

**EXAMINING THE BIDEN ADMINISTRATION'S  
AFGHANISTAN POLICY SINCE THE U.S.  
WITHDRAWAL**

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**HEARING**  
BEFORE THE  
**COMMITTEE ON FOREIGN AFFAIRS**  
**HOUSE OF REPRESENTATIVES**  
ONE HUNDRED EIGHTEENTH CONGRESS  
FIRST SESSION

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## CONTENTS

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	Page
WITNESSES	
Sopko, the Honorable John, Inspector General, Special Inspector General for Afghanistan Reconstruction (SIGAR) .....	6
APPENDIX	
Hearing Notice .....	56
Hearing Minutes .....	57
Hearing Attendance .....	58
INFORMATION SUBMITTED FOR THE RECORD FROM REPRESENTATIVE CONNOLLY	
Information submitted for the record from Representative Connolly .....	59
ADDITIONAL MATERIALS SUBMITTED FOR THE RECORD	
Materials submitted for the record from Anna Corbert .....	61
Letter submitted for the record from Ryan Corbert family .....	64
RESPONSES TO QUESTIONS SUBMITTED FOR THE RECORD	
Responses to questions submitted for the record .....	66





## **EXAMINING THE BIDEN ADMINISTRATION'S AFGHANISTAN POLICY SINCE THE U.S. WITHDRAWAL**

**Tuesday, November 14, 2023**

HOUSE OF REPRESENTATIVES,  
COMMITTEE ON FOREIGN AFFAIRS,  
*Washington, DC.*

The committee met, pursuant to notice, at 10:37 a.m., in room 210, House Visitor Center, Hon. Michael McCaul (chairman of the committee) presiding.

Chairman MCCAUL. The Committee on Foreign Affairs will come to order.

The purpose of this hearing is to discuss the effects of the Biden Administration's Afghanistan policy since the U.S. withdrawal. I now recognize myself for an opening statement.

Following the U.S. withdrawal from Afghanistan the country is no better off today than when the United States first entered. After 20 years of blood and tears, any progress made has been erased and it did not have to be this way.

This Administration's deadly and chaotic withdrawal was ill conceived from the very start. There are no plans for enduring peace and the support of the Afghan people. The Taliban who now control Afghanistan are terrorists who impose theocratic edicts to oppress the Afghan people.

They abuse women and steal humanitarian aid from starving Afghans. They partner with terrorist organizations such as al-Qaeda and Tehrik-e Taliban. Ayman Al-Zawahiri, al-Qaeda's leader and Bin Laden's top lieutenant, was living downtown—in downtown Kabul under the protection of the Haqqani Network and the Taliban, specifically, the Taliban's minister of interior and Haqqani leader Siraj Haqqani.

Taliban holds several American hostages. In fact, that committee just heard from Anna Corbett whose husband Ryan has been detained by the Taliban for over a year.

This is unacceptable and it shows the deeply flawed approach this Administration has taken since the Taliban regained control. Under the Taliban rule women and girls describe their day to day lives as living under house arrest. They are barred from public places and are not allowed to travel outside their homes without a male chaperone.

Afghanistan is the only country in the world where girls are banned from receiving an education above the sixth grade. Now Afghanistan is currently facing one of the worst humanitarian crises in the world.

People are starving. In fact, 15.3 million Afghans are food insecure and nearly 1 million children need life-saving treatment last year due to malnutrition and the recent earthquakes in October 2023 have made the deteriorating situation even worse.

The United States is the largest donor of humanitarian assistance to Afghanistan, spending more than \$2.5 billion on assistance for Afghanistan since the withdrawal.

Unfortunately, we know the Taliban are engaged in theft and diversion of these funds to serve their malign purposes. What troubles me is the Biden Administration is pursuing a policy of engagement at all costs and has failed to hold the Taliban to account for their crimes.

The Biden Administration meet with the Taliban frequently, praise the Taliban often, and haphazardly send billions of taxpayer dollars into Afghanistan. Through these policies the Biden Administration has all but recognized the Taliban as the legitimate government of Afghanistan and yet over the past 2 years on every metric the Taliban has only become worse under this Administration's policies.

On women and girls seemingly every week the Taliban announces new edicts, stripping away their rights. On diversion of humanitarian aid Taliban interference has increased by 32 percent this year.

On support for terrorism the Tehrik-e Taliban, who the Taliban have equipped with weapons the U.S. left behind, is increasingly conducting terror attacks and al-Qaeda remains safely in Afghanistan under Taliban protection.

On hostages today there are more Americans detained by Taliban than at any point since the U.S. withdrawal. Obviously, the Biden Administration's policies are not working.

I want to be clear that my heart is with the people of Afghanistan who are suffering under the Taliban. I believe it is our moral imperative to help these people who the Biden Administration abandoned.

However, we must be clear eyed about our priorities and must develop policies that will ensure the U.S. is supporting innocent Afghans and not the Taliban. Anything less signals a failure of American leadership.

With that, the chair now recognizes the Ranking Member Mr. Meeks for an opening statement.

Mr. MEEKS. Thank you, Mr. Chairman, for convening this important hearing.

Despite no longer having a physical presence in the country the United States continues to have vital interests in Afghanistan.

We was just reminded by Anna Corbett, Ryan Corbett's wife, the safety of Americans in Afghanistan and around the world continues to be a priority for the Biden Administration, and just as the Biden Administration successfully recently brought five hostages home from Iran we need to make sure that we bring the hostages home that were in Afghanistan.

Any stability in Afghanistan is critically important to our national security interests. We must ensure that Afghanistan is never again used as a base to plan attacks against the United States or

our allies and that the Taliban uphold their commitments to that effect.

The limited assistance we provide to support the most vulnerable in Afghanistan also ensures that the gains made over the last 20 years are not completely lost.

During the course of our almost two decades in Afghanistan a large segment of our assistance focused on advancing the rights of women and girls and other minorities.

This interest remains a key priority for many members on this committee and this Congress and the American people, and it is vital that we continue providing critical humanitarian assistance that benefits the Afghan people, not only because it is the right thing to do but also because each of those other goals I've mentioned become much harder to achieve if Afghanistan faces a humanitarian crisis or economic collapse.

But let me be clear. I'm under no illusions about the Taliban and I wish they were not in control of Afghanistan. But American engagement in Afghanistan continues to serve our national interests. It is critical that we preserve the space to engage with the Taliban where we must.

But I do not believe we will get better policy outcomes by denying that reality. Instead, we must be strategic about how we can pursue our goals in a uniquely challenging environment.

I believe the Administration has been careful to strike this delicate balance. I know Administration witnesses wanted to appear here today and I'm disappointed that our majority colleagues did not take the State Department and USAID up on their offer to testify today.

It would have been useful to inform our understanding of the Biden Administration's policy approach toward Afghanistan. We need to hear from them.

Oversight remains a critical component of our work but this work is more meaningful when the Administration can explain its priorities and perspectives directly to Congress at a hearing specifically for that purpose.

Mr. Chairman, the committee has also conducted staff-led closed-door transcribed interviews with 10 current or former State Department officials to date on the U.S. withdrawal from Afghanistan.

It is imperative that final transcripts from these interviews be made available to all members as soon as possible to inform our ongoing oversight of Afghanistan policy.

Mr. Chairman, I know you have asked for transparency from this Administration and expressed your desire to get answers for the American people. So I would also urge you to make these transcripts publicly available to all American people.

So with that, Mr. Chairman, thank you again for convening this hearing and I want to say to Mr. Sopko I look forward to hearing your testimony.

And I yield back the balance of my time.

Chairman McCAUL. The gentleman yields.

I do want to State for the record that we did invite witnesses from State and USAID. However, they refused to testify alongside

Mr. Sopko in front of SIGAR and I thought that was unfortunate, even though there is precedent for that.

But with that, we're pleased to have the Honorable John Sopko, the Special Inspector General for Afghanistan Reconstruction, before us today.

Sir, your full statement will be made part of the record and I now recognize you for your opening statement.

**STATEMENT OF THE HONORABLE JOHN SOPKO, INSPECTOR GENERAL, SPECIAL INSPECTOR GENERAL FOR AFGHANISTAN RECONSTRUCTION (SIGAR)**

Mr. SOPKO. Thank you very much, Chairman McCaul, Ranking Member Meeks, and members of the committee.

Two years after withdrawal of U.S. forces from Afghanistan the United States remains the largest donor to the Afghan people as they continue to suffer the unprecedented humanitarian crisis previously alluded to.

Unfortunately, SIGAR's work has documented that the Taliban is diverting or otherwise benefiting from a considerable amount of that assistance. Let me outline some of what diversion and interference by the Taliban looks like in practice.

The Taliban demands payoffs to permit the implementation of aid projects. The Taliban dictates who receives assistance. The Taliban pressures the U.N. and other NGO's to hire their members, relatives, and allies to help distribute food funded—excuse me, donor-funded assistance.

The Taliban pressures the U.N. and other NGO's to issue contracts to Taliban-affiliated companies. The Taliban pressured the U.N. and NGO's to partner with Taliban-affiliated NGO's and to not partner with other NGO's. Those are nongovernment organizations.

The Taliban have embedded intelligence officials in U.N. agencies to supervise their work, facilitate the interference and diversion, and censor reporting about it. The Taliban also collect taxes and other fees from U.N. and U.S.-funded implementing partners.

Now, such interference and diversion of U.S. assistance is not unique to the Taliban. Nevertheless, the diversion of humanitarian assistance by the Taliban is of particular concern, given the unprecedented humanitarian crisis Afghans now face as well as the Taliban's terrorist ties.

Unlike in the past, diverted U.S. assistance may now fund terrorist activities in addition to enriching the pockets of corrupt officials. SIGAR's work shows that there are no good choices for policymakers when providing humanitarian assistance in an environment like Afghanistan, only tradeoffs.

To a large degree our research confirms that those who control the guns control the aid. Now, many would like to believe that we are aiding the Afghan people while successfully bypassing the Taliban. This can be viewed as a useful fiction as it reassures but ignores the fact that it is impossible to entirely bypass the Taliban regime.

Now, that fact alone does not mean we should end humanitarian assistance to the Afghan people. That is a policy decision for Con-

gress and the Administration, not one that I or other oversight bodies can make.

My point is that as long as the United States continues to provide aid for the benefit of the Afghan people it is paramount to use whatever tools are available to reduce Taliban diversion and interference including strengthening compliance, vetting standards, and third party monitoring.

In addition, Congress and the Administration should look to lessons identified from other development programs around the world for more robust practices to protect our assistance.

As we look to the future U.S. policymakers will need to consider the following risks to our assistance: the financial risk of wasting a sizable portion of U.S. and humanitarian and development assistance, aid that already amounts to \$2.5 billion since the Afghan government's collapse; the security risk of U.S. funds reaching a government with long-standing ties to terrorist groups; and the political risk of funding an historic enemy of the United States.

For our part at SIGAR we look forward to offering additional recommendations on this subject in our forthcoming reports, which we have undertaken at your request.

Thank you very much and I look forward to answering your questions.

[The prepared statement of Mr. Sopko follows:]

Special Inspector General for Afghanistan Reconstruction



**SIGAR**

Hearing  
Before the Committee on Foreign Affairs  
U.S. House of Representatives

Testimony of John F. Sopko  
Special Inspector General for  
Afghanistan Reconstruction

November 14, 2023

Chairman McCaul, Ranking Member Meeks, and Members of the Committee,

Thank you for the opportunity to testify before you today. This is the 28th time I have presented testimony to Congress since I was appointed as Special Inspector General 11 years ago, and the 4th time before this committee. At the outset, let me express my deep gratitude for the strong, bipartisan support SIGAR has consistently received from you and this committee. I look forward to continuing to earn that support in the future.

Today I've been asked to discuss oversight of ongoing assistance to Afghanistan, and to share preliminary observations on a matter you requested we examine in March of this year—namely, whether and how U.S. funds have been provided to or diverted by the Taliban since the collapse of the Afghan government in August 2021. To do so, I will offer an update on the humanitarian crisis unfolding in Afghanistan, review what the United States is doing in response, and detail how that response may be directly or indirectly benefitting the Taliban.

In short, as detailed starting on page 8, our work suggests that the Taliban is diverting or otherwise benefitting from a considerable amount of U.S. assistance. To date, SIGAR has interviewed 39 people with direct aid experience on the ground in Afghanistan since the collapse—including UN officials and Afghan and international partners. Of these, almost all recounted first-hand experiences with Taliban diversion or interference in U.S. assistance. Moreover, a SIGAR survey of Afghan NGOs in seven provinces revealed a range of interference in U.S. assistance since the collapse—including extortion. In a separate SIGAR questionnaire of Afghan NGOs, 37 of 58 respondents reported having paid a total of \$10.1 million in taxes, fees, duties, or payments for public utilities using U.S. taxpayer funds between August 2021 and May 2023. Official reports from State and USAID as well as a USAID-funded study by the U.S. Institute of Peace have confirmed many similar accounts of diversion and interference, as documented in our quarterly reports over the last two years.

Taken together, SIGAR has found that Taliban officials routinely pressure U.S. partners to hire Taliban allies, insist that U.S. partners contract with Taliban-affiliated companies, dictate which Afghans should receive U.S. aid, demand payoffs from U.S. partners before a project can begin, divert U.S. food aid to Taliban soldiers, and tax recipients of aid once it is delivered. This interference in and diversion of U.S. assistance is worrying and presents multiple risks. It should also be put in context.

Interference and diversion of U.S. assistance is not unique to the Taliban regime. Over the last 12 years, SIGAR documented extensive diversion of U.S. assistance by the prior Karzai and Ghani regimes. Similarly, experts have noted that diversion and interference are common among other autocratic regimes the U.S. government has sought to bypass to get aid directly to vulnerable populations. Nevertheless, the diversion of humanitarian assistance by the Taliban is of particular concern given the humanitarian crisis the populace face as well as the Taliban's terrorist ties. Unlike with the prior Afghan governments, diverted funds now may fund terrorist activities in addition to enriching the pockets of corrupt officials.

While SIGAR's ongoing research is focused on the extent of the Taliban regime's diversion and interference, understanding context—such as comparing the types and levels of diversion

under various regimes—can help in identifying key lessons, best practices, and recommendations for policymakers. SIGAR is also conducting research that looks at this context.

This work has been challenging at times, as it requires significant cooperation from U.S. government agencies. This cooperation was usually forthcoming during SIGAR's first 13 years in operation. However, since the Afghan government's collapse, my staff have faced significant challenges in obtaining documents and interviewing U.S. officials, particularly at the State Department.

Even after Congress directed State to resume full cooperation with SIGAR, State has declined to do so. Despite multiple meetings between senior State and SIGAR officials over the last several months to discuss cooperation, State continues to slow our work through what I believe are unreasonable delays, and refusals to provide information. For example, State has continually delayed providing relevant information related to its actions to vet implementing partners, its ongoing programs to prevent and respond to gender-based violence in Afghanistan, and its oversight of programs it funds through public international organizations. Unfortunately, State has delayed our requests for information for several months in some cases, and in others for over a year.

On the other hand, I am happy to report that USAID has resumed cooperation with SIGAR and is generally responding to requests for information in a timely manner. My team and I greatly appreciate Congress' support in ensuring the resumption of this cooperation and USAID's acknowledgment that SIGAR continues to play an important role in overseeing U.S. assistance to Afghanistan.

## **What SIGAR Is Doing**

### **Reports Requested by the Chairman**

In March of this year, the Chairman of this committee directed SIGAR to report on (1) whether and how U.S. funds have been provided to or diverted by the Taliban since the collapse of the Afghan government in August 2021, (2) the risks involved in channeling most U.S. funds for humanitarian assistance in Afghanistan through public international organizations since the collapse, and (3) whether adequate safeguards are in place to protect the \$3.5 billion of Afghan central bank assets transferred to the Afghan Fund after the Taliban takeover. Multiple reports on these topics are underway and are expected to be published in the coming year. These include:

- A report on State and USAID oversight of the public international organizations that receive and disburse most U.S. funds going to Afghanistan;



- A report on the extent to which U.S. funds have been captured by the Taliban through the payment of taxes, fees, import duties, or through the purchase of permits, licenses, or public utility services;
- A performance evaluation on the purchase, transport, transfer, conversion, and use of U.S. currency for activities in Afghanistan;
- A report on the Afghan Fund detailed below; and
- A report on Taliban diversion of assistance, also detailed below.

Meanwhile, SIGAR has recently published several reports addressing the topic of Taliban diversion and interference, including:

- *Status of Education in Afghanistan: Taliban Policies Have Resulted in Restricted Access to Education and a Decline in Quality* (October 2023)
- *Emergency Food Assistance to Afghanistan: USAID Has Improved Oversight, But Could Better Align Monitoring with Increasing Aid Levels* (August 2023)
- The Recent Developments section in SIGAR quarterly reports to Congress.

#### **Report on the Afghan Fund**

In addition to U.S. funds appropriated for Afghanistan reconstruction since the withdrawal, \$3.5 billion of a total of \$7 billion in Afghan central bank assets held in the United States have been transferred to a trust for the benefit of the Afghan people. Announced on September 14, 2022, the Afghan Fund is a Swiss charitable foundation that aims to protect, preserve, and disburse these assets. U.S. government officials said the United States' short-term goal in setting up the Fund is to "promote monetary and macroeconomic stability." The long-term goal is to recapitalize Afghanistan's central bank. According to State, the Fund is "explicitly not intended" to finance humanitarian assistance.

While our work is ongoing, we can provide some preliminary observations. First, even after a year, the Fund's board of trustees—which consists of a U.S. Treasury official, a Swiss government official, and two Afghans with backgrounds in economics—is still establishing its operational procedures and has not yet approved any disbursements. Some general safeguards exist that could prevent funds from flowing to the Taliban. For example, the Fund's governing provisions—its articles of association—specify that board decisions must be unanimous, a policy that effectively grants any member veto power to prevent monies from being used for illicit activity. Additionally, an external auditor will conduct an annual audit of the Fund's accounts. However, the articles of association contain no specific controls to ensure funds are not provided to the Taliban.

We also identified several other areas of particular concern, including questions about the Fund's future plans and how the Fund's trustees were chosen and vetted. For example, we discovered unfavorable past employment information about one of the trustees which had led to his termination of employment, of which State was unaware, raising questions about the rigor of the process through which this individual became a co-manager of a \$3.5 billion fund.

We also have questions about how the Fund's board of trustees will handle conflicts of interest. For example, one of the Fund's trustees is also a member of the Afghan central bank's governing body, the Supreme Council. It is not clear whether the Supreme Council is free of Taliban control and influence or whether this constitutes a conflict of interest in the form of competing fiduciary responsibilities; it is also unclear who determines whether a conflict of interest exists or how it is defined. The draft report has been submitted to State, Treasury, and USAID for comment and will be published in the coming months.

#### **Lessons Learned on Taliban Diversion and Interference**

SIGAR is working on a report about the challenges faced by donors, the UN, and NGOs in getting aid to vulnerable people living under regimes that the United States and other donors do not recognize, otherwise known as politically estranged countries. While the report will focus on challenges in Taliban-controlled Afghanistan, in order to develop best practices, it will also examine similar efforts in other countries, including South Sudan, Sudan, Syria, and Yemen. The report will document how the United States and other donor countries, as well as multilateral organizations such as the UN and World Bank, respond to undemocratic regime changes in countries that receive significant aid. It will also examine the ways in which politically estranged regimes interfere in aid delivery and divert it to enrich themselves, as well as the reasons that this interference and diversion is so difficult to detect. Finally, it will make recommendations about how donors, the UN, and NGOs can better understand and mitigate interference and diversion to make aid delivery more effective.

