for International
Development



On the Cover

(Top row): U.S. Airmen help tear down the Life Support Area on Holloman Air Force Base, New Mexico (U.S. Army photo); U.S. Service members wave to the last bus of departing Afghans at Holloman Air Force Base (U.S. Air Force photo); an Airman teaches Afghan children the names of the 50 states in Liberty Village on Joint Base McGuire-Dix-Lakehurst, New Jersey (U.S. Air Force photo). (Bottom row): Afghans learn about American grocery stores during a commissary walk-through (U.S. Army photo).

MESSAGE FROM THE LEAD INSPECTOR GENERAL



Sean W. O'Donnell

I am pleased to present this Lead Inspector General (Lead IG) report on Operation Enduring Sentinel (OES) and Operation Freedom's Sentinel (OFS), the current and previous missions to counter terrorist threats emanating from Afghanistan.

Since the withdrawal of U.S. military forces from Afghanistan in August 2021, the DoD has pivoted to an “over-the-horizon” approach to counterterrorism in that country. Without access to military bases in neighboring countries, this new approach relies primarily on unmanned aerial vehicles operating from U.S. facilities in Doha, Qatar, to provide strike capabilities. As of the end of the quarter, the DoD had not conducted any strikes on terrorist targets in Afghanistan since its withdrawal last year.

The level of terrorist activity in Afghanistan this quarter was mixed. Al-Qaeda continued to maintain a low profile in Afghanistan, likely at the behest of the Taliban, while the Taliban aims to garner international legitimacy. ISIS-Khorasan conducted several dozen terrorist attacks, many aimed at Taliban targets. Under its February 2020 agreement with the U.S. Government, the Taliban committed to preventing terrorists from using Afghan soil to threaten the United States and its allies. The Taliban maintains that it will adhere to this pledge, though the group's true intentions in this regard remain uncertain.

Neither the U.S. Government nor any other sovereign state recognized the Taliban as the official government of Afghanistan this quarter, but several countries in the region, including Russia and China, have accepted Taliban-appointed officials in Afghan diplomatic missions. The United States and other nations continue to insist that the Taliban demonstrate progress on key commitments, such as respect for human rights, counterterrorism, and the formation of an inclusive government.

The U.S. Government has resettled the majority of at-risk Afghans who were evacuated during the August 2021 U.S. withdrawal from Afghanistan. As of February 19, the U.S. Government was no longer housing Afghan evacuees at domestic military facilities, though some individuals remained at facilities abroad awaiting processing. The DHS announced that future Afghan arrivals into the United States would be processed through a non-DoD welcome facility in Leesburg, Virginia, before being connected with resettlement agencies.

Lead IG oversight remains critical to assessing the effectiveness of U.S. policies related to Afghanistan. The IG community continues to coordinate its oversight work to examine the U.S. Government's withdrawal, evacuation, and resettlement efforts since the collapse of the Afghan government last August. I look forward to working with my Lead IG colleagues to continue to provide oversight of and report on OFS, OES, and related U.S. Government activity in Afghanistan, as required by the IG Act.

Sean W. O'Donnell
Acting Inspector General
U.S. Department of Defense





An Afghan family walks to a bus stop at Fort McCoy, Wisconsin. (U.S. Army photo)

CONTENTS

January 1, 2022–March 31, 2022

2 EXECUTIVE SUMMARY

7 STATUS OF OES/OFS

- 8 Over-the-Horizon Counterterrorism
- 14 Status of Violent Extremist Organizations
- 18 Diplomacy and Political Developments
- 31 Operation Allies Welcome
- 35 Humanitarian and Development Assistance

46 OVERSIGHT ACTIVITIES

- 46 Strategic Planning
- 48 Audit, Inspection, and Evaluation Activity
- 58 Investigations and Hotline Activity

63 APPENDICES

- 64 Appendix A:
Classified Appendix to this Report
- 64 Appendix B:
Methodology for Preparing this
Lead IG Report
- 65 Appendix C:
Ongoing Oversight Projects
- 68 Appendix D:
Planned Oversight Projects
- 70 Acronyms
- 71 Map of Afghanistan
- 72 Endnotes

EXECUTIVE SUMMARY

U.S. GOVERNMENT DOES NOT RECOGNIZE A GOVERNMENT IN AFGHANISTAN

*The U.S. Government has not taken a position to date on whether to recognize a government in Afghanistan. Accordingly, references in this report to a “Taliban government,” “Taliban governance,” a “former government,” and similar phrases are not meant to convey any U.S. Government view or decision on recognition of the Taliban or any other entity as the government of Afghanistan.*¹

The U.S. Central Command (USCENTCOM) reported that the U.S. military has not conducted any airstrikes in Afghanistan since the completion of evacuation efforts on August 29, 2021.² General Michael E. Kurilla, the incoming Commander of USCENTCOM, said that conducting counterterrorism operations without a physical presence in Afghanistan or any neighboring countries was “extremely difficult, but not impossible.”³ General Kenneth F. McKenzie, Jr., the outgoing Commander of USCENTCOM, said that U.S. air assets must travel long distances to arrive over Afghan airspace, which limits the amount of time they can conduct operations before needing to return for refueling.⁴ This limitation, combined with the loss of human intelligence on the ground, has significantly reduced the DoD’s capacity to track terrorist targets in Afghanistan.⁵

ISIS-K remained the top terrorist threat in Afghanistan with approximately 2,000 members operating in the country.⁶ The Defense Intelligence Agency (DIA) reported that ISIS-K claimed 41 attacks in Afghanistan and Pakistan during the quarter.⁷ According to USCENTCOM and the DIA, ISIS-K focused its attacks on the Taliban, religious minorities, and economic infrastructure to weaken the security environment in Afghanistan and undermine the legitimacy of Taliban rule.⁸ In March, ISIS-K killed at least 63 and wounded 200 at a Shia mosque in Peshawar, Pakistan.⁹ The DIA reported little activity from al-Qaeda and its regional affiliate, al-Qaeda in the Indian Subcontinent, in Afghanistan, who continued to maintain a low profile at the behest of the Taliban.¹⁰ The DoS assessed that the Taliban has taken steps to implement many of its counterterrorism commitments in the 2020 Doha Agreement with the U.S. Government regarding al-Qaeda and other groups though continued monitoring and engagement will remain essential.¹¹ However, USCENTCOM predicted that the Taliban will likely loosen its restrictions on al-Qaeda in the future.¹²

Neither the U.S. Government nor any other sovereign state has recognized the Taliban as the official government of Afghanistan, though some took steps towards normalized relations during the quarter.¹³ Russia, China, Pakistan, Turkmenistan, and Uzbekistan have Taliban-appointed officials present in Afghan diplomatic missions, and Turkey and Kazakhstan have indicated a willingness to consider the Taliban’s request that they host its “diplomats.”¹⁴ Iran allowed Taliban-appointed diplomatic representatives to be resident in Tehran but did not allow them to use Afghanistan diplomatic mission properties.¹⁵ The Taliban regularly called for the international community to recognize it as the government of Afghanistan, but the United States urged other countries not to normalize their relations with the Taliban regime before the group shows progress on key commitments, such as respect for human rights, counterterrorism, and the formation of an inclusive government.¹⁶



Afghans line up outside a distribution site to receive food assistance from the World Food Programme. (WFP photo)



This quarter, the DoD continued to account for U.S. property, equipment, and supplies provided to the Afghan security forces that was destroyed, taken out of Afghanistan, or remained in Afghanistan following the U.S. military withdrawal.¹⁷ The DoD estimated that \$7.1 billion of the equipment that had been previously transferred to the Afghan government remained in Afghanistan in varying states of repair when U.S. forces withdrew in August 2021.¹⁸ U.S. forces deliberately destroyed many major items, such as ground vehicles and aircraft, during the withdrawal process. The DoD said that while the Taliban acquired some functional vehicles left behind, the vehicles' operational capability will continue to degrade absent U.S. maintenance and logistics support.¹⁹ However, the DIA also reported that the Taliban had repaired some damaged aircraft and made incremental gains in its capability to employ an estimated 41 usable helicopters and airplanes captured

from the former Afghan government.²⁰ Additionally, the Taliban continued to urge the governments of Tajikistan and Uzbekistan to return the U.S.-supplied aircraft that were flown out of the country by Afghan pilots when the former government fell.²¹

On February 11, President Biden issued an executive order to preserve a significant portion of frozen Afghan Central Bank assets held in U.S. banks for the benefit of the Afghan people.²² The \$7 billion in Afghan Central Bank assets have been the subject of an ongoing legal dispute brought against the Taliban by victims of terrorism, including relatives of victims of the September 11, 2001, terrorist attacks.²³ President Biden ordered that approximately half of these assets be made available for the benefit of the Afghan people while reserving the remainder until after the courts had completed the ongoing litigation.²⁴ The Taliban, former Afghan President Hamid Karzai, and some ordinary Afghans protested this executive order, but the DoS said these protests were largely driven by inaccurate reporting that the frozen assets would be given directly to the victims' families or used for humanitarian relief programs.²⁵ The DoS stated that the funds subject to the executive order remained whole and had not been used for any purpose as of the end of the quarter.²⁶

The Taliban sought to consolidate power in Afghanistan during the quarter, building up governing institutions and imposing laws in line with the regime's strict interpretation of Islam. In January, the Taliban's Defense Ministry announced plans for a 100,000-member army, armed and equipped in part with U.S. weapons and materiel provided to the former Afghan government by the U.S. military.²⁷ The DoS indicated that Afghan journalists continued to encounter harassment, violence, and detentions during the quarter.²⁸ The Taliban announced a ban on all foreign media and issued strict guidelines for Afghan programming.²⁹ On March 23, the Taliban's Ministry of Education reversed a previously announced policy that would have allowed girls to attend secondary school.³⁰

During the quarter, Taliban fighters engaged in several border clashes with Pakistani, Iranian, Turkmen, Uzbek, and Tajik border forces, according to the DIA and media reporting.³¹ In February, the Taliban's Ministry of Defense deployed an estimated 4,400 additional troops to the northern, northeastern, and western border regions.³² The Taliban opposes the Pakistani government's ongoing effort to build a fence along the disputed border between the two countries, and construction efforts led to armed clashes this quarter.³³ DoS reporting indicated that a protracted closure of Afghan-Pakistani border crossings would have significant economic consequences for local residents who rely on trade for their livelihood.³⁴

As of February 19, all remaining Afghan evacuees had departed the last U.S. domestic military facility serving as temporary housing prior to resettlement in the United States under Operation Allies Welcome (OAW).³⁵ According to the Department of Homeland Security, approximately 2,800 Afghans remained at facilities in the United Arab Emirates and Qatar as of the end of the quarter.³⁶ The DoS reported that the issuance of Special Immigrant Visas this quarter was below the levels reported prior to the U.S. withdrawal from Afghanistan because Afghan applicants must get to a third country in order to apply and complete an in-person visa interview with a U.S. consular officer.³⁷

In January, the Taliban's Defense Ministry announced plans for a 100,000-member army, armed and equipped in part with U.S. weapons and materiel provided to the former Afghan government by the U.S. military.

Lead IG Oversight Activities

The Overseas Contingency Operations Joint Planning Group (JPG) continues to serve as a forum to ensure whole-of-government oversight of U.S. Government involvement in Afghanistan. The Joint Planning Group (JPG) provides a forum to ensure that planned oversight of U.S. Government activities related to Afghanistan is complementary and minimizes redundancy. In addition, the DHS OIG hosts the Afghanistan Project Coordination Group to regularly update IG community representatives on the ongoing and planned oversight work related to the withdrawal, including OAW. The coordination group provides an opportunity for the IGs' project teams to coordinate directly with one another.

The Lead IG agencies and their partner agencies completed 15 oversight projects related to OFS and OES during the quarter, including 9 management advisories issued by the DoD OIG related to relocation of Afghan arrivals at DoD facilities in several locations. These projects examined various activities that support OFS and OES, including whether the DoD managed and tracked displaced persons from Afghanistan through the biometric enrollment and vetting programs; whether the DoS took action on open recommendations from earlier DoS OIG reports that were specific to the U.S. Embassy in Kabul; and whether USAID effectively managed awards and humanitarian assistance programs in Afghanistan. As of March 31, 2022, 27 projects were ongoing, and 12 projects were planned.

During the quarter, Lead IG investigations resulted in one arrest and one criminal charge related to an investigation into suspected fraud related to the DoS Afghan Special Immigrant Visa (SIV) program. The investigative branches of the Lead IG agencies and their partner agencies closed 10 investigations, initiated 4 new investigations, and coordinated on 56 open investigations. The investigations involve procurement fraud, corruption, grant fraud, theft, program irregularities, computer intrusions, and human trafficking.

Each Lead IG agency maintains its own hotline to receive complaints and contacts specific to its agency. The hotlines provide a confidential, reliable means for individuals to report violations of law, rule, or regulation; mismanagement; gross waste of funds; and abuse of authority. The DoD OIG has an investigator to coordinate the hotline contacts among the Lead IG agencies and others, as appropriate. During the quarter, the investigator referred 12 cases to Lead IG agencies or other investigative organizations.

According to a UN report, nearly 59 percent of Afghanistan's population required critical humanitarian assistance in 2022 due to food shortages, economic challenges, insecurity, and multiple disease outbreaks.³⁸ According to the UN World Food Programme, 95 percent of people in Afghanistan did not have sufficient food to eat, and 7 out of 10 families resorted to adversely modifying their diets in February.³⁹ The Taliban regime presented obstacles to humanitarian organizations. USAID implementers reported instances of regime interference, intermittent security threats, crime, logistical issues, and bureaucratic constraints hindering the provision of humanitarian assistance.⁴⁰ A lack of access to cash in Afghanistan also challenged relief organizations, with both Afghan banks and local money changers providing slow and unreliable access to funds with high fees.⁴¹ Multiple disease outbreaks, including COVID-19, continued to strain Afghanistan's already overtaxed healthcare system.⁴²





Afghan evacuees learn about American grocery stores during a commissary walk-through on Holloman Air Force Base, New Mexico. (U.S. Army photo)

STATUS OF OES/OFS

- 8 Over-the-Horizon Counterterrorism
- 14 Status of Violent Extremist Organizations
- 18 Diplomacy and Political Developments
- 31 Operation Allies Welcome
- 35 Humanitarian and Development Assistance



STATUS OF OES/OFS

OVER-THE-HORIZON COUNTERTERRORISM

Operation Enduring Sentinel (OES) is the new mission to protect U.S. national interests by disrupting violent extremist organizations and their external operations that threaten the U.S. homeland, partners, and allies from Afghanistan. Additionally, under OES, the DoD provides support to U.S. diplomatic engagements related to Afghanistan. According to USCENTCOM, it measures counterterrorism progress and effectiveness under OES by monitoring and assessing changes to the capabilities, capacities, and intent of Afghanistan-based terrorist organizations to conduct external operations.⁴³ OES operations are conducted by the Over-the-Horizon Counterterrorism Headquarters, a joint headquarters located in Doha, Qatar, with a staff of approximately 100 personnel, according to USCENTCOM. All subordinate elements to this headquarters are provided by the U.S. Special Operations Command (USSOCOM).⁴⁴ The DoD Comptroller reported that it projects the FY 2022 cost to support OES to total approximately \$19.5 billion.⁴⁵

USCENTCOM Conducts No Strikes in Afghanistan Due to Logistical Challenges and Limited Intelligence

USCENTCOM reported that, as of the end of the quarter, it had not conducted any airstrikes in Afghanistan since the completion of evacuation efforts on August 29, 2021.⁴⁶ In testimony to Congress in February, the incoming Commander of USCENTCOM, then-Lieutenant General Michael Kurilla, said that over-the-horizon counterterrorism was “extremely difficult, but not impossible.”⁴⁷

Contractors begin to disassemble temporary structures within Liberty Village, Joint Base McGuire-Dix-Lakehurst, New Jersey. (U.S. Air Force photo)



About Operation Enduring Sentinel and Operation Freedom's Sentinel

On October 7, 2001, the United States launched combat operations in Afghanistan under Operation Enduring Freedom to topple the Taliban regime and eliminate al-Qaeda, the terrorist organization responsible for the September 11, 2001, attacks on the United States. The Taliban regime fell quickly, and on May 1, 2003, Secretary of Defense Donald Rumsfeld announced an end to major combat operations in Afghanistan. Subsequently, the United States and international coalition partners transitioned to a mission designed to combat terrorism in Afghanistan while helping the then-nascent Afghan government defend itself and build democratic institutions in the country.

While the new Afghan government developed, the Taliban launched increasingly deadly attacks to recapture lost territory, killing more than 800 U.S. Service members and wounding more than 4,200 between the 2003 announcement and a 2009 change in strategy. To combat a resurgent Taliban, the United States increased the number of U.S. troops deployed to Afghanistan, surging to a force of 100,000 troops in 2010 and 2011. The U.S. troop increase was initially successful in reestablishing security within much of Afghanistan, but as the United States withdrew the surge forces, concerns remained about the ability of the Afghan forces to maintain security.

OFS began on January 1, 2015, when the United States formally ended its combat mission, Operation Enduring Freedom, and joined with other nations as part of the NATO Resolute Support

Mission. In 2018, the United States increased its diplomatic efforts to reach an accord with the Taliban, culminating in a February 29, 2020, agreement. Under the agreement, the United States committed to reduce its troop levels to 8,600 by July 2020, and to withdraw all military forces of the United States, its allies, and coalition partners from Afghanistan by May 1, 2021. Under the agreement, the Taliban committed to, among other things, not allowing any of its members, other individuals, or groups, including al-Qaeda, to use the soil of Afghanistan to threaten the security of the United States and its allies. In April 2021, President Biden announced that U.S. troops would not meet the agreed upon May withdrawal deadline but would begin their final withdrawal in May, with the goal of removing all U.S. military personnel, DoD civilians, and contractors by September 11, 2021.

In August 2021, U.S. military forces completed their final withdrawal soon after the Taliban seized control of most of Afghanistan's territory, including Kabul, leading to the collapse of the U.S.-supported Afghan government and military on August 15. The U.S. Embassy staff in Kabul was evacuated during the airlift of U.S., allied, and certain Afghan personnel and their families, and the final flight departed Kabul on August 30. Some former staff from the U.S. Embassy in Kabul have since resumed working from the U.S. Embassy in Doha, Qatar. On October 1, 2021, the DoD terminated the OFS mission and initiated Operation Enduring Sentinel.

A U.S. Air Force MQ-9 Reaper flies overhead. (U.S. Air Force photo)



General Kurilla said that the greatest challenge for over-the-horizon counterterrorism operations is that Afghanistan is a landlocked country.⁴⁸ Without a presence on the ground, the DoD relies on aviation assets to collect intelligence, surveil terrorist targets, and carry out airstrikes on terrorist targets.⁴⁹ The DoD therefore requires overflight agreements with another bordering nation to enter Afghan airspace.⁵⁰ Regarding overflight options, General McKenzie said that the DoD remained reliant on Pakistan, and there is currently no other way to get into Afghan airspace.⁵¹

The DoD reported no updates on U.S. Government efforts to secure support from Central Asian states for the OES mission. However, the DoD stated that these nations share a mutual interest with the United States in countering terrorist threats emanating from Afghanistan. Therefore, the DoD continues to seek increased cooperation from countries in the region on this issue of shared concern.⁵²

A second challenge is the flight time required to conduct operations from locations outside of Afghanistan, such as Doha, Qatar. General Kurilla stated that approximately two-thirds of the flying time is spent getting the aircraft there and back, versus time spent over the target. He said that conducting the necessary reconnaissance to establish and locate a potential airstrike target was a resource-intensive effort.⁵³ As an example, General Kurilla said that the MQ-9 Reaper unmanned aerial vehicle (UAV) has a range of up to 30 hours flying time; it can take the aircraft 10 hours to arrive over the target and another 10 hours for the return flight. Therefore, counterterrorism teams would need to dedicate multiple MQ-9 Reapers, taking off at 10-hour intervals, to maintain a single sensor over a suspected terrorist target. General Kurilla contrasted this with the situation when the U.S. military had a presence on the ground in Afghanistan, when he said he would often have 12 sensors monitoring one individual to develop the potential target. He added that such intense surveillance was important to mitigate civilian casualties by watching all the approaches to the target to scan for innocent civilians.⁵⁴ This use of ISR is particularly relevant given the August 29, 2021, UAV strike that killed 10 civilians in Kabul.

A third challenge is limited intelligence-gathering capabilities. General Kurilla told Congress that the U.S. Government needed to rebuild some of the human intelligence capability that was lost during the withdrawal. He also said that he would be open to the possibility of sharing intelligence with the Taliban on a case-by-case basis.⁵⁵ More information on logistical challenges can be found in the classified appendix.

General Kurilla said that the greatest challenge for over-the-horizon counterterrorism operations is that Afghanistan is a landlocked country.

IG Community Continues to Closely Coordinate Oversight of Afghanistan Withdrawal, Evacuation, and Resettlement Efforts

Since the collapse of the Afghan government, the Inspector General (IG) community has worked to ensure a coordinated, whole-of-government approach to oversight of U.S. Government efforts related to the withdrawal from Afghanistan. During this quarter, the Lead IG and partner agencies continued to work on 20 oversight projects related to the August 2021 U.S. withdrawal and that effort to evacuate, relocate, and resettle at-risk Afghans.

The DoD OIG intends to issue a summary report of lessons learned identified in 11 management advisories issued related to DoD support of Afghans evacuated in August 2021. In addition, the DoD OIG recently announced projects related to the obligation and expenditure of DoD funds in support of OAW, and an evaluation of DoD support to Afghan evacuees at a NATO base in Kosovo.

The DoS OIG has three ongoing oversight projects related to the U.S. withdrawal from Afghanistan. The DoS OIG is conducting a review of the SIV program and plans to issue a capping report upon completion of the SIV review. This capping report will address the number of SIV applications received and processed and their processing times; adjustments made to processing SIV applications between 2018 and 2021; and the status of SIV recipients. The report will also address the status and resolution of recommendations made by the DoS OIG in previous audits related to the SIV program. In addition to the SIV review, the DoS OIG is conducting a review of the planning for the emergency evacuation of the U.S. Embassy in Kabul, and an inspection of the Afghanistan Affairs Unit, the entity established at the U.S. Embassy in Doha, Qatar, to fulfill the diplomatic functions of the U.S. Embassy in Kabul.

Additionally, the DHS OIG has multiple ongoing projects in support of Operations Allies Welcome, including a review of the DHS Volunteer Force, DHS' responsibilities and effectiveness of the Unified Coordination Group, independent departures of Afghan evacuees from U.S. military bases, and preparations to provide long-term legal status to paroled Afghan evacuees.

Finally, the Intelligence Community (IC) OIG is conducting a special review of IC support to the screening and vetting of persons from Afghanistan admitted to the United States in August 2021.

Table 1 on page 12 provides a snapshot of ongoing oversight of the U.S. withdrawal from Afghanistan and the effort to evacuate, relocate, and resettle Afghan evacuees. The Lead IG and the larger IG community continue to plan and initiate oversight projects over the U.S. withdrawal from Afghanistan and the effort to evacuate, relocate, and resettle at-risk Afghans. More details on the IG community's whole-of-government approach related to Afghanistan, as well as ongoing and planned projects can be found in the Oversight section of this report.

(continued on next page)

IG Community Continues to Closely Coordinate Oversight of Afghanistan Withdrawal, Evacuation, and Resettlement Efforts *(continued from previous page)*

Table 1.

Ongoing Whole of Government Oversight of Afghanistan Withdrawal, Evacuation, and Resettlement Efforts

DEPARTMENT OF DEFENSE OFFICE OF INSPECTOR GENERAL

Audit of DoD Support for the Relocation of Afghan Nationals

Audit of DoD Reporting on Obligations and Expenditures in Support of Operation Allies Welcome

Evaluation of DoD Security and Life Support for Afghan Evacuees at Camp Bondsteel

Audit of the DoD's Financial Management of the Afghanistan Security Forces Fund

Evaluation of the August 29, 2021, Strike in Kabul, Afghanistan

Evaluation of the DoD's Use of the Civil Reserve Air Fleet in Support of Afghanistan Noncombatant Evacuation Operations

DEPARTMENT OF STATE OFFICE OF INSPECTOR GENERAL

Review of the Department of State Afghan Special Immigrant Visa Program

Review of Emergency Action Planning Guiding the Evacuation and Suspension of Operations at U.S. Embassy Kabul, Afghanistan

Inspection of the Afghanistan Affairs Unit

DEPARTMENT OF HOMELAND SECURITY OFFICE OF INSPECTOR GENERAL

Review of the U.S. Citizenship and Immigration Services Refugee Screening Process

Review of the DHS Volunteer Force Supporting Operation Allies Welcome

Review of the Unified Coordination Group's (UCG) Role in Afghan Resettlement

Independent Departures of Afghan Evacuees from U.S. Military Bases

DHS Preparations to Provide Long-Term Legal Status to Paroled Afghan Evacuees

INTELLIGENCE COMMUNITY OFFICE OF INSPECTOR GENERAL

Review of Intelligence Community Support to Screening and Vetting of Persons from Afghanistan

SPECIAL INSPECTOR GENERAL FOR AFGHANISTAN RECONSTRUCTION

Evaluation of the Collapse of the Afghan National Defense and Security Forces

Evaluation of Taliban Access to U.S. Provided On-Budget Assistance and Materiel

The DoD spent a total of \$88.6 billion over the course of its effort to build the Afghan military, but a majority of this funding was used to pay for salaries, training, maintenance, fuel, and other expenses unrelated to procurement of weapons and equipment.

DoD to Account for Its Disposition of Materiel Provided to the Afghan Security Forces

The Afghanistan Supplemental Appropriations Act, 2022, required the DoD to report to Congress by December 29, 2021, on the disposition of U.S. property, equipment, and supplies provided to the Afghan security forces that was destroyed, taken out of Afghanistan, or remained in Afghanistan following the U.S. military withdrawal. The report must also include information on the future plans of the DoD regarding any such items.⁵⁶ In February, the DoD informed the congressional defense committees that while it had missed the deadline for this report specified in the law, the Department was working to complete it.⁵⁷ The DoD provided an interim response to the DoD OIG with preliminary findings about the status of U.S.-funded equipment provided to the former Afghan security forces.⁵⁸

The DoD denied media reports that it had left \$80 billion worth of military equipment behind in Afghanistan. The DoD reported that it procured a total of \$18.6 billion worth of equipment for the Afghan military and security forces since 2005, and much of this was destroyed during combat operations over the years.⁵⁹ The DoD spent a total of \$88.6 billion over the course of its effort to build the Afghan military, but a majority of this funding was used to pay for salaries, training, maintenance, fuel, and other expenses unrelated to procurement of weapons and equipment.⁶⁰

The DoD estimated that \$7.1 billion of the equipment that had been previously transferred to the Afghan government remained in Afghanistan in varying states of repair when U.S. forces withdrew in August 2021.⁶¹ The DoD reported that there was no realistic way to retrieve the materiel remaining in Afghanistan, given that the U.S. Government does not recognize the Taliban, which is currently in possession of these U.S.-funded items.⁶²

Afghan forces abandoned major pieces of equipment, including ground vehicles and aircraft, at their locations. The DoD stated that absent the technical maintenance and logistics support provided by the U.S. Government, the operational capability of this equipment will continue to degrade over the long term.⁶³ However, the DIA also reported this quarter that the Taliban claimed to have repaired some damaged Afghan Air Force (AAF) aircraft and made incremental gains in its capability to employ these aircraft in operations.⁶⁴ (See page 25.)

In December 2021, the DoD notified Congress that it was treating all materiel that was procured using the Afghanistan Security Forces Fund and is physically outside of Afghanistan as DoD property. As of this quarter, the DoD was evaluating final disposition options for this materiel, which may include transfers to other U.S. Government departments and agencies or to foreign partners. On January 19, the DoD notified Congress of its intent to transfer five U.S.-procured former-Afghan Mi-17 helicopters to the Ukrainian government, which accepted these helicopters on March 11. The helicopters were in Ukraine for overhauls when the Afghan government collapsed in August 2021. The DoD has also transferred roughly 15.7 million rounds of varied munitions originally procured for Afghanistan to Ukraine under Presidential Drawdown Authority.⁶⁵ Under this authority, on multiple occasions in FY 2021 and 2022 the President delegated authority to the Secretary of State to direct the drawdown of defense articles and services from the DoD to provide assistance to Ukraine.⁶⁶

Following the Taliban takeover in August 2021, the DoD reprogrammed funding that was appropriated to the Afghanistan Security Forces Fund to support other operational requirements, according to the DoD Comptroller. This included more than \$1 billion that was reprogrammed to the Overseas Humanitarian, Disaster Assistance, and Civic Aid appropriation and nearly \$400 million that was reprogrammed to the Transportation Working Capital Fund in support of the DoD's efforts to relocate Afghan arrivals in conjunction with the withdrawal of military forces from Afghanistan.⁶⁷

STATUS OF VIOLENT EXTREMIST ORGANIZATIONS

ISIS-K Remains Top Terrorist Threat in Afghanistan

On March 15, General McKenzie told Congress that the Taliban was attempting to maintain pressure on ISIS-K but finding it difficult to do so, with ISIS-K executing several high-profile attacks since the Taliban takeover. General McKenzie said that as winter ended and the traditional Afghan fighting season began, he expected to see ISIS-K attacks increase going into the summer. He added that ISIS-K had grown in strength over the winter months.⁶⁸

On March 17, General McKenzie testified to Congress that the Taliban's indiscriminate release of prisoners from Bagram, Parwan, and Pul-e-Charkhi prisons, as it overran those facilities in mid-August, injected about 1,000 ISIS-K fighters onto the battlefield in addition to the several thousand Taliban fighters and others who returned to support the Taliban. General McKenzie assessed that these sweeping prisoner releases were shortsighted and added to the instability of Afghanistan as the Taliban attempts to govern it.⁶⁹ General McKenzie acknowledged the potential for ISIS-K growth in Afghanistan, adding that the DoD assesses that the group retains a desire to attack the U.S. homeland, and "absent effective pressure, that threat will only grow and metastasize over time."⁷⁰

USCENTCOM assessed that ISIS-K has increased its recruitment and attack capabilities since U.S. and coalition forces withdrew from Afghanistan and reduced their counterterrorism pressure. If ISIS-K is able to continue to exploit a reduced counterterrorism environment, it will likely be able to establish external operations capabilities targeting the West, including the U.S. homeland, in the next 12 to 18 months, according to USCENTCOM.⁷¹ The DIA reported no significant change since last quarter's assessment that ISIS-K probably has about 2,000 members operating in Afghanistan.⁷²

The DIA assessed that ISIS-K could direct attacks in the West, including against the U.S. homeland, within the next year if the group prioritizes developing such a capability. Regionally, ISIS-K is connected to fighters from countries across Central and South Asia, probably making the group a threat to U.S. interests in the region.⁷³

According to the DIA, since January ISIS-K has been publishing media in Central Asian languages to reach ethnic minorities in the region. The publication of ISIS media in Central Asian languages aims to inspire supporters in these regions to travel to Afghanistan or conduct attacks where they are located, potentially against Western personnel and interests, according to the DIA.⁷⁴

On March 17, General McKenzie testified to Congress that the Taliban's indiscriminate release of prisoners from Bagram, Parwan, and Pul-e-Charkhi prisons, as it overran those facilities in mid-August, injected about 1,000 ISIS-K fighters onto the battlefield in addition to the several thousand Taliban fighters and others who returned to support the Taliban.

From January to March, ISIS-K claimed 41 attacks in Afghanistan and Pakistan, targeting the Taliban or Shia religious minorities, according to the DIA.

ISIS-K ATTACKS AIM TO DESTABILIZE AFGHANISTAN AND UNDERMINE TALIBAN RULE

According to USCENTCOM and the DIA, ISIS-K focused its attacks this quarter on the Taliban and economic infrastructure to weaken the security environment in Afghanistan and undermine the Taliban's legitimacy. The group also targets religious minorities whom it views as apostates, such as Afghanistan's Shia Hazara community.⁷⁵

From January to March, ISIS-K claimed 41 attacks in Afghanistan and Pakistan, targeting the Taliban or Shia religious minorities, according to the DIA. On January 22, ISIS-K carried out an attack outside of its historic operating area, in Herat province, with an explosive device that killed at least seven civilians and wounded nine. The most lethal attack of the quarter occurred on March 4, when an ISIS-K suicide bomber killed at least 63 and wounded approximately 200 at a Shia mosque in Peshawar, Pakistan.⁷⁶ Media reporting stated that ISIS-K identified the attacker as an Afghan citizen.⁷⁷

According to media reporting, an internal Taliban letter dated January 8 stated that while ISIS-K was weakened in Jalalabad, the group remained a threat in its traditional stronghold of Nangarhar province. Specifically, the letter warned Taliban officials that ISIS-K was likely to attack the Taliban in the districts of Nangarhar province and on the roads from Jalalabad to other district centers.⁷⁸

While ISIS-K's operations in Nangarhar decreased this quarter, the group claimed credit for attacks elsewhere in the country. According to media reporting, ISIS-K took responsibility for 18 attacks in five other Afghan provinces during January, with almost half of these attacks taking place in Kabul.⁷⁹

According to the DoS, the Department's Rewards for Justice program is offering two cash rewards of up to \$10 million each for information on ISIS-K terrorists: one for the group's leader, Sanaullah Ghafari, and another for any of the terrorists responsible for the August 26 bombing at Kabul International Airport.⁸⁰

ISIS-K PROPAGANDA SEEKS TO DEPICT A RESILIENT INSURGENCY AGAINST A CORRUPT TALIBAN REGIME

According to the DIA, ISIS-K continued its efforts to exploit anti-Taliban sentiment among marginalized populations, which may boost the group's recruitment, enabling it to conduct a wider range of operations in the coming year. ISIS-K leveraged the widespread poverty and governance shortfalls in Afghanistan in its recruitment efforts by offering payment to potential recruits. Additionally, ISIS-K's targeted attacks on Shia mosques and critical infrastructure highlight the Taliban regime's inability to provide basic security to the local population, according to the DIA. ISIS-K's propaganda campaign continued to attempt to influence low-ranking Taliban members to leave the group by presenting the Taliban as traitors and puppets. According to the DIA, a recently released ISIS-K publication highlighted the Taliban's meetings and visits with China, Iran, Pakistan, Russia, and Western powers as evidence of its lack of orthodoxy.⁸¹

Recent ISIS-K propaganda and chatter has attempted to portray the image of a group that can operate in most regions of Afghanistan, according to media reporting. In addition to attacks and assassinations in its traditional strongholds of Kunar and Nangarhar provinces, ISIS-K also claimed operations in Takhar province in the north of Afghanistan as well as Helmand province in the south. Additionally, ISIS-K propaganda claimed credit for killings in Peshawar, Pakistan, aiming to demonstrate that the group maintains the capability to conduct attacks outside Afghanistan. In a report published during the quarter, an independent analyst described how ISIS-K has recruited members from Tehrik-i Taliban Pakistan (TTP), the Pakistani Taliban, who may likely have been responsible for these attacks.⁸²

As shown in ISIS's Al-Naba newsletters and statements from the group's Amaq media network, ISIS-K's strategy in Afghanistan is focused on instilling fear through raids and assassinations of Taliban officials and security forces; exacerbating sectarian tensions; and delegitimizing the existing governance structure. ISIS-K propaganda punctuates these events with pictures of dead Taliban officials. Seeking to delegitimize the Taliban, ISIS-K points to the regime's contacts with the Iranian government as evidence of the Taliban's ideological heresy. Additionally, ISIS-K refers to Afghanistan's Hazara Shia community using the derogatory term Rafidi, meaning "those who refuse," and criticizes their religious festivals, such as Ashura.⁸³

According to the DIA, ISIS-K's propaganda efforts this quarter sought to promote feelings of disenfranchisement within Afghanistan by focusing on ethnic divisions, thus increasing ISIS-K's ability to recruit from disaffected groups, including non-Pashtun members of the former Afghan military. As of March, ISIS-K has sought to present the Taliban regime as a Pashtun ethno-nationalist organization rather than a legitimate Islamic regime, exploiting tensions between ethnic groups that may feel marginalized by the Taliban. In February, ISIS-K's propaganda campaign attempted to exploit ethnic tensions in Afghanistan by focusing on the Taliban's relationship with the People's Republic of China (PRC) in light of the PRC's violently repressive treatment of Uyghur Muslims.⁸⁴

Al-Qaeda Maintains Low Profile, Sworn Loyalty as Taliban Seeks Legitimacy

This quarter, USCENTCOM assessed that while al-Qaeda's leaders have longstanding relationships with senior Taliban leaders, the group maintains limited capabilities to travel and train within Afghanistan and is likely restricted due to the Taliban's efforts to achieve international legitimacy.⁸⁵ The DoS assessed that the Taliban has taken steps to implement many of its counterterrorism commitments in the 2020 Doha Agreement with the U.S. Government regarding al-Qaeda and other groups, though continued monitoring and engagement will remain essential.⁸⁶ However, USCENTCOM assessed that the Taliban will likely loosen these restrictions over the next 12 to 24 months, allowing al-Qaeda greater freedom of movement and the ability to train, travel, and potentially re-establish an external operations capability.⁸⁷

The DIA reported no significant change from its assessment last quarter that al-Qaeda in the Indian Subcontinent probably has about 200 members and al-Qaeda core has far fewer.⁸⁸ During this quarter, the U.S. Government did not take any actions to disrupt or degrade

This quarter, USCENTCOM assessed that while al-Qaeda's leaders have longstanding relationships with senior Taliban leaders, the group maintains limited capabilities to travel and train within Afghanistan and is likely restricted due to the Taliban's efforts to achieve international legitimacy.

According to the DIA, the Taliban is probably willing to allow legacy al-Qaeda members to remain in Afghanistan provided they do not threaten the regime's security or autonomy.

al-Qaeda's activities in Afghanistan, including its media operations, which have increased since August 2021, according to USCENTCOM.⁸⁹

General McKenzie said that the Taliban was less firm in dealing with al-Qaeda than with ISIS-K. He said the Taliban has taken some public actions in an attempt to signal that it is controlling al-Qaeda, which still maintains an aspirational desire to attack the United States. However, he said that the cultural interweaving of the two groups complicates the relationship and makes it difficult for the Taliban to control al-Qaeda's actions.⁹⁰

Al-Qaeda and al-Qaeda in the Indian Subcontinent probably do not have the capability to conduct directed attacks in the U.S. homeland, according to the DIA. Al-Qaeda almost certainly does not have the capability to conduct attacks against U.S. interests in the region. Al-Qaeda in the Indian Subcontinent's capability to conduct regional attacks probably is very limited and reliant on cooperation with like-minded groups and individuals. Both groups attempt to inspire attacks against the United States worldwide, according to the DIA.⁹¹

According to the DIA, the Taliban is probably willing to allow legacy al-Qaeda members to remain in Afghanistan provided they do not threaten the regime's security or autonomy. As of February, members of both al-Qaeda and al-Qaeda in the Indian Subcontinent maintained a presence in Afghanistan. In late February, the Taliban regime publicly stated that it was committed to the counterterrorism provisions of the Doha Agreement. The Taliban has consistently sought to assure regional stakeholders that it will not allow any group to pose a threat to other countries as part of the regime's efforts adhere to the Doha Agreement and to secure foreign humanitarian and developmental assistance, according to the DIA.⁹² Taliban Acting Interior Minister Sirajuddin Haqqani made similar comments publicly in January.⁹³

According to media reporting, al-Qaeda's reluctance to embarrass the Taliban by carrying out attacks may only be temporary—especially since the Taliban has not publicly disavowed its ties to the group. Al-Qaeda continues to compete with ISIS and its affiliates for support around the world, including in Afghanistan, where the newly permissive environment affords both groups greater potential.⁹⁴

AL-QAEDA'S MAINTAINS SUPPORT FOR THE TALIBAN DESPITE THE REGIME'S RESTRICTIONS

On February 15, al-Qaeda leader Ayman al-Zawahiri released a video stating that he views Afghanistan as a staging ground for the group's ongoing global fight against the West. Al-Zawahiri has sworn a personal oath of loyalty to the Taliban's leader, Haibatullah Akhundzada. According to media analysis, the al-Qaeda network and its sympathizers perceive that they shared in the success of the Taliban's takeover in Afghanistan, and they have been emboldened by this turn of events.⁹⁵

Additionally, the February edition of al-Qaeda's magazine, "Ummah Wahidah," included an editorial praising the Taliban regime as a functional alternative to democratic governments. According to media analysis, al-Qaeda continues to maintain its existing conceptual framework in which the Taliban serves as a government while al-Qaeda stands as the global terrorist vanguard.⁹⁶

Pakistani Taliban Benefits from Permissive Environment in Afghanistan

Following violent clashes in Pakistan’s Baluchistan province in February, the Pakistani Minister of the Interior Sheikh Rasheed Ahmad alleged that the TTP gained access to modern weapons left behind by NATO forces in Afghanistan.⁹⁷ According to media reporting, those clashes killed at least 12 Pakistani security personnel and injured several others. A Taliban spokesman rejected the Pakistani Foreign Minister’s assertion and claimed that the regime had secured all weapons left behind by departing U.S. and coalition forces.⁹⁸

Pakistani security officials also alleged that, following the Taliban takeover, TTP insurgents—many of whom fought alongside the Taliban during the 20-year war—have enjoyed greater operational freedom and mobility in the country. In February, the UN estimated that between 3,000 and 5,000 TTP members were active in Afghanistan. According to media reporting, the Taliban refused to evict TTP leaders from Afghan soil or take actions to restrict the group’s activities, as the Pakistani government has requested.⁹⁹

Pakistan’s former Prime Minister Imran Khan identified the Taliban’s relationship with the TTP as one of several factors preventing Pakistan from recognizing the Taliban as the government of Afghanistan.¹⁰⁰

DIPLOMACY AND POLITICAL DEVELOPMENTS

United States Withholds Taliban Recognition as Some Countries Accept Taliban Representatives

As of the end of the quarter, the U.S. Government had not recognized the Taliban or any other entity as the official government of Afghanistan. The DoS stated that it was U.S. Government policy to avoid formal statements of recognition in cases of changes of governments and that this policy had not changed. The DoS also stated that the U.S. Government’s focus in Afghanistan was on whether there was any entity in Afghanistan with which the United States and the international community can work and have normal relations.¹⁰¹

The DoS reported that during the quarter, the Taliban regularly called for the international community to recognize it as the government of Afghanistan and that the group increased these calls during the reporting period with varied support from Russia, China, and Pakistan. These countries, in addition to Turkmenistan and Uzbekistan, have accepted Taliban-appointed representatives to work at diplomatic missions, while countries such as Turkey have indicated their willingness to consider the Taliban’s request to host its “diplomats.” Iran accepted Taliban-appointed “diplomats” but has not allowed them to use Afghanistan’s diplomatic mission facilities.¹⁰² The United States has urged other countries not to normalize their relations with the Taliban regime before the group shows progress on key commitments, such as respect for human rights, counterterrorism, and the formation of an inclusive government.¹⁰³

In a briefing to the UN Security Council in March, Deborah Lyons, the Special Representative for the Secretary General for Afghanistan and head of the UN Assistance

As of the end of the quarter, the U.S. Government had not recognized the Taliban or any other entity as the official government of Afghanistan.

During the quarter, the U.S. Government engaged directly with the Taliban through high-level meetings with senior U.S. diplomats in coordination with the international community, according to the DoS.

Mission in Afghanistan, stated that “unstructured political engagement” with Afghanistan was pushing the country to greater uncertainty and that it would be impossible to assist Afghans without working with what she described as the “de facto” authorities in the country.¹⁰⁴ She acknowledged that the UN Assistance Mission in Afghanistan reported that the Taliban continued to restrict fundamental rights, commit targeted killings and disappearances, and put people in arbitrary detention.¹⁰⁵

U.S. GOVERNMENT ENGAGES WITH THE TALIBAN THROUGH THE AFGHANISTAN AFFAIRS UNIT IN DOHA

During the quarter, the U.S. Government engaged directly with the Taliban through high-level meetings with senior U.S. diplomats in coordination with the international community, according to the DoS.¹⁰⁶ The DoS reported that on January 24 the Qatari government confirmed its consent to the establishment of the Afghanistan Affairs Unit (AAU) at the U.S. Embassy in Doha.¹⁰⁷ The DoS reported that with this step and the completion of congressional notification, the AAU was officially established.¹⁰⁸ The AAU serves as the U.S. diplomatic mission to Afghanistan and manages routine diplomatic matters related to Afghanistan.¹⁰⁹ In addition to the diplomatic engagements described above, AAU officials met regularly with representatives of the Taliban to support high-level engagements and to discuss practical matters of concern to both parties.¹¹⁰

The DoS reported that the U.S. Special Representative for Afghanistan Tom West and Special Envoy for Afghan Women, Girls, and Human Rights Rina Amiri had meetings on U.S. interests in Afghanistan with Taliban representatives.¹¹¹ On January 24, the two officials joined a meeting of the U.S.-Europe Group in Oslo, Norway, during which they met with representatives of the Taliban. Senior representatives of the Taliban regime also participated in the meeting. Special Representative West and the DoS Coordinator for Afghan Relocation Efforts, Ambassador Elizabeth Jones, met the Taliban’s Minister of Foreign Affairs on the sidelines of a March meeting in Turkey to discuss ways to address the economic crisis and other areas of concern in Afghanistan.¹¹²

Afghans Insist on Release of Blocked Central Bank Assets

Following the Taliban takeover in August 2021, the Federal Reserve Bank of New York blocked access to approximately \$7 billion in Afghan Central Bank assets held in U.S. financial institutions.¹¹³ In September 2021, a U.S. court issued a writ of execution permitting the seizure of the Afghan assets to satisfy a years-old judgment against the Taliban in favor of certain relatives of victims of the September 11, 2001, terrorist attacks.¹¹⁴

On February 11, President Biden issued an executive order and the Department of the Treasury’s Office of Foreign Assets Control issued a license that, according to the DoS, are together designed to preserve a significant portion of these Afghan financial assets in the United States for the benefit of the Afghan people.¹¹⁵ President Biden’s executive order stated that the humanitarian crisis in Afghanistan and the potential for economic collapse there constituted an “unusual and extraordinary threat to the national security and foreign policy of the United States.” Preserving “certain property” of Afghanistan’s central bank, he said, was “of the utmost importance” in dealing with this threat.¹¹⁶ To address these

concerns, President Biden ordered the administration to make approximately half of these assets—\$3.5 billion—available for the benefit of the Afghan people while reserving the remainder until after the courts had reached a decision as to whether the funds should go to relatives of victims of the September 11, 2001, terrorist attacks.¹¹⁷

On February 11, the Department of Justice (DoJ) identified several concerns about the legality of using the Afghan Central Bank’s assets to satisfy the court’s judgments, which it said could involve the court taking upon itself the determination of “the identity of Afghanistan’s government.”¹¹⁸ The DoJ said this would be implicit in deciding to award the assets to the September 11 victims’ relatives, even though such recognition was the prerogative of the President of the United States.¹¹⁹

According to DoS reporting, the Taliban mobilized widespread protests against the executive order on the Afghan assets, and thousands of Afghans marched in the streets in cities across Afghanistan. Protesters reportedly carried signs declaring that “Afghans were not responsible for 9/11” and “the money belongs to Afghans.”¹²⁰ Former President of Afghanistan Hamid Karzai stated that “seizing” money from Afghans was unjust and an “atrocious” against the Afghan people.¹²¹ The Taliban criticized the U.S. Government’s decision regarding the frozen assets, stating that the “9/11 attacks had nothing to do with Afghans.”¹²²

According to the DoS, the protests were largely driven by inaccurate reporting that half of the frozen assets would be given directly to victims of the September 11, 2001, terrorist attacks.¹²³ The DoS stated that as of the end of the quarter, no decisions had been made about how the Afghan assets would be used and reiterated that it was the U.S. Government’s intention to make these funds available for the benefit of the Afghan people without enriching the Taliban or other sanctioned individuals or groups.¹²⁴

Treasury Issues New License to Facilitate Financial Transactions in Afghanistan

On February 25, Treasury’s Office of Foreign Assets Control issued a general license to expand authorizations for financial transactions in Afghanistan. A Treasury press release stated that the license is intended to ensure that U.S. sanctions do not prevent or inhibit transactions and activities to support the basic needs of the Afghan people.¹²⁵ The license authorizes transactions involving Afghanistan and its governing institutions that would otherwise be prohibited by U.S. sanctions. The license excludes transfers to the Taliban, other sanctioned groups, or individuals, and those related to luxury goods or services.¹²⁶

According to DoS reporting, Afghans reacted positively to this announcement. On February 27, Afghan Central Bank officials issued a statement expressing “gratitude and appreciation” to the Treasury for issuing the license.¹²⁷ The Taliban’s Ministry of Finance also issued a statement noting its appreciation for the decision and called on the United States to lift all remaining sanctions and release frozen Afghan financial assets. Afghan news media commentary also applauded the decision.¹²⁸ The DoS reported that humanitarian organizations began using the new general licenses to facilitate humanitarian assistance activities in Afghanistan during the quarter.¹²⁹

According to DoS reporting, the Taliban mobilized widespread protests against the executive order on the Afghan assets, and thousands of Afghans marched in the streets in cities across Afghanistan.

In January, the Taliban's Deputy Prime Minister, Mullah Abdul Ghani Baradar, rebuffed claims that an inclusive cabinet should include members of the former Afghan government.