#### **Additional Oversight Activities**

##### **Audits**

Over the last two years since the collapse of the Afghan government, SIGAR has issued 17 performance audits, 11 inspections and evaluations, and 52 financial audits. That work examined over a billion dollars in funds appropriated to benefit the Afghan people, found \$30,177,172 in questioned costs, and made 149 recommendations to recover funds and improve program implementation and oversight. That work also found that the Taliban benefitted from aid and identified issues related to aid diversion and Taliban intimidation.

Our ongoing audits review \$550 million in disbursed funds and examine areas including State and USAID oversight of public international organizations; State and USAID vetting of implementing partners; State implementing partner agreements with the Taliban; and current programs to support health and sanitation, economic development, and the prevention of gender-based violence.

Complementing these efforts, SIGAR has partnered with third-party monitors to help serve as our eyes and ears on the ground. These third-party monitors provide critical insights into the work of government bodies and public international organizations, as well as the development and humanitarian efforts of NGOs. On our behalf, these partners interviewed aid beneficiaries and program implementers, and visited aid delivery sites. Similarly, SIGAR has reached out to a

broad array of Afghan diaspora communities, from Washington to London to Houston, to glean insights and expand our interview network in Afghanistan.

#### **Investigations**

SIGAR continues to pursue investigations and criminal inquiries into theft and corruption relating to Afghanistan reconstruction and U.S. government-sponsored programs. Notably, our investigations work has been looking at the flight of assets and capital by Afghans, including senior government officials and the politically connected, in the form of hundreds of thousands of individual wire transfer records for the 18 months prior to the collapse of the Afghan government.

It is also actively working jointly with other U.S. agencies on six investigations related to Special Immigrant Visa fraud, primarily regarding falsified letters of recommendation for non-qualified Afghans in exchange for payment. This work has resulted in the criminal prosecutions of Orlando Clark, who was sentenced to 46 months' imprisonment and Mike Baum, whose sentencing is pending in U.S. District Court, District of New Hampshire, on February 4, 2024, for one count of Visa Fraud. On January 23, 2024, the trial of Jeromy Pittmann (Commander, U.S. Navy Reserves) is scheduled to begin in U.S. District Court, District of New Hampshire. Pittmann was indicted on November 28, 2022, on one count each of conspiracy to commit bribery and false writing; bribery; false writing; concealment, money laundering conspiracy; and aiding and abetting.

SIGAR maintains a robust liaison initiative with various UN agencies that provide humanitarian aid to Afghanistan. These UN agencies and SIGAR investigators share credible law enforcement information about fraudulent contracting activities and corrupt individuals and companies involved in aid delivery. As a result of these efforts, SIGAR has claimed \$13,120,000 in savings by preventing corrupt entities from being awarded UN contracts.

#### **Latest Developments in Afghanistan**

##### **Humanitarian Crisis**

The UN estimates 70 percent of the Afghan population, some 29 million people, depend on donor-led humanitarian assistance. Despite the immense need, the UN's Humanitarian Response Plan has raised only 34 percent of its funding goal for 2023, as of October 30. Although the United States remains the largest donor to the plan, having donated over \$400 million this year, UN programs have had to decrease aid. The World Food Programme, for example, was forced to stop supplying monthly food assistance to 10 million people this year. The situation will only worsen this winter as weather isolates rural areas from aid services.

##### **Human Rights**

Human rights abuses are rampant under the Taliban, and their repression of women is extensive. Since gaining power, Taliban officials have:

- Restricted education for girls past sixth grade, and even third grade in ten provinces;
- Forbidden women from traveling more than 72 kilometers without a male guardian;
- Told women to “observe hijab” preferably by not leaving the home, otherwise a full coverage dress code is enforced;
- Prohibited women from using gyms and entering parks in Kabul;
- Suspended women from working with the UN and international NGOs; and
- Restricted the types of employment women can have.

The UN Special Rapporteur on human rights in Afghanistan said in a June 2023 report that this systematic discrimination constitutes “gender apartheid.” In September, UN Under-Secretary-General Sima Sami Bahous called on the Security Council to codify gender apartheid as a crime in international law. This is not the first time “gender apartheid” has been used to describe the Taliban. In 2001, then-Democratic Senate Whip Harry Reid describe the Taliban’s first regime to the Senate:

“Gender apartheid is not unlike racial apartheid in South Africa where the black majority suffered appalling human rights violations... It is difficult to imagine a system worse than apartheid in South Africa. Sadly, this is the case for Afghan women suffering unthinkable violations of their most basic human rights.”

These dynamics continue under the Taliban’s second regime. The abuses against women are part of a broad disregard for international norms of governance. The Taliban regime has replaced the rule of law with its interpretation of Sharia law, which includes such punishments as stoning and public hanging. For crimes that fall outside the scope of the Quran, there is no formal guidance, and judgement is left up to the individual district judge. This results in an unpredictable and volatile system devoid of due process.

The penal system is equally volatile. In January 2022, Taliban leader Haibatullah issued a decree prohibiting the torture of detainees, but the United Nations Assistance Mission in Afghanistan (UNAMA) has accused the Taliban police, directorate of intelligence, and prison authorities of committing 1,600 human rights violations between January 2022 and July 2023, including inflicting physical and mental suffering, using extended restraint and solitary confinement, and putting people to death.

The Taliban regime has also disregarded its earlier promises of amnesty for former government officials and members of the Afghan National Defense and Security Force (ANDSF). UNAMA documented at least 218 extrajudicial killings, 144 instances of torture, 14 instances of enforced disappearance, and 424 arbitrary arrests and detentions of former government officials and ANDSF members. Those detained reported not being told the charges against them, not being given access to legal counsel, and being subjected to torture. In some cases, the accused were killed while in detention.

### **Pakistan Deports Afghans**

Another crisis is looming for Afghans who fled the Taliban, including many who supported the United States in our 20-year war. SIGAR warned in its 2023 High-Risk List that a failing U.S. resettlement program put Afghans at heightened risk either for Taliban retribution in Afghanistan or insecurity and economic hardship in a third country. After the Taliban takeover, an estimated 600,000 Afghans fled to Pakistan, where they have been living for two years, many without refugee status or protections, although temporarily safe from the persecution of the Taliban. Another 1.7 million Afghans were already in Pakistan, having fled earlier. Some of the Afghans in Pakistan are eligible for Special Immigrant Visas or referral through the U.S. Refugee Admissions Program, but processing can take years.

Pakistan has no formal refugee policy; the only related legislation allows Pakistan to arrest, detain, and deport any non-citizen of Pakistan. On November 1, Pakistan began the first phase of a new plan in which unregistered migrants are arrested and deported to Afghanistan. The new policy likely reflects tension over border security. On September 29, 2023, a bomb blast in Baluchistan Province in Pakistan killed 50 people near a mosque. Pakistan's authorities have blamed Afghan terrorist operatives for many attacks along the border this year. Pakistan's new deportation plan applies to all unregistered migrants, including those seeking asylum.

The UN Refugee Agency said that Afghans deported back to Afghanistan will be "at grave risk of human rights violations," and that the influx of returnees will further overwhelm the humanitarian system. They have urged Pakistan to reconsider the policy.

Meanwhile, State's Bureau of Population, Refugees, and Migration recently asked U.S. agencies to choose 10 percent of their most vulnerable U.S. Refugee Admissions Program referrals in Pakistan for priority processing. We do not know what, if anything, has been done for this fortunate 10 percent or the other 90 percent of Afghans not included. However, we believe many of the Afghans SIGAR referred are currently at risk of deportation and being handed over to Taliban officials, who have issued arrest warrants for them, ransacked their homes, and threatened their lives.

### **What the United States Is Doing in Afghanistan**

Two years after the withdrawal of U.S. forces from Afghanistan, the United States remains the largest donor to the Afghan people. Since that time, the United States has appropriated or otherwise made available \$11.11 billion in assistance to Afghanistan and to Afghan refugees. This includes more than \$2.52 billion in U.S. appropriations for Afghanistan assistance, largely for humanitarian and development aid, and \$3.5 billion transferred to the Afghan Fund. In addition, the United States has obligated more than \$5.08 billion in fiscal years 2022 and 2023 for the Department of Defense to transport, house, and feed Afghan evacuees.

As shown below, more than \$1.73 billion of the nearly \$2.52 billion appropriated for assistance to Afghanistan since the end of FY 2021 has gone toward humanitarian assistance, representing

69 percent of the total. Another \$404 million, or 16 percent of the total, went toward development assistance focused on economic growth, education, and public health.

**U.S. APPROPRIATIONS FOR AFGHANISTAN ASSISTANCE**  
**OCTOBER 1, 2021, TO SEPTEMBER 30, 2023 (\$ MILLIONS)**

Funding Category	FY 2022	FY 2023	Total
Humanitarian	\$1,077.40	\$655.97	\$1,733.37
Development	217.69	185.85	403.54
Agency Operations	229.19	56.80	285.99
Security	100.00	0.00	100.00
<b>Total</b>	<b>\$1,624.28</b>	<b>\$898.61</b>	<b>\$2,522.89</b>

Source: SIGAR Quarterly Report to the United States Congress, 10/30/2023, Appendix A.

Since 2021, State and USAID have used these funds to restart and begin new programs to address critical needs of the Afghan people in several key sectors—health, education, agriculture, food security, and livelihoods. Other programs support civil society and media, focusing on women and girls and broad human rights protections. These efforts are being implemented through NGOs, international organizations such as UNICEF and the World Food Programme (WFP), and other implementing partners. For example, USAID and State have obligated nearly \$826 million in humanitarian assistance in FY 2023. More than half of these funds, or \$422 million, will be disbursed to the WFP to provide emergency food assistance to millions of Afghans. Other funds are going to protect Afghan refugees, returnees, and other vulnerable persons, implement life-saving health activities, provide emergency shelter for displaced and other vulnerable people, and offer courses to build literacy, skills training, and business knowledge.

In addition, USAID reported that it obligated more than \$597 million to the Economic Support Fund and Global Health Programs account in FY 2022 and FY 2023, supporting 36 active programs. About a third of these funds, or \$194 million, support economic growth and public health programs. In FY 2023, USAID obligated \$49.2 million for three new education programs, for a total FY 2022 and FY 2023 obligated amount of \$97.71 million across six education programs. Other funds went to support civil society and media programs, provide agriculture and value chain assistance, monitor ongoing assistance to Afghanistan, and contribute to the World Bank's Afghanistan Resilience Trust Fund.

The United States has not yet developed a new integrated country strategy for Afghanistan to account for conditions in the country since the Taliban takeover. But according to State, current U.S. priorities in Afghanistan include:

- The welfare and safety of U.S. citizens there;

- Ensuring the Taliban uphold its counterterrorism commitments, including those in the February 29, 2020, Doha Agreement;
- Ensuring the Taliban abides by commitments to permit the departure from Afghanistan of U.S. citizens and permanent residents, Special Immigrant Visa holders, and Afghans of special interest to the United States;
- Addressing the humanitarian and economic crises in Afghanistan;
- Supporting the formation of an inclusive government; and
- Encouraging the Taliban to respect human rights in Afghanistan, including those of religious and ethnic minorities, women and girls, civil society leaders, [President Ashraf] Ghani administration-affiliated individuals, and individuals who were formerly affiliated with the U.S. government, U.S. military, U.S. nongovernmental organizations, and media institutions.

### Oversight Challenges

As SIGAR reported in our 2023 High-Risk List, since the withdrawal of U.S. troops and the closure of the U.S. embassy in Kabul in August 2021, the need for proper oversight has only grown: billions in U.S. assistance continues to flow to Afghanistan to address its ongoing humanitarian and economic emergencies. With the removal of U.S. personnel, U.S. agencies lost the ability to directly observe U.S. assistance programs, raising significant oversight challenges and greatly increasing the risk that aid to Afghanistan will be diverted before it reaches its intended recipients.

State and USAID have developed alternatives to U.S. government personnel directly observing the distribution of assistance—most notably by relying on third-party and multitiered monitoring—but SIGAR has found that these approaches have not worked as intended in Afghanistan. For example, the closure of the U.S. embassy in Kabul, the collapse of the Afghan government, and Taliban restrictions on civil society organizations and the media have reduced the availability of data needed by USAID’s multitiered monitoring partners, hampering their oversight capabilities. Although agency overreliance on implementing partners self-reporting has been a challenge for over a decade of SIGAR’s oversight, it has only worsened since August 2021.

### Taliban Diversion and Interference

As SIGAR examines how and under what conditions the Taliban diverts or interferes in U.S. assistance in Afghanistan, several important considerations have become apparent. First, it is very difficult to quantify the amount of U.S. funds being diverted to the Taliban. After all, a thief does not publicize how much money he is stealing outright, and the Taliban does not even publicize how much it is “taxing” the organizations involved in disbursing donor assistance. As detailed below, SIGAR has attempted to quantify this ourselves.



Second, even in instances where SIGAR can document attempted or successful diversion and interference, it is often difficult to determine if these interventions are sanctioned by Taliban leaders in Kabul or are simply local officials engaging in corruption for personal gain. Blame is further diffused by the fact that much of this interference is committed by working-level officials who have retained their positions from the previous regime.

Third, there is a category of diversion that can only really be considered diversion because donors do not recognize the Taliban as the legitimate authority. For example, the Taliban routinely requires U.S. and other donor implementing partners to pay taxes, fees, and duties. Some of these costs are standard expenses for donors providing aid to developing countries, but the legal obligations of implementing partners in Afghanistan are unclear. Some implementing partners pay, and some do not. Thus, while these expenses may be politically controversial, they may not constitute diversion in a strict legal sense. Indeed, the prior Ghani and Karzai regimes collected such fees and since the collapse of the Afghan government, the U.S. government has permitted these payments in many cases.

Still, SIGAR is attempting to calculate these costs. For example, we sent a questionnaire to 144 implementing partners working on assistance projects funded by State, USAID, and the U.S. Agency for Global Media asking about their experiences with Taliban-imposed taxation and other types of pressure. Our preliminary analysis suggests that 64 percent of the respondents reported having paid a total of \$10.1 million in U.S. taxpayer funds as taxes, fees, duties, or for public utilities between August 2021 and May 2023. SIGAR is no exception: funds we provided to our partners in Afghanistan have been subject to taxation by the Taliban regime. Official reports from State and USAID have confirmed many similar accounts of diversion and interference, documented in our quarterly reports over the last two years.

In determining future assistance, the U.S. government will need to consider the following three main risks:

- The financial risk of wasting a sizeable portion of U.S. humanitarian and development assistance, already amounting to \$2.5 billion since the government's collapse;
- The security risk of U.S. funds reaching a government with longstanding ties to terrorist groups; and
- The political risk of funding a historic enemy of the United States.

### **What Diversion and Interference Look Like**

Diversion and interference are worse in some parts of the country than in others. They are also worse in certain aid sectors that are more vulnerable, including food aid, due to the of the inherent fungibility of the commodities involved.

Our preliminary analysis suggests the Taliban pull from a menu of techniques to interfere in and divert aid. For example:

**The Taliban uses the pretext of regulating aid to divert funds.** According to the UN's Office for the Coordination of Humanitarian Affairs, the Taliban issued 108 directives seeking to control



how aid was delivered in 2022—roughly two per week. Other interference has been codified into Afghan law for many years. The Taliban finalized an NGO Code of Conduct meant to govern the activities and legal obligations of NGOs, with significant implications for those providing foreign assistance. This Code of Conduct requires each NGO to register with the Ministry of Economy and sign memoranda of understanding with them before any aid project can proceed. The Taliban then use this requirement as a pretext to coerce NGOs to comply with other demands, including those outlined below.

**The Taliban uses aid as patronage.** Taliban officials interfere to direct aid toward their preferred populations, overruling NGO assessments of where the need is the greatest. Under the previous Afghan government, aid was concentrated in government-controlled areas, meaning that it disproportionately served cities. Now the reverse is happening. Areas that were Taliban-controlled under the previous government, or populated by Taliban supporters, were once difficult to reach but are now accessible. The Taliban regime is pressuring NGOs to concentrate aid disproportionately in these places. In the short term this may be helpful, since it directs aid to populations underserved under the previous government. But if it continues for years, it will create resentment and sow the seeds for continued conflict. In the words of an NGO official: “If you want to have peace, the people that you are diverting from will eventually join to resist you.”

**The Taliban demands payoffs to permit the implementation of aid projects.** As noted earlier, NGOs are required to register with the national ministry of economy; they then must register with the provincial and district levels of the areas where they are working, as well as with the relevant government official for each sector, such as the ministry of health. Each point presents the potential for interference and diversion. Before granting permission for an NGO to start a project, Taliban officials sometimes demand to see the budget, so that they can assess how large the “tax” should be. One NGO told SIGAR that they create fake documents to share with the Taliban to avoid or reduce the “taxes” they owe. Another said they hide their projects from the Taliban, so they don’t have to pay them 10 percent of their budget. One NGO official described demands for payoffs as being “like going down a staircase, and every single step, there’s a tax.”

**The Taliban is dictating who gets on beneficiary lists.** A former UN official described to SIGAR the tension between humanitarians and regimes over beneficiary selection:

Because starvation is a weapon of war, food aid is part of the war economy. It also has significant political benefits to the parties to the conflict who control who receives it. Famine is the physical manifestation of social and political exclusion. The way that the international community prioritizes who should receive food aid is the inversion of the way that the authorities prioritize it in the middle of a war.

Humanitarians prioritize children, then female-headed households, then poor families, then the middle class, then traditional authorities and local officials, and finally the military. But parties to the conflict prioritize their militaries and authorities first.

Eight aid workers told SIGAR that Taliban officials demand to pick a certain portion of beneficiaries for each aid program. Some aid workers had ambivalent feelings about this interference. One implementing partner staffer told SIGAR: “When the Taliban tell us to give aid to people...they usually need it, because 90 percent of the country is suffering.” Others pointed out that the previous government also interfered in beneficiary selection.

**The Taliban is taxing beneficiaries on the aid they receive.** An NGO official told SIGAR that under the guise of income taxation, the Taliban is extorting money from Afghan teachers and students who receive international donor cash assistance. As with most of these forms of interference and diversion, it is not clear who benefits: the individual doing the extorting, the Taliban ministry of finance, or some combination of the two.

**The Taliban is pressuring the UN and NGOs to hire their Taliban members, their relatives, and allies to help provide U.S. assistance.** In response to our tax questionnaire, eight implementing partners told SIGAR that Taliban officials had instructed them who to hire. In November 2022, the Provincial Public Health Director of Kandahar issued a letter to all NGOs operating in the province, instructing them that no agencies could recruit staff without first advertising the positions through the Public Health Directorate. Likewise, an NGO official working in Helmand told SIGAR that the local Taliban officials dictate hiring “openly and with no fear at all.” Another NGO official said her organization had received multiple letters from the Taliban ordering them to give Taliban soldiers priority in hiring. This is another continuation of practices from the previous regime, and Hazaras report having been systematically excluded from aid sector jobs under both governments. This hiring pressure appears to take two different forms: it is either a sinecure patronage job for staff who never show up, or a means of embedding staff within an NGO to direct and monitor an organization’s work. At times, embedded staff prove to be critical liaison officers who help an NGO handle negotiations with the regime. According to one NGO official, almost every NGO has a liaison or a team of them. A monitoring and evaluation expert working in Afghanistan says he has seen these staff at UNICEF called “extension officers.”

- **The Taliban is pressuring the UN and NGOs to issue contracts to Taliban-affiliated companies.** For example, five NGO officials have told SIGAR that the Taliban forces them to rent cars and houses from them and to award contracts to Taliban-affiliated companies. Several people also cited allegations in the Afghan press that the Taliban is trying to prevent the aid community from importing medicine and, instead, force them to purchase it from certain Taliban-affiliated companies. A UNICEF official told SIGAR that companies get contracts to support aid programs because of their relationships with Taliban provincial or

district governors, upon whose permission the implementation of the program, in the first place, is dependent. He cited examples of contracts for textbook procurement and logistics services being directed to Taliban-affiliated companies by provincial or district governors.