Taliban Interim Cabinet Focuses on Security, Stability, and the Economy

In January, the Taliban's Deputy Prime Minister, Mullah Abdul Ghani Baradar, rebuffed claims that an inclusive cabinet should include members of the former Afghan government. Baradar accused those former government officials of being corrupt and told reporters that their inclusion would harm the integrity of the cabinet.¹³⁰

During the quarter, the Taliban sought to garner diplomatic recognition and financial aid, but it very likely did not make substantive concessions or compromise its core values to secure international support, according to the DIA. The Taliban continued to seek humanitarian aid and economic investment to generate revenue for government employees.¹³¹

TALIBAN HOLDS CONFERENCE TO REQUEST INCREASED ECONOMIC ASSISTANCE

On January 19, the Taliban hosted a day-long conference in Kabul entitled the "Afghanistan Economic Conference: A New Beginning." Speakers at the event included the Taliban's Prime Minister Mohammad Hasan Akhund and senior Taliban leaders from the Ministries of Finance; Foreign Affairs; Industry and Commerce; Mines and Petroleum; Economy; and Rural Rehabilitation and Development. UN Special Representative of the Secretary General Deborah Lyons presented remarks in person, and the International Committee of the Red Cross's President Peter Mauer participated virtually. Additionally, foreign diplomats observed virtually, with Chinese and Russian representatives attending in person.¹³²

According to the DoS, the Taliban's Prime Minister, Mohammad Hasan Akhund, delivered the opening address of the conference, in which he argued that humanitarian assistance was not enough for the needs of Afghanistan.¹³³ According to the DoS, the Taliban requested not only immediate humanitarian assistance but also long-term development assistance.¹³⁴ Taliban representatives at the conference also called for humanitarian assistance to be provided to the Taliban and pledged that the regime would take responsibility for its distribution, particularly to vulnerable populations, such as women and children.¹³⁵ According to the DoS, the Taliban representatives who gave speeches at the conference seemed to have unified talking points concerning the importance and desirability of international investment and of Afghanistan to develop a self-sustaining economy that is not reliant on international assistance.¹³⁶

TALIBAN RELEASES ITS FIRST NATIONAL BUDGET

In January, the Taliban released a budget for December 2021–March 2022, according to the DoS. The World Bank assessed that the budget's spending levels were less than half of the former Afghan government's pre-COVID-19 pandemic budget spending levels for the same period. The Taliban's operating budget of \$478 million maintained spending on social services and reduced spending on defense and security.¹³⁷ The development budget of \$46 million decreased significantly from the \$2 billion spent by the previous government, which included international donations that are not available to the Taliban.¹³⁸

The World Bank assessed that the Taliban's revenue forecasts were optimistic.¹³⁹ A report published by the U.S. Institute for Peace stated that the Taliban's customs revenue were higher than expected despite the sharp decline in economic activity. The report stated that this positive performance suggested substantial improvements in customs collection at the borders and was consistent with reports from Afghan traders that corruption at the border had been significantly reduced.¹⁴⁰

TALIBAN INTIMIDATES JOURNALISTS AND INCREASES MEDIA RESTRICTIONS

DoS reporting described how Afghan journalists continued to encounter harassment, violence, and detentions during the quarter. In January, Taliban authorities detained at least six journalists. Two television journalists were taken into custody outside of their workplace and were only released after a social media campaign and pressure from the media and the international community. The Taliban gave no reason for their detentions.¹⁴¹

On March 17, Taliban officials sent TOLONews, an Afghan media outlet, a letter instructing them to stop broadcasting foreign dramas, according to the DoS. When TOLONews aired a report about the letter, the Taliban arrested the reporter who aired the segment and two other TOLONews employees. The employees were later released.¹⁴² In a similar incident, Taliban officials detained six radio station employees in Kandahar after the station defied a Taliban directive to cease playing music. The Taliban only released the employees when the radio station manager agreed to stop playing music on the air.¹⁴³

When questioned by DoS officials regarding the detention of journalists, Taliban officials asserted that Ahmad Massoud's National Resistance Front (NRF) and foreign intelligence organizations had coopted some journalists to disseminate anti-Taliban propaganda, making them legitimate subjects of investigation. The Taliban had previously discounted unflattering reports about the Taliban as "fake news" and part of a campaign to malign the group.¹⁴⁴

On March 28, media reported that the Taliban had announced a nationwide ban on all foreign media.¹⁴⁵ A press statement from the DoS said that media outlets such as the Voice of America, the British Broadcasting Corporation, and Deutsche Welle had reported that their local broadcasting partners had been prevented from airing their programming in the country due to new, restrictive, and unpublished guidelines from the Taliban.¹⁴⁶ Senior Taliban officials quoted by the media stated that Taliban Supreme Leader Haibatullah Akhundzada had demanded the new restrictions.¹⁴⁷

TERRORIST HAQQANI NETWORK REMAINS A POWERFUL PART OF THE TALIBAN REGIME

During the quarter, officials affiliated with the Haqqani Network, which the U.S. Government considers a terrorist organization, were appointed to and removed from positions in the Taliban regime. The DIA said that this was likely as part of normal Taliban leadership processes to maintain internal stability, according to the DIA. Since taking office, acting Interior Minister Sirajuddin Haqqani has appointed individuals loyal to him to leadership positions within the Interior Ministry. In March, the Taliban removed

On March 28, media reported that the Taliban had announced a nationwide ban on all foreign media.

Alam Gul Haqqani from his position as Director General of the Passport Department because of his brother's arrest for moral corruption. Additionally, the Taliban's Emir Haibatullah Akhundzada appointed Sirajuddin Haqqani's uncle, Haji Mali Khan, as Defense Ministry First Deputy Chief of Staff. Haji Mali Khan served as Logar provincial governor shortly after the U.S. withdrawal and had previously been a U.S. detainee and former operational commander for the Haqqani Network in eastern Afghanistan, according to the DIA.¹⁴⁸

On March 5, Sirajuddin Haqqani—who is sanctioned as a terrorist by the United States—made a rare public appearance at a police graduation ceremony. According to media reporting, this was the first time Haqqani has addressed the media since being named the Taliban's acting Interior Minister.¹⁴⁹ Haqqani is the leader of the Haqqani Network, which according to media reports, has between 3,000 and 10,000 armed fighters in Khost, Paktika, and Paktiya provinces.¹⁵⁰ The U.S. Government has an offer of \$10 million for information leading to Sirajuddin Haqqani's arrest.¹⁵¹ Despite the reward notice, the U.S. Government is not seeking the arrest of Sirajuddin Haqqani, according to the DoS.¹⁵²

TALIBAN ATTEMPTS RAPPROCHEMENT WITH REBEL GROUPS

On January 8 and 9, the Taliban's Foreign Minister Amir Khan Muttaqi met with opposition leaders Ahmad Massoud and Ismail Khan in Iran, according to DoS reporting.¹⁵³ Ahmad Massoud and Ismail Khan led separate military resistance movements following the Taliban's seizure of power in August 2021.¹⁵⁴ The Taliban said that it participated in this meeting to offer the opposition leaders safe passage back to Afghanistan.¹⁵⁵ However, following the meeting, opposition spokespersons stated that the meeting had not achieved anything and that the Taliban was not serious about addressing the opposition's concerns.¹⁵⁶

The DoS stated that while it was aware of anti-Taliban groups operating in Afghanistan, including the NRF, it lacked any confirmation on the groups' sizes or resources. The DoS stated that the NRF claimed credit for multiple attacks that inflicted casualties on Taliban members during the quarter and noted that media reporting from March suggested the NRF had several hundred fighters, limited resources, no clear chain of command, and no significant support from the public or from foreign governments.¹⁵⁷

According to media reporting, many members of the predominantly ethnic Tajik NRF, including its leader, Ahmad Massoud, may be operating from or maintaining contacts in Tajikistan. Additionally, former Afghan government officials and warlords Abdul Rashid Dostum and Atta Muhammad Noor left Afghanistan for Uzbekistan after the Taliban takeover in Kabul.¹⁵⁸

Taliban Continues to Build a Military Force to Counter Resistance Groups and ISIS-K

During the quarter, the Taliban regime sought to grow its military forces and conducted operations against resistance groups, likely because the regime prioritizes establishing its legitimacy and national stability, according to the DIA. The Taliban has largely pushed the NRF, the country's largest opposition group, into the mountains and continued to target the

The Taliban has largely pushed the NRF, the country's largest opposition group, into the mountains and continued to target the NRF and ISIS-K.

NRF and ISIS-K.¹⁵⁹ As of early March, the NRF was conducting low-level attacks against the Taliban, according to the DIA. As of late February, the Taliban deployed troops to Panjshir in anticipation of an NRF spring offensive.¹⁶⁰

As of mid-February, the Taliban regime increased counterterrorism operations targeting ISIS-K by establishing checkpoints and conducting house-to-house searches, probably in an effort to deny ISIS-K the capability to target critical infrastructure, according to the DIA. (See page 25.) The Taliban regime has the capability to target some ISIS-K members but likely does not have the intelligence capability to preemptively disrupt attack planning.¹⁶¹

In January, the Taliban's Ministry of Defense announced plans to establish a 100,000-member army, according to the DIA. As of late March, the Taliban was continuing its efforts to formalize its security forces, graduating multiple classes from training programs.¹⁶² Attending the graduation of 500 army soldiers on January 10 in Herat province, the Taliban's Chief of the Army Staff Qari Fasihuddin Fitrat said that the regime's military had at least 80,000 members, organized in eight corps across the country.¹⁶³ These forces were armed and equipped in part with weapons and materiel provided to the former Afghan government by the U.S. Government. In February, a senior Taliban leader said that Taliban forces had taken control of more than 300,000 light arms, 26,000 heavy weapons, and about 61,000 military vehicles during their takeover of the country.¹⁶⁴

On January 8, the Taliban announced that it had graduated a battalion of 200 special operations forces. According to the Taliban, the forces completed a 3-month training course and are equipped with night vision devices and laser mounted weapons.¹⁶⁵ Additionally, Taliban officials told reporters that a special battalion of suicide bombers would be part of the regime's future army. A Taliban spokesman told reporters that the suicide bombers would be employed in special operations. The Taliban said that it has already deployed suicide bombers to Afghanistan's northern border with Tajikistan.¹⁶⁶

On January 9, more than 500 Taliban fighters conducted a maneuver demonstration in Herat province with armed vehicles captured from the Afghan security forces. A Taliban official told reporters the goal of the maneuver was to intimidate enemies of the regime and convince the population that the Taliban was capable of providing security. This activity took place amid a rash of criminal incidents, including armed robbery, kidnapping, and assassination in the province.¹⁶⁷

Since the Taliban takeover in August 2021, some former Afghan government and security officials have been the targets of reprisal killings, the majority of which likely were not directed nor explicitly sanctioned by Taliban senior leaders, according to the DIA. As of mid-March, former Afghan government and security officials in Afghanistan continued to be targeted for assassinations, despite Taliban senior leaders urging their rank-and-file members to observe the regime's amnesty decree. Since late December 2021, Taliban senior leaders have publicly said they will investigate reprisal killings against former Afghan government and security officials. Most reprisal killings, violence, and intimidation against former Afghan government and security force employees were likely local initiatives by individuals or lower-level Taliban commanders, according to the DIA.¹⁶⁸

In January, the Taliban's Ministry of Defense announced plans to establish a 100,000-member army, according to the DIA.

In February, the Taliban conducted sweeping house-to-house searches in provinces across Afghanistan, according to DoS reporting.

The Taliban established the Purification Commission to remove Taliban members who violated the rights of others or committed ethnic, religious, and personal animosity crimes, according to the DIA. In February, the chief inspector of the Taliban’s Ministry of Defense and Chairman of the Purification Commission claimed that 4,350 members were identified and expelled from the Taliban.¹⁶⁹

According to the DIA, the Purification Commission’s limited ability to discipline local level commanders will likely hinder the Taliban’s ability to provide “amnesty” to former Afghan government and security officials. On January 19, Acting Interior Minister Sirajuddin Haqqani directed Taliban commanders in Kabul not to seek revenge on former security forces and to obey the amnesty as announced by overall Taliban leader Haibatullah Akhundzada, according to media reporting. On the same day, the Taliban Purification Commission announced the removal of 3,689 “undesirable persons” across the country, according to Taliban state media reporting. However, despite the Taliban regime’s official guidance, multiple media reports about the execution of former Afghan government and security personnel reflect the Taliban’s inability to control local level commanders, according to the DIA.¹⁷⁰

TALIBAN CONDUCT HOUSE-TO-HOUSE SEARCHES, INTIMIDATING OPPONENTS AND MINORITY POPULATIONS

In February, the Taliban conducted sweeping house-to-house searches in provinces across Afghanistan, according to DoS reporting.¹⁷¹ Media reported that the searches intimidated individuals associated with the previous Afghan government or security forces.¹⁷² DoS reporting stated that the searches were particularly intimidating for Tajik, Hazara, and Uzbek communities in the country who perceive themselves as underrepresented in an authoritarian Taliban regime.¹⁷³ The Taliban described the searches as “clearing” operations designed to catch criminals and said that the searches had been successful, capturing weapons and alleged members of ISIS-K.¹⁷⁴

A Taliban spokesman told reporters, “We are trying to take steps against those kidnappers, thieves, and looters who have weapons in their hands and threaten the lives of the people.”¹⁷⁵ He said that Taliban forces seized weapons, explosives, radio equipment, armored vehicles, and UAVs in the searches. According to the Taliban, these searches resulted in the capture of 6 alleged ISIS-K members, 9 kidnappers, and 53 thieves, as well as the rescue of several kidnapping victims.¹⁷⁶

According to media reporting, the searches also damaged private property and frightened local residents. The European Union’s ambassador to Afghanistan posted on social media, “The intimidations, house searches, arrests and violence against members of different ethnic groups and women are crimes and must stop immediately.”¹⁷⁷

Following the house-to-house searches, a Taliban official declared the operation a success and suggested that similar actions would likely not be a recurring element of Taliban security operations.¹⁷⁸

TALIBAN CLAIMS TO EMPLOY U.S.-FUNDED AIRCRAFT

On January 4, the Taliban's director for the commission that controls airports said that 81 aircraft belonging to the former Afghan government remained in Afghanistan, of which 41 were operational.¹⁷⁹ However, the Taliban faces challenges operating and maintaining this fleet without the training and maintenance support similar to what the U.S. Government previously provided to the AAF.¹⁸⁰ During the quarter, at least one Taliban helicopter, an MD-530, crashed during a rescue operation in Kandahar province, according to the DIA.¹⁸¹

According to media reporting, departing U.S. forces sabotaged many of the 131 aircraft in the AAF fleet as of August 2021, rendering them unusable, and several dozen were flown out of the country by AAF pilots to avoid Taliban capture.¹⁸² According to the DoD, \$923.3 million in U.S.-funded aircraft remain in Afghanistan, including 78 aircraft disabled by U.S. troops.¹⁸³ During the quarter, the Taliban continued to urge the governments of Tajikistan and Uzbekistan to return the U.S.-supplied aircraft that were flown out of the country.¹⁸⁴ However, neither Tajikistan nor Uzbekistan have taken steps to return these aircraft to the Taliban, and DoD spokesperson John Kirby expressed confidence that it was unlikely that they would do so.¹⁸⁵

In a statement to the media, the Taliban's acting Minister of Defense, Mawlawi Mohammad Yaqub Mujahid, asserted the regime's position that these aircraft are the property of Afghanistan and threatened that unspecified "other possible options" might be taken if Tajikistan and Uzbekistan did not respond affirmatively to the regime's demands for their return.¹⁸⁶ The DoD said that the Tajik and Uzbek governments have acknowledged that these aircraft are U.S. Government property.¹⁸⁷ Tajikistan and Uzbekistan have asked the U.S. Government to allow them to assume custody of these aircraft, and the U.S. Government said it would consider this request.¹⁸⁸

The Taliban likely made progressive incremental gains in its ability to utilize former AAF aircraft in operations against armed opposition, according to the DIA. In February, the Taliban regime employed helicopters in an assault on NRF positions in Baghlan province.¹⁸⁹ Also in February, Taliban officials pledged that former AAF aircraft would soon support troop deployments to Afghanistan's borders with Tajikistan and Uzbekistan.¹⁹⁰

TALIBAN ATTEMPTS TO RECRUIT HESITANT AAF PILOTS AND CREWMEMBERS

According to the DIA, the Taliban continued to repair former AAF aircraft this quarter and attempted to recruit former AAF personnel.¹⁹¹ While some former AAF pilots told reporters that they refused to join the Taliban for fear of violent reprisals, a Taliban commander claimed that at least 4,300 former AAF members, including 33 pilots, have joined the regime's air force under the Taliban's offer of amnesty. Some former AAF personnel who joined the Taliban told reporters that while they have not been harmed or threatened, they also have not been paid and lack full-time work due to operational challenges in the fleet. One former AAF mechanic said that due to the lack of spare parts, he had to cannibalize damaged aircraft to recondition those that remain airworthy.¹⁹²

According to the DoS, 156 AAF pilots and crew members who fled to Tajikistan in August 2021 have since been relocated to the United Arab Emirates following negotiations between the U.S. Government and Tajik authorities.¹⁹³

According to media reporting, departing U.S. forces sabotaged many of the 131 aircraft in the AAF fleet as of August 2021, rendering them unusable, and several dozen were flown out of the country by AAF pilots to avoid Taliban capture.

Since the August 2021 Taliban takeover, the regime's fighters have engaged in several clashes with Pakistani, Iranian, and Turkmen border forces, according to the DIA.

TALIBAN FIGHTERS ENGAGE IN CLASHES ALONG NEARLY ALL BORDERS

Since the August 2021 Taliban takeover, the regime's fighters have engaged in several clashes with Pakistani, Iranian, and Turkmen border forces, according to the DIA.¹⁹⁴ According to media reporting, Taliban border guards also clashed with Uzbek government forces.¹⁹⁵ In February, the Taliban announced it was sending 10,000 troops to its borders with Tajikistan and Uzbekistan.¹⁹⁶

According to media reporting, the Taliban's Ministry of Defense established several new military units in three border provinces in the country's north, northeast, and west, deploying an estimated 4,400 additional troops in those regions. Of these, approximately 3,000 were deployed to Badakhshan province, which borders Tajikistan, China, and Pakistan.¹⁹⁷ A Taliban spokesman said that these deployments were peaceful and intended to strengthen Afghanistan's domestic security and regional stability, though neighboring countries have expressed concerns about the Taliban's military buildup along the borders.¹⁹⁸

On February 24, Pakistani and Taliban forces fired mortars, rockets, and small arms fire across the border near the Chaman-Spin Boldak border crossing, according to the DoS. The conflict started when the Taliban attempted to erect a checkpoint in Killi Sheikh Laal Muhammad, a village within Pakistani territory, and Pakistani forces attempted to remove it. There were also reports that a Pakistani border guard beat an Afghan child, exacerbating tensions. A local Pakistani official announced a state of emergency for hospitals in Chaman district due to the possibility of casualties. Tribal elders from both sides of the border, Pakistani officials, and Taliban representatives met the evening of February 24 to attempt to resolve the conflict and reopen the border, but negotiations failed. Two civilians were injured in the firefight, according to the DoS. Chaman, the largest border crossing in Balochistan, remained closed to trade and pedestrian crossings as of the end of the quarter. DoS reporting indicated that a protracted closure of the border crossing would have significant economic consequences for locals who rely on trade for their livelihood.¹⁹⁹

According to media reporting, the Pakistani government engaged with the Taliban in January in an attempt to resolve a dispute stemming from the installation of a security fence on the border between the two countries. Taliban border forces attempted to prevent the construction of the fence. The Pakistani government stated that it was building the fence to protect its own country from illegal militant movement and smuggling, while the Taliban condemned the fence along the disputed border. Pakistani officials told reporters that the military-led construction effort began in 2017 and was more than 90 percent complete.²⁰⁰ Then-Pakistani Foreign Minister Mahmood Qureshi told reporters that despite the destruction of barbed wire fence by Taliban forces in three different border provinces, the Pakistani government would continue to erect fences along the disputed border.²⁰¹

Regional Powers Continue Engagement with Taliban

None of Afghanistan's Central Asian neighbor states officially recognized the Taliban as of the end of the quarter, but some have cautiously increased official contact with the regime, according to the DIA. For the first time, a Taliban representative attended a meeting of foreign ministers of Afghanistan's neighboring countries, including the PRC, Russia, Tajikistan, Turkmenistan, Uzbekistan, Pakistan, and Iran. The March 31 meeting, hosted

by the People’s Republic of China (PRC), was the third of its kind. The group issued a statement outlining possible areas of cooperation with Afghanistan. Turkmenistan and Uzbekistan have accepted Taliban representatives at diplomatic facilities and seek to increase economic cooperation, according to the DIA.²⁰²

Kazakhstan, Kyrgyzstan, and Tajikistan plan to hold joint exercises with Russia this year to prepare for potential threats emanating from Afghanistan, according to the DIA. Tajikistan continued to press the Taliban to include ethnic Tajiks in the regime’s interim cabinet while also providing support to the anti-Taliban resistance, according to the DIA.²⁰³

As of March, Russia indicated that it was willing to work with the Taliban and offered to mediate between the Taliban and the NRF, according to the DIA. In March, two Russian delegations visited Afghanistan for the first time since the Taliban’s takeover. The DIA said that Russia continues to remain concerned about violent extremists and narcotics crossing into Central Asia and has not formally recognized the Taliban while urging the regime to form an inclusive government.²⁰⁴

Iran continued to engage with the Taliban very likely in an attempt to counter ISIS-K, improve border security, expand trade, and secure protection for Afghan Shia minorities, according to the DIA. In mid-February, Iran announced that it was willing to recognize the Taliban if it formed an inclusive government. In mid-March, Iranian and Taliban officials discussed ways to resolve border clashes as Iran also sought to increase economic cooperation, according to the DIA.²⁰⁵

According to the DoS, Pakistan’s engagement with the Taliban during the quarter mostly occurred in bilateral and multilateral meetings on economic, humanitarian, and cross-border issues. Senior Pakistani officials have continued to stress the need for an inclusive political process and the protection of women’s educational rights in Afghanistan. The DoS stated that humanitarian assistance to Afghanistan has remained Pakistan’s top claimed priority, which was discussed during a Pakistan-hosted ministerial meeting of the Organization for Islamic Cooperation on March 22 and 23. Pakistan also joined PRC-hosted meetings of Afghanistan’s neighbors on March 31. According to the DoS, as of the end of the quarter, Pakistan had not formally recognized the Taliban as the government of Afghanistan.²⁰⁶

PRC Leaders Criticize U.S. Policy in Afghanistan, Pursue Stronger Links with Afghanistan

In February, the PRC called on the Taliban to prevent the country from becoming a terrorist safe haven. According to the DIA, significant economic developments have largely been limited to the PRC’s negotiations with the Taliban’s Ministry of Mines and Petroleum to attempt to renew mining activities in Afghanistan.²⁰⁷

In February, a PRC Ministry of Foreign Affairs spokesperson criticized President Biden’s executive order regarding the frozen Afghan financial assets (see page 19). The PRC spokesperson claimed that the decision was arbitrary and accused the United States of manipulating the “rule-based order” to the benefit of U.S. power at the expense of the Afghan people.²⁰⁸

As of March, Russia indicated that it was willing to work with the Taliban and offered to mediate between the Taliban and the NRF, according to the DIA.

The UN Security Council extended the mandate of the UN Assistance Mission in Afghanistan (UNAMA) by 1 year on March 17, the date on which it was set to expire.

During a March press conference, PRC Foreign Minister Wang Yi accused the United States of abandoning Afghanistan and blamed the U.S. withdrawal for the country's present humanitarian, economic, and regional stability challenges. Foreign Minister Wang also called for an immediate lifting of the freeze on Afghan assets and unilateral sanctions against Afghanistan.²⁰⁹

In a February 16 speech, the PRC's Special Representative for Afghanistan, Yue Xiaoyong, described Chinese engagement with and priorities for Afghanistan. Yue said that he and other PRC leaders had made 30 visits to 15 countries since July 2021 to engage with the international community on ways to improve stability and humanitarian assistance in Afghanistan. Yue also said that during these visits, the PRC continued to blame the United States for Afghanistan's difficult situation.²¹⁰

On March 31, the PRC hosted a meeting of representatives of the United States, Russia, and the PRC, to discuss issues relating to Afghanistan. The PRC also invited the foreign ministers of countries neighboring Afghanistan to the meeting, including Iran, Pakistan, Tajikistan, Turkmenistan, and Uzbekistan.²¹¹ A statement published on behalf of the attendees by the PRC Ministry of Foreign Affairs declared that all attendees pledged to support Afghanistan's economic reconstruction in areas including humanitarian assistance, connectivity, economy and trade, agriculture, and capacity building.²¹²

On March 24, PRC Foreign Minister Wang Yi visited Kabul to meet Taliban Foreign Minister Muttaqi to discuss political and economic ties between the two countries, including discussion of Afghanistan's mining sector and the country's role in China's "Belt and Road" regional infrastructure development initiative.²¹³

UN Security Council Extends UNAMA Mandate in Afghanistan

The UN Security Council extended the mandate of the UN Assistance Mission in Afghanistan (UNAMA) by 1 year on March 17, the date on which it was set to expire.²¹⁴ The Security Council voted 14 to 0 in favor of the resolution, with Russia abstaining. The Russian representative stated that the abstention was due to the UN ignoring his delegation's attempts to secure consent from the host nation for the UN presence in Afghanistan.²¹⁵

The UN resolution states that the Special Representative of the Secretary General for Afghanistan will focus on the following issue areas in Afghanistan:

- coordinating and facilitating the provision of humanitarian assistance and financial resources,
- coordinating international donors and organizations in relation to basic human needs,
- promoting gender equality,
- protecting children,
- promoting regional cooperation,
- coordinating the risk management of UN-provided assistance, and
- supporting existing mechanisms to improve the overall security situation in Afghanistan.²¹⁶





OPERATION ALLIES WELCOME

Led by the Department of Homeland Security (DHS), Operation Allies Welcome (OAW) is the U.S. Government's interagency effort to support vulnerable Afghans, including those who worked alongside U.S. forces and civilian organizations in Afghanistan, and resettle them in the United States.²¹⁷

According to the DHS, approximately 74,000 Afghan nationals have come to the United States as part of OAW, the largest number of foreign evacuees arriving at one time in nearly 50 years. A DoS spokesperson stated that OAW has worked with more than 350 resettlement agencies and community partner organizations to resettle Afghan families in the United States and will continue to do so as more are processed for entry.²¹⁸

Prior to entering the United States, Afghan evacuees must complete a multi-layered screening and vetting process that includes biometric and biographic screenings conducted by intelligence, law enforcement, and counterterrorism professionals from the DoD, DoS, DHS, FBI, National Counterterrorism Center, and other Intelligence Community partners. According to the DHS, Afghan evacuees also receive age-appropriate vaccinations, including the COVID-19 vaccine, based on CDC guidelines prior to resettlement in communities across the United States.²¹⁹

OAW Transitions Away from Housing Afghan Arrivals on DoD Bases

On February 19, the DHS announced that all remaining Afghan arrivals had departed Joint Base McGuire-Dix-Lakehurst in New Jersey, the last U.S. military facility providing temporary housing for Afghan arrivals. These individuals have since been resettled in communities across the United States.²²⁰

According to the DHS, the U.S. Government worked with state and local partners to transfer domestic safe haven operations from DoD installations to a single non-DoD domestic facility to welcome Afghans who have been fully screened and vetted to enter the country through OAW. This location, the National Conference Center, is located in Leesburg, Virginia, and is where OAW-eligible Afghans are now completing processing before being connected with resettlement agencies and partners who will help them move to their new communities. According to the DHS, the first Afghans arrived at the National Conference Center on March 9.²²¹

According to the DHS, approximately 2,800 Afghans evacuees remained at facilities in the United Arab Emirates and Qatar as of this quarter. Additionally, the U.S. Government has received more than 43,000 humanitarian parole requests from Afghans in Afghanistan or third countries hoping to come to the United States. U.S. officials have adjudicated fewer than 1,700 of these parole applications and denied 90 percent of those adjudicated, according to U.S. Citizenship and Immigration Services data.²²²

A young Afghan evacuee awaits his turn to board a bus from Safe Haven Pickett at Fort Pickett, Virginia, headed to a nearby U.S. airport for resettlement elsewhere in the United States. (U.S. Navy photo)

AFGHANS INELIGIBLE FOR SPECIAL IMMIGRANT STATUS FACE HURDLES TO PERMANENT RESIDENCE

According to media reporting, approximately 36,000 Afghans who departed Afghanistan in August lack a direct pathway to permanent residency in the United States. Specifically, those Afghans for whom the U.S. Government supported relocation because they were considered vulnerable to Taliban violence were granted entry into the country under temporary humanitarian parole, but those who were not employed by or on behalf of the U.S. Government, or could not establish they provided at least one year of service as required by statute, do not qualify for special immigrant status. Those admitted under temporary humanitarian parole can only attain legal permanent residency if they apply for asylum through the traditional system, which has a backlog of 412,000 unresolved cases, according to media reporting.²²³ The DoS noted that Afghans who were admitted under temporary humanitarian parole and have immediate relatives who are U.S. citizens in the United States could attain permanent status through an immigrant petition.²²⁴

An Airman teaches Afghan children the names of the 50 states in Liberty Village on Joint Base McGuire-Dix-Lakehurst, New Jersey. (U.S. Air Force photo)



DoD OIG Identifies Further Challenges in Managing Afghan Evacuees

On August 23, 2021, the DoD OIG announced the Audit of DoD Support for the Relocation of Afghan Nationals. The objective of this audit was to determine whether the DoD has adequately planned and provided support for the relocation of Afghan evacuees.²²⁵ During the course of the audit, DoD OIG personnel visited eight U.S.-based military facilities: Fort Lee, Virginia; Marine Corps Base Quantico, Virginia; Fort Bliss, Texas; Camp Atterbury, Indiana; Holloman Air Force Base, New Mexico; Fort Pickett, Virginia; Fort McCoy, Wisconsin; and Joint Base McGuire-Dix-Lakehurst, New Jersey. In Germany, DoD OIG personnel visited Ramstein Air Base and Rhine Ordnance Barracks. Additionally, on September 10, 2021, the DoD OIG announced the Evaluation of the Screening of Displaced Persons from Afghanistan. The objective of this evaluation was to determine the extent to which the DoD is managing and tracking displaced persons from Afghanistan through the biometrics enrollment, screening, and vetting process.