- **The Taliban is pressuring the UN and NGOs to partner with Taliban-affiliated Afghan NGOs, and not to partner with others.** A recent report by the U.S. Institute of Peace noted that the Taliban has “encouraged [the] establishment of friendly or even directly sponsored. . . NGOs.” The same report stated that a humanitarian coordination platform reported that more than a hundred new NGOs had registered in just one quarter of 2022 alone. Several NGO officials interviewed by SIGAR confirmed these allegations. An NGO official said there is a running joke that there are now three categories of NGOs: “international NGOs, national NGOs, and Taliban NGOs.” Another NGO official said that such complaints should be taken with a grain of salt, because there were “pro-government NGOs” during the previous regime as well. The Taliban also prevents UN agencies from partnering with NGOs that they find unacceptable. Four NGOs working in 10 provinces on UNICEF’s Health Emergency Response program were dropped by the UN after they were de-registered by the Taliban. One NGO told SIGAR that all four were run by ethnic Tajiks, traditional enemies of the predominantly Pashtun Taliban.

While some forms of interference and diversion could benefit an individual, the regime, or both, other forms are more clearly centrally organized to benefit the regime:

- **The Taliban has embedded intelligence officials in UN agencies to supervise their work, facilitate interference and diversion, and censor reporting about it.** The U.S. Institute of Peace has described the UN as having been “effectively infiltrated” by the Taliban, who they say influence most UN programming. The same report says that Taliban intelligence officials regularly monitor and question NGOs. According to an independent monitor hired by the World Food Programme to help it supervise aid distribution, he was constantly followed by Taliban intelligence agents. He told SIGAR “WFP’s third-party monitors are not reporting many of the things I have told you in their reports, because their lives would be in danger.”
- **The Taliban may be seizing a percentage of aid as a tax to fund infrastructure.** An NGO official told SIGAR that the provincial governor of Ghor was taxing aid in the province to fund improvements to the road to Herat in a bid to improve perceptions of the government’s legitimacy. However, another NGO official in the province argued that this is just a cover story, and that Taliban officials are pocketing this money.
- **Some UN agencies pay the Taliban for providing security for their offices and armed escorts for their convoys around the country.** Three NGO officials, two UN officials, an implementing partner, and a logistics official all told SIGAR about this practice, and ACAPS, a nonprofit that specializes in humanitarian aid analysis, has also documented it. It is a continuation of the security that was provided by the Afghan Public Protection Force under

the previous government. Nonetheless, it has been controversial among UN agencies and the broader aid community in Afghanistan. While Afghanistan expert Ashley Jackson believes that these payments are unavoidable, she also warns that providing armed escorts to UN convoys sometimes enables the Taliban to engage in protection racketeering and to coerce UN officials to conduct assessments in their preferred areas, potentially facilitating diversion to their preferred populations because the UN lacks physical access to alternatives.

- **The Taliban diverts aid to their soldiers.** An Afghan civil society activist and a former NGO worker told SIGAR this is happening in multiple provinces. It has also been covered in the press and in a report by ACAPS. The former NGO official told SIGAR he knows food aid is being diverted to the military because it used to be his job to deliver the aid to Taliban soldiers. He did so under the supervision of Taliban intelligence officers and the threat of death.

There are incentives for every part of the aid delivery system to cover up diversion and interference. Communities fear that if they report aid diversion, the Taliban will retaliate, or they will be punished by having aid withdrawn. Taliban officials fear the same thing and threaten NGO workers and third-party monitors to keep quiet. An Afghan civil society activist told SIGAR that it would be unsafe to report Taliban diversion of UN aid to UN agencies, because “they may immediately report it to the Taliban intelligence unit.” Afghans on the front lines of aid delivery are often operating under Taliban supervision and risk detention, torture, or death if they defy them. The UN reported that 26 aid workers were arrested just in the first eight months of 2023.

## Conclusion

SIGAR’s work to date shows there are no good choices for policy makers when providing humanitarian assistance in an environment like Afghanistan—only trade-offs. Policymakers and donors need to be comfortable with the idea that accomplishing one objective will likely come at the expense of another. Many people in the United States and other donor countries believe that they are sending aid to the Afghan people while bypassing the Taliban. This can be viewed as a useful fiction, as it reassures donors and the American taxpayers, alike, but ignores the fact as SIGAR has discovered, that it is impossible to entirely bypass the Taliban regime.

To a large degree, our research confirms that those who control the guns control the aid. It would appear that the only way to ensure that no aid money reaches the Taliban would be to eliminate all aid to Afghanistan. Yet this would invite the kind of economic freefall and famine that the U.S. government and other donors have mostly avoided for the last two years through considerable humanitarian support. Ending assistance would also wipe out the few gains from the 20-year intervention that remain after the Taliban’s takeover, most importantly those in the public health and education sectors.

So long as the United States continues to provide assistance for the benefit of the people of Afghanistan, it is paramount to use whatever tools are available to U.S. officials to reduce Taliban diversion and interference, including strengthening compliance, vetting standards, and third-party monitoring. Indeed, in a typical aid environment with significant waste, it would be intuitive to respond by holding the United Nations or World Bank more accountable for how U.S. funds are used, and to insist that those organizations scrutinize their contractors and sub-contractors more diligently.

While there is always room for improvement in project oversight, diversion of the nature SIGAR is uncovering in Afghanistan may not be readily responsive to traditional technical solutions because diversion and interference are baked into any assistance in these environments. I would suggest that a better way forward likely rests with U.S. officials acknowledging the problems our agencies face now in a Taliban controlled Afghanistan and the subsequent limits of their influence and helping their international and Afghan assistance partners adapt to these dynamics. Equally important, Congress and the Administration need to look to lessons learned in prior U.S. and other development programs around the world.

As part of our ongoing work for this committee, we at SIGAR look forward to offering specific recommendations to U.S. agencies in our forthcoming audits and lessons learned report on this subject as we finalize our research and analysis.

Thank you for the opportunity to speak here today and I look forward to answering your questions.

Chairman McCAUL. Thank you, Mr. Sopko.

From what I understand it's not surprising the Taliban is diverting funding from the United States into their own coffers including aid to terrorist organizations?

Mr. SOPKO. I'm sorry, sir?

Chairman McCAUL. I understand from your testimony I'm not surprised that the Taliban is diverting foreign aid to the people of Afghanistan for their own purposes which would include funding terror organizations?

Mr. SOPKO. We have heard that and our analysis so far has shown that.

Chairman McCAUL. Is there any way to influence bad behavior with this funding?

Mr. SOPKO. There may be a way to do it but we have not seen any positive response from the Taliban from us giving that aid.

Chairman McCAUL. For instance, they do not allow girls to be employed by the NGO's. Is that something that could be brought up with the Taliban? Do you think that the funding would have any influence over that policy?

Mr. SOPKO. I believe it has been brought up by our government and other donors in the U.N. but I do not believe it has accomplished anything.

Chairman McCAUL. But perhaps releasing Mr. Corbett—we just heard from his wife—releasing him from prison. Do you think that would have any pressure and leverage to release him?

Mr. SOPKO. I cannot speak to that. I have not been involved in negotiations for any of the hostages' removal. I have not been involved in negotiations at all with the Taliban so I cannot tell you for sure.

But all I can tell you is we have not seen any improvement on the way they treat women, on the way they treat former Afghan soldiers and officials. There's been a number of killings of that and I think this committee may be hearing from General Sami Sadat later this afternoon or at least one of the subcommittees, and I think—I met him and have talked to him numerous times.

He'll document the number of people, number of former soldiers and government officials, who have been brutally slaughtered by the Taliban. So I do not think giving the aid has affected the Taliban at all.

Chairman McCAUL. You know, on that point we had Under Secretary of State for Political Affairs Victoria Nuland testify before this committee and she said, in her words, that there's not been a consistent pattern of our Afghan allies, quote, "being murdered by the Taliban," end quote. Do you agree with that statement?

Mr. SOPKO. No, I do not, and SIGAR has interviewed numerous former Afghan officials and Afghans who have documented it, and just last week my deputy just came back—we have a very extensive outreach program for the Afghan diaspora—and interviewed a former Afghan civil rights—human rights activist who just gave us a horrible, horrible explanation of what happened to her brother and sister-in-law who were brutally shot dead and another brother who was beaten to death by the Taliban.

So this is something we have heard from many Afghans and I think corroborating those horrible stories the U.N. just issued a re-

port this summer that documented over 200 extrajudicial killings of former government officials and I think that's an understatement. So I totally disagree with Secretary Nuland.

Chairman MCCAUL. So your testimony is that the Taliban is actively hunting down Afghan partners that we worked with, that our troops worked with—Special Forces worked with, and they are brutally torturing and murdering them?

Mr. SOPKO. Absolutely. Absolutely.

Chairman MCCAUL. And are they taking the biometrics that were left behind to identify them?

Mr. SOPKO. We have heard that. We have not been able to document that. But, unfortunately, we left a lot of biometric and a lot of other information not only on former government officials but also on former contractors.

So the question about does the—do the Taliban know who our former contractors were, well, we have data bases that they have access to. So it is a very difficult situation for anybody who worked with us who remain in Afghanistan.

Chairman MCCAUL. And to your knowledge what are they doing with the \$7 billion of weapons that were left behind in Bagram?

Mr. SOPKO. Well, they're using them; we know that. They are parading them around, particularly some of the higher, more sophisticated weapons including some of the helicopters, planes, and other hardware.

There have been allegations but we have not been able to confirm that some of those weapons have left Afghanistan. But I would only assume from what the Taliban is up to that it's a buyer's market for former U.S. weapons. But we have not been able to document that yet, sir.

Chairman MCCAUL. Yes, I tend to agree with you on that.

And finally, what would be your recommendation with respect to the foreign aid that we are being very compassionate, very generous? And, you know, from a humanitarian standpoint I want to help these people who are starving to death but what would be your recommendation given the corruption?

Mr. SOPKO. It's an awkward situation. I'm an inspector general. We do not do policy.

Chairman MCCAUL. Right.

Mr. SOPKO. I mean, what I'm saying is if the decision—if we do not give assistance I think the humanitarian disaster that I think Mr. Meeks and yourself referred to will happen. I mean, people will just be starving and dying on the street.

Whatever control or influence we have, which I think is minimal, will disappear if you cut that. But if you are sending the money what we're saying is let's learn from experiences around the world how to do this when we're doing—and we're doing this in other countries where we do not recognize the host government or we do not want to deal with the host government.

So what we're saying is, and these are the reports that we're preparing for you, sir, and the committee are looking at best practices and I think you have to include that.

So if you're going to give aid do it smarter because we have very little oversight and very little control in the country right now. So that's what we're urging.

Chairman McCAUL. That's very good advice, sir.

We have votes on the House floor right now, two of them. So the committee will take a very short recess and reconvene following votes.

[Recess.]

Mr. WALTZ [presiding]. The committee will reconvene and I will now recognize Ranking Member Meeks for 5 minutes.

Mr. MEEKS. Thank you, and thank you, Mr. Sopko.

Let me ask this, and I'm listening to your testimony and some of the questions that Mr. McCaul asked. My first question, because there's concerns, I hear on one hand that folks are saying we abandoned women in Afghanistan and then on the other side saying we shouldn't engage to help women and girls with reference to the dollars that we're giving because we're giving money to try to make sure that we help women and girls and not lose some of the things that we benefit from—that we heard the testimony earlier in regards to Ms. Corbett about getting her husband out. But then at the same time if we do not engage with the Taliban to get him out it's difficult to get him out.

So it seems to me that we cannot have it both ways and I want to ask you this because I too am concerned about the impact Taliban control is having on the status of women and girls in Afghanistan and I would be remiss if I did not say I'm also worried about any diversion of assistance, and I am also concerned about the potential of undoing the gains that were made during the 20 years that we were in Afghanistan.

So my question would be to you and listening to your testimony what added oversight mechanisms do you think must be put in place so that we can continue to limit the funding for things like girls' education, access to employment for women and access to health care so that we can make sure that we're still doing that? What mechanism would you think we should put in place?

Mr. SOPKO. It's a very good question, and just so you know, I mean, we are working on a number of requests from the chairman. We're not finished, so these are preliminary analyses we're doing.

One of the points that we have raised repeatedly is that we—there's—we have been relying on international NGO's like the U.N. and the World Bank, and although they're great organizations we have historically documented and the AID IG has agreed with us over time—we go back to like the first time I spoke I think before Congress—talking about the limited access we have to the books and records and information from the U.N. and the World Bank and the World Food Organization, et cetera.

So we really need to focus on getting access because these are international organizations and if you go back to, I think, the statute passed in 1945 we give them special authorities and we also in a sense immunize them from normal oversight that AID would do or State would do if there was a an organization here in the United States.

So one of the things we're nervous about is because of the situation—this is why I talk about this situation is a bad situation. There are no good answers. There's no good alternatives.

Because we cannot deal directly with the Taliban, because we do not recognize the Taliban, because we cannot send American con-



tractors in there and American employees from State and AID we have to—we actually are over reliant, I think, on international organizations who—and, again, if you take a look at the high risk list report which we issued we just documented there's a problem dealing with them.

Mr. MEEKS. So that's why I think it's important to have USAID and the State Department here, you know, not to testify, you know, like as opposed to you or anything but on a separate panel so that we can hear from them as to what they are doing and what they're trying to do.

For example, you know, we talk about the Afghan central bank access which is being held in the United States. The whole fight is whether or not they would end up in Taliban hands.

But if I understand the mechanism correctly the Afghan Fund board makes decisions unanimously but the U.S. Treasury has a seat on the board. So we have some oversight on what's being utilized there by having a seat on the board that could prevent a unanimous decision been made. That's oversight.

But, you know, what's your assessment of those safeguards and the impact our presence may have on the ability of the United States not only to decide what goes where but to direct how the Afghan Fund is used?

Mr. SOPKO. Well, Mr. Meeks, you raise a very good point and we have a report that's now sitting over at State, AID, and Treasury for their normal review—it should come out next month, the chairman requested it—looking at the Afghan Fund and this—I'm glad you're asking that question. I would love to answer more. I know my time is shortly running out.

But we have some concerns about it. That's \$3.5 billion that President Biden gave to help the economy of Afghanistan without going through the Taliban, and a noble cause. We just do not know how it's going to be done. I mean—

Mr. MEEKS. That's why we got somebody on the board and so—and it's got to be done unanimously.

Mr. SOPKO. Well, we have a question about how they pick the people on the board and if—in our statement we raise some serious concerns about one of the people on the board, and I do not want to mention names in public.

We found some really derogatory information about that person and, I mean, I know I got super sleuths working for me but this was like just doing a Google search and when we brought it to the State Department they said, well, we did not know anything about that.

So one of the questions we raise is what type of due diligence did you do to appoint some of the people on the board. There's another person on the board who is actually a member of the Taliban central bank and there's no conflict of interest rules in this.

So I would love to talk in more detail. We are seriously concerned. That's \$3.5 billion. Now, that was moved from the Federal Reserve in New York, moved to Switzerland, following Swiss law.

Now, look, I'm an old country lawyer. I used to be a Federal prosecutor. But when I talk about Switzerland and funding I do not think openness. So why is the money there and why are we following Swiss law for this?

So those are questions we're asking and, sir, I think you are right on point. We need to look at that and you need to answers from State, you need answers from AID, and you need answers from Treasury about why we are doing this and how we're doing this.

That organization has been in existence for 1 year. They still do not have any internal regs and policies. So what have they been doing for a year?

Those are the questions I think you should ask and we're happy to provide them to all members of the committee when you finally do bring Mr. West and whoever up here.

I would love to have sat with him. I have been trying to meet with him for—since he was appointed. I have met with every—they're called the SRAPs, senior representative for Afghan and Pakistan.

I've met with every one of them under every Administration until Mr. West. He refuses to meet with me. Now, I do not know why but that is a problem. So I would have loved to been in here with him testifying to actually meet the guy.

Mr. MEEKS. I hope you get a chance to—if they're invited to testify as you have testified today so that we can ask those questions and get those answers.

Thank you. I yield back.

Mr. WALTZ. Thank you, Ranking Member Meeks.

And I'll state again for the record as the chairman has that both State and AID were invited today and withdrew their participation, and it's notable that you've literally never met the man, sitting in the same building. But thank you.

I now recognize Mr. James for 5 minutes.

Mr. JAMES. Thank you, Mr. Chair, and thank you, Mr. Sopko. We appreciate your time here and your honesty, your passion.

I remember how President Biden went in front of the cameras and tried to reassure the world that Afghanistan could hold and what happened it did not. Clearly this Administration is far from functional and far from cooperative with the U.S. Congress and far from transparent with the American people.

This Administration's failed withdrawal in Afghanistan led to \$7.12 billion in taxpayer-funded military equipment being left behind, thousands of our Afghan allies captured and slaughtered, and the killing of 13 precious service members at Abbey Gate. We just heard about Ryan, who feels like he's being left behind by his government.

Well, I would like to echo the comments from my friend Ranking Member Gregory Meeks—Representative Gregory Meeks—that Ryan has not been forgotten. He is not going to be left behind. We'll do everything that we can to bring him back home safely.

Despite all of this we are still funding Afghanistan—the Taliban—with \$11.11 billion still flowing from the United States with the gaps and the lack of oversight that you just mentioned.

You said that there's so much more to discuss. Well, sir, I would like to hear more about that. I would like for you to continue along answering the line of questioning that Mr. Meeks asked just recently.

What additionally do you have along the details that you shared that you would like to—that you'd like to share in the next three and a half minutes?

Mr. SOPKO. Well, I think the point I would like to make is this entity, which I assume many of you do not know much about, which is shocking in and of itself because that's \$3.5 billion that's been moved for the benefit of the Afghan people—again, a noble cause to try to reorganize or help the economy of Afghanistan and the central bank.

But the appointment of people to it, this fund, I think Mr. West was quoted as saying that it was not a very open or democratic process. So we—

Mr. JAMES. And, again, you've mentioned that you work in the same building with him and you have not seen him yet?

Mr. SOPKO. No, I do not work in the same building.

Mr. JAMES. Okay.

Mr. SOPKO. I do not want to say—he's at the State part, SRAP.

Mr. JAMES. Okay. But you've made countless entreaties to meet with him to gain understanding and he has not cooperated?

Mr. SOPKO. And I've met with prior SRAPs. I mean, no one has a problem with us talking. We share information. We learn what they're—what's going on and what their issues and we try to help them.

But the State Department has basically obfuscated and delayed many of our reports—and it's not just him, it's other people at State—and we have gone out of our way to try to work with them.

But we're still not getting cooperation. Now, we are getting cooperation from USAID and I must thank the members of this committee and the members of other committees who have actually come to our aid on this and USAID has been very responsive. But we still have problems with the State Department on not just the fund but on getting material in general.

Mr. JAMES. And so because the State Department is failing all over the world and particularly with transparency with Congress and the American people you are being forced to gain your information from other sources.

What are some of those other sources and what are—what makes them problematic? You mentioned the U.N. Could you go into a little more detail from some of the areas that you're getting your information and what you're missing?

Mr. SOPKO. We still get information from USAID on a regular basis. We do off the record get information from people at the State Department. We have an aggressive—

Mr. JAMES. Off the record—sir, why off the record?

Mr. SOPKO. Well, because a lot of people just do not want to be identified as talking to us. Actually, one of the things that State Department issued and I have—they basically ordered all of their employees not to talk to us.

Mr. JAMES. Do you have something stating that specifically that you could share with the committee?

Mr. SOPKO. I think we could definitely share that with you, sir. And in our last protocol that we tried to write with them they—we asked to include that the department should rescind any prior

directive to its employees not to communicate with SIGAR and State Department scratched that out.

Mr. JAMES. And so we have evidence showing that employees of the Department of State are being directed by their leadership not to communicate with Congress and the American people?

Mr. SOPKO. Well, I'm not talking about—I'm talking about SIGAR. I do not—

Mr. JAMES. Well, we have experienced some of that same lack of transparency and I think that oversight is exactly what is needed. It seems like the State Department feels like they are above oversight.

With that, Mr. Chairman, I yield.

Mr. WALTZ. Thank you. I recognize Mr. Bera for 5 minutes.

Okay. Mr. Keating for five.

Mr. KEATING. Thank you so much. I just want to thank you for your work. It's been very important work and it's work that I think we have to look within the whole 21-year timeframe to really learn the lessons we have to learn.

How important is it to look over the full 21 years versus taking snapshot to snapshot when we look at this?

Mr. SOPKO. I think it's very important to look at the whole 20-year experience there and to also look at our experiences around the world and that's where we can learn some lessons because we do not have all of the knowledge here in the United States and, obviously, not in Afghanistan. That's what we're doing for the chairman and this committee right now in our reports.

Mr. KEATING. What is the status right now of the U.S. Government in terms of recognizing the Taliban formally?

Mr. SOPKO. My understanding is that we do not recognize the Taliban, period, as the government. I think we even refer to them as sort of like—I do not know what the reference is. We do not recognize them.

Mr. KEATING. I just want to be clear on that so that it's very clear for the record that the United States does not recognize the Taliban. Just to clear up any conceptions that might have been coming forth from this hearing.

Also, if you look in the context of 20 years—20, 21 years in this conflict I also want to draw your attention to, you know, February 29th of 2020 is when President Trump announced that we were going to withdraw.

My understanding talking to allies there was not a great deal of notice for that. There was not a great deal of notice with our military for that prior to that and, indeed, when that kind of announcement occurs does not that have an effect on how the withdrawal is going to be conducted from that point forward?

Mr. SOPKO. It does, and we have issued reports talking about the impact of those negotiations on the ability of the Afghan government to respond to the Taliban.

Mr. KEATING. So getting back to the importance of looking at this over that timeframe, it's important to look through three Administrations and to look at everything that was done during that period if we're truly going to learn, which is what the objective of this committee is from our actions so that some of those actions in the future will not be replicated.

In the little time I have left I just want to shift to Pakistan's role in terms of counter-offensive but also in terms of the refugee issue. It's been uneven, I think, and it's something that's critical, I think, in terms of having them be a participant in this.

Can you just discuss, if you could, take your time and discuss their role and what they could be doing more and some of the unevenness I alluded to?

Mr. SOPKO. I think the most recent actions by the Pakistan government have—we have identified as causing problems and that has to do with—I think it was in October they announced that they were going to expel all Afghan refugees.

Now, these are refugees. These are millions of people who had been there prior to the Taliban taking over and since then and, you know, in our high risk list for 2023 we talked about the problems with the resettlement program and this caused major concerns because there are a lot of Afghans who worked for us, who are part of this SIV program and part of this program to get out of Afghanistan and into protection who are covered by that initially.

And I think the U.N. estimates there's 1.6 million Afghans sitting in Pakistan that are going to be returned. No, excuse me, 1.6 million, I think, Afghans fled. Six hundred thousand are in Pakistan.

Now, about 2,500 of those people—plus you got to add their families—are waiting for resettlement to the United States. So Pakistan just on I believe it was last week said no, we're not going to push those people back to Afghanistan and potentially to their doom but we do not know for sure, and so that's causing a lot of concern for us at SIGAR because we have some people sitting there, too.

And what was a real awkward situation is we got contacted by the State Department again and they asked all U.S. agencies including me, including SIGAR, to basically do a Sophie's choice—to give them the list of the top 10 percent and they would try to help them.

And we did, but the situation where you're asking U.S. citizens to basically say which 10 percent are going to survive and which—what happens to the 90 percent and, of course, there was no promise.

So I mean, I do not want to do a Meryl Streep imitation here from that movie but that's what every U.S. Government agency who had SIVs or other, you know, people who were helping us had to do. We had to decide and give the names of those 10 percent.

Mr. KEATING. All right. My time has expired.

But I did wish to tell my colleagues I'm leading a letter to the Pakistani government to try and have them reconsider their actions they're taking because fundamentally they're at the crux of this particular crisis.

I yield back.

Mr. SOPKO. Thank you very much. I support that totally.

Mr. WALTZ. Mrs. Wagner, 5 minutes.

Mrs. WAGNER. I thank the chairman for convening this very important oversight hearing. It's been stunning so far.

IG Sopko, I appreciate your time and your many years of service as Special Inspector General for Afghanistan Reconstruction, or SIGAR.

I'm tempted to just let you talk but let me just say that more than 2 years after the utter collapse of Afghanistan, the botched U.S. withdrawal, SIGAR's work is more important than ever to ensure that more U.S. resources are not falling into the hands of the Taliban, as we have heard.

It was obvious from day one that the Biden Administration's shameful flight from Afghanistan would be a disaster and a humanitarian tragedy and it was.

It was nothing less than a betrayal of our service members and the brave Afghans who lived and worked and fought alongside them. We must and we will get to the bottom of this debacle.

While the State Department has done its best to hide the incompetence that resulted in U.S. lives lost, our allies betrayed, and thousands of noncombatants left behind, we are forcing them to show the American people the evidence, at least I hope we are.

This committee will not rest until the Administration takes responsibility for its total failure to protect U.S. troops and citizens like Ryan Corbett still being held hostage for 15 months and that there is accountability.

Mr. Sopko, I just want you to elaborate if there's anything more we should know, because I know that last year you informed Congress that the Biden Administration was refusing to respond to your request for information.

Can you—you talked a little bit about the State Department, USAID. Can you provide any additional update or examples, sir?

Mr. SOPKO. I am happy to do that.

First of all, I must say, again, I want to thank this committee, the members, the chairman, the ranking member for supporting us and—because it's helped. USAID is cooperating fully. You know, God bless them. So we're getting that information. We can use that information to do our job and to—

Mrs. WAGNER. But where are you not getting information?

Mr. SOPKO. Department of State. We have 20 outstanding requests for information on ongoing audits with State. Four of these date to October 2022 and one is more than over a—excuse me, more than 1 year ago.

Thirteen of the outstanding requests for documents from State should have been readily available—just give us reports. But they refused to give them to us and their reason is—and this is very interesting. I'm certain the State Department will come up and tell you that we are responding to SIGAR. Well, responding is different than being responsive.

Mrs. WAGNER. Correct.

Mr. SOPKO. For example, State Department provided responses to our request for a description of activities to address gender-based violence, something which I think Congress should be interested in and we're paying money about right now in Afghanistan and we'd be interested in.

However, State refused to provide us with documents relating to the funding, the contract awards, or the monitoring reports related to those activities, and the outrageous thing is their explanation for

refusing us is those documents related to monitoring and evaluation of these programs are, quote/unquote, "internal."

Well, for heaven's sakes, we're auditors. Has anybody ever talked to an auditor or an inspector general? I do not know what the State Department inspector general does but you look at internal documents.

Mrs. WAGNER. Correct. Correct.

Mr. SOPKO. That's what you hired us to do. State Department is saying we cannot give you anything that's internal. State refused to provide those documents and over the last several months my staff has been trying to negotiate with them to get this material but it still has not been successful.

Now, as recently as Wednesday, November 8th, State Department, quote, "refused to resume full cooperation with SIGAR, refused to permit SIGAR unrestricted access to its employees and implementing partners, refused to rescind the prior directive to the employees not to talk to SIGAR, and refused to direct its employees and implementing partners that they are required to cooperate."

We actually sent them a memorandum and they scratched out all of those things.

Mrs. WAGNER. Mr. Sopko, my time is expired. I am—I am horrified at this reckless disregard of the inspector general and of you and the entire process here.

It is just a flagrant disregard of their oversight responsibilities to Congress and to you through our auditor. So I look forward to any information you want to share with us. I have a lot of—a lot more questions, Mr. Chairman, and I will submit them for the record.

But thank you, and I'm so sorry for what you have been through by our government.

I yield back.

Mr. WALTZ. Thank you, Mrs. Wagner.

Mr. Bera is recognized for 5 minutes.

Mr. BERA. Thank you, Mr. Chairman.

I'm going to continue a line of questioning that my colleague Mr. Keating started on. I just want to make sure I have the numbers correct in terms of it was 1.6 million Afghans that were displaced to Pakistan, 600,000 that remain in Pakistan. Is that correct, Mr. Sopko?

Mr. SOPKO. Let me look at my numbers. This is the U.N. estimate—

Mr. BERA. Okay.

Mr. SOPKO [continuing]. Not ours. We have not done the accounting. More than—oh, I'm sorry. More than 1.6 million Afghans have fled Afghanistan since the Taliban takeover. Six hundred thousand are residing in Pakistan.

Mr. BERA. Okay. And the number I'm most interested in, again, is of that 600,000 we, roughly, you'd say 2,500 of those plus their families would qualify for the SIV program?

Mr. SOPKO. I think we're hearing 25,000.

Mr. BERA. Twenty-five thousand?

Mr. SOPKO. I'm sorry if I misspoke. It's 25,000—

Mr. BERA. Okay. Twenty-five thousand plus their—

Mr. SOPKO [continuing]. Are waiting for resettlement and that's on various programs to the United States.

Mr. BERA. Okay. So we ought to focus on those folks because I assume those are individuals who either supported our troops, supported our mission in Afghanistan over the last few decades, or have ties and, you know, a reason.

What can we do to—you know, again, we can relitigate the past and mistakes and things but one thing we can do affirmatively—and my district, I believe, has the largest number of Afghan refugees in Sacramento County. So a lot of these folks, I imagine, have ties to my constituents.

For those 25,000 plus their families we have to do right by them. We have to do everything we can to—these are folks that helped us. What are your recommendations of what we should be doing to speed up this process or get them to third countries if Pakistan is not going to keep them there?

Mr. SOPKO. You know, I'm going to go out on a limb on this because we have not done an audit of the SIV program.

Mr. BERA. Would that be under your purview?

Mr. SOPKO. Well, I think somebody asked us in the Congress to do that and it's not specifically in our jurisdiction but we offered our assistance to State and AID and then the State IG decided to do that. So I think they're still looking at it.

But one thing I would focus on and, again, when the Taliban took over the SIV program was saying it would take 26 months to process an applicant. It has just been reported by the Association of Wartime Allies that at the current pace that 26 months has now changed to 31 years.

So it's either a funding problem or it's a morale problem or it's a not interested problem. I do not know what it is. I have not been asked to audit it.

Mr. BERA. My guess is it's a process problem, right? I mean, if it was the process that was in place prewithdrawal that process was already incredibly backlogged and going slow.

I can only imagine how much more difficult it is today with lack of paperwork, lack of—you know, to try to do these clearances.

Again, that said, we have an obligation to, you know, look at that, think about how we can—certainly the folks that helped us, supported us, that are at risk if they were to get sent back to Afghanistan I think we have got a moral obligation to do everything we can. Would you share that?

Mr. SOPKO. I agree. And, sir, it's not only those that worked for the U.S. Government. It's the people who believed in the U.S. Government and were independent journalists or were judges or were—like, in our case we have people who were prosecutors and police who actually were trying to clean up corruption and those are people—they did not work directly for us but they believed in us. They believed in what we were selling and that is rule of law and those are the people who are equally in dire straits.

Mr. BERA. Well, that's something this committee, since we have jurisdiction over some of that process, ought to take a look into how we can, you know, help those 25,000.

In the few minutes or seconds that I have left could you just comment on regional stability as well in terms of, you know—we do



worry a little bit about spillover of terrorism and, you know, to other parts of the region. Certainly Pakistan, you know, had some of that. Are you seeing it in any other, you know, areas?

Mr. SOPKO. Well, you know, we are aware of the regional instability in that area. We have not done any audit work. So I would just be reporting on what we're hearing.

But I think General Sami Sadat, who was one of the best Afghan generals and one of the most aggressive ones, I think is speaking before this panel or a subcommittee of this panel this afternoon and I think he can talk more about that than I can.

He told me—he gave me an earful when I met him as part of our outreach program and actually we may be coming to your district because that's where we're getting a lot of information is from the Afghan diaspora.

So we're actually trying to set up some meetings out there to learn more. So I think that's a useful—

Mr. BERA. Great. Let us know if you're in the district.

Mr. SOPKO. I definitely will. Thank you, sir.

Mr. WALTZ. Thank you, Mr. Bera.

I now recognize myself for 5 minutes.

Mr. Sopko, thank you again for your tireless work over many years on this issue. If I could just pick up where Mr. Bera was on the SIV issue.

My understanding—if I'm hearing you correctly, Mr. Sopko, you would like to audit the SIV program and have been denied that cooperation or you need to be formally requested by this committee?

Mr. SOPKO. Well, look, I think it's a useful program to look at but I think the State Department IG said they could do it on their own so we'd defer to them. We have a process in place which may not sound like much but we have a process in place to deconflict with other IGs. State Department said they could do it and we said we can give you whatever information we can.

Mr. WALTZ. So the State Department can provide—per Mrs. Wagner's questions the State Department can provide its, quote, "internal documents" to an IG but not to your special IG apparently?

Mr. SOPKO. Yes, that's what it turns out, and they were arguing—

Mr. WALTZ. And is that consistent—I'm sorry, they were arguing what now?

Mr. SOPKO. They originally argued that because Afghanistan collapsed there was no more reconstruction and we told them, well, the statute—our statute gives us jurisdiction and never really defined reconstruction but looking at all humanitarian programs and basically all programs that benefited the Afghan people.

Mr. WALTZ. And what's unique is you can look across the inter-agency.

Mr. SOPKO. That's the point.

Mr. WALTZ. DoD, USAID, State Department.

Mr. SOPKO. That is the point. You hit it, Mr. Chairman.

Mr. WALTZ. Was this—was this your experience with the last Administration or the—even the one—even the one prior this lack of cooperation, the fact that you've never even met? You were hoping to meet today the SRAP, the special Presidential envoy?

Mr. SOPKO. Well, it's been difficult. Let's just say this. We had gotten, you know, cooperation from the Obama Administration and the——

Mr. WALTZ. Why do you think you're not getting it now?

Mr. SOPKO. Well, it may be a legal argument but I think we have proven that legal argument is not accurate and I think the appropriators believe we are—we're correct and I think committees like this believe we are.

I do not know.

Mr. WALTZ. Along those lines when you have the acting Deputy Secretary of State Ms. Nuland testifying that she has no evidence of our former allies being murdered, prosecuted, essentially hunted down, do you think that is malicious? Misinformed? Ignorant?

I mean, the clear—I mean, just a quick Google search shows U.N. reports, Amnesty International, Human Rights Watch, your own outreach.

Mr. SOPKO. You know, I think it was—I do not know who—somebody wiser than me said do not infer evil intent when it could just be incompetency. I do not know if that was Napoleon——

Mr. WALTZ. Okay. Well, I think we'll go with best case and comment——

[Laughter.]

Mr. SOPKO. Well, yes. Why——

Mr. WALTZ. But I think we have our suspicions.

Mr. SOPKO. Mr. Chairman, I do not mean to be flippant but a lot of times what we have learned is that bad news does not float up. People—there are people who want to keep bad news away from——

Mr. WALTZ. We have also—I've been around this town, sadly, a long time and I've seen from top down they make it clear it's not welcome and it's not good for your career to challenge the orthodoxy——

Mr. SOPKO. Yes. Absolutely. Absolutely.

Mr. WALTZ [continuing]. And the bureaucracy. Just in the limited time I have left, on June 9th the U.N. noted that the Taliban is providing al-Qaeda members with monthly welfare payments and Afghan passports, which should ring counterterrorism alarm bells all over the world.

The ministry of interior, as you know, is now run by Siraj Haqqani, a longtime interlocutor between the Taliban and al-Qaeda. Have you seen in your reporting how integrated al-Qaeda is? Does this seem accurate? Do you have anything to weigh in there?

Mr. SOPKO. Up to now, sir, we have not. We're aware of the U.N. reporting but we have not done any independent work on our own in that area.

Mr. WALTZ. What would be the process to help you do some independent work there?

Mr. SOPKO. Committee can ask us to do it. I've never refused——

Mr. WALTZ. And we also have reported—well, I'll certainly work with the chairman to ask you to do that. We have reporting of the U.N.'s reporting. The Taliban is using al-Qaeda training manuals.

There are 30 to 60 senior al-Qaeda officials in Afghanistan, 400 al-Qaeda fighters living in Afghanistan training camps, welfare

payments, suicide training. So I would certainly hope that your office would start digging into that.

Mr. SOPKO. Well, can I just mention? One thing we have been digging into and that's, again, from our outreach program is how the Taliban are shutting down regular schools and forcing the kids to go to these super-duper madrassas that are basically focused on—

Mr. WALTZ. Radicalization.

Mr. SOPKO [continuing]. Radicalization. And actually my deputy and my staff that were down in Houston were talking to a number of people and they are particularly concerned about this because you're going to have a whole new generation of Afghans who have been educated on becoming terrorists—little terrorists—and that's our big concern.

Mr. WALTZ. Armed with billions of our taxpayer-funded weapons and now with taxpayer-funded aid that is being diverted.

Thank you, Mr. Sopko. And I now recognize Ms. Titus.

Ms. TITUS. Thank you, Mr. Chairman. Thank you to the witness.

You know, through the course of this hearing we have had some members say we need more diplomatic relations. Some say we need less. Some say we should never talk to the Taliban. Some say we need to bring hostages home.

One thing we do know for sure is we do not have relations now and as we have created this vacuum China has moved in. So we have heard about the impact on the region—I do not think you do much study of that—or the impact on Pakistan.

But let's talk about China. We have left this vacuum. China has moved in. They've sent an ambassador to Afghanistan. Could you talk about how our lack of diplomatic relations gives an opportunity to China and how—what might be the result of Afghanistan joining in the Silk and Road—Belt and Road Initiative?

Mr. SOPKO. I wish I could. We have not looked at that so I would just be repeating anecdotal information we have heard. We have not done an audit on that. China was always interested in Afghanistan.

I assumed with the Taliban takeover they continued that interest and we are hearing anecdotally that they're involved in—particularly with extractives. But we have not looked into it and we cannot document why all of a sudden.

But they've always been interested in extractives in—even under the prior regime in Afghanistan.

Ms. TITUS. Well, could you comment on how you foresee the return of our diplomats to the country and what are the risks of not going back or some of the advantages of going back?

Mr. SOPKO. Again, ma'am, I have not looked at that. There are, obviously, risks. The decision of sending diplomats there is a decision that really is a policy decision beyond my pay grade.

That is a decision made by the Administration or Congress to recognize and I think basically the president is the only one who can recognize another country, I believe. So, you know, I cannot really tell you what are the decision points on that. So—

Ms. TITUS. Well, if you have not studied that and it's not your pay grade and you cannot get information from the State Department what is it that your office does and should continue doing?

Mr. SOPKO. Well, we are trying to find out—we're doing audits and investigations on theft or diversion of funds. We are trying to come up with recommendations and how to do a better job in a country like Afghanistan where we do not recognize the host government.

Ms. TITUS. Would you share with us some of those recommendations?

Mr. SOPKO. We will. We'll actually give the report. We're not done yet. I started to talk about some of our preliminary recommendations. One is to use the international organizations less until you can get better oversight from the various international organizations.

I refer to a 1945 statute that created them which basically cuts back the amount of oversight that any U.S. Government agency including my office can do. So that's one thing.

Ms. TITUS. I do not usually think of the World Bank, which you mentioned earlier, as a NGO. I mean, that's not exactly what you think of as NGO's. But are there any NGO's that are effective on the ground outside of that financial world?

Mr. SOPKO. There are some NGO's that are doing work in Afghanistan that are doing good work. The problem with the international organizations like the World Bank and the U.N. is they are not actually doing the work. They're basically just another layer.