Since November 29, 2021, the DoD OIG has issued 11 management advisories as part of OAW and Operation Allies Refuge (OAR) oversight efforts. Eight of these management advisories were related to the relocation of Afghan evacuees at DoD facilities within the continental United States and two were for DoD facilities in Germany. One management advisory highlighted the lack of memorandums of agreement documenting the roles and responsibilities of the U.S. agencies involved in the resettlement of the Afghan evacuees. On February 15, 2022, the DoD OIG issued its final report on the screening of Afghan evacuees.

The DoD OIG issued management advisories to notify U.S. Government officials of significant observations from site visits conducted at 10 installations as part of the DoD OIG's Audit of DoD Support for the Relocation of Afghan Nationals. The DoD OIG determined that military personnel provided sufficient housing for the Afghan evacuees using either existing structures or temporary structures at all 10 installations. In addition, the Afghan evacuees were provided food and bottled water; medical care, including initial medical screening and access to obstetrics and gynecology resources when necessary; and physical security while on the military installations.²²⁶

However, military personnel at the eight U.S.-based military facilities experienced several challenges including:

- lack of appropriate licenses for the medical personnel contracted to provide medical care ;
- a lack of civil affairs advisors at every installation;
- difficulty accounting for the location of and providing physical security for Afghan evacuees;
- difficulty determining appropriate jurisdiction of law enforcement when Afghan evacuees are suspected of having committed felonies and misdemeanors; and
- limitations on the appropriated funding available to support the mission to relocate Afghan evacuees at every installation.

Despite having minimal time to prepare, as of February 19, 2022, these installations housed and sustained more than 73,000 Afghan evacuees.²²⁷

(continued on next page)

DoD OIG Identifies Further Challenges in Managing Afghan Evacuees *(continued from previous page)*

The two installations in Germany also experienced challenges due to limited planning time and the number of Afghan evacuees far exceeding initial estimates. Due to the short notice nature of the relocation of the Afghan evacuees, Ramstein Air Base personnel were not fully prepared to in-process the evacuees in a timely manner. Specifically, at the height of the initial Afghan evacuee influx, in-processing took nearly 2 days from the time an Afghan evacuee arrived until Ramstein Air Base personnel assigned them lodging.²²⁸

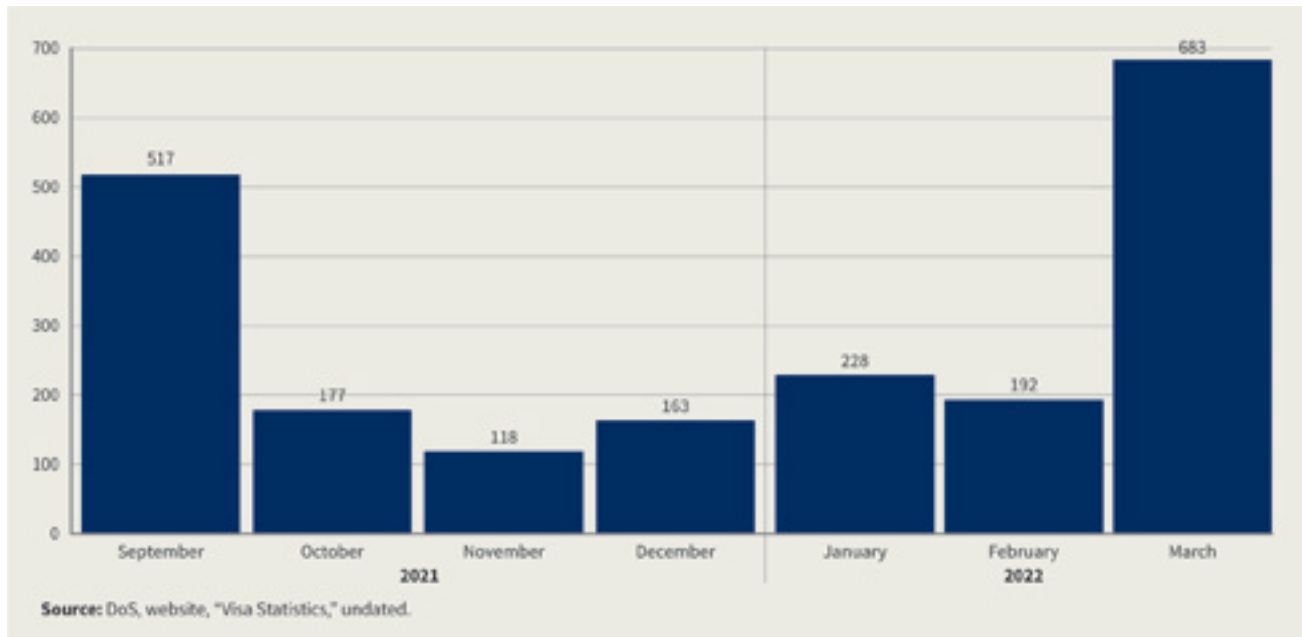
With respect to the lack of memorandums of agreement, the DoD OIG determined that the DoD did not establish comprehensive agreements with the lead Federal agencies (the DoS or DHS) overseeing OAW and OAR. In addition, the DoD did not have any signed installation-level support agreements that defined the roles and responsibilities between the eight task force personnel at the U.S.-based military facilities and the DoS or DHS.²²⁹

During its evaluation of the DoD's screening of Afghan evacuees, the DoD OIG determined that the DoD had a supporting role during the biometric enrollment of Afghan evacuees in staging locations outside the continental United States and assisted in screening SIV applicants. However, the DoD did not have a role in enrolling, screening, or overseeing the departure of Afghans admitted under humanitarian parole at temporary housing facilities within the United States.²³⁰

The nine audit management advisories and one evaluation final report issued during the quarter are highlighted in the Oversight Section of this report. The full publicly available reports are available online at www.dodig.mil.



Figure 1.

Monthly Afghan SIV Issuances, September 2021–March 2022

Lack of U.S. Diplomatic Presence in Afghanistan Depresses SIV Issuance Levels

During the quarter, the DoS issued 1,103 SIVs to eligible Afghans. From January through March, DoS issued an average of 368 SIVs per month, higher than the average 153 issued per month in the first quarter of FY 2022. Figure 1 provides SIV issuance numbers for the period of September 2021 through March 2022. While the numbers increased during the quarter, issuance levels remained below levels reported for the months preceding the evacuation of the U.S. Embassy in Kabul. The DoS reported that the lower levels of issuances is due to the fact that SIV applicants must get to a third country in order to complete the SIV application process which requires the collection of biometric data and an in-person interview with a U.S. consular officer.²³¹

HUMANITARIAN AND DEVELOPMENT ASSISTANCE

UN Declares Unprecedented Levels of Humanitarian Need in Afghanistan

In January, the United Nations Office for the Coordination of Humanitarian Affairs (OCHA) published two annual reports to document, plan, and request resources for the international humanitarian response in Afghanistan.²³² Combined, these reports highlighted the elevated level of humanitarian need in Afghanistan.²³³ According to the Humanitarian Needs Overview report, 24.4 million people in Afghanistan require humanitarian assistance in 2022—nearly 59 percent of the country's total population—due to food shortages, economic

challenges, insecurity, and multiple disease outbreaks.²³⁴ The amount of people requiring humanitarian assistance in Afghanistan progressively rose from 2020 to 2022, increasing by 36 percentage points between those years.²³⁵ The Humanitarian Response Plan requested \$4.4 billion to reach 22.1 million people in need of life-saving humanitarian support, up from \$1.5 billion requested to reach 17.7 million people in 2021.²³⁶

On March 31, the UN and several national governments hosted a virtual pledging event to fund the documented humanitarian need in Afghanistan and neighboring countries.²³⁷ At the event, the U.S. Government announced nearly \$204 million in additional FY 2022 funds for the Afghanistan humanitarian response, including nearly \$134 million in new humanitarian assistance from the DoS Bureau of Population, Refugees and Migration to support emergency cash, shelter, and reintegration assistance to internally displaced persons and returnees, protection and gender-based violence prevention services, multisector assistance to refugee populations in Afghanistan and neighboring countries. The pledge also included more than \$70 million from USAID's Bureau for Humanitarian Assistance (BHA) to support humanitarian coordination and information management, health, cash assistance, nutrition, protection, shelter, and water sanitation.²³⁸ In total, the conference raised \$2.4 billion of pledged funding towards the UN's \$4.4 billion request

Afghans in Kabul wait in line seeking food assistance from the WFP. (WFP photo)



According to the UN World Food Programme, 95 percent of people in Afghanistan had insufficient food to eat, including 70 percent of the population with poor food consumption and 25 percent of people with borderline food consumption.

for Afghanistan in 2022. Other top donors included the United Kingdom, Germany, the European Commission, and Canada who pledged \$374.4 million, \$219.1 million, \$123.8 million, and \$112.9 million, respectively.²³⁹

The March 31 announcement followed a January 11 announcement in which USAID pledged more than \$308 million in new funding for Afghanistan.²⁴⁰ According to a USAID and DoS fact sheet, the United States remains the largest donor of humanitarian assistance in Afghanistan, providing more than \$720 million since the Taliban takeover in August 2021 and nearly 12 percent of the 2022 Humanitarian Response Plan requirements.²⁴¹ According to the DoS Bureau of Population, Refugees, and Migration, the additional U.S. funding announced at the March 31 pledging even brought total U.S. humanitarian assistance for the people of Afghanistan since 2002 to a total of more than \$4.6 billion.²⁴²

According to the UN World Food Programme, 95 percent of people in Afghanistan had insufficient food to eat, including 70 percent of the population with poor food consumption and 25 percent of people with borderline food consumption.²⁴³ Furthermore, 7 out of 10 families resorted to crisis coping strategies, including consuming less preferred food, limiting portion sizes, and borrowing food during February.²⁴⁴ The rise of families resorting to crisis coping strategies represented a 5 percent increase from January 2022, and a more than sixfold increase since the Taliban takeover in August 2021.²⁴⁵ As a result of reduced incomes in Afghanistan, families spent a greater portion of their household income on food, which increased from 80 to 85 percent, further limiting their access to other needed household goods.²⁴⁶ The World Food Programme also noted that female headed households struggled the most to provide food for their families, with nearly 100 percent of female headed households facing insufficient food consumption.²⁴⁷

INVASION OF UKRAINE THREATENS FOOD SECURITY IN AFGHANISTAN

According to the World Food Programme, the spillover effects of Russia's invasion of Ukraine threatened to exacerbate food insecurity in Afghanistan, as food prices surged and supply chains faltered globally.²⁴⁸ In February, prices for several key food commodities were already 40 percent higher than in June 2021.²⁴⁹ According to a joint USAID and DoS fact sheet, relief actors in Afghanistan anticipated that the economic effects of Russia's invasion of Ukraine, including increased fuel and commodity prices would further hinder the ability of Afghan households to meet basic needs.²⁵⁰ Despite the ongoing challenges, the World Food Programme, with BHA financial support, provided food assistance to 8.5 million Afghans in January, at least 12 million in February and more than 13 million in March.²⁵¹

LIQUIDITY CRISIS CONTINUES WITH VARIED SHORT-TERM SOLUTIONS

Despite the UN's efforts to raise humanitarian assistance funding for Afghanistan, the liquidity crisis—the inability of individuals and organizations to access to cash in Afghanistan—challenged relief organizations' operations. According to a Norwegian Refugee Council report published in January, some implementers were unclear as to how they could access and transfer relief funds given the limited financial mechanisms available in Afghanistan.²⁵² Consequently, the effects of the liquidity crisis significantly curtailed the access of local, national, and international NGOs access to cash, negatively affecting their ability to implement humanitarian programs in Afghanistan.²⁵³

During the quarter, the UN worked to establish a forthcoming humanitarian exchange facility, in which international institutions including the World Bank and OCHA would form a cash swap facility to bypass the Afghanistan Central Bank and the Taliban to provide humanitarian organizations enough currency to implement their programs.²⁵⁴ However, this would only be a temporary solution. Due to the broad scope of Afghanistan’s financial crisis, no single financing channel was able to transfer NGO funds into or around the country on a sustainable or secure enough basis at the scale required, according to the Norwegian Refugee Council.²⁵⁵

According to the USAID Office of Health and Nutrition (OHN), the liquidity crisis also continued to be the largest challenge to implementation of health programming during the quarter.²⁵⁶ The liquidity crisis resulted in delayed salary payments to implementer staff and health workers for direct service delivery and those hired for vaccination campaigns.²⁵⁷

The OHN reported that while implementers preferred to pay suppliers via bank transfer to minimize the risk of lost and frozen funds, implementers relied on “hawalas”—local money service providers—to access cash this quarter.²⁵⁸ According to the OHN, implementers only reimbursed hawalas for payment once they verified delivery of payment to the recipient.²⁵⁹

Implementers also reported that hawalas were charging higher fees for transferring funds. Prior to August 15, 2021, hawala rates in Afghanistan were 2 percent or lower, according to the Norwegian Refugee Council.²⁶⁰ The OHN reported that its implementer paid 9 percent in fees, and the Norwegian Refugee Council estimated that fees ranged from 4 to 13 percent for hawalas, depending on the nature of the transfer.²⁶¹ The OHN reported that fees for mobile money were also significant, ranging from 4 to 13 percent.²⁶² Other factors impacted access to funds, including cash withdrawal limits set by the central bank, cash shortages at provincial bank branches, and lack of mobile money coverage in certain provinces.²⁶³

Taliban Regime Limits Humanitarian Access

During the quarter, humanitarian organizations, including both DoS and USAID implementers, faced a complex operating environment in Afghanistan due to Taliban interference, intermittent security threats, crime, logistical issues, and bureaucratic constraints, all of which hindered the provision of humanitarian assistance, according to the BHA.²⁶⁴ The BHA reported that the Taliban regime required national and international non-governmental organizations (NGOs) to sign memorandums of understanding prior to commencing activities, in addition to placing greater restrictions on female humanitarian aid staff.²⁶⁵ These agreements have included various Taliban stipulations, such as requirements to use specific vendors; requests for Taliban participation in project planning and monitoring activities; and requirements that implementers dispose of any remaining equipment and material by transferring it to the Taliban.²⁶⁶

Taliban Continues to Restrict Women’s Rights and Access

A January report by UN Women identified a rapid shift towards discriminatory gender policies and a curtailment of women’s and girls’ rights in some parts of Afghanistan, including freedom of movement, access to education, employment, healthcare, and

During the quarter, humanitarian organizations, including both DoS and USAID implementers, faced a complex operating environment in Afghanistan due to Taliban interference, intermittent security threats, crime, logistical issues, and bureaucratic constraints, all of which hindered the provision of humanitarian assistance, according to the BHA.

According to the United States Institute of Peace, if the ban on girls' education becomes permanent, it would effectively ban women from meaningfully participating in the workforce by depriving them of the education needed to work in the skilled labor force.

protection services.²⁶⁷ Furthermore, women's civil society organizations reported significant risks to implementing protection services, including services responding to gender-based violence.²⁶⁸

The BHA reported that it coordinated with the humanitarian community and advocated for safe, unhindered access for female humanitarian staff. The BHA reported an increased number of women were back to work in the aid sector because of specific negotiated agreements with Taliban authorities.²⁶⁹ While USAID BHA has not issued specific guidance to its implementers on how to best protect their female staff in light of Taliban restrictions, the BHA supported its implementers' efforts to negotiate both independently and collectively for local-level agreements to improve female staff access to work.²⁷⁰

Despite authorizations provided by the Taliban, female aid workers faced restricted access to female beneficiaries because of new mandates requiring male escorts and continued safety risks associated with accessing offices and field sites, according to the BHA.²⁷¹ Additionally, the BHA reported that the Taliban authorities in many areas opposed protection activities aimed at providing safety and security to women.²⁷²

TALIBAN REVERSES GIRLS' SECONDARY EDUCATION POLICY

On March 23, girls in Afghanistan travelled to their schools in anticipation of the first day of classes.²⁷³ However, when girls arrived, they found closed gates at secondary schools and armed Taliban guards barring them from entering.²⁷⁴ As early as two days prior to the reversal in policy, the Taliban's Ministry of Education announced that all schools, including girls' secondary schools, would reopen on March 23, and a Ministry of Education spokesman released a video congratulating all students on the return to class.²⁷⁵ According to a media report, Taliban officials did not mention the last-minute reversal in policy or take questions from journalists about the reversal of policy during a Ministry of Education news conference on March 23.²⁷⁶ According to the United States Institute of Peace, if the ban on girls' education becomes permanent, it would effectively ban women from meaningfully participating in the workforce by depriving them of the education needed to work in the skilled labor force.²⁷⁷

Human Smugglers Exploit Afghans Attempting to Depart the Country

According to media reporting, human smugglers have significantly increased their prices as demand for their services grew in the wake of the Taliban takeover in August 2021. With an increased number of Afghans attempting to depart the country as borders became more difficult to cross, illegal operators have increased the fees for their services. Ethnic minorities, such as the Hazara, and individuals who supported the former Afghan government were especially desperate to flee the country for fear of persecution and reprisals, according to media reporting. In addition to the fees charged by human smugglers, Pakistani security forces have demanded bribes from Afghans attempting to leave.²⁷⁸

According to a media report citing data from the Geneva-based Mixed Migration Centre, the cost of smuggling an Afghan across the Pakistani border has increased from \$90 last year to between \$140 and \$193 this quarter. Similarly, fees for smuggling a person across

the Iranian border increased from \$250 to \$360 or \$400. Ethnic minorities are often charged higher rates if the smugglers know that they fear persecution in Afghanistan. These costs are then compounded by hundreds of dollars in bribes to security personnel and inflated rents charged to Afghan migrants by landlords, according to media reporting.²⁷⁹

Donors Commit to Future \$1 Billion Release for Afghan Healthcare Amid Multiple Disease Outbreaks

During the quarter, Afghanistan's population experienced multiple disease outbreaks, including COVID-19, measles, dengue fever, and malaria, while health service delivery continued with donor support despite challenges accessing funds.²⁸⁰ According to a media report, despite the decline in war-related casualties, hospitals were still overrun with patients due to the closure of some private health facilities. For example a 360-bed facility—the largest hospital in the country—remained open and served 500 patients.²⁸¹ However, even at operational facilities, supplies were scarce. At one hospital in Kabul, staff cut down trees to make cooking fires, and patients bought medicine at pharmacies due to insufficient stock at the hospital, according to a media report.²⁸² One hospital director in Kabul told reporters that he and his staff had not been paid for five months.²⁸³

Sehatmandi—a multi-donor funded program that provided health services through NGOs at over 2,300 facilities in Afghanistan—has been funded through a patchwork of funding since August 15, 2021.²⁸⁴ From November 2021 to January 2022, UNICEF and the WHO received funds from the UN Central Emergency Response Fund to implement the first phase of Sehatmandi.²⁸⁵ In February 2022, the WHO and UNICEF began the second phase of Sehatmandi, which will run through June 2022, with funds that the World Bank transferred out of the Afghanistan Reconstruction Trust Fund in December 2021.²⁸⁶

In March 2022, the World Bank announced that it approved an additional \$1 billion transfer from the Afghanistan Reconstruction Trust Fund to UN agencies and international NGOs, outside the control of the Taliban-controlled institutions, including proposed funding for sustaining health services after June 2022.²⁸⁷ The OHN said that it coordinated with the World Bank and other donors to finalize plans to mobilize this funding during the quarter.²⁸⁸ In late March 2022, media reported that the World Bank put projects funded by the Afghanistan Reconstruction Trust Fund on hold due to concerns about the Taliban banning girls from attending high school.²⁸⁹ A media report also indicated that the Taliban was restricting access to healthcare across the country, including by requiring a male chaperone to accompany women to health facilities.²⁹⁰

According to the WHO, this infusion of funding fell short of providing necessary resources for more than 1,200 health facilities and 11,000 health workers in Afghanistan.²⁹¹ According to USAID, the BHA supported health facilities and mobile health teams that are not part of Sehatmandi—including those in geographic areas that were under Taliban control prior to August 15, 2021—that lack health services, trauma care, and complementary nutrition assistance. The International Committee of the Red Cross and OHN also supported health facilities not covered by Sehatmandi.²⁹²

During the quarter, Afghanistan's population experienced multiple disease outbreaks, including COVID-19, measles, dengue fever, and malaria, while health service delivery continued with donor support despite challenges accessing funds.

As of March 12, more than 5.6 million individuals, or 14.5 percent of the Afghan population, had received at least one vaccine dose.

UN HIGH COMMISSIONER ON REFUGEES ASSISTS MORE THAN 500,000 AFGHANS WITH U.S. FUNDING

According to the DoS, U.S. funding supported UN High Commissioner on Refugees assistance and relief programs that have supported more than 500,000 Afghans in 2022. This includes more than 136,000 people who received relief items or direct financial assistance to survive the winter. More than 370,000 people have also benefited from health centers, schools, water systems, and other infrastructure that the UN has built in areas prioritized for the return of refugees and internally displaced persons.²⁹³

AFGHANISTAN ROLLS OUT VACCINATION CAMPAIGNS FOR COVID-19, MEASLES, AND POLIO

At the beginning of the quarter, the Taliban's Ministry of Public Health (MoPH) reported a surge in COVID-19 cases, according to a DoS cable.²⁹⁴ The DoS, citing local media, said that doctors treating COVID-19 patients in Kabul suspected the increase in cases was due to the Omicron variant but lacked the ability to identify the variant.²⁹⁵ According to the WHO, between January 15 and March 12, the positivity rate for samples tested in Afghanistan ranged from 22 and 48 percent, with the positivity rate peaking in mid-February.²⁹⁶ Due to lack of funding, 19 of 40 COVID-19 hospitals across Afghanistan were closed, while 21 continued to offer COVID-19 treatment, according to WHO.²⁹⁷

As of March 31, there were a total of 177,694 COVID-19 cases detected in Afghanistan since the beginning of the pandemic, according to the WHO.²⁹⁸ As of March 12, more than 5.6 million individuals, or 14.5 percent of the Afghan population, had received at least one vaccine dose.²⁹⁹ However, vaccination rates differed by province. As of March 12, 5 of the 34 provinces in Afghanistan vaccinated more than 15 percent of their population while a majority of provinces vaccinated 8 percent or fewer, according to the WHO.³⁰⁰ Since the beginning of the vaccine rollout in Afghanistan through the end of the quarter, more than 12.9 million vaccine doses were delivered, according to OCHA.³⁰¹ Of those, 4.3 million were Johnson & Johnson vaccine doses donated by the U.S. Government through COVAX, the international vaccine distribution system, including 1 million delivered during the quarter.³⁰²

During the quarter, the OHN supported the COVID-19 response through two bilateral awards that aim to provide technical support to public and private health facilities in both urban and rural locations.³⁰³ During the quarter, USAID's COVID-19 programming reached more than 97,000 individuals and 140 health facilities.³⁰⁴ Activities completed during the quarter included technical assistance to expand access to oxygen supplies, training and capacity building of health workers in COVID-19 response, case detection through strengthening diagnostics, sample transportation, and technical assistance for data entry to track COVID-19 vaccinations, according to the OHN.³⁰⁵ Another USAID grant procured personal protective equipment, therapeutics, and oxygen consumables—such as oxygen cylinders, cables, and monitors.³⁰⁶ The WHO, with support from USAID, developed training materials for health staff covering vaccine safety, monitoring of vaccine side effects, data management, expanded lab capacity, and community education.³⁰⁷

In February, International Organization for Migration teams screened more than 210,616 individuals for COVID-19 and reached more than 224,455 individuals with risk communication and community engagement activities on COVID-19 prevention measures, according to the DoS. The International Organization for Migration supported the provision of 14,602 vaccine doses as well as COVID-19 tests for 1,534 people.³⁰⁸

In addition to the COVID-19 vaccination campaign, USAID implementers also supported measles and polio vaccination campaigns during the quarter.³⁰⁹ Measles—a contagious viral disease—most severely impacts poorly nourished young children, particularly those with insufficient vitamin A, according to the WHO.³¹⁰ During the quarter, the WHO reported more than 18,000 cases and 142 child deaths from measles in Afghanistan.³¹¹ Following a measles campaign that targeted 1.6 million children under 5 years old in six provinces in December 2021—the first in Afghanistan since 2018—health actors, including BHA implementers, vaccinated 1.2 million children in 24 provinces in mid-to-late March 2022.³¹² According to the WHO, children received oral polio drops alongside the measles vaccine.³¹³ The measles campaign followed a national polio campaign that began on February 21 and was suspended a few days later in Kunduz and Takhar provinces after the killing of eight polio health workers.³¹⁴

On February 24, eight members of polio vaccination teams working in Afghanistan were killed in four separate attacks, according to media reporting. No one immediately claimed responsibility for the incidents. The UN denounced the attacks, and the Taliban said that it supports efforts to vaccinate children and would work to get more information about what happened. Afghanistan and Pakistan remain the only two countries with active cases of polio.³¹⁵

**A medic prepares
a vaccine at Fort
McCoy, Wisconsin.
(U.S. Army photo)**









Afghan evacuees at Fort Pickett depart for a local airport to resettle in various locations across the U.S. (U.S. Navy photo)

OVERSIGHT ACTIVITIES

- 46 Strategic Planning
- 48 Audit, Inspection, and Evaluation Activity
- 58 Investigations and Hotline Activity

OVERSIGHT ACTIVITIES

This section of the report provides information on Lead IG and partner agencies' strategic planning efforts; completed, ongoing, and planned Lead IG and partner agencies' oversight work related to audits, inspections, and evaluations; Lead IG investigations; and hotline activities from January 1 through March 31, 2022.

STRATEGIC PLANNING

Pursuant to Section 8L of the Inspector General Act, the Lead IG develops and implements a joint strategic 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. The Lead IG agencies issue an annual joint strategic oversight plan for each operation.

FY 2022 Joint Strategic Oversight Plan Activities

In 2015, upon designation of the DoD IG as the Lead IG for Operation Freedom's Sentinel (OFS), the Lead IG agencies developed and implemented a joint strategic oversight plan for comprehensive oversight of OFS. The Lead IG agencies update the oversight plan annually.

The *FY 2022 Joint Strategic Oversight Plan for OFS* was published on November 8, 2021, as part of the *FY 2022 Comprehensive Oversight Plan for Overseas Contingency Operations*. The *FY 2022 Joint Strategic Oversight Plan for OFS* is organized by three strategic oversight areas: 1) Military Operations and Security Cooperation; 2) Governance, Humanitarian Assistance, Development, and Reconstruction; and 3) Support to Mission.

The collapse of the Afghan government and its security forces and the Taliban's subsequent takeover of the country present challenges to the U.S. Government's ability to conduct oversight of these efforts. Although some ongoing and planned oversight projects related to Afghanistan have been terminated, the Lead IG agencies continue to announce new oversight projects to be conducted in FY 2022.

The Overseas Contingency Operations Joint Planning Group serves as a primary venue to coordinate audits, inspections, and evaluations of U.S. Government-funded activities supporting overseas contingency operations, including those relating to Afghanistan and the Middle East. The Joint Planning Group meets quarterly to provide a forum for coordination of the broader Federal oversight community, including the military service IGs and audit agencies, the Government Accountability Office, the Special Inspector General for Afghanistan Reconstruction (SIGAR), and the OIGs from the Departments of Justice, the Treasury, Energy, and Homeland Security (DHS). Additionally, the DHS OIG hosts the Afghanistan Project Coordination Group to regularly update IG community representatives on the ongoing and planned oversight work related to resettlement efforts of Afghans stemming from the U.S. withdrawal. In February 2022, the Joint Planning Group held its 57th meeting, carried out virtually to accommodate participants because of



**FY 2022
Comprehensive
Oversight Plan
for Overseas
Contingency
Operations**

Lead IG Strategic Oversight Areas

MILITARY OPERATIONS AND SECURITY COOPERATION

Military Operations and Security Cooperation focuses on determining the degree to which the contingency operation is accomplishing its security mission. Activities that fall under this strategic oversight area include:

- Conducting unilateral and partnered counterterrorism operations
- Providing security assistance
- Training and equipping partner security forces
- Advising, assisting, and enabling partner security forces
- Advising and assisting ministry-level security officials

GOVERNANCE, HUMANITARIAN ASSISTANCE, DEVELOPMENT, AND RECONSTRUCTION

Governance, Humanitarian Assistance, Development, and Reconstruction focuses on some of the root causes of violent extremism. Activities that fall under this strategic oversight area include:

- Countering and reducing corruption, social inequality, and extremism
- Promoting inclusive and effective democracy, civil participation, and empowerment of women
- Promoting reconciliation, peaceful conflict resolution, demobilization and reintegration of armed forces, and other rule of law efforts
- Providing food, water, medical care, emergency relief, and shelter to people affected by crisis
- Assisting and protecting internally displaced persons and refugees
- Building or enhancing host-nation governance capacity
- Supporting sustainable and appropriate recovery and reconstruction activities, repairing infrastructure, removing explosive remnants of war, and reestablishing utilities and other public services
- Countering trafficking in persons and preventing sexual exploitation and abuse

SUPPORT TO MISSION

Support to Mission focuses on U.S. administrative, logistical, and management efforts that enable military operations and non-military programs. Activities that fall under this strategic oversight area include:

- Ensuring the security of U.S. Government personnel and property
- Providing for the occupational health and safety of personnel
- Administering U.S. Government programs
- Managing U.S. Government grants and contracts
- Inventorying and accounting for equipment

coronavirus disease–2019 (COVID-19) precautions. U.S. Air Force Brig. Gen. Brandon Parker, Chief of Staff, Combined Joint Task Force OIR, described the ongoing efforts to combat ISIS in Iraq and Syria.

AUDIT, INSPECTION, AND EVALUATION ACTIVITY

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.

Even before the collapse of the Afghan government and security forces, the DoD OIG had closed its field offices in Afghanistan due to the U.S. withdrawal and retrograde of U.S. forces and equipment. DoD OIG oversight and investigative personnel have worked OFS-related cases from Germany, Kuwait, Qatar, and Bahrain. DoS OIG personnel left the U.S. Embassy in Kabul in April 2021, and during this quarter they performed their oversight duties from Washington, D.C., and Germany. USAID OIG personnel continued oversight work from the USAID Asia Regional Office in Bangkok, Thailand, and from Washington, D.C.

The Lead IG agencies and their partner agencies completed 16 oversight projects related to OFS and Operation Enduring Sentinel (OES) during the quarter, including 9 management advisories issued by the DoD OIG related to relocation of Afghan evacuees at DoD facilities in several locations. These projects examined various activities that support OFS and OES, including whether the DoD effectively distributed and administered the COVID-19 vaccine to the DoD workforce; whether the DoD managed and tracked displaced persons from Afghanistan through the biometric enrollment and vetting programs; DoS fuel management at overseas posts, and whether the DoS took action on open recommendations from earlier DoS OIG reports related to the U.S. Embassy in Kabul; and whether USAID effectively managed awards and humanitarian assistance programs in Afghanistan.

As of March 31, 2022, 27 projects related to OFS and OES were ongoing and 12 projects related to OFS and OES were planned.

Final Reports by Lead IG Agencies

DEPARTMENT OF DEFENSE OFFICE OF INSPECTOR GENERAL

Management Advisory: DoD Support for the Relocation of Afghan Nationals at Camp Atterbury, Indiana

DODIG-2022-070; March 9, 2022

This management advisory provided DoD officials responsible for receiving, housing, supporting, and preparing Afghan evacuees for movement to their final resettlement location with the results from a DoD OIG site visit to Task Force (TF) CAIN at Camp Atterbury, Indiana. The DoD OIG reviewed TF CAIN operations as part of the “Audit of DoD Support for the Relocation of Afghan Nationals.” While TF CAIN housed and sustained Afghan evacuees, task force personnel experienced challenges, such as communicating with Afghan evacuees, tracking medical records, and addressing security incidents. The DoD OIG did not make any recommendations in this advisory.

Management Advisory: DoD Support for the Relocation of Afghan Nationals at Holloman Air Force Base, New Mexico

DODIG-2022-067; March 3, 2022

This management advisory provided DoD officials responsible for receiving, housing, supporting, and preparing Afghan evacuees for movement to their final resettlement location with the results from a DoD OIG site visit to TF Holloman at Holloman Air Force Base, New Mexico. The DoD OIG reviewed TF Holloman operations as part of the “Audit of DoD Support for the Relocation of Afghan Nationals.” While TF Holloman housed and sustained Afghan evacuees, task force personnel experienced challenges due to limited resources in the local economy, such as purchasing needed supplies and providing medical care for Afghan evacuees. Additionally, the base operations and support services contractor experienced challenges hiring personnel. The DoD OIG did not make any recommendations in this advisory.

Management Advisory on the Lack of Memorandums of Agreement for DoD Support for the Relocation of Afghan Nationals

DODIG-2022-066; March 1, 2022

This management advisory informed DoD leadership of the lack of memorandums of agreement (MOA) between the DoD and the DHS and the Department of State (DoS) for DoD support for Operation Allies Welcome. As part of the “Audit of DoD Support for the Relocation of Afghan Nationals” the DoD OIG visited eight DoD task forces at eight installations between September 16 and November 12, 2021. During those site visits, the DoD OIG identified the lack of MOAs as a systemic issue. The DoD OIG determined that the lack of MOAs caused confusion concerning the roles and responsibilities of DoD, DoS, and DHS personnel, limiting the effectiveness of task force operations. The DoD OIG identified several areas where roles and responsibilities between the DoD, DoS, and DHS were unclear, including decision making at the task force level, accountability of Afghan evacuees, law enforcement jurisdiction, and provision of services beyond basic sustainment. In addition, not establishing an overarching MOA at the department level, or MOAs at the installation level, created confusion and put the DoD at risk of not receiving reimbursement for all or part of the costs incurred on behalf of interagency partners. The DoD OIG made one recommendation that the Under Secretary of Defense for Policy establish MOAs with the appropriate interagency partners to clarify roles and responsibilities and to define cost-sharing and reimbursement terms and conditions for Operation Allies Welcome, in accordance with DoD policy and the Economy Act.

Management Advisory: DoD Support for the Relocation of Afghan Nationals at Fort Bliss, Texas

DODIG-2022-064; February 16, 2022

This management advisory provided DoD officials responsible for receiving, housing, supporting, and preparing Afghan evacuees for movement to their final resettlement location with the results from a DoD OIG site visit to TF Bliss at Fort Bliss, Texas. TF Bliss used the Doña Ana Range Complex, New Mexico, to support the mission. The DoD OIG reviewed TF Bliss operations as part of the “Audit of DoD Support for the Relocation



An Afghan woman walks to the bus stop at Fort McCoy, Wisconsin. (U.S. Army photo)

of Afghan Nationals.” While TF Bliss housed and sustained Afghan evacuees, task force personnel experienced challenges, such as contractor medical providers obtaining licenses to practice in New Mexico and inadequate implementation of security measures. Additionally, according to TF Bliss personnel, the extensive use of the 2nd Brigade Combat Team, 1st Armored Division, for the TF Bliss mission degraded the 2nd Brigade Combat Team’s ability to train for future combat missions. The DoD OIG did not make any recommendations in this advisory.

Management Advisory: DoD Support for the Relocation of Afghan Nationals at Fort McCoy, Wisconsin

DODIG-2022-063; February 15, 2022

This management advisory provided DoD officials responsible for receiving, housing, supporting, and preparing Afghan evacuees for movement to their final resettlement location with the results from a DoD OIG site visit to TF McCoy at Fort McCoy, Wisconsin. The DoD OIG reviewed TF McCoy operations as part of the “Audit of DoD Support for the Relocation of Afghan Nationals.” While TF McCoy housed and sustained Afghan evacuees, task force personnel experienced challenges, such as maintaining dining facilities, identifying required contracted medical skill sets, providing behavioral health services, and holding Afghan evacuees accountable for misdemeanor crimes. The DoD OIG did not make any recommendations in this advisory.

Evaluation of the Screening of Displaced Persons from Afghanistan

DODIG-2022-065; February 15, 2022

The DoD OIG conducted this evaluation to determine the extent to which the DoD managed and tracked displaced persons from Afghanistan through the biometric enrollment, screening, and vetting process.

The DoD OIG determined that the DoD had a supporting role during the biometric enrollment of Afghan evacuees in staging locations outside the continental United States and assisted in screening Special Immigrant Visa applicants. However, the DoD did not

have a role in enrolling, screening, or overseeing the departure of Afghan parolees at temporary housing facilities (safe havens) within the continental United States (CONUS).

The evaluation found that Afghan evacuees were not vetted by the National Counterterrorism Center (NCTC) using all DoD data before arriving in CONUS. Specifically, when NCTC personnel vetted Afghan evacuees, they did not have access to some DoD biometric and contextual data located in the DoD Automated Biometric Identification System (ABIS) database, and did not have access to intelligence databases used by the DoD that are located on classified information systems. The inadequate vetting occurred because Customs and Border Protection (CBP) enrollments forwarded to the NCTC by the National Targeting Center for vetting purposes were compared against the CBP biometric identification data, which did not initially include all biometric data located in the ABIS database. Additionally, NGIC has agreements with foreign partners that prohibit the sharing of some ABIS data with U.S. agencies outside of the DoD.

The evaluation also found that, during their analytic review, NGIC personnel identified Afghans with derogatory information in the DoD ABIS database who were believed to be in the United States. As a result of the NCTC not vetting Afghan evacuees against all available data, the United States faces potential security risks if individuals with derogatory information are allowed to stay in the country. In addition, the U.S. Government could mistakenly grant Special Immigrant Visa or parolee status to ineligible Afghan evacuees with derogatory information gathered from the DoD ABIS database.

The DoD OIG made two recommendations, including that the Under Secretary of Defense for Intelligence and Security develop procedures for sharing derogatory information on Afghan evacuees with the DoD and interagency stakeholders.

Management Advisory: DoD Support for the Relocation of Afghan Nationals at Joint Base McGuire-Dix-Lakehurst, New Jersey

DODIG-2022-059; February 2, 2022

This management advisory provided DoD officials responsible for receiving, housing, supporting, and preparing Afghan evacuees for movement to their final resettlement location with the results from a DoD OIG site visit to TF Liberty at Joint Base McGuire-Dix-Lakehurst, New Jersey. The DoD OIG reviewed TF Liberty operations as part of the “Audit of DoD Support for the Relocation of Afghan Nationals.” While TF Liberty housed and sustained Afghan evacuees, the DoD OIG identified potential procedural obstacles for law enforcement officers investigating potential criminal activity and challenges for other security personnel ensuring only those with proper credentials could access the villages. The DoD OIG did not make any recommendations in this advisory.

Audit of DoD Implementation of the DoD Coronavirus Disease–2019 Vaccine Distribution Plan

DODIG-2022-058; February 1, 2022

The DoD OIG conducted this audit to determine whether DoD officials effectively distributed and administered the coronavirus disease–2019 (COVID-19) vaccine to the DoD workforce in accordance with DoD guidance.

The DoD COVID-19 Vaccination Plan (the plan) served as the DoD’s integrated global response plan to distribute and administer the COVID-19 vaccine. The plan provided the DoD’s framework for distributing and administering the vaccine to the DoD workforce and eligible DoD beneficiaries to ensure DoD readiness and mission assurance. The DoD OIG determined that while the DoD strived to vaccinate its workforce against COVID-19 as quickly as possible, DoD officials did not have reliable data on which to base vaccine allocation decisions, or determine if they effectively administered the COVID-19 vaccine to the DoD workforce. Specifically, DoD officials could not definitively determine the vaccine-eligible population at each military treatment facility and had difficulty reporting reliable vaccine administration data. Additional difficulties included how to ensure that local nationals who work alongside U.S. personnel at overseas locations—including those that supported OFS—are vaccinated. Failure to address the difficulties and challenges encountered by the DoD while distributing and administering the COVID-19 vaccine could degrade operational readiness.

The DoD OIG recommended that the Defense Health Agency Director, with input from the Military Departments, the National Guard Bureau, and other stakeholders, review challenges and difficulties encountered during the distribution and administration of the COVID-19 vaccine, compile a report detailing the issues, and determine if corrective actions are necessary to support future pandemic response planning. The Defense Health Agency Director disagreed with the recommendation, stating that the Defense Health Agency already prepared an after-action report describing challenges and difficulties during the distribution and administration of the COVID-19 vaccine. The recommendation remains unresolved.

In addition, the DoD OIG recommended that the Assistant Secretary of Defense, Health Affairs form and lead a working group consisting of DoD Components and address the issues identified by the Defense Health Agency. The Senior Official Performing the Duties of the Assistant Secretary of Defense, Health Affairs agreed with this recommendation; therefore, this recommendation is resolved but will remain open.

Management Advisory: DoD Support for the Relocation of Afghan Nationals at Fort Pickett, Virginia

DODIG-2022-055; January 20, 2022

This management advisory provided DoD officials responsible for receiving, housing, supporting, and preparing Afghan evacuees for movement to their final resettlement location with the results from a DoD OIG site visit to TF Pickett at Fort Pickett, Virginia. The DoD OIG reviewed TF Pickett operations as part of the “Audit of DoD Support for the Relocation of Afghan Nationals.” While TF Pickett housed and sustained Afghan evacuees, task force personnel experienced challenges, such as providing medical screenings and medical care, and ensuring accountability of Afghan evacuees. TF Pickett personnel also experienced security challenges, including controlling access to the joint operations area where Afghan evacuees were located and holding Afghan evacuees accountable for misdemeanor crimes. The DoD OIG did not make any recommendations in this advisory.

Management Advisory: DoD Support for the Relocation of Afghan Nationals at Marine Corps Base Quantico, Virginia

DODIG-2022-050; January 5, 2022

This management advisory provided DoD officials responsible for receiving, housing, supporting, and preparing Afghan evacuees for movement to their final resettlement location with the results from the DoD OIG site visit to TF Quantico at Marine Corps Base Quantico, Virginia. The DoD OIG reviewed TF Quantico operations as part of the “Audit of DoD Support for the Relocation of Afghan Nationals.” While TF Quantico housed and sustained Afghan evacuees, task force personnel experienced challenges, such as ensuring accountability of Afghan evacuees and providing Afghan evacuees with all 13 immunizations required by the Centers for Disease Control and Prevention. In addition, the 2nd Marine Logistics Group, the main Marine Corps unit supporting TF Quantico, dedicated resources to support the effort, including personnel, equipment, and supplies. The extensive use of the 2nd Marine Logistics Group personnel and equipment resulted in missed training opportunities and increased wear and tear on the 2nd Marine Logistics Group’s equipment. The DoD OIG did not make any recommendations in this advisory.

Management Advisory: DoD Support for the Relocation of Afghan Nationals at Fort Lee, Virginia

DODIG-2022-051; January 5, 2022

This management advisory provided the officials responsible for receiving, housing, supporting, and preparing Afghan evacuees for movement to their final resettlement location with the results from the DoD OIG site visit to TF Eagle at Fort Lee, Virginia. The DoD OIG reviewed TF Eagle operations as part of the “Audit of DoD Support for the Relocation of Afghan Nationals.” TF Eagle housed and sustained Afghan evacuees, and aside from one fire and safety issue in the privately owned hotel used for housing Afghan refugees, the DoD OIG did not identify any significant issues or challenges at TF Eagle. The DoD OIG did not make any recommendations in this advisory.

DEPARTMENT OF STATE OFFICE OF INSPECTOR GENERAL

Information Report: Systemic Deficiencies Related to the Department of State’s Fuel Management from FY 2016 through FY 2020

AUD-MERO-22-20, March 21, 2022

Proper management of fuel at DoS posts abroad is critical for successful overseas operations. From FY 2016 through FY 2020, the DoS OIG issued 43 unclassified reports that identified deficiencies in managing the acquisition, storage, distribution, and monitoring of fuel at 43 overseas missions, many of them in the OFS and OIR areas of responsibility, including Embassy Baghdad and Embassy Kabul. In this report, the DoS OIG summarized the findings of those earlier reports to identify systemic weaknesses in the DoS’s management of its overseas fuel stock and to gauge the DoS’s progress toward addressing these deficiencies.

The earlier reports addressed deficiencies in several broad categories, including insufficient documentation and document review, improper fuel acceptance procedures, and

shortcomings with fuel equipment. These deficiencies occurred for a variety of reasons but commonly because overseas posts 1) did not always exercise strong management oversight, 2) did not implement management control activities through policies and procedures, 3) did not demonstrate a commitment to the competence of staff members, and 4) had competing priorities. To address these deficiencies, in the 43 fuel-related reports, the DoS OIG issued 156 recommendations. As of September 2021, 147 of the 156 recommendations had been implemented and closed. For the nine recommendations that remained open, the DoS OIG found that overseas posts had begun taking corrective actions to address each. Because the DoS had acted or was taking action to implement the nine open recommendations, the DoS OIG made no new recommendations in this report.

In response to a draft of this report, the DoS Under Secretary for Management stated that he would ask the DoS's Foreign Service Institute and Diplomatic Security Training Directorate to include the findings and results from this report in applicable training. The Under Secretary also stated that the Bureau of Overseas Buildings Operations will use this report as a lessons-learned training tool and will continue to emphasize to overseas posts the importance of proper fuel management.

Information Report: Office of Inspector General's Analysis of Open Recommendations Specific to U.S. Embassy Kabul, Afghanistan

AUD-MERO-22-18; January 6, 2022

The DoS OIG analyzed open recommendations from earlier DoS OIG reports that were specific to the U.S. Embassy in Kabul and that remained open and awaiting implementation at the time the embassy suspended operations in August 2021. The intent of the analysis was to determine whether these open recommendations should be closed, redirected, or remain open, considering the embassy's suspended operating status.

The DoS OIG identified a total of eight open recommendations specific to the U.S. Embassy in Kabul that were still open at the time the analysis was conducted, five recommendations in reports published prior to the suspension of operations and three recommendations in a report published after the embassy suspended operations.

Of the five open recommendations awaiting implementation when the embassy suspended operations, two involved the management of physical security construction projects at the embassy, two involved food service operations, and one involved staffing levels in Afghanistan. Because U.S. Government personnel were no longer posted at the embassy and because the recommendations directly pertained to specific operations that had been overtaken by events, the DoS OIG determined that these five recommendations should be closed with no further action required.

The three open recommendations that were contained in a report issued after the suspension of operations were addressed to the embassy's Public Affairs section and were intended to improve grant management oversight of multiple grants and cooperative agreements issued by the Public Affairs section. Because of events unfolding in Kabul at the time the report was being finalized, DoS officials did not provide a substantive reply to the recommendations, but committed to address the report and the recommendations as soon as resources allowed. As a result, the DoS OIG issued the audit report in September 2021

without DoS comments and considered all three recommendations unresolved at that time. For this information report, the DoS OIG analyzed those three recommendations for possible closure, but determined that they remained relevant and that all three should remain open pending a formal response from the DoS.

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

Financial Audit of Agency for Technical Cooperation and Development Under Multiple USAID Agreements for the Fiscal Year Ended December 31, 2019

3-000-22-009-R; February 15, 2022

The Agency for Technical Cooperation and Development (ACTED) contracted with an accounting firm to determine whether the organization's fund accountability statement for the year ended December 31, 2019, was presented fairly, to evaluate ACTED's internal controls, and to determine whether it complied with award terms, applicable laws, and regulations. The audit covered USAID audited expenditures for \$79,725,310, which included awards in Iraq, Syria, and Afghanistan. Auditors determined that ACTED's fund accountability statement was presented fairly. The audit firm did not identify any significant deficiencies or material weaknesses in internal controls and reported no material instances of noncompliance. The audit firm also did not report any findings or questioned costs related to USAID awards. USAID OIG did not make any recommendations.

Water, Sanitation, and Hygiene (WASH) Programming: USAID Faced Challenges Providing Assistance to Countries with Greatest Need

8-000-22-001-P; January 3, 2022

USAID OIG conducted this audit to determine to what extent USAID designated high priority countries and allocated water, sanitation, and hygiene (WASH) funding based on the Senator Paul Simon Water for the World Act of 2015.

The Act directs USAID to designate high priority countries based on the WASH Needs Index, which ranks countries based on factors including usage of improved water and sanitation sources and facilities, hygiene behaviors, child mortality from diarrheal disease, and open defecation rates. USAID OIG conducted the audit to determine 1) the extent to which USAID designated high priority countries consistent with the criteria and indicators in the Act; 2) the challenges USAID faced in allocating funding to high priority countries in accordance with the Act; and 3) the extent to which USAID complied with congressional reporting requirements under the Act. USAID provides critical WASH assistance throughout the world, including in Afghanistan before the U.S. evacuation.

The audit found that USAID's ranking system led to countries with low WASH needs being designated as high priority countries. In addition, USAID lacked authority to make final funding decisions and provided higher funding to high priority countries with low demonstrated need. The final authority for funding rests with the DoS. From FYs 2016 to 2019, USAID did not meet the requirement that high priority countries must receive at least 50 percent of WASH funding. The audit also found that USAID did not report complete and timely information to Congress.

To improve USAID's compliance with the reporting requirement of the Act, USAID OIG made one recommendation for USAID's Office of Legislative and Public Affairs to establish and implement procedures to ensure that congressional reporting is timely and complete, including reporting on planned funding for countries outside of the Top 50 of the WASH Needs Index. Management agreed with the recommendation.

Final Reports by Partner Agencies

SPECIAL INSPECTOR GENERAL FOR AFGHANISTAN RECONSTRUCTION

DoD Efforts to Recruit, Retain, and Train Women in the Former Afghan National Defense Security Forces: DoD Could Not Show Why It Selected Specific Projects and Did Not Measure Their Effectiveness

SIGAR 22-12-AR; February 4, 2022

SIGAR conducted this audit to determine the DoD's efforts to recruit, train, and retain women in the Afghanistan National Defense and Security Forces; examine how it selected specific incentives and initiatives to support those efforts and measured the results; and the extent to which the efforts succeeded.

In every annual National Defense Authorization Act between FY 2014 and FY 2020, Congress required the DoD to support women in the Afghan National Defense and Security Forces (ANDSF). Between FY 2014 and FY 2020, the DoD spent \$56.5 million in incentives and training courses towards this goal, allocating this money toward 18 incentives and 6 training courses. The U.S. Government ceased providing support to the ANDSF following its collapse and the Taliban's takeover of the former Afghan government in August 2021.