They subcontract to others to do the work. Some are Afghan NGO's and some are international NGO's, and that's another problem. You got multiple layers, multiple expense, because of multiple Administrations. So we're saying that's one thing you should look at, and there's a number of other recommendations that we're, you know, happy to share once we have finished our report.

Ms. TITUS. And when will that be?

Mr. SOPKO. Well, we're hoping in the near term in the next few months. Some of the staff is here. It'll be a few months before that's done.

Ms. TITUS. And have you been to Afghanistan? Do you have people on the ground there? Is that safe?

Mr. SOPKO. Oh, gosh, no. There's no Americans on the ground in Afghanistan. I used to travel—

Ms. TITUS. Well, we know one is who's in prison.

Mr. SOPKO. That's the problem. That's why we're not there. I used to travel all the time to Afghanistan. We used to have dozens—I think we were up to about 50 people at one time in Afghanistan in the old days. But nobody there—nobody from the embassy. Nobody from any U.S. Government agencies are in Afghanistan right now.

Ms. TITUS. And so most of your information is secondary hearsay? Diaspora?

Mr. SOPKO. Diaspora, secondary. We're interviewing U.N. officials. We're interviewing World Bank officials. We're interviewing NGO officials. We have actually done—we do have some independent civil society organizations that we're working with in Afghanistan that are providing us information.

We do get documents, and although we cannot subpoena the State Department to get documents we do have subpoena authority

over corporations or NGO's that are working there. So we get documents that way.

We also get material by talking to other countries that are working there. So we have a large, you know, swath of information that we're getting. We're not getting the internal contract documents and materials that we would normally get from the State Department and that's the problem.

Ms. TITUS. Yes, I heard that earlier.

Mr. McCORMICK [presiding]. The gentlelady's time has expired. Thank you.

I now recognize Mr. Perry for 5 minutes.

Mr. PERRY. I thank the chairman.

Mr. Sopko, thanks for your attendance today. Can you tell us how many Afghan or estimate how many Afghan refugees are coming to the United States through Pakistan or from Pakistan through the Special Immigrant Visa or U.S. Refugee Admission Program referrals? Any clue about that?

Mr. SOPKO. I do not have that in front of me. I thought I did. But I—

Mr. PERRY. Well, if your staff can get that even while we're here that would be awesome. But I'd like to move on a little bit while you're kind of looking for that.

You did explain in your testimony the use of humanitarian aid but I'm a little bit lost on \$5 billion plus appropriated to the DoD to transport—as it says to transport, feed, and house Afghans in Fiscal Year 1922 and 1923. Can you tell us what this money was used for?

Mr. SOPKO. We have not audited any of that moneys right now so I cannot tell you specifically. It's basically for resettlement.

Mr. PERRY. So is it being used in the United States of America?

Mr. SOPKO. I think most of it is in the United States of America.

Mr. PERRY. Why would it be in DoD if it's being used in America?

Mr. SOPKO. I do not have an answer to that. I can find out and get back—

Mr. PERRY. Is that the appropriate place for it? Shouldn't that be, I do not know, at least in State? Why would it be in the Department of Defense? Why was it—why is it their job to pay for transport, food, and housing in the United States of America of Afghan refugees?

Mr. SOPKO. My staff said initially a lot of those people were on military bases and that may have been why they—it was charged to the DoD accounts.

Mr. PERRY. So do you think that all \$5 billion—I mean, they're not still there, are they? What happens to the rest of that money?

Mr. SOPKO. I cannot answer that question right now. I'm happy to look into that.

Mr. PERRY. Okay. I'd love you to take a look back into that and I'd also like to know if any of that money is being funneled back into Afghanistan. And as long as we're talking about that and I think you've kind of gotten into that a good bit—I have not been here the whole time—but it seems to me that the humanitarian aid that the United States might be sending is it's unavoidable that it falls under the Taliban interference or influence, and we continue to use these tax dollars for some reason in Afghanistan, which pays

into a corrupt system supporting a regime that is at war with the United States and essentially killed United States service members.

Based on your assessment of what you see from your position—I know you're not going to Afghanistan and I do not recommend that you do but our tax dollars sure do—should we cease all assistance until some solution becomes apparent because aren't we essentially funding our enemy?

Mr. SOPKO. I am in an awkward spot and that's because I'm an inspector general. As an IG we—no IG should be doing policy. We do process.

Mr. PERRY. Okay. You pay taxes, right?

Mr. SOPKO. I do and I—

Mr. PERRY. Okay. Do you want your tax dollars as a guy with a front row seat to where those tax dollars are being spent—do you think it's a good use of your tax dollars to be spent on the Taliban located in Afghanistan?

Mr. SOPKO. I do not think that's a good use of tax dollars for the Taliban.

Mr. PERRY. Okay. Fair enough.

Mr. SOPKO. A certain percentage probably is going to the Taliban. We know that.

Mr. PERRY. Is that percentage OK? What percentage—

Mr. SOPKO. I'm sorry?

Mr. PERRY. What percentage is, like, acceptable to go to the Taliban—

Mr. SOPKO. You know, I do not know.

Mr. PERRY [continuing]. Who murders children and women and hates the United States and took our weapons and killed Americans. What percentage—like, if we send a dollar how much of that dollar should go to the Taliban?

Mr. SOPKO. I would not set a dollar amount. I do not think any money should go to somebody who's trying to kill America or killing our friends. But—

Mr. PERRY. Yes. It'd be easy to solve if we just sent zero, would not it?

Mr. SOPKO. Well, that's a policy decision that I think you have to make then—

Mr. PERRY. Well, we're trying to get the information. Let me ask you this. I think you claim that a hundred new Taliban NGO's emerged in Afghanistan during a single quarter in 2022.

What do you suppose the intentions are behind expanding Taliban—aligned NGO's and how does it play out with you and the decision to ban U.N. agencies in Afghanistan from partnering with NGO's that the Taliban deems to be unacceptable?

Mr. SOPKO. I think that's a frightening perspective and I think that's why we're sending a warning to State and AID and to other donors that the moneys may be going up.

Mr. PERRY. Maybe?

Mr. SOPKO. You may get a Taliban NGO—if I can just finish, sir—you may get a Taliban NGO which is, quote/unquote, "helping women's rights" which is trying to get money from the U.S. Government.

Up to now we have not documented any money going to the Taliban.

Mr. PERRY. You're not going to document it because you're not there, right? I mean, how are you going to document it?

Mr. SOPKO. Well, we can still get information from other people. Remember, we have people in the—

Mr. PERRY. And I'm sure they're all truthful and not—

Mr. SOPKO. Well, not all. Not all, sir.

Mr. PERRY. All right. My time has expired. I yield.

Mr. MCCORMICK. The gentleman's time has expired. I now recognize Mr. Jackson for 5 minutes.

Mr. JACKSON OF ILLINOIS. Thank you very much, Dr. McCormick.

Thank you so much for your time today and your transparency. Can I ask you one question? Was there a particular reason why the United States left Afghanistan September 11th, 2021? Was the date symbolic?

Mr. SOPKO. I did not pick—I do not know why they—

Mr. JACKSON OF ILLINOIS. Okay. But 9/11—September 1911.

Mr. SOPKO. Yes, it was 9/11.

Mr. JACKSON OF ILLINOIS. Like, I did not know if there was anything.

If there was something that we could pry into regarding the State Department's actions how can we help you do your job better and the interim information that you need from the State Department?

Mr. SOPKO. Well, I think if this committee sent a bipartisan request or notice to State that they should be cooperating with us we're happy to provide you chapter and verse of where there's a lack of cooperation. That would be very helpful.

Mr. JACKSON OF ILLINOIS. Okay. We see there's an acceleration in the amount of humanitarian assistance that's needed, that more children are going into acute care for malnutrition.

What specifically can you add to that to share with us? Is this going to continue to accelerate? Is it staving off? Is it at a level that can be managed? Are we able to provide more assistance to curtail this humanitarian crisis that's unfolding?

Mr. SOPKO. Well, I do not know if the humanitarian crisis—the humanitarian crisis is going but I think our assistance has not grown proportionally.

But, again, that's a decision made by State, AID, and Congress and the amount of money you want to give. I do not think there's been any effect of our assistance on improving the core or the causes of the crisis in Afghanistan.

Mr. JACKSON OF ILLINOIS. Will there be—and under your estimation from the boots on the ground, the general sentiment, how are Americans perceived in Afghanistan at this moment?

Mr. SOPKO. It would be hard for me to say. I know the people who have left Afghanistan—the Afghans—love us but I cannot speak for what the average Afghan thinks.

Mr. JACKSON OF ILLINOIS. Could you explain how the—is the Taliban fulfilling any of their obligations with the agreements that were left in place?

Mr. SOPKO. Many of their obligations they are not following. There's some question on their connections with terrorist organiza-

tions. They have not been following that. They promised to abide by humanitarian policies on women, children, et cetera. They're not abiding by that.

They had promised not to use extrajudicial punishments for prior government officials or employees or soldiers. They're not abiding by that. I can give you a total list of all those promises but they're not abiding by any of them.

Mr. JACKSON OF ILLINOIS. Thank you so much. I yield back, Mr. Chair.

Mr. McCORMICK. The gentleman yields. The next gentleman to be recognized is Mr. Mast for 5 minutes.

Mr. MAST. Appreciate it, Mr. Chairman.

I want to go to some of the—you've struck a chord with a lot of your comments and I think a lot of my colleagues and we appreciate your candid and open nature of conversation with you.

You're an auditor, right? To be frank, a bean counter? Is that—

Mr. SOPKO. I'm a former Federal prosecutor. I'm a prosecutor.

Mr. MAST. Tasked with auditing?

Mr. SOPKO. Yes.

Mr. MAST. Waste, fraud, abuse in Afghan reconstruction—I would be quantifying that correctly?

Mr. SOPKO. That's correct.

Mr. MAST. Okay. And in that you used the term never—quote, “never defined reconstruction.” Is that correct?

Mr. SOPKO. Yes. Yes, the statute does not specifically define reconstruction is. You got to take a look at various portions of it.

Mr. MAST. And so that's the nature—the nature of my first question. You're tasked with auditing something. Do you—whether it's because of some specific sentence in a document you were given or because of something somewhere else can you as the auditor define what reconstruction is?

Mr. SOPKO. We have defined it in—basically, if you look at the statutes, and I'm happy to give you chapter and verse—

Mr. MAST. I'm here.

Mr. SOPKO [continuing]. Defined as assistance to the benefit of the Afghan people. That's how we have interpreted it, that's how the appropriators have interpreted it, and only recently has the State Department interpreted it as it does not cover anything else and does not cover any of the programs in Afghanistan.

Even as specific humanitarian programs that we were auditing before that the State Department and AID was cooperating with, once the Taliban took over the State Department said those programs are no longer reconstruction.

Mr. MAST. So to the best of your knowledge and what you can recall seeing, reading, being lectured on, whatever, to the benefit of the Afghan people.

Mr. SOPKO. Yes.

Mr. MAST. I'm a firm believer when we look at U.S. policy that we say in any bit of it, USAID or anything, does our policy support what we want for each country. I have it written on a board in my office because we should always, in my opinion, be answering that question.



So in your statement there, you know, to support the Afghan people can you see clearly in anything you've said what we want out of this for the United States of America?

Mr. SOPKO. Currently? Right now?

Mr. MAST. I'll let you answer it in—

Mr. SOPKO. Well, right now I think that's a problem. We do not really have a strategy articulated by the Administration on what we're doing in Afghanistan—a specific strategy for Afghanistan. We used to do that on a regular basis but we have not. Yes. We do not. We do not.

Mr. MAST. That's amazing. It's not the most provocative thing that you can hear but it is amazing that, you know, we're talking about whether it's \$11 billion since, you know, this year or \$3.5 billion since this year or whatever the timeframe is we do not have a strategy, really, an aim for reconstruction other than blasting a shotgun out there and saying, you know, hopefully one of those BBs, you know, supports the Afghan people but not an aim to support what the United States of America wants out of that relationship.

Mr. SOPKO. It's correct.

Mr. MAST. I do not know that there's another question I can ask you because there's not an answer. There's not a specific for you to give me in that. So I do not—

Mr. SOPKO. That's a problem we have been facing in Afghanistan I think for 20 years. We did not really know what our objective was, or changed or it morphed, and that's very difficult if you're an auditor or an investigator, particularly if you're an auditor or if you're a Congressman.

If you do not know what you want to accomplish how do you judge you're getting there? And that's what we saw on a regular basis and we have raised that numbers of times that—you know, we look at inputs, we look at outputs and we look at outcomes. What's the outcome you want to achieve by being in Afghanistan?

Now, there may just be a straight humanitarian. We want to help people not starve to death or die and that may be an articulated objective, and I'm not saying that isn't a good objective to have. But that—

Mr. MAST. But even that is really—like you said in your comments as well, noble cause. You used the term noble cause to identify that and that's true. Noble cause.

But even that we do not do that without the purpose of saying we want to see a friendly government there or, you know, we want to see safety in our embassy—we do not have an embassy there. Or we want to see hostages returned or we want to—like, there is still an end State in humanitarian support for any entity for the United States of America and our taxpayers.

I yield back, Mr. Chairman.

Mr. MCCORMICK. The gentleman yields. The gentleman Mr. Sherman is recognized for 5 minutes.

Mr. SHERMAN. There was substantial discussion earlier when I was here about the withdrawal from Afghanistan. It certainly was not pretty. But there's almost no time in history when there can be a retreat that is nice to look at. It was not nice to look at in Saigon. It was not nice to look at in Afghanistan.

One of the intelligence failures was the belief that because the Afghan army clearly had the capacity to fight against the Taliban for a 3-month period that they would. The fact is that once we were withdrawn—withdrawing and everybody expected the Taliban to take over who is going to give their life just to provide a 3-month window between our withdrawal and the Taliban's victory?

Our intel community confused capacity with willingness. But I do not think that we are going to go back as we analyze this and say, oh, if we had just done it better it would have been beautiful.

I'll ask our witness you've—we have very few tools available to get Afghanistan to do what we want. We can bomb them. Nobody's suggesting that.

We can prevent them from getting other economic relationships with private sector companies and with the IMF but that undercuts our effort to help the Afghan people, and we can provide direct aid. The aid we're providing is not only a problem for those who focus on Afghanistan.

I've been advocating for 27 years now that we spend more money providing nutrition and health and education to the poorest people in the world and I cannot think of a better way to undermine that effort than to let the American people know the truth, which is that the money we send to Afghanistan is in part purloined not just by the ordinary corruption but also by those who want to fund terrorism.

Do we have any tools other than to tell the Afghan government that we will not provide the aid? We can threaten to—we can cut it off. We can threaten to cut it off. Any other tools we have available?

Mr. SOPKO. Well, there are certain auditing tools. There are certain tools—

Mr. SHERMAN. There are auditing tools for us to discover how much of our money is stolen.

Mr. SOPKO. Yes.

Mr. SHERMAN. But do we have—and it'd be nice to get a report—but do we have any tools to get them to stop stealing it?

Mr. SOPKO. No.

Mr. SHERMAN. Okay. So if—

Mr. SOPKO. No. We do not have leverage. We had very little—we had leverage before. We have no leverage now, really.

Mr. SHERMAN. Now, there's a limited amount of money that Congress will provide to providing nutrition, health care, and education to the poorest people in the world. Every dollar we spend in Afghanistan is a dollar we do not spend in eastern Congo or northern Ethiopia.

Do we—if we were to not spend money in Afghanistan but to spend more in those other places would we feed as many hungry people? Would we educate as many people who are desperate for education?

Mr. SOPKO. I cannot answer that. We did not look into that. Again, that's a policy decision. I think I told you, and maybe now it has hit home, that there are no really good choices in Afghanistan.

Mr. SHERMAN. Yes. I mean, there's a tendency when you have limited resources you just spread them out and say, well, we did

something here and we did something there. We did something here. So do not tell us that politically difficult thing, oh, you did nothing for that.

But the fact is if we did twice as much in eastern Congo and half as much in Afghanistan we might be helping just as many people and the advocates for foreign aid tend not to want to have that discussion because they believe we should be doing both and all of the above.

But Congress is limited. So the one way that we could have some leverage is if Afghanistan realized that if we cannot make sure the money is spent well in Afghanistan there are other places we can spend it.

How much do they care whether this aid gets to their people? Is even the threat to cutoff aid leverage or are they in favor of ignorance and starvation?

Mr. SOPKO. There have been statements made by senior Taliban officials and, again, one thing you have to realize is the Taliban is not monolithic—

Mr. SHERMAN. I do.

Mr. SOPKO [continuing]. And as you well realize, but there have been some statements made by some of the, I would say, the Kandahar Taliban who basically said, we do not really care.

Now, there may be more practical people in other areas of the country and maybe that's what we're trying to reach out to. But that's a diplomatic issue that I—we do not really look at.

Mr. SHERMAN. We need to explore whether this money can do more in Africa. And I yield back.

Mr. MCCORMICK. And the chair also recognizes that when the gentleman from the other side of the aisle is talking about not spending money then we should pay careful attention.

With that I recognize Mrs. Young Kim for 5 minutes.

Mrs. KIM OF CALIFORNIA. Thank you. I'd like to thank the chair and the ranking member for holding today's hearing on Afghanistan.

You know, it's been more than 2 years after the withdrawal and we have seen today a complete reversion of progress on women's rights in Afghanistan, and according to SIGAR's most recent quarterly report, the several multilateral institutions and international NGO's released a statement arguing the Taliban's abuses against women and girls constitute crimes against humanity.

And SIGAR previously noted that education is banned for girls past grade six. Women and girls are banned from public parks. Women are banned from boarding a flight without a male guardian and women are banned from working with NGO's or the United Nation.

While USAID does not engage directly in negotiations of MOUs with the Taliban the USAID does have a policy on MOUs between the Taliban and NGO's operating in Afghanistan.

So I'm interested in hearing about this policy with regard to the protection of women and girls.

Mr. Sopko, does State or USAID require Taliban MOUs signed by U.S.-funded NGO's to be submitted for approval before signing?

Mr. SOPKO. I believe we have not gotten—taken a real look at those MOUs but I think AID told us in January of this year that

there's a new mission order allowing implementing partners to sign MOUs.

Mrs. KIM OF CALIFORNIA. So you have not seen any MOUs?

Mr. SOPKO. Well, provided they are approved by AID and justified as necessary. So I do not know if my staff has seen any of those MOUs. Let me just check.

Have we seen any of the MOUs? Yes, we have. Some of my staff have seen it and we have samples of those MOUs.

Mrs. KIM OF CALIFORNIA. Well, I would like to see some of that, too. OK?

Mr. SOPKO. Okay. If we can arrange that, yes.

Mrs. KIM OF CALIFORNIA. Does USAID's criterion have requirements that MOUs do not include prohibitions on women working with NGO's? Any staff member that have seen the MOU can you talk about that?

Mr. SOPKO. I know AID is pushing against it. I do not know. We'll have to double check those MOUs to see if they have anything about women.

Mrs. KIM OF CALIFORNIA. Is USAID or U.N. able to enforce protections for women NGO workers that are implementing U.S. assistance?

Mr. SOPKO. I do not believe they can from our discussion with U.N. officials. I mean, I know they initially shut down all of their cooperation with the Taliban over that issue. But I believe they have eventually decided, and I will stand corrected if my staff tells me otherwise, that it was worth more to get the aid out. So they have not stood up to the Taliban on that.

Mrs. KIM OF CALIFORNIA. It's really important that we provide the protection for women workers there too—the NGO workers. So I would hope that we can pay attention to that as well.

Mr. SOPKO. We're happy to get back to you and more specifics on the MOU.

Mrs. KIM OF CALIFORNIA. You know, is the U.S. continuing to fund education initiatives for children past grade six in Afghanistan following the ban on girls attending school past this grade level? And what about the United Nations?

Mr. SOPKO. I do not know if we have looked at that. We issued a recent audit on the education funding but I do not know if we looked at that time that covered the period of them preventing them from going beyond the sixth grade.

We'll have to get back to you on that.

Mrs. KIM OF CALIFORNIA. Oh, gosh. We did not get much information out of you today, did we? Well—

Mr. SOPKO. I do not know if I would agree with that, ma'am.

Mrs. KIM OF CALIFORNIA. Well, thank you. I yield back the balance of my time.

Mr. McCORMICK. The gentlelady yields. The gentleman Mr. Stanton is recognized now for 5 minutes.

Mr. STANTON. Thank you very much, Mr. Chair. Thank you, Inspector General Sopko, for being here today.

As we focus on the withdrawal from Afghanistan and the resulting impact I want to thank the many Afghans who did work alongside U.S. forces and U.S. officials for 20 years, particularly members of the Female Tactical Platoon. These courageous women

risked their lives by doing what male soldiers could not in a majority Muslim country, searching and questioning women and children in pursuit of Taliban targets during the 2,000 missions they served alongside Green Berets, Navy SEALs, and Army Rangers.

Their work to support the United States mission along with their gender makes them and their families top targets for the Taliban. Yet, not all of them have been allowed to come to the United States and of those who are in the United States one-third are still awaiting asylum.

I will continue to push Congress to pass the Afghan Adjustment Act, a necessary step toward repaying and saving those who served alongside the U.S. mission.

Inspector General, I know what you earlier clarified with questioning from my colleague, Representative Bera, that you do not have direct jurisdiction to audit the Special Immigrant Visa Program.

However, the Special Inspector General for Afghanistan Reconstruction's most recent quarterly report does include updates from the State Department regarding the Afghan SIV program.

What steps has the Biden Administration taken to address the needs of Afghans who did partner with the United States in various capacities but would not be eligible for SIVs?

Mr. SOPKO. Again, because we have not been tasked to look at that we have not. We're just reporting what the status is and updating on what we're—what's happening that's significant. We have not looked into that issue.

Mr. STANTON. What has the Biden Administration done to expedite SIV processing?

Mr. SOPKO. Again, we have not looked at the SIV program specifically.

Mr. STANTON. Okay. The previous questioner talked about the impact of Taliban policies—terrible policies as it relates to women. The Taliban discriminates heavily against women, highlighting the vulnerability of the Female Tactical Platoon members who are still in Afghanistan or who have not been granted United States visas.

Are you aware of any actions the international community could have to compel or motivate the Taliban to lift some restrictions on Afghan women and girls, particularly limits on education and participation in civil society work force?

Mr. SOPKO. I know the international community including the U.N. and United States objected to it. But it was not successful. I do not have an answer to what could have worked with the Taliban. I think you have a situation where the current leadership of the Taliban really do not care what we think about women's rights.

Mr. STANTON. Okay. There are reports now that Pakistan wants to forcibly remove up to 1.7 million Afghan refugees immediately. What impact might Pakistan's plan to forcibly remove—what might be the impacts, excuse me, of Pakistan's plan to forcibly remove Afghan refugees?

Mr. SOPKO. Well, if it includes people who worked with the U.S. Government or assisted the prior government in doing work it puts all of those individuals in peril. Just recently the Pakistan government announced that their repatriation of Afghans would not in-

clude people in Pakistan awaiting the SIV or the P-1/P-2 process to be finalized.

The problem is we do not know if that's firm. It could change the whims of the Pakistan government. It also does not really address the other issue—and, again, I apologize that we have not looked at the program. We have not been tasked to do it. That it's going to take years for those people in Pakistan to either hear a yea or nay to coming to the United States or another country.

So it causes concern. I think you're concerned about and we are too about what Pakistan is doing.

Mr. STANTON. All right. Thank you very much. I have other questions. I'll submit it in writing and I will yield back.

Thank you, Mr. Chairman.

Mr. MCCORMICK. The gentleman yields. Mr. Baird is recognized for 5 minutes.

Mr. BAIRD. Thank you, Mr. Chairman and Ranking Member, and, Mr. Sopko, we appreciate you being here.

You know, the vicious attack in August 2021 killed 13 Americans, and others have made reference to that but the reason I wanted to mention this Corporal Sanchez was from Logansport, Indiana, which was in my district.

And then now Afghanistan faces a collapse of their economy and they face a humanitarian crisis. Back in April during your testimony to the House Oversight Committee you mentioned that the State Department and USAID's refusal to provide SIGAR information leaves it impossible to say whether the United States provide taxpayer dollars to the Taliban or the Afghan terror group.

So here's my question. Have you received any update and based on what you've said so far? But have you received any update on this from either the State or USAID and can you give any clarity if the United States has given money for humanitarian assistance to the Taliban or if the Taliban have directed other funds—diverted other funds?

Mr. SOPKO. I think in my testimony and my written testimony we have documented that the Taliban are receiving U.S. funds. We have not been able to identify the exact amount, and as I mentioned in my statement, you know, thieves usually do not advertise how much they steal.

We do know they have done that. We have—some of this information came from USAID. Some of that information came from our own hard work of our staff. We have sent out questionnaires to NGO's and a vast majority of them have said that they have been shook down by the Taliban, have given assistance, and some of that is U.S. assistance, to the Taliban.

We have also documented that the Taliban has forced NGO's to give assistance to their friends, their soldiers, and not to give it to other people, particularly minorities like Hazara.

So we have done a pretty good fair job of doing that. We do not have the exact amount. I think we identified of taxes and licensing fees about \$10 million for sure we have documented that went to the Taliban.

We are still working on that and, you know, it may take some time. But it's difficult. It's difficult to get that information.

Mr. BAIRD. So do they take a tax or a fee on almost everything? Is that how they're getting some of that? And then they divert—in the other cases they divert it all. Is that—

Mr. SOPKO. It depends. I mean, there's sort of a—I do not know if we—one of my staff, I think, refer to it as sort of a kleptocrat's handbook on this—that they're following everything you can think of. You got to hire their contractors for drivers. You got to rent the cars from their people.

So they're using multiple methods to doing it and that's the difficult thing. And, again, I made the statement is it corroborates, I think, an old statement that those who have the guns have the aid and they have the guns and they're using every attempt.

What was also troubling is that the Taliban have actually infiltrated the U.N. organization. They've infiltrated a number of these NGO's by placing their people in it—in those organizations and that was documented by other organizations, too. So it's just a myriad of ways that they are trying to get this money.

Mr. BAIRD. Thank you. I appreciate—I appreciate your information in that regard, and my time is about up so I yield back.

Mr. MCCORMICK. The gentleman yields. Mr. Burchett, you're recognized for 5 minutes.

Mr. BURCHETT. Thank you, Mr. Chairman. I apologize if my questions have already been asked. As the 435th most powerful Member of Congress sometimes that happens. But when I ask them I want you to respond that it's very thought provoking even though you probably answered it three times already, if that's all right, sir.

Is there any way that the U.S. can provide aid to Afghanistan without any of it falling in the hands of the Taliban?

Mr. SOPKO. No.

Mr. BURCHETT. That's what I—like Fred Thompson said, never be afraid of a one-word answer.

Mr. SOPKO. It's impossible.

Mr. BURCHETT. He was a great communicator. Are you able to track United Nations funding to the Taliban and if so how much aid in American dollars?

Mr. SOPKO. We're trying to do it—as I did mention before, we have actually documented about \$10 million, and I'm not certain if this went through the U.N. or other NGO's but \$10 million in fees and taxes that's gone to the Taliban.

Mr. BURCHETT. OK, and that is through U.N. dollars that are American dollars?

Mr. SOPKO. Well, it's American dollars and—you know, yes.

Mr. BURCHETT. Right. Okay. Ten million dollars.

What sort of military equipment is now in the hands of the Taliban and what do you think the value of that equipment was when it was left?

Mr. SOPKO. We did a report on that estimate of how much material was left and it was basically based upon a report done by the Department of Defense. I do not have the exact figure in front of me but it's multiple—yes, \$7 billion in equipment and that includes everything from airplanes to guns to bullets to boots to you name it. So it's a massive amount of equipment.

Mr. BURCHETT. Seven billion?

Mr. SOPKO. Billion with a B.

Mr. BURCHETT. Yes, sir. Ten million for United Nations and \$7 billion in armaments. Okay.

We have been told that the Taliban has more moderate members now, which I do not know that I believe that or not. But do you believe not allowing women and girls out of the house is moderate?

Mr. SOPKO. No, I would not believe it's moderate. You know, it's basically a slave State over there. The women are the slaves. So, you know, no. I mean, there are moderate compared to—I mean, it's like comparing Attila the Hun to somebody else. I mean, it's moderate——

Mr. BURCHETT. Yes. You got suicide bombers and then you've got those that would just, like, you know, take——

Mr. SOPKO. Just to kill you the normal way. Yes.

Mr. BURCHETT. A hand grenade kind of thing. Yes, I got you. Okay. Well, I believe that's all of my questions. Thank you, sir. I really appreciate it. You've been very——

Mr. SOPKO. And no one else asked those questions before, sir. Let me just tell you.

[Laughter.]

Mr. BURCHETT. Is he telling the truth, Mr. Chairman?

Mr. MCCORMICK. As far as I—the chair has recognized, yes.

Mr. BURCHETT. That young lady beside you I trust her. So all right.

Mr. MCCORMICK. With that, the gentleman yields. And with that I recognize the all-patient Mr. Huizenga matter of fact for seven and a half minutes. A special privilege.

Mr. BURCHETT. Yes, give him my time, please.

Mr. HUIZENGA. Well, I appreciate that. I do have a 1 o'clock meeting but my apologies.

Earlier today I was passing a bill through the House Financial Services Committee dealing with Iran sanctions and that, obviously, in light of what has happened with Hamas is very important.

But one of the lessons that we have learned is about the fungibility of money and so that's what I want to kind of pursue, and my colleague was asking about that equipment value and those kinds of things that—you know, what was left, literally, on the battlefield for the Taliban to pick up, and I thought it was interesting.

You had one—earlier one of my other colleagues had—was kind of pursuing trying to make the point, I think, that, you know, the U.S. Government does not officially recognize the Taliban as the government of Afghanistan. That might actually be true but we also do know that we sure do communicate with them, we sure do cooperate with them, and certainly we have been sending them money through various—through various channels and to think that somehow that's not fungible is naive, I think, to be generous with that.

Mr. Sopko, I read a little bit about your background. You were a former staffer on the Hill, correct?

Mr. SOPKO. Almost 25 years. Almost 25 years. Yes

Mr. HUIZENGA. Former staffers unite——

[Laughter.]



Mr. HUIZENGA [continuing]. And, you know, at some point sometimes we actually get into some interesting positions. But my point is you know actually what we're supposed to be doing, right, which is oversight, which is holding an Administration accountable regardless of who it is.

You know, SIGAR was created, if I recall correctly, and signed into law by President Bush. You were appointed by President Obama, correct? You served through the Trump Administration and now serving through this Administration and yet if I recall hearing you earlier this is probably the least cooperative you have seen the State Department. Is that—is that accurate?

Mr. SOPKO. Yes, I would say that. Yes, this is the least cooperative that the State Department has been.

Mr. HUIZENGA. That's troubling. That's troubling, and we have seen it on this committee. You know, in my other committee work I used to chair the subcommittee that had oversight of the IMF and the World Bank and it just seems outrageous.

And former Ambassador Representative Wagner was talking about this. It's outrageous that this committee and by extension you—and you and by extension us are getting stonewalled like that.

It's our responsibility to get that information from you and from them. It's your responsibility to get that information and yet they refuse to do that.

So that, I think, is going to be a challenge for us moving forward. I've got—very generous of the chair to grant me some additional time and because of this patience.

But can I ask one very specific question about the equipment that has been—has been used? Is there any evidence that any of that equipment has made its way into battlefields or into countries in the Middle East or Ukraine?

That has been—there's been allegations of that. Are you aware of any evidence of that being the case?

Mr. SOPKO. I'm not aware of any evidence of that and we have not looked at it either. So we have not—but we have seen the press reports but we have no evidence.

Mr. HUIZENGA. Well, I guess that would—I've got a request for you. Please take a look at that and it would be helpful if the State Department would cooperate on that.

Certainly—and I want to touch on the Afghan board—the Fund's board of trustees. There's four members currently. Is that correct?

Mr. SOPKO. Four or five? Yes, five. I think five.

Mr. HUIZENGA. Five? Okay. I saw that there was going to be two that were added. Who are these people? What is—what is their background?

I mean, we know in the central bank there's people—there's at least three senior Taliban leaders that are currently sanctioned by the U.N. who sit on their central bank board including the director and the deputy director.

Mr. SOPKO. There are two Afghans that were appointed to the board. There's a Treasury Department official and a Swiss official.

Mr. HUIZENGA. A U.S. Treasury—

Mr. SOPKO. There's only four individuals.

Mr. HUIZENGA. Okay.

Mr. SOPKO. One of the Afghan officials is currently—I'm trying to think his exact title. He on the Supreme Council of the Afghan central bank. So the question we have about that is that a conflict of interest and is the Supreme Council—this is the Supreme Council of the current Afghan bank so that's a Taliban Afghan central bank.

Mr. HUIZENGA. Correct. That would seem like a conflict to me because if I'm reading this correctly the Afghan Fund could be authorized to release these dollars, correct?

Mr. SOPKO. That's correct. That's what it's purpose was.

Mr. HUIZENGA. Okay. And so—and so they're going to go into the DAB, the central bank, which this person sits on, which we know there are Taliban officials on.

So isn't it—seem a little bit of a stretch that State Department's not aware of this or would not be fighting against that?

Mr. SOPKO. Sir, you know, I have a problem with the whole concept, which Mr. West and no one has really explained to us. How in God's name are you going to try to recapitalize the central bank, which is controlled by the Taliban, without helping the Taliban?

I mean, I—look, maybe I'm just a simple country lawyer from the Midwest. I'm from Ohio. Okay. But I just—

Mr. HUIZENGA. Despite that I like you.

Mr. SOPKO. What's that?

Mr. HUIZENGA. Despite that I like you, being from Michigan.

Mr. SOPKO. Yes, I know. I know. But I used to work for John Dingell.

But I just cannot fathom it and, again, maybe I've been doing this job too long. Maybe I've been reading too many audits. But can somebody please explain that to somebody how the heck are you going to do it?

Now, maybe this is, again, a mirage like I talk about—a facade. We're helping the Afghans but we're not helping the Afghans. I do not know. That's a policy decision that you all should ask. But I just do not know how to do that.

Mr. HUIZENGA. But to do that—I agree. But to do that we need information. You can help us with that but you need information, correct?

Mr. SOPKO. We're giving you as much information—

Mr. HUIZENGA. Yes. No. No.

Mr. SOPKO [continuing]. And this report should be ready for your perusal in another month we hope.

Mr. HUIZENGA. And I appreciate that, and I believe that you are doing everything that you can do. But you have—you have given us chapter and verse about how you have been stymied with your ability to get that information from State Department and others, and I'm glad to hear USAID is cooperating more.

And, Mr. Chairman, I appreciate this. I'm going to leave it with this, because John Dingell actually was very good to me when I came in in 2010 and he taught me a couple of things.

One of those was he called the tyranny of the vote, which does not matter who you're with, what you're doing, or what—how far away you are. They ring the bells and we have to go.

The other thing that he taught me was the value and the importance and the constitutional obligation, frankly, we have, and he

certainly did that with the famous Dingellgrams, holding any and all Administrations accountable. This—in my opinion, this Administration has been some of the least accountable when it comes to this and I think your testimony has buttressed that.

So I, sir, am going to be pledging to work with you to make sure that this Administration gets you the information you need to do your job so we can do our job.

And with that, Mr. Chairman, I appreciate your indulgence and I yield back.

Mr. SOPKO. Well, thank you very much, and we're happy to help you and any other member of this committee on that.

Mr. MCCORMICK. With that the gentleman yields. And with that, I grant myself an unlimited amount of time—

[Laughter.]

Mr. MCCORMICK [continuing]. Because this is an interesting topic for me and I'm actually very pleased that you're here with us today. Thank you.

I'm going to revisit what you had said about the weapons and I know there's no way to track weapons you do not have your hands on. In other words, you do not have serial numbers. We cannot track numbers we do not know.

With that said, we have had our weapons, you know, the M4A1 carbine has been seen in the hands of Hamas and Pakistani militants over in Kashmir. I'm sure it's in other places.

In your opinion—this is all theorized but this is based on an education—you're probably one of the more educated people on this topic—where else could those weapons come from other from—other than Afghanistan?

And we have pretty tight controls on the other weapons that we have disseminated throughout the world. Where else could they be coming from other than the mass weapons storages that we had in Afghanistan?

Mr. SOPKO. Well, I mean, I hate to say that there is another conflict going on in Ukraine—

Mr. MCCORMICK. Certainly.

Mr. SOPKO [continuing]. And we're shipping weapons like crazy over there. I do not know if those weapons are the same kind. I do not—I do not really know. I mean—

Mr. MCCORMICK. So on that topic, I happen to be an expert on that topic.

Mr. SOPKO. Oh.

Mr. MCCORMICK. I've been over to Ukraine. I've seen the tracking and the serialization ad nauseam. With the scanning process they have an account for every single serialized weapon—ammunition for that matter.

So I'm pretty sure we have pretty good accountability there. So where else could it come from?

Mr. SOPKO. Well, just to differ I know the DoD IG has been looking in Ukraine and there are some questions about how good a job we're doing. But hopefully it's improved.

Afghanistan is a likely place. It was a weapons bazaar before and it's a weapons bazaar probably now. I do not see any change. The only difference is there's—the government isn't cooperating. At

least they used to cooperate with us, the prior Ghani regime, but it was a total weapons bazaar.

Equipment—now, you're assuming all the equipment that the Taliban has they got after they kicked the Ghani government out. The Taliban—I mean, we were getting information that the Taliban basically told their people do not buy weapons—we're getting it already from the Ghani regime.

So there was a lot of weapons flowing out before the collapse of the Ghani government.

Mr. MCCORMICK. Excellent point. As a matter of fact, when you mentioned the \$7 billion that the Taliban got their hands on that's just the tip of the iceberg because most of the weapons actually came from the Afghani government that were basically handed over when—without a fight.

Mr. SOPKO. Sure.

Mr. MCCORMICK. It was turned over. That's part of the botched withdrawal that we did. Matter of fact—

Mr. SOPKO. Or stolen beforehand. I mean, we did that chapter and verse on audits about how horrible the accounting was and DoD's accounting of weapons was just horrible in Afghanistan.

So I hope it's improved in Ukraine. I have not looked. It's not my job.

Mr. MCCORMICK. I could not agree with you more. As a matter of fact, I was there in 2016 and the interpreters used to talk about this all the time, how there was a severe lack of accountability not just on weapons but on vehicle parts, sending the wrong parts, oversight in general and accountability once you pointed out something with your SIGAR or IG.

And I want to point out—by the way, for the uneducated public in an attempt to educate them on the difference between IG and a SIGAR, and if you could just kind of break this down.

In your experience did your office receives special hiring authorities from Congress and how that differentiates between the IG and the SIGAR? If you could explain that real briefly.

Mr. SOPKO. Oh, yes. We were given that authority because we're a temporary agency. So we have special authorities for pay and special authorities, and when we go out of existence we go out of existence. Our employees are on a contract—an annual contract or little bit—I think 13 months so they can get health benefits.

But that's the—that's the benefit of having a special IG. We're temporary. I'm a firm believer in temporary agencies.

Mr. MCCORMICK. And it also has a little more authority, if I understand correctly?

Mr. SOPKO. We can look at the whole of government and that's important. That's—and I've talked about this before in relationship to other places in the world. That's a really helpful situation where you can follow everybody's money. The problem is the DoD IG, let's say, can only look at DoD programs. AID IG can only look at AID programs. State can only look at State. And it's the same thing with Homeland Security and all that.