SIGAR determined that the DoD did not create any measurable targets or goals for how many women in the ANDSF would receive gender-specific incentives, or the percent of women that would be recruited or retained through the provision of these incentives. The DoD did not track the retention of women in the ANDSF, at all. SIGAR determined that the DoD fell well short of its goals for increasing the total number of women in the Afghan National Army and Afghan National Police. Additionally, SIGAR determined that the DoD did not comply with federal requirements and departmental policies related to record retention and program oversight. These issues may permeate beyond the DoD's support for women in the ANDSF because the department may implement similar programs and projects in other difficult environments. SIGAR stated that its findings remain relevant since challenges presented by difficult environments do not absolve the DoD from meeting record retention and program oversight obligations.

SIGAR did not make any recommendations because the U.S. Government ceased support for the ANDSF following the collapse of the ANDSF and the Afghan government. SIGAR provided a draft of this report to the DoD for review and comment, but the DoD did not provide comments. Should the DoD provide comments at a later date, SIGAR will update the report and post it on its public website.

Ongoing Oversight Activities

As of March 31, 2022, the Lead IG agencies and their partner agencies had 27 ongoing projects related to OFS and OES. Figure 2 describes the ongoing projects by strategic oversight area.

Tables 2 and 3, contained in Appendix C, list the title and objective for each of these projects. The following sections highlight some of these ongoing projects by strategic oversight area.

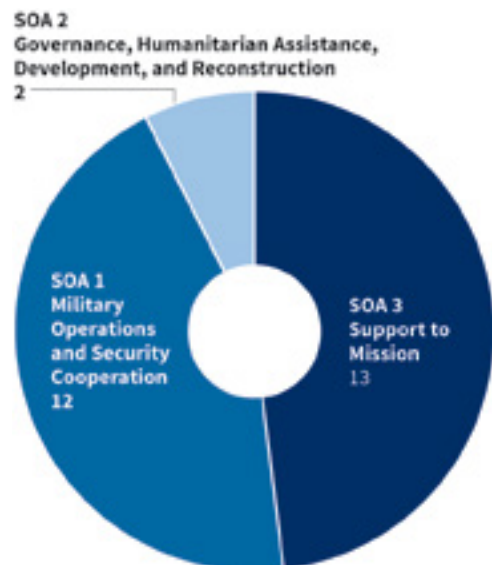
MILITARY OPERATIONS AND SECURITY COOPERATION

- The **DoD OIG** is conducting an evaluation to determine whether the August 29, 2021, strike in Kabul, Afghanistan, was conducted in accordance with DoD policies and procedures. The evaluation will review the pre-strike targeting process; damage assessment and civilian casualty review; and post-strike reporting of information.
- The **DoD OIG** is conducting an evaluation to determine whether the DoD provided adequate lodging, security, and medical care for Afghan evacuees sent to Camp Bondsteel, Kosovo, for processing.
- **SIGAR** is conducting an evaluation to identify contributing factors that led to the collapse and dissolution of the Afghan National Defense and Security Forces.

GOVERNANCE, HUMANITARIAN ASSISTANCE, DEVELOPMENT, AND RECONSTRUCTION

Figure 2.

Ongoing Projects by Strategic Oversight Area



- The **DoS OIG** is conducting a five-part review related to the Afghan Special Immigrant Visa (SIV) program, to review SIV application processing times, and to assess the status and disposition of SIV recipients.
- **USAID OIG** is conducting an audit to determine the extent to which USAID has designated high priority countries and allocated water access, sanitation, and hygiene funding based on U.S. legislation, including for contracts in Afghanistan.

SUPPORT TO MISSION

- The **DoD OIG** is conducting an audit to determine whether the DoD adequately planned and provided support for the relocation of Afghan nationals.
- The **DoS OIG** is conducting an audit to determine whether the U.S. Embassy in Kabul addressed key emergency action plan findings from prior DoS OIG reports and whether these preparations were effective in the August 2021 noncombatant evacuation and relocation of the U.S. Mission from Kabul to Doha, Qatar.

Planned Oversight Projects

As of March 31, 2022, the Lead IG agencies and their partner agencies had 12 planned projects related to OFS and OES. Figure 3 identifies the number of planned projects by strategic oversight area.

Table 4, contained in Appendix D, lists the titles and objectives for each of these projects. The following sections highlight some of these planned projects by strategic oversight area.

GOVERNANCE, HUMANITARIAN ASSISTANCE, DEVELOPMENT, AND RECONSTRUCTION

- **USAID OIG** intends to conduct an evaluation to determine whether USAID carried out its termination activities with its implementing partners to include closeout audits immediately prior to and after the closure of the USAID Mission in Kabul.

SUPPORT TO MISSION

- The **DoD OIG** intends to conduct an audit to determine whether DoD funds expended in support of Operation Allies Welcome were reported in accordance with DoD policy and directives.
- The **DoS OIG** intends to conduct an audit to determine whether the DoS has instituted internal control procedures and standardized designs to meet applicable physical security standards for temporary structures used at high-threat, high-risk posts.

INVESTIGATIONS AND HOTLINE ACTIVITY

Investigations

The investigative components of the Lead IG agencies and their partner agencies continued to conduct investigative activity related to OFS during the quarter.

With the withdrawal of U.S. forces from Afghanistan, the DoD OIG's criminal investigative component, the Defense Criminal Investigative Service (DCIS), and investigative components of other Lead IG agencies have closed their offices in Afghanistan. However, Lead IG investigators worked on OFS- and OES-related cases from offices in Bahrain, Germany, Kuwait, Qatar, and the United States.

INVESTIGATIVE ACTIVITY RELATED TO OFS

During the quarter, Lead IG investigations resulted in one arrest and one criminal charge related to an investigation into suspected fraud related to the DoS Afghan SIV program. The case is discussed below.

During the quarter, the investigative branches of the Lead IG agencies and their partner agencies closed 10 investigations, initiated 4 new investigations, and coordinated on 56 open investigations. The open investigations involve grant and procurement fraud, corruption,

Figure 3.

Planned Projects by Strategic Oversight Area

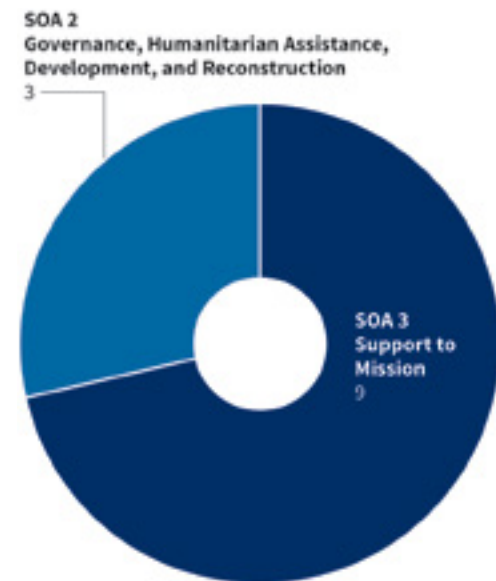
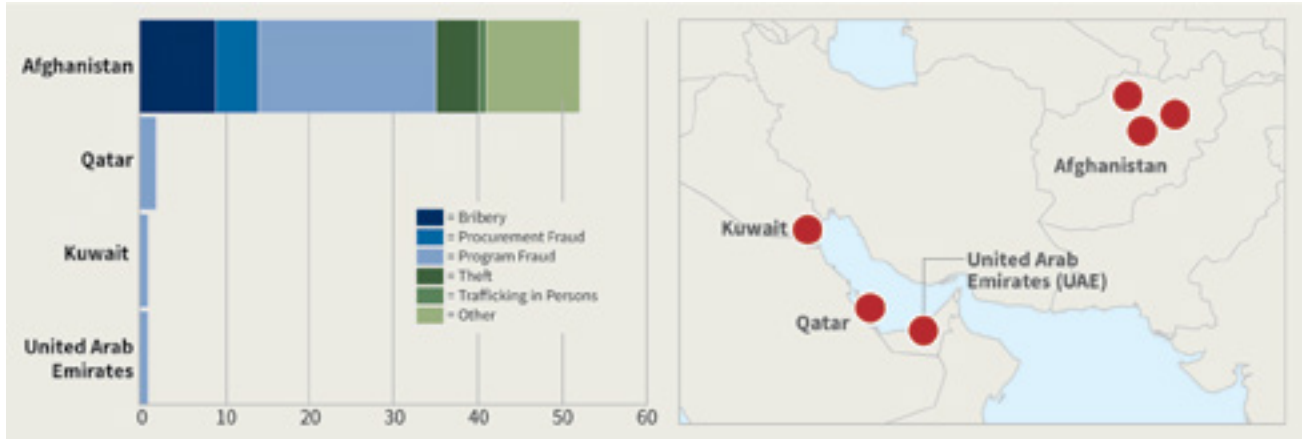


Figure 4.

Types of Allegations and Primary Offense Locations, January 1, 2022–March 31, 2022.

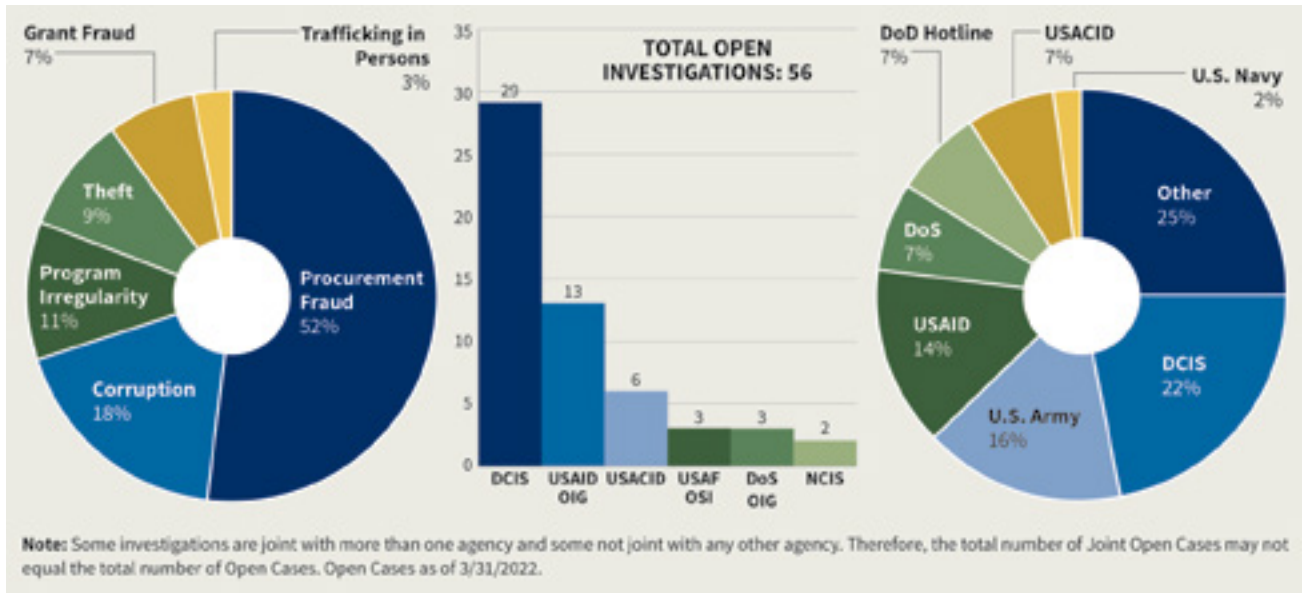


theft, computer intrusions, program irregularities, and human trafficking allegations. As noted in Figure 4, the majority of primary offense locations and allegations related to OFS originated in Afghanistan, Bahrain, and Qatar.

The Lead IG agencies and partner agencies continued to coordinate their investigative efforts through the Fraud and Corruption Investigative Working Group, which consists of representatives from DCIS, the DoS OIG, USAID OIG, the U.S. Army Criminal Investigation Division, the Naval Criminal Investigative Service (NCIS), and the Air Force Office of Special Investigations. During the quarter, the Fraud and Corruption Investigative

Figure 5.

Open Investigations and Sources of Allegations, January 1, 2022–March 31, 2022.



Working Group conducted two fraud awareness briefings for seven attendees. Figure 5 depicts open investigations related to OFS and sources of allegations.

U.S. NAVY RESERVE OFFICER CHARGED IN ALLEGED BRIBERY AND VISA FRAUD

A Florida man who serves as a commander in the U.S. Navy Reserve was arrested on March 11 and appeared in a U.S. district court in New Hampshire on criminal charges related to an alleged bribery scheme involving visas for Afghan nationals.

According to a joint investigation by DCIS, NCIS, and SIGAR, Jeromy Pittmann, 53, of Pensacola, Florida, a commander in the U.S. Navy Reserve, received bribes to draft, submit, or falsely verify letters of recommendation for Afghans who applied to the DoS SIV program. According to the DoS, there is a limited supply of SIVs each year for Afghan nationals who were employed as translators for U.S. military personnel. Pittmann is alleged to have signed over 20 false letters in which he represented, among other things, that he had supervised the applicants while they worked as translators in support of the U.S. Army and NATO; that the applicants’ lives were in jeopardy because the Taliban considered them to be traitors; and that he did not think the applicants posed a threat to the national security of the United States. In exchange, Pittmann allegedly received thousands of dollars in bribes.

A criminal complaint is merely an allegation, and the defendant is presumed innocent until proven guilty beyond a reasonable doubt in a court of law.

INVESTIGATIVE ACTIVITY RELATED TO LEGACY CASES

The Lead IG agencies and their partner agencies have 14 ongoing “legacy” investigations related to crimes involving the OFS area of operations that occurred prior to the designation of OFS.

Hotline

Each Lead IG agency maintains its own hotline to receive complaints specific to its agency. The hotlines provide a confidential, reliable means for individuals to report violations of law, rule, or regulation; mismanagement; gross waste of funds; or abuse of authority.

A DoD OIG Hotline investigator coordinates among the Lead IG agencies and others, as appropriate. During the quarter, the DoD OIG hotline investigator received 15 allegations and referred 12 cases to Lead IG agencies and other investigative organizations. In some instances, it is possible for a case to contain multiple subjects and allegations.

As noted in Figure 6, most of the allegations received by the DoD OIG hotline investigator during the quarter were personal misconduct (ethical violations), and safety.

Figure 6.

Hotline Activities







Service members wave to the last bus of departing Afghans at Holloman Air Force Base, New Mexico. (U.S. Air Force photo)

APPENDICES

- 64 Appendix A:
Classified Appendix to this Report
- 64 Appendix B:
Methodology for Preparing
this Lead IG Report
- 65 Appendix C:
Ongoing Oversight Projects
- 68 Appendix D:
Planned Oversight Projects
- 70 Acronyms
- 71 Map of Afghanistan
- 72 Endnotes



APPENDIX A

Classified Appendix to this Report

A classified appendix to this report provides additional information on Operation Freedom’s Sentinel and Operation Enduring Sentinel, as noted in several sections of this report. The classified appendix combines information relevant to the first and second quarters of FY 2022. The DoD OIG received classified information for the first quarter but was unable to prepare an appendix for that quarter because of constraints resulting from the COVID-19 pandemic. This quarter’s classified appendix will be delivered to relevant agencies and congressional committees.

APPENDIX B

Methodology for Preparing this Lead IG Report

This report complies with section 8L of the Inspector General Act of 1978, which requires that the designated Lead IG provide a quarterly report, available to the public, on each overseas contingency operation, and is consistent with the requirement that a biannual report be published by the Lead IG on the activities of the Inspectors General with respect to that overseas contingency operation. The Chair of the Council of Inspectors General for Integrity and Efficiency designated the DoD IG as the Lead IG for Operation Freedom’s Sentinel, and for Operation Enduring Sentinel. The DoS IG is the Associate IG for each operation.

This report covers the period from January 1 through March 31, 2022. The three Lead IG agencies—DoD OIG, DoS OIG, and USAID OIG—and partner oversight agencies contributed the content of this report.

To fulfill the congressional mandate to report on OFS, the Lead IG agencies gather data and information from Federal agencies and open sources. The sources of information contained in this report are listed in endnotes or notes to tables and figures. Except in the case of audits, inspections, investigations, and evaluations referenced in this report, the Lead IG agencies have not verified or audited the information collected through open-source research or from Federal agencies, and the information provided represents the view of the source cited in each instance.

INFORMATION COLLECTION FROM AGENCIES AND OPEN SOURCES

Each quarter, the Lead IG agencies gather information from the DoD, DoS, USAID, and other Federal agencies about their programs and operations related to OFS. The Lead IG agencies use the information provided by their respective agencies for quarterly reporting and oversight planning.

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

- U.S. Government statements, press conferences, and reports
- Reports issued by international organizations, nongovernmental organizations, and think tanks
- Media reports

The Lead IG agencies use open-source information to assess information obtained through their agency information collection process and provide additional detail about the operation.

REPORT PRODUCTION

The DoD IG, as the Lead IG for this operation, is responsible for assembling and producing this report. The DoD OIG, the DoS OIG, and USAID OIG draft the sections of the report related to the activities of their agencies and then participate in editing the entire report. Once the report is assembled, each OIG coordinates a two-phase review process within its own agency. During the first review, the Lead IG agencies ask relevant offices within their agencies to comment, correct inaccuracies, and provide additional documentation. The Lead IG agencies incorporate agency comments, where appropriate, and send the report back to the agencies for a second review prior to publication. The final report reflects the editorial view of the DoD OIG, DoS OIG, and USAID OIG as independent oversight agencies.

APPENDIX C

Ongoing Oversight Projects

Tables 2 and 3 list the title and objective for Lead IG and partner agencies' ongoing oversight projects related to OES and OFS.

Table 2.

Ongoing Oversight Projects Related to OES and OFS by Lead IG Agencies, as of March 31, 2021

DEPARTMENT OF DEFENSE OFFICE OF INSPECTOR GENERAL

Audit of DoD Reporting on Obligations and Expenditures in Support of Operation Allies Welcome

To determine whether DoD funds expended in support of Operation Allies Welcome were reported in accordance with DoD policy and directives.

Audit of Tracking, Recovery, and Reuse of Department of Defense-Owned Shipping Containers

To determine the extent to which the Army, Navy, and Marine Corps complied with DoD requirements to track, recover, and reuse DoD-owned shipping containers, including those at facilities that support OFS, and include those containers in an accountable property system of record.

Audit of DoD Support for the Relocation of Afghan Nationals

To determine whether the DoD has adequately planned and provided support for the relocation of Afghan nationals.

Evaluation of the August 29, 2021, Strike in Kabul, Afghanistan

To determine whether the August 29, 2021, strike in Kabul, Afghanistan, was conducted in accordance with DoD policies and procedures.

Evaluation of the DoD's Use of the Civil Reserve Air Fleet in Support of Afghanistan Noncombatant Evacuation Operations

To determine the extent to which the U.S. Transportation Command planned and used the Civil Reserve Air Fleet in support of noncombatant evacuation operations in Afghanistan in accordance with public law, and DoD and Service policies

Audit of the DoD's Financial Management of the Afghanistan Security Forces Fund

To determine whether the DoD managed the Afghanistan Security Forces Fund in accordance with applicable laws and regulations.

Evaluation of DoD Security and Life Support for Afghan Evacuees at Camp Bondsteel

To determine the extent to which the DoD has provided adequate lodging, security, and medical care for Afghan evacuees diverted to Camp Bondsteel, Kosovo, for further processing.

DEPARTMENT OF STATE OFFICE OF INSPECTOR GENERAL

Review of Emergency Action Planning Guiding the Evacuation and Suspension of Operations at U.S. Embassy Kabul, Afghanistan

To determine whether the U.S. Embassy in Kabul addressed key emergency action plan findings from prior DoS OIG reports and whether these preparations were effective in the August 2021 noncombatant evacuation and relocation of the U.S. Mission to Doha, Qatar.

Review of the Department of State Afghan Special Immigrant Visa Program

To assess the number of SIV applications received and processed and their processing times; adjustments made to processing SIV applications between 2018 and 2021; the status and resolution of recommendations made by the Department of State Office of Inspector General in its reports Quarterly Reporting on Afghan Special Immigrant Visa Program Needs Improvement (AUD-MERO-20-34, June 2020) and Review of the Afghan Special Immigrant Visa Program (AUD-MERO-20-35, June 2020); the status of SIV recipients; and the totality of OIG reporting on the SIV Program in a capping report.

Inspection of the Afghanistan Affairs Unit

To evaluate the programs and operations of the Afghanistan Affairs Unit. This inspection will also produce a report with classified findings.

Inspection of the Bureau of International Narcotics and Law Enforcement Affairs

To determine whether the Bureau of international Narcotics and Law Enforcement Affairs 1) effectively achieved policy goals and objectives related to international narcotics control assistance activities and 2) carried out its foreign assistance and operational functions consistent with requirements of law, regulation, and the bureau's own policies and procedures for the administration of INL programs. This inspection will also produce a report with classified findings.

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

Evaluation of USAID's Sanctions Policies and Procedures

To assess USAID policies and procedures for obtaining Office of Foreign Assets Control licenses and adhering to U.S. Government sanctions in humanitarian settings and evaluate how USAID identifies, analyzes, and responds to implementer risks and challenges related to sanctions in Afghanistan.

Table 3.

Ongoing Oversight Projects Related to OES and OFS by Lead IG Partner Agencies, as of March 31, 2021

ARMY AUDIT AGENCY

Acquisition Cross-Servicing Agreement Accountability

To determine whether the Army had processes in place to accurately record acquisition and cross-servicing agreement orders in Afghanistan, including those that support OFS.

DEPARTMENT OF HOMELAND SECURITY OFFICE OF INSPECTOR GENERAL

Review of the U.S. Citizenship and Immigration Services Refugee Screening Process

To determine the effectiveness of United States Citizenship and Immigration Services' processes to screen refugee applications.

Review of the DHS Volunteer Force Supporting Operation Allies Welcome

To review DHS' responsibilities and effectiveness of the Unified Coordination Group as part of Operation Allies Welcome, including initial overseas immigration processing and screening, housing conditions at processing facilities, and medical screening and temporary settlement at select US military facilities.

Review of the Unified Coordination Group's (UCG) Role in Afghan Resettlement

To review DHS' responsibilities with, and effectiveness of, the volunteer force supporting Operation Allies Welcome, DoD OCONUS and CONUS military bases, and CONUS processing facilities at ports of entry.

Review of Independent Departures of Afghan Evacuees from U.S. Military Bases

To determine information concerning the independent departures of Afghan evacuees from U.S. Military bases.

Review of DHS Preparations to Provide Long-Term Legal Status to Paroled Afghan Evacuees

To determine process reparations to provide long-term legal status to paroled Afghan evacuees.

INTELLIGENCE COMMUNITY OFFICE OF INSPECTOR GENERAL**Review of Intelligence Community Vetting of Afghan Parolees**

To review the Intelligence Community's vetting of Afghan parolees.

SPECIAL INSPECTOR GENERAL FOR AFGHANISTAN RECONSTRUCTION**Audit of the Department of Defense's Efforts to Ensure the Accuracy of Afghan Personnel and Pay System Records and Accountability of Funds Provided to the Ministry of Defense**

To determine the extent to which the DoD, since the beginning of FY 2019, ensured the accuracy and completeness of data used in Afghan Personnel and Pay System and that the funds the DoD provided to the Afghan government to pay the Ministry of Defense salaries were disbursed to the intended recipients.

Audit of the USAID Termination of Awards in Afghanistan

To assess USAID's termination of awards intended to support the reconstruction of Afghanistan from January 1, 2014, through December 31, 2020.

Audit of USAID Adherence to Guidance for Using Non-Competitive Contracts in Afghanistan

To determine the extent to which USAID followed applicable guidance when awarding non-competitive contracts, grants, and cooperative agreements for the reconstruction of Afghanistan.

Policing and Detainee Operations

To examine how the Departments of Defense, State, Justice, and Homeland Security, as well as other entities, provided financial and technical support to Afghan personnel in Afghanistan and in the United States for the development of civil policing and corrections capabilities in Afghanistan.

Evaluation of the Collapse of the Afghan National Defense and Security Forces

To identify and evaluate the contributing factors that led to the August 2021 collapse and dissolution of the Afghan National Security and Defense Forces.

Evaluation of the Status of Afghanistan Reconstruction Funding and U.S. Funded Programs in Afghanistan

To evaluate the current status of appropriated or obligated U.S. funding for reconstruction programs in Afghanistan as of October 1, 2021.

Evaluation of Taliban Access to U.S. Provided On-Budget Assistance and Materiel

To evaluate the extent to which the Taliban have access to U.S. on-budget assistance or U.S.-funded equipment and defense articles previously provided to the Government of Islamic Republic of Afghanistan and the Afghan National Security and Defense Forces, as well as any mechanisms the U.S. Government is using to recoup, recapture, or secure this funding and equipment.

Evaluation of the Status of Afghanistan Reconstruction Funding and U.S.-Funded Programs in Afghanistan as of March 1, 2022

To review the current status of U.S. funding appropriated or obligated for reconstruction programs in Afghanistan, as of March 1, 2022.

APPENDIX D

Planned Oversight Projects

Tables 4 and 5 list the title and objective for Lead IG and partner agencies' ongoing oversight projects related to OES and OFS.

Table 4.

Planned Oversight Projects Related to OES and OFS by Lead IG Agencies, as of March 31, 2021

DEPARTMENT OF DEFENSE OFFICE OF INSPECTOR GENERAL

Evaluation of National Geospatial-Intelligence Agency Support to Military Operations

To determine the extent to which the National Geospatial-Intelligence Agency supports U.S. Africa Command, U.S. Central Command, and U.S. Southern Command operations, by collecting, analyzing, and distributing geospatial intelligence information, to include support to Operation Enduring Sentinel.

Audit of DoD Oversight of Contract Closeouts in Afghanistan

To determine whether the DoD effectively and efficiently closed out contracts supporting the DoD mission in Afghanistan.

Audit of DoD Oversight of Logistics Civil Augmentation Program (LOGCAP) Contract Actions Related to the Relocation of Afghan Evacuees

To determine whether the DoD adequately performed required oversight of contractor performance under the LOGCAP contract during the relocation of evacuees from Afghanistan.