We gave the—you gave us the authority to look at any U.S. dollars spent in Afghanistan on reconstruction and—by any agency. So we looked at the FAA. We looked at the FDIC. We looked at every agency and they all—there's common themes. You know, if

they're stealing from one U.S. Government agency they're stealing from another and they're also stealing from the money given to the U.N. So you allowed us to look at the United Nations, the World Bank, and all that, which was a fantastic opportunity.

I firmly believe in whole of government and whole of governments and you really need to have somebody able to look at that.

Mr. MCCORMICK. As do I and that's why I put an IG in the provisions for the Ukraine.

Mr. SOPKO. Oh, did you? Oh, good. Thank you.

Mr. MCCORMICK. Yes, I did. So I'm happy about that.

Mr. SOPKO. Congratulations. It's not us but I think that's a good point to do.

Mr. MCCORMICK. Now, when we look at Afghanistan as it exists now we could probably agree there's terrorist training bases there, correct?

Mr. SOPKO. Yes.

Mr. MCCORMICK. I think around 27 is the last count I heard. I do not know if, you know—

Mr. SOPKO. I think so. I think the U.N. gave 27.

Mr. MCCORMICK. That's what I've heard also. And the fact that we're still giving money to a regime that, as you said, and I quote from an earlier statement, "thieves do not advertise what they steal." They probably also do not advertise what they spend their money on. Would you agree on that, too?

Mr. SOPKO. Correct.

Mr. MCCORMICK. Okay. So I can safely assume that if you're harboring 27 terrorist bases and you've done things complicit with terrorist activities that you're probably—some of that money that we're literally sending to the Taliban could in fact be used to support these training facilities?

Mr. SOPKO. You're absolutely correct, and that's a concern we have.

Mr. MCCORMICK. I want to let that sink in to the American public. American taxpayer dollars that we work for and we give to the American government semi willingly are being used to fund terrorist bases, training people to attack Americans and their interest around the world.

I want that to sink in.

Mr. SOPKO. Well, sir, we have not documented that. We have documented everything—

Mr. MCCORMICK. This is a—it's a clear possibility?

Mr. SOPKO. Clear possibility, and that's the distinction between—

Mr. MCCORMICK. The fact that we allow that possibility to exist is far beyond egregious. But—well, I'll leave it at that because you and I agree on this.

Mr. SOPKO. But I could say that's the distinction between the theft and diversion of the prior regime. That usually just went to corrupt officials and it may have ended up in northern Virginia or California where they invested their money, or Dubai.

But we were pretty certain it was not going to terrorist organizations. That's the problem. That's the concern. I said in my statement that this group are a bunch of terrorists and so very likely it's going to end up the money being diverted to terrorism.

Mr. MCCORMICK. So we went from corrupt to evil. Great.

As you stated—this is my last question but I think it's very germane to what we're trying to cover today—you stated to the House Committee on Oversight and Accountability the Biden Administration has not at all been helpful to you in your investigations and you said in your testimony, and I quote, "Due to the refusal of State and USAID to fully cooperate with SIGAR I cannot report to this committee or to the American people on the extent to which our government may be funding the Taliban and other nefarious groups with U.S. taxpayer dollars. We simply do not know since the Department of State, USAID, the United Nations, and other agencies are refusing to give us basic information that we or any other oversight body would need to ensure safe stewardship of tax dollars," which supports what we were just talking about.

What can Congress do to reverse that trend and bring back accountability for the very dollars that we're responsible for and, indeed, the safety of our country?

Mr. SOPKO. Well, I mean, as I mentioned this to somebody else who asked the question is, I mean, you know, a formal letter from the committee—a bipartisan—bipartisan, you know, because that sends a bigger message—bipartisan letter saying, please, you know, or provide the information. I do not know if you can do that. That's helped in the past.

I think asking State—as I said, USAID has turned around. You know, they've been very helpful now. I mean, I do not mean to criticize USAID. And that's in part because of letters from committees like this. You just need to break through with State. I mean—

Mr. MCCORMICK. So that's the crazy thing. I've worked with USAID or I've been over to Bangladesh and I've seen Cox's Bazar and I've seen the amazing work they've done. They do some amazing things.

Mr. SOPKO. They do.

Mr. MCCORMICK. Almost miraculous things.

Mr. SOPKO. They do.

Mr. MCCORMICK. What is the deal with the State? Why are they resisting accountability? Why is the Biden Administration hiding instead of being transparent what they're trying to do? Million-dollar question.

Mr. SOPKO. You've got to—you got to ask them. You know, that's what I can say. Look, I'm a former prosecutor, and I do not know if your background you were a former prosecutor or defense attorney or whatever, but—

Mr. MCCORMICK. I'm just a Marine. Simple Marine.

Mr. SOPKO. Just a Marine. Okay. Well, when somebody—let's go—I'll use Shakespeare, "He protesteth too much." I always wonder what motivates people. I mean, if—that's my personal opinion. This isn't an audit and all that. My personal opinion is same with yours, what are they trying to hide.

I mean, is it worse than we have already uncovered? I do not know. I remember—I think it was Joe Dunford, another Marine, who I remember telling me—he says, you know, John, every time you come here you uncover a rock and something ugly comes out so how do we stop that.

And he did not try to stop me. He said, how do we stop it beforehand, and I created a program to try to do that. These are the type of questions—these are type of things that we used to deal with the State Department and AID and State and we used to help them to stop the ugly things from crawling out underneath the rocks.

If you do not identify the problem you're never going to fix it and that's my concern.

Mr. MCCORMICK. Amen. Thank you.

With that, I thank the witnesses for his valuable testimony and the members for their questions. The members of the committee may have some additional questions for the witness and we'll ask you to respond to these in writing.

Pursuant to the committee rules, all members may have 5 days to submit statements, questions, and extraneous materials for the record subject to the length limitations.

Without objection, the committee stands adjourned.

[Whereupon, at 1:07 p.m., the committee was adjourned.]

## APPENDIX



**COMMITTEE ON FOREIGN AFFAIRS  
FULL COMMITTEE HEARING NOTICE  
U.S. HOUSE OF REPRESENTATIVES  
WASHINGTON, DC 20515-6128**

**Michael T. McCaul (R-TX), Chairman**

November 7, 2023

**TO: MEMBERS OF THE COMMITTEE ON FOREIGN AFFAIRS**

You are respectfully requested to attend an OPEN hearing of the Committee on Foreign Affairs to be held at 10:00 a.m. in room 210 of the House Visitor Center. The hearing is available by live webcast on the Committee website at <https://foreignaffairs.house.gov/>.

**DATE:** Tuesday, November 14, 2023

**TIME:** 10:00 a.m.

**LOCATION:** HVC-210

**SUBJECT:** Examining the Biden Administration's Afghanistan Policy Since the U.S. Withdrawal

**WITNESSES:** The Honorable John Sopko  
Inspector General  
Special Inspector General for Afghanistan Reconstruction (SIGAR)

\*NOTE: Witnesses may be added.

**By Direction of the Chair**

*The Committee on Foreign Affairs seeks to make its facilities accessible to persons with disabilities. If you are in need of special accommodations, please call 202-226-8467 at least four business days in advance of the event, whenever practicable. Questions with regard to special accommodations in general (including availability of Committee materials in alternative formats and assistive listening devices) may be directed to the Committee.*



**COMMITTEE ON FOREIGN AFFAIRS**  
MINUTES OF FULL COMMITTEE HEARING

Day Tuesday Date November 14, 2023 Room HVC-210

Starting Time 1037 Ending Time 1307

Recesses 1 (\_\_\_\_ to \_\_\_\_ ) (\_\_\_\_ to \_\_\_\_ ) (\_\_\_\_ to \_\_\_\_ ) (\_\_\_\_ to \_\_\_\_ ) (\_\_\_\_ to \_\_\_\_ ) (\_\_\_\_ to \_\_\_\_ )

**Presiding Member(s)**

*Chairman McCaul, Rep. Waltz, Rep. McCormick*

*Check all of the following that apply:*

Open Session ☒

Executive (closed) Session ☐

Televised ☒

Electronically Recorded (taped) ☒

Stenographic Record ☒

**TITLE OF HEARING:**

**EXAMINING THE BIDEN ADMINISTRATION'S AFGHANISTAN POLICY SINCE THE U.S. WITHDRAWAL**

**COMMITTEE MEMBERS PRESENT:**

*Attached*

**NON-COMMITTEE MEMBERS PRESENT:**

*None*

**HEARING WITNESSES: Same as meeting notice attached? Yes ☒ No ☐**

*(If "no", please list below and include title, agency, department, or organization.)*

**STATEMENTS FOR THE RECORD: (List any statements submitted for the record.)**

*Attached*

**TIME SCHEDULED TO RECONVENE** \_\_\_\_\_

or

**TIME ADJOURNED** 1307

*Meg Wagner*  
Full Committee Hearing Coordinator

## Committee on Foreign Affairs

118<sup>th</sup> Congress

## ATTENDANCE

Date: November 14, 2023

Representative	Present	Absent	Representative	Present	Absent
Mr. McCaul	X		Mr. Meeks	X	
Mr. Smith		X	Mr. Sherman	X	
Mr. Wilson		X	Mr. Connolly		X
Mr. Perry	X		Mr. Keating	X	
Mr. Issa		X	Mr. Bera	X	
Mrs. Wagner	X		Mr. Castro		X
Mr. Mast	X		Ms. Titus	X	
Mr. Buck		X	Mr. Lieu		X
Mr. Burchett	X		Ms. Wild	X	
Mr. Green		X	Mr. Phillips		X
Mr. Barr	X		Mr. Allred		X
Mr. Jackson		X	Mr. Kim		X
Mrs. Kim	X		Ms. Jacobs		X
Mrs. Salazar		X	Ms. Manning		X
Mr. Huizenga	X		Mrs. Cherfilus-McCormick	X	
Mrs. Radewagen		X	Mr. Stanton	X	
Mr. Hill		X	Ms. Dean	X	
Mr. Davidson		X	Mr. Moskowitz		X
Mr. Baird	X		Mr. Jackson	X	
Mr. Waltz	X		Mrs. Kamlager-Dove		X
Mr. Kean	X		Mr. Costa	X	
Mr. Lawler	X		Mr. Crow	X	
Mr. Mills		X	Mr. Schneider	X	
Mr. McCormick	X				
Mr. Moran		X			
Mr. James	X				
Mr. Self	X				

**INFORMATION SUBMITTED FOR THE RECORD FROM  
REPRESENTATIVE CONNOLLY**

**“Examining the Biden Administration's Afghanistan Policy Since the U.S. Withdrawal”  
House Foreign Affairs Committee  
November 14, 2023, 10:00am  
HVC-210  
Rep. Gerald E. Connolly (D-VA)**

After years of negotiations with the Taliban by his predecessor that excluded the Afghan National Government, President Biden made the difficult yet courageous decision to end the longest war in U.S. history. 2022 marked the first year this century that no American servicemembers lost their lives in Afghanistan. The administration conducted the largest airlift in history, a herculean effort that evacuated approximately 120,000 American citizens and allies in just a few short weeks. While oversight over the calamitous withdrawal from Afghanistan is necessary, our critiques must be equally fair. This committee must not substitute oversight over the withdrawal for oversight over the entire 20-year engagement.

In 2019, former U.S. Ambassador to Afghanistan Ryan Crocker argued that by not insisting on the inclusion of the Afghan government in negotiations, “we have ourselves delegitimized the government we claim to support.” By entering into a misguided “peace process” that forced President Biden to acquiesce to Taliban demands, the Trump administration bears substantial responsibility for the chaotic withdrawal. It was Secretary Pompeo, not Blinken, that met with the Taliban co-founder Mullah Abdul Ghani Baradar to broker a flawed withdrawal agreement that former National Security Advisor H.R. McMaster characterized as a “surrender agreement with the Taliban.”

The Trump administration actively undermined the Afghan government while it strengthened the hand of the Taliban. In 2020, the Trump administration pressured the Afghan government to free five thousand Taliban fighters, many of whom later played central roles in retaking the country. In the wake of his election loss in 2020, President Donald Trump ordered a potentially catastrophic immediate withdrawal of all U.S. troops from Afghanistan and Somalia, but according to testimony released by the congressional January 6th committee, senior officials never followed through on the plan. Notwithstanding the dangerous and tumultuous handling of negotiations by the Trump administration, President Biden accomplished what President Trump set out to do and finally withdrew American troops from Afghanistan, ending the longest war in U.S. history.

I do have serious concerns, however, about how the withdrawal was planned and conducted, and how the United States processed and evacuated at-risk Afghan civilians. For the last 20 years, our servicemembers, non-profit organizations, and government contractors in Afghanistan have relied on the assistance of Afghan employees. Whether serving as security guards, translators or drivers, the success we did manage to achieve in Afghanistan would not have been possible without their help, despite what it meant for their safety. Even after the Taliban, Al Qaeda and ISIS-K no longer had a significant presence in Afghanistan, the men and women who assisted Americans were still met with threats from those who remained loyal to terrorist organizations. My office submitted over 22,000 names to the State Department for assistance and is still working diligently to get these people and their families to safety in the United States.

As many at-risk Afghans remain in Afghanistan or third countries, the United States must do all that is within its power to help those who assisted us during the 20-year engagement. The Biden Administration has done what is within their power to streamline immigration and refugee processes eviscerated during the Trump administration. For years, before the fall of Kabul, Republicans had intentionally pushed to shift resources away from conducting SIV interviews to create a massive backlog of SIV applicants. Then Trump anti-immigration expert Stephen Miller stated the goal plainly, "Resettling [Afghans] in America is not about solving a humanitarian crisis; it's about accomplishing an ideological objective to change America." When President Obama asked Congress to increase the SIV cap in 2016, Senate Republicans rejected the effort. During the final 300 days of the Trump Administration, not a single SIV interview was conducted at U.S. Embassy Kabul.

I was proud to join my colleagues in cosponsoring the Afghan Adjustment Act, which would provide work permits and a path to permanent residency for the thousands of Afghans left in limbo after they entered the United States on humanitarian parole. For any outrage that comes from Committee Republicans, I hope they direct it to the former Republican Ranking Member of the Senate Judiciary Committee, Chuck Grassley, who blocked the Afghan Adjustment Act from coming to a vote on the Senate floor. Passing the Afghan Adjustment Act must continue to be a critical and immediate bipartisan priority for the Congress.

With the Taliban now firmly in control of Afghanistan, we are seeing the reemergence of the Afghanistan of the 1990s. On December 21, 2022, the Taliban reneged on their promise to the international community and began to enforce its ban on women attending any education beyond the 6<sup>th</sup> grade. A number of internationally recognized humanitarian organizations that frequently operate in war-torn countries announced they would be forced to suspend operations in Afghanistan after they were no longer permitted to hire Afghan women. President Biden should be lauded for demonstrating the United States over the horizon capabilities when he gave the order to strike and kill Al-Qaeda leader Ayman al-Zawahri, though his presence in Afghanistan demonstrated the organization's longstanding preference for Afghanistan to regain strength and eventually plot and launch attacks against the United States. The humanitarian situation remains dire, and that was why Senator Merkley and I took action to urge the State and Treasury Departments to help Afghans at risk of starvation.

Now we need to conduct a thorough assessment of the entirety of our involvement in Afghanistan to provide a full accounting of Trump's deal with the Taliban that preceded the withdrawal, what we did right in response, and most critically, what we did wrong. It won't be easy to acknowledge our failures, but it's what sets us apart from the rest of the world. I look forward to hearing from today's witnesses about their assessment of our involvement, and how we should recalibrate to support the people of Afghanistan moving forward.

## ADDITIONAL MATERIALS SUBMITTED FOR THE RECORD

**November 14, 2023**

Chairman McCaul, Ranking Member Meeks, Members of the Committee, thank you for providing me this opportunity to be with you today to share my family's story.

My name is Anna Corbett. I am the wife of Ryan Corbett. We have been blessed with three children, Ketsia, Miriam, and Caleb. Our children have brought incredible joy to our lives.

I am here today because our family is in crisis. My husband, Ryan, has been wrongfully detained by the Taliban in deplorable and inhumane conditions for 461 days. His crime? Being a U.S. Citizen in Afghanistan.

I'll share more about Ryan's conditions and his treatment in a short while. First, allow me to share about our lives and what led us to Afghanistan, now more than a decade ago.

We are American citizens, but we are also citizens of the world. We believe that every human life is sacred, whether someone was born in a country devastated by decades of war, or here in our Nation's capital. We are also people of faith. Our faith has inspired us to a life of service to others.

And so, in 2010, our family moved from Minneapolis to Kabul to work with NGOs in support of humanitarian projects. During this time, we came to believe that the lives of local families could be dramatically improved by empowering them to start and run their own businesses.

To that end, in 2017, Ryan started a business-consulting and microfinance company called Bloom Afghanistan. Bloom's mission was to equip the Afghan people with the tools, education, and capital needed to build and maintain successful small businesses. Ryan took the time to learn the local language, Pashto, and connected deeply with his clients and their families. As a result, dozens of Afghans were able to start their own businesses with micro-loans and Ryan's coaching.

I understand it may sound unconventional, but we loved our community, we loved our lives of service, and we saw much opportunity to better the lives of the Afghan people.

Then, as is well known, in mid-2021, the Taliban's re-emergence changed everything - for Afghanistan and for my family. Our family evacuated on August 17. This was a difficult time, having to leave behind our home, our community and our lives there. Yet despite our own personal anguish, we felt deeply that we could and should continue to support those we left behind, including Ryan's employees.

That is why, in January of 2022, Ryan returned to Afghanistan to make sure he could keep the business going and to pay his local employees. He returned to New York without incident, feeling encouraged that his business was welcome in the country by the authorities who renewed his visa.

Unfortunately, in hindsight, this trip created a false sense of security. During Ryan's subsequent business trip to Afghanistan in August of last year, he, a European colleague, and two local

partners were detained by the Taliban. These colleagues were each released by the end of 2022, but Ryan continues to be held without charge.

As you can imagine, every day of these past 15 months has been a living nightmare for our family. Until now, I've suffered outside the public eye while awaiting progress that hasn't come. Yet I cannot remain quiet when I fear so deeply for Ryan's welfare and, with winter setting in, his very life.

Since Ryan was taken 15 months ago, he received one visit from our protecting power, in January 2023, and I had a single six-minute phone call with him in May.

What little we do know about Ryan has come from other western citizens who have been released. Ryan is being held in a 3 by 3-meter basement cell with other western detainees. He eats little, other than scraps of greasy goat and fat. He is held in solitary confinement for weeks at a time. Ryan must seek permission to access the bathroom, and this, too, is limited. He is taken outside for sunlight only once a month for mere minutes.

We recently learned that Ryan has been fainting and experiencing seizures. He is often threatened with physical harm. He is told by his captors that he is forgotten and that his country doesn't care about him. And why wouldn't he believe it, when other westerners have come and gone so much faster than he? The impact on his mental health is unspeakable.

Meanwhile, our family has done our best to adjust to life in the U.S. Our children transitioned from homeschooling to public school. Our children played soccer and basketball for the first time, and my oldest daughter was voted into Homecoming Court and learned to drive.

Milestone birthdays have come and gone - including a sweet 16 and Ryan's fortieth - all while mourning not just the absence but the uncertainty of Ryan's condition and what he will be like when we finally see him again.

We are grateful for the efforts that the Special Envoy for Hostage Affairs, Ambassador Roger Carstens and his office have made to bring Ryan home and for their near daily support. We are also appreciative of the bi-partisan support in Congress to help recover Ryan, in particular from you, Chairman McCaul; our local Representative Congresswoman Tenney; and Leader Schumer and Senator Gillibrand. You have truly been our champions.