Audit of DoD Oversight of Air Force Contract Augmentation Program (AFCAP) Contract Actions Related to the Relocation of Afghan Evacuees

To determine whether the DoD adequately performed required oversight of contractor performance under the AFCAP contract during the relocation of evacuees from Afghanistan.

DEPARTMENT OF STATE OFFICE OF INSPECTOR GENERAL

Audit of the Department of State's Efforts To Identify and Terminate Unneeded Contracts Related to Afghanistan

To determine whether the DoS identified and terminated contracts impacted by the withdrawal of U.S. operations in Afghanistan in accordance with Federal and DoS requirements.

Audit of Disposition of Sensitive Assets Following a Suspension of Operations

To determine whether existing guidance regarding the disposition of sensitive assets addresses the unique challenges that may occur during an evacuation and drawdown from a post and to identify the specific challenges that high threat posts may have encountered to date when attempting to dispose of sensitive assets following an evacuation and drawdown.

Audit of Physical Security Standards for Temporary Facilities at High Threat Posts

To determine whether the DoS has instituted internal control procedures and standardized designs to meet applicable physical security standards for temporary structures used at high-threat, high-risk posts.

Review of Challenges Facing U.S. Resettlement Agencies

To identify any challenges encountered by the resettlement agencies, the DoS's efforts to mitigate those challenges, and areas where the DoS needs to provide greater assistance. This project is in its planning phase. The scope is still being refined and may be modified.

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

Audit of USAID Humanitarian Assistance Activities in Afghanistan

To determine key challenges for providing humanitarian assistance in Afghanistan; determine the extent to which USAID has developed mitigation measures to address select challenges in achieving humanitarian objectives in Afghanistan; assess how USAID is preventing funding from going to terrorist organizations; and evaluate USAID controls for ensuring humanitarian assistance supplies are not wasted and are getting to their intended beneficiaries.

Termination of USAID Activities in Afghanistan

To evaluate USAID's termination of implementing partner activities to include closeout audits immediately prior to and after the closure of the USAID Mission in Kabul, Afghanistan.

Follow Up Review: USAID Risk Management Activities in Afghanistan

To follow up on previous recommendations related to USAID's risk management activities in Afghanistan following the collapse of the Government of the Islamic Republic of Afghanistan.

Table 5.

Planned Oversight Projects Related to OES and OFS by Lead IG Partner Agencies, as of March 31, 2021

DEPARTMENT OF HEALTH AND HUMAN SERVICES OFFICE OF INSPECTOR GENERAL

Office of Refugee Resettlement's Screening of Sponsors of Unaccompanied Afghan Minors

To determine more information about the Office of Refugee Resettlement's screening of sponsors of Unaccompanied Afghan Minors.



ACRONYMS

Acronym	
AAF	Afghan Air Force
BHA	USAID Bureau for Humanitarian Assistance
COVID-19	coronavirus disease–2019
DIA	Defense Intelligence Agency
DHS	Department of Homeland Security
DoD	Department of Defense
DoS	Department of State
FY	fiscal year
IG	Inspector General
ISIS-K	Islamic State of Iraq and Syria–Khorasan
Lead IG	Lead Inspector General
Lead IG agencies	DoD OIG, DoS OIG, and USAID OIG
NATO	North Atlantic Treaty Organization
NGO	nongovernmental organization
OASD (SO/LIC)	Office of the Assistant Secretary of Defense (Special Operations/Low-Intensity Conflict)
OAW	Operation Allies Welcome
OCHA	UN Office for the Coordination of Humanitarian Affairs
OCO	overseas contingency operation
ODASD (APC)	Office of the Deputy Assistant Secretary of Defense (Afghanistan/Pakistan/Central Asia)

Acronym	
OES	Operation Enduring Sentinel
OFS	Operation Freedom’s Sentinel
OHN	USAID Office of Health and Nutrition
OIG	Office of Inspector General
PRM	DoS Bureau of Population, Refugees, and Migration
SCA-A	DoS Bureau of South and Central Asian Affairs, Office of Afghanistan Affairs
SCA-P	DoS Bureau of South and Central Asian Affairs, Office of Pakistan Affairs
SIGAR	Special Inspector General for Afghanistan Reconstruction
SIV	Special Immigrant Visa
SRA	Special Representative for Afghanistan
UN	United Nations
UN Women	UN Entity for Gender Equality and the Empowerment of Women
UNDP	UN Development Programme
UNICEF	United Nations Children’s Fund
USAID	U.S. Agency for International Development
USCENTCOM	U.S. Central Command
USSOCOM	U.S. Special Operations Command
WFP	UN World Food Programme



ENDNOTES

1. DoS SCA-A, vetting comment, 5/3/2022.
2. USCENTCOM, response to DoD OIG request for information, 22.2 OES 10, 4/7/2022; General Kenneth F. McKenzie, Jr., testimony before the Senate Armed Services Committee, "The Posture of United States Central Command and United States Africa Command," 3/15/2022.
3. Lieutenant General Michael E. Kurilla, testimony before the Senate Armed Services Committee, "Hearing to Consider the Nomination of: Lieutenant General Michael E. Kurilla, USA, to be General and Commander, United States Central Command," 2/8/2022.
4. General Kenneth F. McKenzie, Jr., testimony before the House Armed Services Committee, "National Security Challenges and Military Activities in the Greater Middle East and Africa," 3/17/2022.
5. Lieutenant General Michael E. Kurilla, testimony before the Senate Armed Services Committee, "Hearing to Consider the Nomination of: Lieutenant General Michael E. Kurilla, USA, to be General and Commander, United States Central Command," 2/8/2022.
6. DIA, response to DoD OIG request for information, 22.2 OES 23A, 4/6/2022.
7. DIA, response to DoD OIG request for information, 22.2 OES 23E, 4/6/2022.
8. USCENTCOM, response to DoD OIG request for information, 22.2 OES 18, 4/6/2022; DIA, response to DoD OIG request for information, 22.2 OES 23B, 4/6/2022.
9. DIA, response to DoD OIG request for information, 22.2 OES 23E, 4/6/2022.
10. DIA, responses to DoD OIG request for information, 22.2 OES 23A, 27 4/6/2022; Dr. Hans-Jakob Schindler and Joshua Fisher-Birch, "Afghanistan Terrorism Report: February 2022," Counter Extremism Project, 3/14/2022.
11. DoS SCA-A, response to DoS OIG request for information, 5/3/2022.
12. USCENTCOM, response to DoD OIG request for information, 22.2 OES 18, 4/6/2022; Dr. Hans-Jakob Schindler and Joshua Fisher-Birch, "Afghanistan Terrorism Report: February 2022," Counter Extremism Project, 3/14/2022.
13. DoS SCA-A, response to DoS OIG request for information, 4/8/2022.
14. DoS SCA-A, response to DoS OIG request for information, 4/8/2022; DoS SCA-A, vetting comment, 5/3/2022.
15. DoS SCA-A, vetting comment, 5/4/2022.
16. DoS SCA-A, response to DoS OIG request for information, 4/8/2022.
17. ODASD (APC), response to DoD OIG request for information, 22.2 OFS 4, 3/29/2022.
18. ODASD (APC), response to DoD OIG request for information, 22.2 OFS 4, 3/29/2022.
19. ODASD (APC), response to DoD OIG request for information, 22.2 OFS 4, 3/29/2022.
20. DIA, response to DoD OIG request for information, 22.2 OFS 7, 4/6/2022.
21. Mudassir, "Pentagon Rules Out Aircraft Return to Afghanistan, Pajhwok Afghan News," 1/20/2022; TOLONews, "Neighbor Countries Yet to Hand Over Afghan Aircraft," 1/3/2022.
22. DoS SCA-A, response to DoS OIG request for information, 4/8/2022.
23. Saleha Mohsin, "U.S. Freezes Afghan Central Bank Assets of \$9.5 Billion," Al-Jazeera, 8/18/2021; SCA-A, response to DoS OIG request for information, 2/5/2022; Charlie Savage, "Spurning Demand by the Taliban, Biden Moves to Split \$7 Billion in Frozen Afghan Funds," New York Times, 2/11/2022.
24. U.S. Department of Justice, "Statement of Interest of the United States of America: In Re: Terrorist Attacks on September 11, 2001, U.S. District Court, Southern District of New York," 2/11/2022.
25. U.S. Embassy Kabul, cable, "Afghanistan Spot Report: Executive Order on Central Bank Assets Sparks Protests and Rebukes," 22 KABUL 112, 2/15/2022.
26. DoS SCA-A, response to DoS OIG request for information, 4/8/2022.
27. DIA, response to DoD OIG request for information, 22.2 OES 32, 4/6/2022; Al Jazeera, "Taliban to Create Afghanistan 'Grand Army' with Old Regime Troops," 2/22/2022.
28. U.S. Embassy Kabul, cable, "Afghanistan: Media Organizations Gain Taliban Assurances on Freedom of Expression, But No Real Changes," 22 KABUL 132, 2/21/2022.
29. Associated Press, "Taliban Further Restricts Women and Blocks International Media," 3/28/2022; DoS, press statement, "Media Access and Fundamental Freedoms in Afghanistan," 3/28/2022.
30. Safiullah Padshah and Christina Goldbaum, "Taliban Renege on Promise to Open Afghan Girls' Schools," New York Times, 3/23/2022.
31. DIA, response to DoD OIG request for information, 22.2 OES 32, 4/6/2022; Khaama Press Agency, "Uzbek-Afghan Border Guards Engage in Armed Conflict," 1/3/2022.
32. Radio Free Europe/Radio Liberty, "Taliban Says New Troops Near Central Asian Borders Will Bring Stability. The Neighbors Are Not So Sure," 2/16/2022.
33. Ayaz Gul, "Pakistan Vows to Continue Fencing Afghan Border, Downplays Taliban Disruptive Acts," Voice of America, 1/3/2022.
34. U.S. Embassy Islamabad, cable, "Pakistan: Official-Informal Submissions February 22-25," 22 ISLAMABAD 360, 2/28/2022.
35. DHS, press release, "Operation Allies Welcome Announces Departure of All Afghan Nationals from U.S. Military Bases," 2/19/2022.
36. Camilo Montoya-Galvez, "U.S. Relocates All Afghan Evacuees from Military Sites, Completing First Resettlement Phase," CBS News, 2/19/2022.
37. DoS SCA-A, vetting comment, 2/5/2022.
38. UNOCHA, "Humanitarian Needs Overview Afghanistan," 1/2022.
39. World Food Programme, "Afghanistan Food Security Update," 2/2022.
40. (U) USAID BHA, response to USAID OIG request for information, 3/22/2022. (SBU)
41. Norwegian Refugee Council, "Life and Death: NGO Access to Financial Services in Afghanistan," 1/2022; USAID OHN, response to USAID OIG request for information, 3/23/2022.
42. WHO, "Afghanistan Emergency Situation Report No. 14," 3/21/2022; David Zucchino and Safiullah Padshah, "Afghanistan's Health Care System Is Collapsing Under Stress," New York Times, 2/14/2022.
43. USCENTCOM, response to DoD OIG request for information, 22.2 OES 19, 4/6/2022.
44. USCENTCOM, response to DoD OIG request for information, 22.2 OES 9, 4/7/2022.
45. DoD Comptroller, response to DoD OIG request for information, 22.2 OES 3, 4/6/2022.

46. USCENTCOM, response to DoD OIG request for information, 22.2 OES 10, 4/7/2022; General Kenneth F. McKenzie, testimony before the Senate Armed Services Committee, “The Posture of United States Central Command and United States Africa Command,” 3/15/2022.
47. Lieutenant General Michael E. Kurilla, testimony before the Senate Armed Services Committee, “Hearing to Consider the Nomination of: Lieutenant General Michael E. Kurilla, USA, to be General and Commander, United States Central Command,” 2/8/2022.
48. Lieutenant General Michael E. Kurilla, testimony before the Senate Armed Services Committee, “Hearing to Consider the Nomination of: Lieutenant General Michael E. Kurilla, USA, to be General and Commander, United States Central Command,” 2/8/2022.
49. General Kenneth F. McKenzie, Jr., testimony before the House Armed Services Committee, “U.S. Security Challenges and Military Activities in the Greater Middle East and Africa,” 3/17/2022.
50. Lieutenant General Michael E. Kurilla, testimony before the Senate Armed Services Committee, “Hearing to Consider the Nomination of: Lieutenant General Michael E. Kurilla, USA, to be General and Commander, United States Central Command,” 2/8/2022.
51. General Kenneth F. McKenzie, Jr., testimony before the House Armed Services Committee, “U.S. Security Challenges and Military Activities in the Greater Middle East and Africa,” 3/17/2022.
52. ODASD (APC), response to DoD OIG request for information, 22.2 OES 16, 4/13/2022.
53. Lieutenant General Michael E. Kurilla, testimony before the Senate Armed Services Committee, “Hearing to Consider the Nomination of: Lieutenant General Michael E. Kurilla, USA, to be General and Commander, United States Central Command,” 2/8/2022.
54. Lieutenant General Michael E. Kurilla, testimony before the Senate Armed Services Committee, “Hearing to Consider the Nomination of: Lieutenant General Michael E. Kurilla, USA, to be General and Commander, United States Central Command,” 2/8/2022.
55. Lieutenant General Michael E. Kurilla, testimony before the Senate Armed Services Committee, “Hearing to Consider the Nomination of: Lieutenant General Michael E. Kurilla, USA, to be General and Commander, United States Central Command,” 2/8/2022.
56. Extending Government Funding and Delivering Emergency Assistance Act, P.L. 117-43, 9/30/2021.
57. ODASD (APC), response to DoD OIG request for information, 22.2 OFS 4, 3/29/2022.
58. ODASD (APC), response to DoD OIG request for information, 22.2 OFS 4, 3/29/2022.
59. ODASD (APC), response to DoD OIG request for information, 22.2 OFS 4, 3/29/2022.
60. Christina L. Arabia, “The Collapse of the Afghan National Defense and Security Forces: Implications for U.S. Security Assistance and Cooperation,” Congressional Research Service, IN11728, 8/23/2021; DoD Comptroller, “Justification for FY 2022 Afghanistan Security Forces Fund (ASFF),” 5/2021.
61. ODASD (APC), response to DoD OIG request for information, 22.2 OFS 4, 3/29/2022.
62. ODASD (APC), response to DoD OIG request for information, 22.2 OFS 4, 3/29/2022.
63. ODASD (APC), response to DoD OIG request for information, 22.2 OFS 4, 3/29/2022.
64. DIA, response to DoD OIG request for information, 22.2 OFS 7, 4/6/2022.
65. ODASD (APC), response to DoD OIG request for information, 22.2 OFS 4, 3/29/2022.
66. White House, press release, “Memorandum on the Delegation of Authority Under Section 506(a)(1) of the Foreign Assistance Act of 1961,” 3/12/2022; DoS SCA-A, vetting comment, 5/3/2022.
67. DoD Comptroller, response to DoD OIG request for information, 22.2 OFS 1, 4/6/2022.
68. General Kenneth F. McKenzie, Jr., testimony before the Senate Armed Services Committee, “The Posture of United States Central Command and United States Africa Command,” 3/15/2022.
69. General Kenneth F. McKenzie, Jr., testimony before the House Armed Services Committee, “National Security Challenges and Military Activities in the Greater Middle East and Africa,” 3/17/2022.
70. General Kenneth F. McKenzie, Jr., testimony before the House Armed Services Committee, “National Security Challenges and Military Activities in the Greater Middle East and Africa,” 3/17/2022.
71. USCENTCOM, response to DoD OIG request for information, 22.2 OES 18, 4/6/2022.
72. DIA, response to DoD OIG request for information, 22.2 OES 23A, 4/6/2022.
73. DIA, response to DoD OIG request for information, 22.2 OES 23D, 4/6/2022.
74. DIA, response to DoD OIG request for information, 22.2 OES 23B, 4/6/2022.
75. USCENTCOM, response to DoD OIG request for information, 22.2 OES 18, 4/6/2022; DIA, response to DoD OIG request for information, 22.2 OES 23B, 4/6/2022.
76. DIA, response to DoD OIG request for information, 22.2 OES 23E, 4/6/2022.
77. Abdullah Aziz, “ISIS-K Claims Responsibility for Peshawar Bombing,” Pajhwok Afghan News, 3/5/2022.
78. Franz J. Marty, “Is the Taliban’s Campaign Against the Islamic State Working?,” the Diplomat, 2/10/2022.
79. Franz J. Marty, “Is the Taliban’s Campaign Against the Islamic State Working?,” the Diplomat, 2/10/2022.
80. DoS, press release, “Rewards for Justice—Reward Offer for Information on ISIS-K Leader Sanallah Ghafari and Kabul Airport Attack,” 2/7/2022.
81. DIA, response to DoD OIG request for information, 22.2 OES 23C, 4/6/2022.
82. Dr. Hans-Jakob Schindler and Joshua Fisher-Birch, “Afghanistan Terrorism Report: February 2022,” Counter Extremism Project, 3/14/2022.
83. Dr. Hans-Jakob Schindler and Joshua Fisher-Birch, “Afghanistan Terrorism Report: February 2022,” Counter Extremism Project, 3/14/2022.
84. DIA, response to DoD OIG request for information, 22.2 OES 24, 4/6/2022.
85. USCENTCOM, response to DoD OIG request for information, 22.2 OES 18, 4/6/2022.
86. DoS SCA-A, response to DoS OIG request for information, 5/3/2022.
87. USCENTCOM, response to DoD OIG request for information, 22.2 OES 18, 4/6/2022.
88. DIA, response to DoD OIG request for information, 22.2 OES 23A, 4/6/2022; DIA, vetting comment, 5/3/2022.
89. USCENTCOM, response to DoD OIG request for information, 22.2 OES 18, 4/6/2022.

90. General Kenneth F. McKenzie, Jr., testimony before the Senate Armed Services Committee, “The Posture of United States Central Command and United States Africa Command,” 3/15/2022.
91. DIA, response to DoD OIG request for information, 22.2 OES 23D, 4/6/2022.
92. DIA, response to DoD OIG request for information, 22.2 OES 27, 4/6/2022.
93. DIA, response to DoD OIG request for information, 22.2 OES 27, 4/6/2022.
94. Dr. Hans-Jakob Schindler and Joshua Fisher-Birch, “Afghanistan Terrorism Report: February 2022,” Counter Extremism Project, 3/14/2022.
95. Dr. Hans-Jakob Schindler and Joshua Fisher-Birch, “Afghanistan Terrorism Report: February 2022,” Counter Extremism Project, 3/14/2022.
96. Dr. Hans-Jakob Schindler and Joshua Fisher-Birch, “Afghanistan Terrorism Report: February 2022,” Counter Extremism Project, 3/14/2022.
97. Voice of America, “Pakistan: TTP Has Gained Access to Military Equipment Left Behind by NATO,” 2/5/2022.
98. Abdullah Azizi, “All Military Equipment in Afghanistan Secure: Karimi,” Pajhwok Afghan News, 2/5/2022.
99. Ayaz Gul, “Taliban Takeover of Afghanistan Seen as ‘Rude Awakening’ for Pakistan,” Voice of America, 2/9/2022.
100. BBC, “Pakistan to UNSC: Attacks on Pakistan from Afghan Soil Should Be Prevented,” 2/16/2022.
101. DoS SCA-A, response to DoS OIG request for information, 4/8/2022.
102. DoS SCA-A, vetting comment, 5/4/2022.
103. DoS SCA-A, response to DoS OIG request for information, 4/8/2022.
104. UN, “To Avert Irreversible Damage in Afghanistan, International Community Must Engage with Country’s De Facto Authorities, Mission Head Tells Security Council,” 3/2/2022.
105. UN, “To Avert Irreversible Damage in Afghanistan, International Community Must Engage with Country’s De Facto Authorities, Mission Head Tells Security Council,” 3/2/2022.
106. DoS SCA-A, response to DoS OIG request for information, 4/8/2022.
107. DoS SCA-A, response to DoS OIG request for information, 4/8/2022.
108. DoS SCA-A, response to DoS OIG request for information, 4/8/2022.
109. DoS SCA-A, response to DoS OIG request for information, 4/8/2022.
110. DoS SCA-A, response to DoS OIG request for information, 4/8/2022.
111. DoS SCA-A, response to DoS OIG request for information, 4/8/2022; DoS, website, “Rina Amiri, U.S. Special Envoy for Afghan Women, Girls, and Human Rights,” 4/11/2022; DoS, website, “Thomas West,” 4/11/2022.
112. DoS SCA-A, response to DoS OIG request for information, 4/8/2022.
113. Saleha Mohsin, “U.S. Freezes Afghan Central Bank Assets of \$9.5 Billion,” Al-Jazeera, 8/18/2021; SCA-A, response to DoS OIG request for information, 2/5/2022.
114. Charlie Savage, “Spurning Demand by the Taliban, Biden Moves to Split \$7 Billion in Frozen Afghan Funds,” New York Times, 2/11/2022.
115. DoS SCA-A, response to DoS OIG request for information, 4/8/2022.
116. White House, press release, “Executive Order on Protecting Certain Property of Da Afghanistan Bank for the Benefit of the People of Afghanistan,” 2/11/2022.
117. U.S. Department of Justice, “Statement of Interest of the United States of America: In Re: Terrorist Attacks on September 11, 2001, U.S. District Court, Southern District of New York,” 2/11/2022.
118. U.S. Department of Justice, “Statement of Interest of the United States of America: In Re: Terrorist Attacks on September 11, 2001, U.S. District Court, Southern District of New York,” 2/11/2022; Martin A. Weiss, Clayton Thomas, and Jennifer K. Elsea, “Afghanistan Central Bank Reserves,” Congressional Research Service, IF12052, 2/23/2022.
119. U.S. Department of Justice, “Statement of Interest of the United States of America: In Re: Terrorist Attacks on September 11, 2001, U.S. District Court, Southern District of New York,” 2/11/2022; Martin A. Weiss, Clayton Thomas, and Jennifer K. Elsea, “Afghanistan Central Bank Reserves,” Congressional Research Service, IF12052, 2/23/2022.
120. U.S. Embassy Kabul, cable, “Afghanistan Spot Report: Executive Order on Central Bank Assets Sparks Protests and Rebukes,” 22 KABUL 112, 2/15/2022.
121. Al-Jazeera, “Karzai: Biden Order on Frozen Funds ‘Atrocity Against Afghans,’” 2/14/2022.
122. Reuters, “Taliban Call on Biden to Reverse Move to Halve Frozen Afghan Funds,” 2/14/2022.
123. U.S. Embassy Kabul, cable, “Afghanistan Spot Report: Executive Order on Central Bank Assets Sparks Protests and Rebukes,” 22 KABUL 112, 2/15/2022.
124. DoS SCA-A, response to DoS OIG request for information, 4/8/2022.
125. U.S. Department of the Treasury, press release, “U.S. Treasury Issues General License to Facilitate Economic Activity in Afghanistan,” 2/25/2022.
126. U.S. Department of the Treasury, press release, “U.S. Treasury Issues General License to Facilitate Economic Activity in Afghanistan,” 2/25/2022.
127. U.S. Embassy Kabul, cable, “Afghanistan Affairs Unit: Notes from the Field, February 28, 2022,” 22 KABUL 148, 2/28/2022.
128. U.S. Embassy Kabul, cable, “Afghanistan Affairs Unit: Notes from the Field, February 28, 2022,” 22 KABUL 148, 2/28/2022.
129. DoS PRM, response to DoS OIG request for information, 4/14/2022.
130. TOLONews, “No Place for Ex-Officials in Cabinet: Mullah Baradar,” 1/4/2022.
131. DIA, response to DoD OIG request for information, 22.2 OES 30, 4/6/2022.
132. U.S. Embassy Kabul, cable, “Afghanistan: Taliban Leaders Call for Development Aid, Greater Control of Assistance Delivery,” 22 KABUL 50, 1/21/2022.
133. U.S. Embassy Kabul, cable, “Afghanistan: Taliban Leaders Call for Development Aid, Greater Control of Assistance Delivery,” 22 KABUL 50, 1/21/2022.
134. U.S. Embassy Kabul, cable, “Afghanistan: Taliban Leaders Call for Development Aid, Greater Control of Assistance Delivery,” 22 KABUL 50, 1/21/2022.
135. U.S. Embassy Kabul, cable, “Afghanistan: Taliban Leaders Call for Development Aid, Greater Control of Assistance Delivery,” 22 KABUL 50, 1/21/2022.

136. DoS SCA-A, response to DoS OIG request for information, 5/3/2022.
137. U.S. Embassy Kabul, cable, “Afghanistan: In First Taliban Budget, Social Spending Level, Cuts to Defense and Development,” 22 KABUL 84, 2/3/2022.
138. U.S. Embassy Kabul, cable, “Afghanistan: In First Taliban Budget, Social Spending Level, Cuts to Defense and Development,” 22 KABUL 84, 2/3/2022.
139. U.S. Embassy Kabul, cable, “Afghanistan: In First Taliban Budget, Social Spending Level, Cuts to Defense and Development,” 22 KABUL 84, 2/3/2022.
140. William Byrd, “Taliban Are Collecting Revenue—But How Are They Spending It?,” United States Institute for Peace, 2/2/2022.
141. U.S. Embassy Kabul, cable, “Afghanistan: Media Organizations Gain Taliban Assurances on Freedom of Expression, But No Real Changes,” 22 KABUL 132, 2/21/2022.
142. Afghanistan Affairs Unit Doha, cable, “Afghanistan Affairs Unit: Notes from the Field, March 18, 2022,” 22 AFGHANISTAN AFFAIRS UNIT DOHA 16, 3/19/2022.
143. Voice of America, “Taliban Detain Journalists, Issue Bans in Media Crackdown,” 3/28/2022.
144. U.S. Embassy Kabul, cable, “Afghanistan: Media Organizations Gain Taliban Assurances on Freedom of Expression, But No Real Changes,” 22 KABUL 132, 2/21/2022.
145. Associated Press, “Taliban Further Restricts Women and Blocks International Media,” 3/28/2022.
146. DoS, press statement, “Media Access and Fundamental Freedoms in Afghanistan,” 3/28/2022.
147. Associated Press, “Taliban Further Restricts Women and Blocks International Media,” 3/28/2022.
148. DIA, response to DoD OIG request for information, 22.2 OES 28, 4/6/2022.
149. Samya Kullab and Tameem Akhgar, “Taliban Official Wanted by U.S. Makes Rare Public Appearance,” Associated Press, 3/5/2022.
150. Jeff Seldin, “How Afghanistan’s Militant Groups Are Evolving Under Taliban Rule,” Voice of America, 3/20/2022.
151. FBI, website, “Most Wanted: Seeking Information-Terrorism,” undated.
152. DoS, vetting comment, 5/10/2022.
153. U.S. Embassy Kabul, cable, “Afghanistan: U.S. Embassy Kabul (Doha) Notes from the Field, January 10, 2022,” 22 KABUL 22, 1/10/2022.
154. Pamela Constable, “Taliban Meets with Opposition Militia Representatives in Iran,” Washington Post, 1/10/2022.
155. Pamela Constable, “Taliban Meets with Opposition Militia Representatives in Iran,” Washington Post, 1/10/2022.
156. Pamela Constable, “Taliban Meets with Opposition Militia Representatives in Iran,” Washington Post, 1/10/2022.
157. DoS SCA-A, response to DoS OIG request for information, 4/8/2022.
158. Radio Free Europe/Radio Liberty, “Taliban Says New Troops Near Central Asian Borders Will Bring Stability. The Neighbors Are Not So Sure,” 2/16/2022.
159. DIA, response to DoD OIG request for information, 22.2 OES 32, 4/6/2022.
160. DIA, response to DoD OIG request for information, 22.2 OES 32, 4/6/2022.
161. DIA, response to DoD OIG request for information, 22.2 OES 32, 4/6/2022.
162. DIA, response to DoD OIG request for information, 22.2 OES 32, 4/6/2022.
163. TOLONews, “Government to Build 150,000-Member Force,” 1/10/2022.
164. Al Jazeera, “Taliban to Create Afghanistan ‘Grand Army’ with Old Regime Troops,” 2/22/2022.
165. Sadaf Shinwari, “Taliban Graduated 200 Special Forces Completing Three-Month Training,” Khaama Press Agency, 1/8/2022.
166. Najibullah Lalzoy, “Taliban To Include Suicide Bombers in Their Army,” Khaama Press Agency, 1/4/2022.
167. Daily Hashte Subh, “Taliban Holds Military Maneuvers in Herat Amid Soaring Crime,” 1/9/2022.
168. DIA, response to DoD OIG request for information, 22.2 OFS 6, 4/6/2022.
169. DIA, response to DoD OIG request for information, 22.2 OFS 6, 4/6/2022.
170. DIA, response to DoD OIG request for information, 22.2 OFS CLAR6, 4/25/2022.
171. U.S. Embassy Kabul, cable, “Afghanistan Spot Report: Taliban House-to-House Searches Stoke Fear and Ethnic Tension, Lead to Arrests and Weapons Seizures,” 22 KABUL 154, 3/1/2022.
172. Al Jazeera, “Taliban Conducting House-to-House Sweep Across Afghan Capital,” 2/27/2022.
173. U.S. Embassy Kabul, cable, “Afghanistan Spot Report: Taliban House-to-House Searches Stoke Fear and Ethnic Tension, Lead to Arrests and Weapons Seizures,” 22 KABUL 154, 3/1/2022.
174. Al Jazeera, “Taliban Conducting House-to-House Sweep Across Afghan Capital,” 2/27/2022.
175. Agence France-Presse, “Taliban Staging Massive House-To-House Sweep across Kabul,” 2/27/2022.
176. Agence France-Presse, “Taliban Staging Massive House-To-House Sweep across Kabul,” 2/27/2022.
177. Agence France-Presse, “Taliban Staging Massive House-To-House Sweep across Kabul,” 2/27/2022.
178. Ayaz Gul, “Taliban Defend Door-To-Door Searches in Kabul, Bar Future Evacuations of Afghans,” Voice of America, 2/7/2022.
179. TOLONews, “Officials: 81 Military Aircraft of Ex-Govt Remain, 41 Operational,” 1/4/2022.
180. David Zucchini and Yaqoob Akbary, “Afghan Aviators Hide as Taliban Urge Them to Return to Duty,” “New York Times,” 3/13/2022.
181. DIA, response to DoD OIG request for information, 22.2 OFS 7, 4/6/2022.
182. David Zucchini and Yaqoob Akbary, “Afghan Aviators Hide as Taliban Urge Them to Return to Duty,” “New York Times,” 3/13/2022; Mudassir, “Pentagon Rules Out Aircraft Return to Afghanistan, Pajhwok Afghan News,” 1/20/2022; TOLONews, “Neighbor Countries Yet to Hand Over Afghan Aircraft,” 1/3/2022.
183. ODASD(APC), vetting comment, 5/4/2022.
184. Mudassir, “Pentagon Rules Out Aircraft Return to Afghanistan, Pajhwok Afghan News,” 1/20/2022; TOLONews, “Neighbor Countries Yet to Hand Over Afghan Aircraft,” 1/3/2022.
185. Mudassir, “Pentagon Rules Out Aircraft Return to Afghanistan, Pajhwok Afghan News,” 1/20/2022.
186. TOLONews, “Taliban Want Tajikistan, Uzbekistan to Return Afghan Planes,” 1/11/2022.
187. ODASD(APC), vetting comment, 5/4/2022.
188. TOLONews, “Neighbor Countries Yet to Hand Over Afghan Aircraft,” 1/3/2022.

189. DIA, response to DoD OIG request for information, 22.2 OFS 7, 4/6/2022.
190. DIA, response to DoD OIG request for information, 22.2 OFS 7, 4/6/2022.
191. DIA, response to DoD OIG request for information, 22.2 OFS 7, 4/6/2022.
192. David Zucchini and Yaqoob Akbary, "Afghan Aviators Hide as Taliban Urge Them to Return to Duty," *New York Times*, 3/13/2022.
193. DoS SCA-A, vetting comment, 5/3/2022; DPA International, "Taliban Hails Return of Five Former Afghan Army Pilots to Afghanistan," 2/5/2022.
194. DIA, response to DoD OIG request for information, 22.2 OES 32, 4/6/2022.
195. Khaama Press Agency, "Uzbek-Afghan Border Guards Engage in Armed Conflict," 1/3/2022.
196. DIA, response to DoD OIG request for information, 22.2 OES 32, 4/6/2022.
197. Radio Free Europe/Radio Liberty, "Taliban Says New Troops Near Central Asian Borders Will Bring Stability. The Neighbors Are Not So Sure," 2/16/2022.
198. Radio Free Europe/Radio Liberty, "Taliban Says New Troops Near Central Asian Borders Will Bring Stability. The Neighbors Are Not So Sure," 2/16/2022.
199. U.S. Embassy Islamabad, cable, "Pakistan: Official-Informal Submissions February 22-25," 22 ISLAMABAD 360, 2/28/2022.
200. Ayaz Gul, "Pakistan Vows to Continue Fencing Afghan Border, Downplays Taliban Disruptive Acts," *Voice of America*, 1/3/2022.
201. Najibullah Lalzoy, "Pakistan Won't Stop Erecting Fences on Durand Line: Qureshi," Khaama Press Agency, 1/4/2022.
202. DIA, response to DoD OIG request for information, 22.2 OES 30, 4/6/2022; DoS SCA-A, vetting comment, 5/3/2022.
203. DIA, response to DoD OIG request for information, 22.2 OES 30, 4/6/2022.
204. DIA, response to DoD OIG request for information, 22.2 OES 30, 4/6/2022.
205. DIA, response to DoD OIG request for information, 22.2 OES 30, 4/6/2022.
206. DoS SCA-P, response to DoS OIG request for information, 4/11/2022.
207. DIA, response to DoD OIG request for information, 22.2 OES 30, 4/6/2022.
208. U.S. Embassy Almaty, cable, "China in Afghanistan Roundup: Friday, February 18, 2022," 22 RCO ALMATY 18, 2/18/2022.
209. U.S. Embassy Almaty, cable, "China in Afghanistan Roundup: Friday, March 11, 2022," 22 RCO ALMATY 18, 3/11/2022.
210. U.S. Embassy Almaty, cable, "China in Afghanistan Roundup: Friday, February 25, 2022," 22 RCO ALMATY 18, 2/25/2022.
211. People's Republic of China Ministry of Foreign Affairs, press release, "The Tunxi Initiative of the Neighboring Countries of Afghanistan on Supporting Economic Reconstruction in and Practical Cooperation with Afghanistan," 4/1/2022.
212. People's Republic of China Ministry of Foreign Affairs, press release, "The Tunxi Initiative of the Neighboring Countries of Afghanistan on Supporting Economic Reconstruction in and Practical Cooperation with Afghanistan," 4/1/2022.
213. Charlotte Greenfield, "China's Foreign Minister Visits Afghanistan," *Reuters*, 3/24/2022.
214. UN, press release, "Adopting Resolution 2626 (2022), Security Council Extends United Nations Mission in Afghanistan for One Year," 3/17/2022; UN, Security Council Resolution, "Resolution 2626 (2022)," 3/17/2022.
215. UN, press release, "Adopting Resolution 2626 (2022), Security Council Extends United Nations Mission in Afghanistan for One Year," 3/17/2022.
216. UN, Security Council Resolution, "Resolution 2626 (2022)," 3/17/2022.
217. DHS, response to DoD OIG request for information, 22.1 WOG DHS 03, 1/19/2022.
218. DHS, press release, "Operation Allies Welcome Announces Departure of All Afghan Nationals from U.S. Military Bases," 2/19/2022; DHS, vetting comment, 5/4/2022.
219. DHS, press release, "Operation Allies Welcome Announces Departure of All Afghan Nationals from U.S. Military Bases," 2/19/2022; DoS SCA-A, vetting comment, 5/3/2022.
220. DHS, press release, "Operation Allies Welcome Announces Departure of All Afghan Nationals from U.S. Military Bases," 2/19/2022.
221. DHS, vetting comment, 5/4/2022.
222. Camilo Montoya-Galvez, "U.S. Relocates All Afghan Evacuees From Military Sites, Completing First Resettlement Phase," *CBS News*, 2/19/2022.
223. Caroline Simon, "Thousands of Afghan Evacuees in 'Legal Limbo' in U.S.," *Congressional Quarterly*, 1/31/2022; Camilo Montoya-Galvez, "U.S. Relocates All Afghan Evacuees From Military Sites, Completing First Resettlement Phase," *CBS News*, 2/19/2022.
224. DoS SCA-A, response to DoS OIG request for information, 5/3/2022.
225. DoD OIG Project Announcement, "Audit of DoD Support for the Relocation of Afghan Nationals," Project No. D2021-D000RJ-0154.000, 8/23/2021.
226. DoD OIG, "Management Advisory: DoD Support for the Relocation of Afghan Nationals at Ramstein Air Base," DODIG-2022-040, 11/29/2021; DoD OIG, "Management Advisory: DoD Support for the Relocation of Afghan Nationals at Rhine Ordnance Barracks," DODIG-2022-045, 12/17/2021; DoD OIG, "Management Advisory: DoD Support for the Relocation of Afghan Nationals at Fort Lee, Virginia," DODIG-2022-051, 1/5/2022; DoD OIG, "Management Advisory: DoD Support for the Relocation of Afghan Nationals at Marine Corps Base Quantico, Virginia," DODIG-2022-050, 1/5/2022; DoD OIG, "Management Advisory: DoD Support for the Relocation of Afghan Nationals at Fort Pickett, Virginia," DODIG-2022-055, 1/20/2022; DoD OIG, "Management Advisory: DoD Support for the Relocation of Afghan Nationals at Joint Base McGuire-Dix-Lakehurst, New Jersey," DODIG-2022-059, 2/2/2022; DoD OIG, "Management Advisory: DoD Support for the Relocation of Afghan Nationals at Fort McCoy, Wisconsin," DODIG-2022-063, 2/15/2022; DoD OIG, "Management Advisory: DoD Support for the Relocation of Afghan Nationals at Fort Bliss, Texas," DODIG-2022-064, 2/16/2022; DoD OIG, "Management Advisory: DoD Support for the Relocation of Afghan Nationals at Holloman Air Force Base, New Mexico," DODIG-2022-067, 3/3/2022; DoD OIG, "Management Advisory: DoD Support for the Relocation of Afghan Nationals at Camp Atterbury, Indiana," DODIG-2022-070, 3/9/2022.

227. DoD OIG, “Management Advisory: DoD Support for the Relocation of Afghan Nationals at Fort Lee, Virginia,” DODIG-2022-051, 1/5/2022; DoD OIG, “Management Advisory: DoD Support for the Relocation of Afghan Nationals at Marine Corps Base Quantico, Virginia,” DODIG-2022-050, 1/5/2022; DoD OIG, “Management Advisory: DoD Support for the Relocation of Afghan Nationals at Fort Pickett, Virginia,” DODIG-2022-055, 1/20/2022; DoD OIG, “Management Advisory: DoD Support for the Relocation of Afghan Nationals at Joint Base McGuire-Dix-Lakehurst, New Jersey,” DODIG-2022-059, 2/2/2022; DoD OIG, “Management Advisory: DoD Support for the Relocation of Afghan Nationals at Fort McCoy, Wisconsin,” DODIG-2022-063, 2/15/2022; DoD OIG, “Management Advisory: DoD Support for the Relocation of Afghan Nationals at Fort Bliss, Texas,” DODIG-2022-064, 2/16/2022; DoD OIG, “Management Advisory: DoD Support for the Relocation of Afghan Nationals at Holloman Air Force Base, New Mexico,” DODIG-2022-067, 3/3/2022; DoD OIG, “Management Advisory: DoD Support for the Relocation of Afghan Nationals at Camp Atterbury, Indiana,” DODIG-2022-070, 3/9/2022.
228. DoD OIG, “Management Advisory: DoD Support for the Relocation of Afghan Nationals at Ramstein Air Base,” DODIG-2022-040, 11/29/2021; DoD OIG, “Management Advisory: DoD Support for the Relocation of Afghan Nationals at Rhine Ordnance Barracks,” DODIG-2022-045, 12/17/2021.
229. DoD OIG, “Management Advisory on the Lack of Memorandums of Agreement for DoD Support for the Relocation of Afghan Nationals,” DODIG-2022-066, 3/1/2022.
230. DoD OIG, “Evaluation of the Screening of Displaced Persons from Afghanistan,” DODIG-2022-065, 2/17/2022.
231. DoS SCA-A, vetting comment, 2/5/2022.
232. UNOCHA, “Humanitarian Needs Overview Afghanistan,” 1/2022; UNOCHA, “Humanitarian Response Plan Afghanistan,” 1/2022.
233. UNOCHA, “Humanitarian Response Plan Afghanistan,” 1/2022.
234. UNOCHA, “Humanitarian Needs Overview Afghanistan,” 1/2022.
235. UNOCHA, “Humanitarian Response Plan Afghanistan,” 1/2022.
236. UNOCHA, “Humanitarian Response Plan Afghanistan,” 1/2022, UNOCHA, “Flash Appeal Afghanistan,” 9/2021.
237. (U) USAID and DoS, “Afghanistan—Complex Emergency,” 4/1/2022. (SBU)
238. (U) USAID and DoS, “Afghanistan—Complex Emergency,” 4/1/2022. (SBU).
239. UNOCHA, “Afghanistan Conference Financial Announcements,” 4/1/2022.
240. USAID and DoS, “Afghanistan—Complex Emergency,” 1/11/2022.
241. (U) USAID and DoS, “Afghanistan—Complex Emergency,” 4/1/2022. (SBU)
242. DoS PRM, response to DoS OIG request for information, 4/14/2022.
243. World Food Programme, “Afghanistan Food Security Update,” 2/2022.
244. World Food Programme, “Afghanistan Food Security Update,” 2/2022.
245. World Food Programme, “Afghanistan Food Security Update,” 2/2022.
246. World Food Programme, “Afghanistan Food Security Update,” 2/2022.
247. World Food Programme, “Afghanistan Food Security Update,” 2/2022.
248. World Food Programme, “Afghanistan Food Security Update,” 2/2022.
249. World Food Programme, “Afghanistan Food Security Update,” 2/2022.
250. USAID and DoS, “Afghanistan—Complex Emergency,” 3/31/2022.
251. USAID BHA, response to USAID OIG request for information, 3/22/2022.
252. Norwegian Refugee Council, “Life and Death: NGO Access to Financial Services in Afghanistan,” 1/2022.
253. Norwegian Refugee Council, “Life and Death: NGO Access to Financial Services in Afghanistan,” 1/2022.
254. Norwegian Refugee Council, “Life and Death: NGO Access to Financial Services in Afghanistan,” 1/2022.
255. Norwegian Refugee Council, “Life and Death: NGO Access to Financial Services in Afghanistan,” 1/2022.
256. USAID OHN, response to USAID OIG request for information, 3/23/2022.
257. USAID OHN, interview with USAID OIG, 3/4/2022.
258. USAID OHN, interview with USAID OIG, 3/4/2022.
259. USAID OHN, interview with USAID OIG, 3/4/2022.
260. Norwegian Refugee Council, “Life and Death: NGO Access to Financial Services in Afghanistan,” 1/27/2022; USAID OHN, response to USAID OIG request for information, 3/23/2022.
261. Norwegian Refugee Council, “Life and Death: NGO Access to Financial Services in Afghanistan,” 1/27/2022; USAID OHN, response to USAID OIG request for information, 3/23/2022.
262. USAID OHN, response to USAID OIG request for information, 3/23/2022.
263. USAID OHN, response to USAID OIG request for information, 3/23/2022.
264. (U) USAID BHA, response to USAID OIG request for information, 3/22/2022. (SBU)
265. (U) USAID BHA, response to USAID OIG request for information, 3/22/2022. (SBU)
266. (U) USAID BHA, response to USAID OIG request for information, 3/22/2022. (SBU)
267. UN Women, “Gender Alert No. 1,” 1/2021.
268. UN Women, “Gender Alert No. 1,” 1/2021.
269. (U) USAID BHA, response to USAID OIG request for information, 3/22/2022. (SBU)
270. (U) USAID BHA, response to USAID OIG request for information, 3/22/2022. (SBU)
271. (U) USAID BHA, response to USAID OIG request for information, 3/22/2022. (SBU)
272. (U) USAID BHA, response to USAID OIG request for information, 3/22/2022. (SBU)
273. Belquis Ahmadi and Asma Ebadi, “Taliban’s Ban on Girls’ Education in Afghanistan,” United States Institute for Peace, 4/1/2022; Safiullah Padshah and Christina Goldbaum, “Taliban Renege on Promise to Open Afghan Girls’ Schools,” New York Times, 3/23/2022.
274. Belquis Ahmadi and Asma Ebadi, “Taliban’s Ban on Girls’ Education in Afghanistan,” United States Institute for Peace, 4/1/2022.
275. Safiullah Padshah and Christina Goldbaum, “Taliban Renege on Promise to Open Afghan Girls’ Schools,” New York Times, 3/23/2022.

276. Safiullah Padshah and Christina Goldbaum, “Taliban Renege on Promise to Open Afghan Girls’ Schools,” *New York Times*, 3/23/2022.
277. Belquis Ahmadi and Asma Ebadi, “Taliban’s Ban on Girls’ Education in Afghanistan,” *United States Institute for Peace*, 4/1/2022.
278. Emma Batha and Bahaar Joya, “Afghan Smugglers Hike Prices, Expand Networks After Taliban Takeover,” *Reuters*, 2/22/2022.
279. Emma Batha and Bahaar Joya, “Afghan Smugglers Hike Prices, Expand Networks After Taliban Takeover,” *Reuters*, 2/22/2022.
280. WHO, “Afghanistan Emergency Situation Report No. 14,” 3/21/2022.
281. David Zucchini and Safiullah Padshah, “Afghanistan’s Health Care System Is Collapsing Under Stress,” *New York Times*, 2/14/2022.
282. David Zucchini and Safiullah Padshah, “Afghanistan’s Health Care System Is Collapsing Under Stress,” *New York Times*, 2/14/2022; WHO, “Afghanistan Emergency Situation Report No. 14,” 3/21/2022.
283. David Zucchini and Safiullah Padshah, “Afghanistan’s Health Care System Is Collapsing Under Stress,” *New York Times*, 2/14/2022.
284. WHO, “Funding Pause Results in Imminent Closure of More Than 2000 Health Facilities in Afghanistan,” 9/6/2021; Global Fund, “Lifeline Support from UNDP and the Global Fund Keeps Afghanistan’s Health Facilities Open,” 11/11/2021; USAID OHN, response to USAID OIG request for information, 12/23/2021; WHO, “Afghanistan Emergency Situation Report No. 14,” 3/21/2022.
285. USAID OHN, response to USAID OIG request for information, 12/23/2021; WHO, “Afghanistan Emergency Situation Report No. 14,” 3/21/2022; CERF, “Afghanistan Post-Conflict Needs,” 10/13/2021.
286. USAID OHN, response to USAID OIG request for information, 12/23/2021; WHO, “Afghanistan Emergency Situation Report No. 14,” 3/21/2022; World Bank, “Afghanistan Approach Paper 2.0,” 2/15/2022.
287. World Bank, press release, “World Bank Announces Expanded Approach to Supporting the People of Afghanistan,” 3/1/2022; World Bank, “Afghanistan Approach Paper 2.0,” 2/15/2022.
288. USAID OHN, interview with USAID OIG, 3/4/2022.
289. Andrea Shalal and Jonathan Landay, “World Bank Freezes Afghan Projects After Taliban Bans Girls from High School,” *Reuters*, 3/29/2022.
290. Zahra Nader and Nargis Amini, “The Taliban Are Harming Afghan Women’s Health,” *Foreign Policy*, 3/2/2022.
291. WHO, “Afghanistan Emergency Situation Report No. 14,” 3/21/2022.
292. USAID OHN, response to USAID OIG request for information, 3/23/2022; USAID OHN, interview with USAID OIG, 3/4/2022.
293. DoS PRM, response to DoS OIG request for information, 4/14/2022.
294. U.S. Embassy Kabul, cable, “Afghanistan: U.S. Embassy Kabul (Doha) Notes from the Field, January 26, 2022,” 22 KABUL 70, 1/26/2022.
295. U.S. Embassy Kabul, cable, “Afghanistan: U.S. Embassy Kabul (Doha) Notes from the Field, January 26, 2022,” 22 KABUL 70, 1/26/2022.
296. WHO, “COVID-19 Epidemiological Bulletin–Afghanistan, Epidemiological Week 10 (6-12 Mar 2022),” 3/22/2022.
297. WHO, “Afghanistan Emergency Situation Report No. 14,” 3/21/2022.
298. WHO, “WHO COVID-19 Dashboard–Afghanistan,” 4/1/2022.
299. WHO, “COVID-19 Epidemiological Bulletin–Afghanistan, Epidemiological Week 10 (6-12 Mar 2022),” 3/22/2022.
300. WHO, “COVID-19 Epidemiological Bulletin–Afghanistan, Epidemiological Week 10 (6-12 Mar 2022),” 3/22/2022.
301. UN OCHA, “COVID-19 Vaccine Doses in HRP Countries,” 4/1/2022.
302. White House, “Fact Sheet: Executive Order to Preserve Certain Afghanistan Central Bank Assets for the People of Afghanistan,” 2/11/2022. USAID OHN, interview with USAID OIG, 3/4/2022.
303. USAID OHN, response to USAID OIG request for information, 3/23/2022.
304. USAID OHN, response to USAID OIG request for information, 3/23/2022.
305. USAID OHN, response to USAID OIG request for information, 3/23/2022.
306. USAID OHN, response to USAID OIG request for information, 3/23/2022.
307. USAID OHN, response to USAID OIG request for information, 3/23/2022.
308. COVID-19 Epidemiological Bulletin–Afghanistan, Epidemiological Week 10 (6-12 Mar 2022),” 3/22/2022.
309. WHO, “Measles Vaccination Campaign Kicks Off in Afghanistan to Fight Ongoing Outbreak: Around 1.2 Million Children in 24 Provinces to Get Vaccinated,” 3/14/2022; WHO, “Afghanistan Emergency Situation Report No. 14,” 3/21/2022; WHO, “Statement Condemning Killing of 8 Polio Health Workers,” 2/24/2022.
310. WHO, “Measles Vaccination Campaign Kicks Off in Afghanistan to Fight Ongoing Outbreak: Around 1.2 Million Children in 24 Provinces to Get Vaccinated,” 3/14/2022.
311. WHO, “Measles Vaccination Campaign Kicks Off in Afghanistan to Fight Ongoing Outbreak: Around 1.2 Million Children in 24 Provinces to Get Vaccinated,” 3/14/2022.
312. WHO, “Measles Vaccination Campaign Kicks Off in Afghanistan to Fight Ongoing Outbreak: Around 1.2 Million Children in 24 Provinces to Get Vaccinated,” 3/14/2022; USAID, “Afghanistan Complex Emergency Fact Sheet #5,” 3/3/2022.
313. WHO, “Afghanistan Emergency Situation Report No. 14,” 3/21/2022.
314. WHO, “Statement Condemning Killing of 8 Polio Health Workers,” 2/24/2022.
315. Agence France-Presse, “Eight Polio Vaccinators Killed in Series of Afghan Attacks: UN,” 2/24/2022.

TO REPORT FRAUD, WASTE, OR ABUSE RELATED TO
OVERSEAS CONTINGENCY OPERATIONS
AND PROGRAMS, CONTACT:



DEPARTMENT OF DEFENSE HOTLINE

[www.dodig.mil/Components/
Administrative-Investigations/DoD-Hotline](http://www.dodig.mil/Components/Administrative-Investigations/DoD-Hotline)

1-800-424-9098



DEPARTMENT OF STATE HOTLINE

stateoig.gov/hotline

1-800-409-9926 or 202-647-3320



**U.S. AGENCY FOR INTERNATIONAL
DEVELOPMENT HOTLINE**

oig.usaid.gov/report-fraud

1-800-230-6539 or 202-712-1023