We are in communication with the White House and are thankful for the National Security Council's direct engagement and look forward to meeting with them this afternoon.

Despite these efforts, we have been unable to even secure regular health and safety visits for Ryan, much less to progress efforts to secure his release.

Ryan's detention is a tragedy for our family. It is also a tragedy for the U.S. - that someone could be held simply for being an American. I know there are engagements to bring Ryan and other Americans like him home - but, for us, the process has gone on for 15 months, with no clear path, only one phone call, and one brief welfare visit.

I am thankful to live in a country where both sides of the aisle are united on prioritizing the health, safety and return of Americans wrongfully detained abroad. I am confident that bipartisan support in Congress will expediate bringing Ryan, an American citizen, home. We can all agree how important it is to bring my husband and my children's father back home to New York.

I'm speaking now to the Taliban. Please end this. Please end hostage diplomacy. I don't know what it will take, but I need Ryan back. Our children need him. We need reassurance that Ryan will live long enough for this all to be resolved.

My husband was trying to do a good thing for the people of Afghanistan. Now he is suffering and so are we. We know that the U.S. and Afghanistan cannot move forward while American citizens are being wrongfully detained for political ends. I promise you that my family will not stop advocating for Ryan until he is released.

Thank you, committee members, for allowing me to share our story and for helping us bring Ryan home.

Ryan Corbett family  
New York, United States of America

January 6, 2023

1401/10/15

د افغانستان د اسلامي امارت د قدر وړ مشر ښاغلي ملا هېت الله اکنډزاده او نورو ښاغليو مشرانو ته اسلام عليكم و رحمت الله و بركاته.

زما نوم کيلب کوربت دی او د راین کوربت زوی يم. زه په ۲۰۱۰ کال کې په کابل کې وزیږېدم او پر ما د دلاور خان نوم کېښودل سو.

زه پوهېدم چې دلاور خان یو زړه وړ سړی وو او کله چې زه ځوان سم، نو زه هم غواړم لکه د دلاور خان په شان یو غښتلی او زړه وړ انسان واوسم.

زه ډېر فخر کووم چې په افغانستان کې زیږېدلی يم او ځان ته افغان وایم.

په دې شپو او روځو کې زه، زما مور او زما دوي خويندې ډېر خفه یو چې زما گران پلار جان د ۲۰۲۲ د لسم د اګست راهیسې ستاسې سره بندي دی.

زما مور او زما خويندې شپه او ورځ زما په پلار پسې ژاړي او زموږ دپاره د دې بېلتون درد او غم ډېر دروند دی.

زه د افغانستان سره ډېره مینه لرم او په کابل او جلال اباد کې د ژوند د تېرولو څخه ما ډېر خوند اخیستی دی. ما شا او خوا دولس کاله په افغانستان کې ژوند کړی دی او د دې ښایسته هېواد څخه ډیرې ښې خاطري لرم.

زه ستاسو څخه غواړم پوښتنه وکړم چې تاسو ولې زما پلار ساتلی دی؟ هغه ډېر ښه سړی دی.

زما پلار د افغانستان د اسلامي امارت په وخت کې افغانستان ته بېرته راغی ترڅو د افغانستان د ښو خلکو سره مرسته وکړي.

اوس زه ستاسو څخه هیله کووم چې زما پر پلار مهرباني وکړی، لکه څنګه چې خدای پاک په مور او تاسو باندې مهربانه دی. که چېرې زما پلار کومه غلطې او یا اشتباه کړی وي، نو ستاسو څخه هیله کووم چې هغه وبخښی.

هغه هېڅکله نه غوښتل چې کوم غلط کار وکړي او یا چاته کوم تاولان ورسوي.

زه ستاسو څخه غواړم چې مهرباني وکړی او زما پلار آزاد کړی، ترڅو زموږ کورنی بېرته سره یو ځای سي او ستاسې په دې کار سره به زموږ کورنی ستاسو څخه مننه وکړي او د لوی خدای شاه ووايي.

ستاسې خلکو ماته یو متل راښودلی دی چې په دې متل کې زما او زما د پلار اړیکې ښيي: (زوی زړه دی، ورور دسترگو توردی، لمسی د هد ماغزه دي)

زموږ د کورنۍ ټول غړي زما په پلار پسې ډېر خفه دي او د دې خفګان خفمل ډېر سخت دی.

بیا هم زه تاسو ته زاری او ننوتی کووم چې زما پلار ته اجازه ورکړئ ترڅو خپل کور ته راسي.

زه پوهېدم چې هر جګ غر په خپل سر باندې لاره لري!

زه ستاسو څخه غوښتنه کووم چې زما پلار آزاد کړی. پر مور تاسې او ستاسې د هېواد خلک ډېر گران دي او زه ډېر زیات غواړم چې زما پلار بېرته خپل کور ته راسي.

مور هم لکه تاسې خدای منو، د خدای سره مینه کوو او د هغه په لاره خو.

مور به ستاسې د دې مهرباني په بدل کې تاسو او ستاسو کورنی ته تل دعا کاني کوو.

په ډېره درناوي

دلاور خان

*Delawar Khan Corbett*

Delawar Corbett son of Ryan Corbett (رحیم)  
Contact: [bloominfo12@gmail.com](mailto:bloominfo12@gmail.com)



### Ryan Corbett family

New York, United States of America

January 6, 2023

1401/10/15

To the Supreme Leader of the Islamic Emirate of Afghanistan, the most respected Hibatullah Akhundzada, and other respected leaders and officials.

My name is Caleb Corbett and I am the son of Ryan Corbett. I was born in Kabul, Afghanistan in 2010 and was given the name Delawar Khan. I know he was very brave man, and I wish to be like Delawar when I grow up. I am very proud of being born in Afghanistan and consider myself partly Afghan.

I am extremely sad that you have detained my father since August 10 of this year. I love Afghanistan and enjoyed living in Kabul and Jalalabad very much. I lived in Afghanistan almost 12 years.

Respectfully, I wish to ask you "*Why you are holding my father?*"

He is a very good man. My father came to the Islamic Emirate of Afghanistan to help serve the wonderful people.

Please be merciful with him since God is with us and excuse any mistake he made, it was never his intent to do wrong or harm anyone.

Please have mercy on us now and release him so we can be reunited as a family. My family and I would be very grateful and give praise and honor to God upon his release.

Your people taught me a proverb which expresses the relationship I have with my father.

**A son is the heart, a brother the eye's pupil, a grandson the bone's marrow**

خوڼي زړه دي؛ وروړ ليمه دي؛ نيسي د ده مازغه دي

Our family misses my father every minute of every day. The sorrow of separation is a very difficult load to bear.

Therefore, with respect, I plead for you to let my father come home to his family. I know there is a path to the top of the highest mountain.

I am appealing to you to release my father now. While we love and respect the people of your country, I desperately need my father home. We love and follow God and pray for you and your family.

Respectfully,



Delawar Corbett son of Ryan Corbett (Rahim)

Contact: [bloominfo12@gmail.com](mailto:bloominfo12@gmail.com)

*This letter is being delivered to respected leaders of the Islamic Emirate of Afghanistan.*

## RESPONSES TO QUESTIONS SUBMITTED FOR THE RECORD

**Questions for the Record: November 14, 2023**  
**House Foreign Affairs Committee Hearing**  
**“Examining the Biden Administration’s Afghanistan Policy Since the U.S. Withdrawal”**  
**Representative Crow**

**Question 1:**

Congress created the Office of the Special Inspector General for Afghanistan Reconstruction to provide independent oversight of Afghanistan reconstruction projects and activities through the FY2008 NDAA. Mr. Sopko, can you please tell me how your office defines ‘reconstruction’?

**SIGAR Response:** Under SIGAR’s authorizing statute (Section 1229 of the NDAA for FY 2008), SIGAR is required to oversee “the treatment, handling, and expenditure of amounts appropriated or otherwise made available for the reconstruction of Afghanistan and of the programs, operations, and contracts carried out utilizing such funds . . . .”<sup>1</sup> Subsection 1229(m)(1)(B) defines the term “amounts appropriated or otherwise made available for the reconstruction of Afghanistan” to include amounts appropriated or otherwise made available for any fiscal year for the reconstruction of Afghanistan under-

- “(i) the Economic Support Fund;
- (ii) the International Narcotics Control and Law Enforcement account; or
- (iii) *any other provision of law.*” [Emphasis added]

The catch-all phrase “any other provision of law” could not be any broader. It clearly means that any funds used for Afghanistan reconstruction are within SIGAR’s jurisdiction. The legislative history of the phrase “*any other provision of law*” shows that Congress intended it to include, but not be limited to, amounts appropriated or otherwise made available to the following:

- “(i) Operating Expenses of the United States Agency for International Development.
- (ii) Economic Support Fund.
- (iii) International Narcotics Control and Law Enforcement.
- (iv) International Affairs Technical Assistance.
- (v) Peacekeeping Operations.
- (vi) Diplomatic and Consular Programs.
- (vii) Embassy Security, Construction, and Maintenance.
- (viii) Child Survival and Health.
- (ix) Development Assistance.
- (x) International Military Education and Training.
- (xi) Nonproliferation, Anti-terrorism, Demining and Related Programs.
- (xii) Public Law 480 Title II Grants.
- (xiii) International Disaster and Famine Assistance.
- (xiv) Migration and Refugee Assistance.
- (xv) Operations of the Drug Enforcement Agency.”<sup>2</sup>

<sup>1</sup> Section 1229(f)(1).

<sup>2</sup> See Senator Lautenberg’s amendment to Sen. Amendment No. 2011 to H.R. 1585, the Senate bill that led to the NDAA for FY 2008, 153 Cong. Rec. S11907, S11909 (Sep. 20, 2007). The Lautenberg language was later changed to “any other provision of law” [§ 1229(m)(1)(B)(iii), as enacted] so as to ensure that no form of assistance to Afghanistan was inadvertently omitted.

In sum, the phrase “any other provision of law” means that any funds used for a reconstruction purpose are within SIGAR’s jurisdiction, regardless of the fund or account from which those funds derive. That includes “development assistance” and assistance commonly referred to as humanitarian aid, such as “child survival and health,” “international disaster and famine assistance,” and “migration and refugee assistance.”

Section 1229(i) of SIGAR’s enabling statute provides still further clarification of the term “the reconstruction of Afghanistan” as it applies to SIGAR’s jurisdiction. Under Section 1229(i)(2) SIGAR is required to report quarterly on, among other things, the following:

“any major contract, grant, agreement, or other funding mechanism that is entered into by any department or agency of the United States Government that involves the use of *amounts appropriated or otherwise made available for the reconstruction of Afghanistan* with any public or private sector entity for any of the following purposes:

- (A) To build or rebuild physical infrastructure of Afghanistan.
- (B) *To establish or reestablish a political or societal institution of Afghanistan.*  
[for example: the Afghan Fund to recapitalize the Afghan central bank]
- (C) *To provide products or services to the people of Afghanistan.*  
[i.e., humanitarian and development aid].

#### Question 2:

Mr. Sopko, does your office have a clear process for delineating between funding for ‘reconstruction,’ and that for ‘humanitarian assistance’ or ‘development,’ for example?

**SIGAR Response:** It is clear from the NDAA provisions discussed in the answer to your prior question that Congress used “reconstruction” as an umbrella term encompassing all forms of assistance to Afghanistan, other than U.S. combat operations. For the purpose of SIGAR’s duties, the statute makes no distinction between aid described as “humanitarian assistance”, “development assistance”, “public works”, “recovery assistance”, “economic assistance”, “infrastructure rebuilding”, or any similar term. That is not surprising, as that is how the concept of reconstruction has been viewed historically. A prime example was the Marshall Plan for the reconstruction of Europe and Japan following World War II.<sup>3</sup>

#### Question 3:

SIGAR’s enabling law says SIGAR oversees amounts appropriated or otherwise made available for any fiscal year for Afghanistan’s reconstruction under the Economic Support Fund, the International Narcotics Control and Law Enforcement Account, or “any other provision of law.” Mr. Sopko, how does your office interpret “any other provision of law”? Do reconstruction funds include funding from the State Department? From USAID? From DOD?

**SIGAR Response:** It is difficult to imagine a broader expression of SIGAR jurisdiction than the phrase, “any other provision of law.” As explained in detail in the answer to Question 1, above,

<sup>3</sup> For a detailed scholarly discussion of the concept of “reconstruction,” see *Post-Conflict Economic Reconstruction*, Encyclopedia Princetoniensis, <https://pcsd.princeton.edu/node/586>.

it is clear that "any other provision of law" as used in the NDAA for FY 2008 was intended to include all forms of assistance to Afghanistan, except for U.S. combat operations.

Further, SIGAR's primary statutory duty is to oversee "the treatment, handling, and expenditure of amounts appropriated or otherwise made available for the reconstruction of Afghanistan and of the programs, operations, and contracts carried out utilizing such funds . . . ." In other words, SIGAR has "whole-of-government" jurisdiction defined by funding for Afghanistan. This differs from agency inspectors general, whose jurisdiction is limited to the activities of their own agencies. As a result, SIGAR has the duty to oversee Afghanistan assistance provided by the State Department, USAID, DOD, and any other federal agency that provides it, as well as assistance provided to Afghanistan by international organizations using funding contributed by the U.S., such as the World Bank and the United Nations.

**Question 4:**

Mr. Sopko, in your office's most recent quarterly report, Table F.10 outlines "U.S. Appropriations made available for Afghanistan Reconstruction and Post-Withdrawal Assistance FY2002 to September 30, 2023." This table includes funding for – security, development, humanitarian, and agency operations. Mr. Sopko, does your office actively include all of these funds in your calculation of the outstanding appropriations made available for reconstruction?

**SIGAR Response:** Table F.10 (page 135 of the quarterly report) shows the cumulative appropriations for Afghanistan reconstruction made for all funding accounts from 2002 to September 30, 2023. The majority of these funds have been spent. Figure F.1 (page 118 of the quarterly report) shows the funds appropriated to the six largest active accounts, as well as funds to other assistance and agency operations accounts related to Afghanistan reconstruction following the U.S. withdrawal from Afghanistan. Table F.2 (page 120 of the quarterly report) shows the amount of appropriated funds that remain available for disbursement, as of September 30, 2023.

**Question 5:**

Mr. Sopko, does your office include Afghan Central Bank funds in your calculation of funding appropriated or otherwise made available for Afghanistan's reconstruction?

**SIGAR Response:** Yes. At the time of the Taliban takeover of Afghanistan in August 2021, approximately \$7 billion in Afghan central bank funds was on deposit in the Federal Reserve Bank of New York and other U.S. banks. The \$7 billion was subsequently frozen by President Biden and consolidated in the Federal Reserve Bank of New York. In September 2022, the U.S. government established a Swiss charitable foundation called the Fund for the Afghan People (referred to as the Afghan Fund), and capitalized the Fund with \$3.5 billion of the frozen Afghan central bank assets. The purpose of the Fund, according to its articles of association, is to "protect, preserve, and disburse" the assets it holds "for the benefit of the Afghan people." According to the Departments of State and Treasury, the United States' short-term goal in setting

up the Afghan Fund is to “promote monetary and macroeconomic stability;” the long-term goal is for unused monies to be used to recapitalize the bank.<sup>4</sup>

The \$3.5 billion in Afghan central bank assets frozen by the U.S. and transferred to the Afghan Fund is not money appropriated by Congress. However, it is clearly money “otherwise made available” by the U.S. for the reconstruction of Afghanistan, thereby falling squarely within Section 1229(f)(1) of the NDAA for FY 2008. As discussed in response to Question 1, under Section 1229, SIGAR has the duty to oversee the establishment of the Afghan Fund, its operations and activities, and its use of the money made available to it by the U.S. government.

**Question 6:**

SIGAR, according to its authorizing statute, is to terminate 180 days after the date on which the amount of funds made available for “the reconstruction of Afghanistan” is less than \$250 million. Mr. Sopko, can you share the total dollar amount of outstanding appropriations that your office counts toward ‘reconstruction’? When do you anticipate meeting this milestone?

**SIGAR Response:** As of September 30, 2023, the most recent available information, the total amount of funds made available for the reconstruction of Afghanistan that have not yet been disbursed was \$1.457 billion in appropriated funds, plus \$3.5 billion of other funding. While the amount of money appropriated or otherwise made available for the reconstruction of Afghanistan has declined significantly since the Taliban takeover in August 2021, Congress has continued to appropriate funding for Afghanistan. Since the Taliban takeover, Congress and the Administration have appropriated or otherwise made available \$11.11 billion in assistance to Afghanistan and to Afghan refugees.<sup>5</sup> As long as Congress continues to appropriate additional funding for Afghanistan and the Administration continues to make funds available for Afghanistan, it is unclear as to when the \$250 million mark will be reached.

**Question 7:**

Mr. Sopko, what work, if any, is your office doing to prepare for the eventual termination of SIGAR?

**SIGAR Response:** SIGAR has begun work on a transition plan for the eventual termination of the agency. In addition, we recently began planning for the “final forensic audit report on programs and operations funded with amounts appropriated or otherwise made available for the reconstruction of Afghanistan,” required by Section 1229(o)(2) of the NDAA for FY 2008.

Since the Taliban takeover and the decline in U.S. assistance to Afghanistan, SIGAR has reduced its staff by approximately 45 percent, reduced its budget proportionally, and reduced its office space. In addition, the committee report accompanying S. 2438, making appropriations for the Department of State, foreign operations, and related programs for the fiscal year ending September 30, 2024, directs SIGAR to “submit a report to the appropriate congressional

<sup>4</sup> Joint Statement by U.S. Treasury and State Department: *The United States and Partners Announce Establishment of Fund for the People of Afghanistan*, press release, September 14, 2022.

<sup>5</sup> See SIGAR Quarterly Report, Oct. 30, 2023, at pp. 5-6. <https://www.sigar.mil/pdf/quarterlyreports/2023-10-30qr.pdf>.

committees on steps SIGAR would need to take to sunset by September 30, 2025” within 90 days of the enactment of S. 2438. We are preparing the plan required by the committee report and will submit it to the appropriate congressional committees even if the final appropriations bill is not enacted, since we believe that we should be prepared and keep Congress and the Administration informed.

**Question 8:**

Mr. Sopko, prior to the U.S. withdrawal, SIGAR auditors interviewed U.S. personnel in-person as part of the process of overseeing reconstruction efforts in Afghanistan. How is SIGAR conducting audits without the ability to be on the ground in Afghanistan?

**SIGAR Response:** SIGAR has extensive experience adapting its methodologies and approach to conducting oversight throughout Afghanistan despite it being a non-permissive war zone for the first 13 years after SIGAR’s establishment, and for the last two years since the withdrawal of U.S. government personnel from the country. For example, SIGAR has adjusted its approach to oversight during, and as a result of, U.S. military drawdowns, the consolidation of U.S. bases, and the steady shrinking of U.S.-provided security and medical “bubbles” from 2014-2021. The biggest change to SIGAR’s ability to conduct oversight since the U.S. withdrawal in August 2021 has been the lack of access to governing authorities and their records. We previously worked closely with various components of the Afghan government throughout our investigations and audits, largely because much of the assistance provided by the U.S. government prior to the withdrawal was direct assistance to the Afghan government. The U.S. government no longer provides direct assistance to a government in Afghanistan,

We maintain access to sources and sites within Afghanistan through our nearly decade-long relationship with Afghan civil society partners who act as third-party monitors. These partners conduct on-the-ground fieldwork at the direction of SIGAR. They provide critical oversight services, connection, and insights into the de facto government bodies, international organizations, and NGO efforts on the ground. The information we receive from our partners and through our own direct outreach are primarily from officials with agencies, implementing partners, public international organizations, and beneficiaries. Such sources represent the facts, perspectives, and eye-witness accounts of staff from international organizations (i.e., UN staff) and the NGOs working in the country, and the Afghans receiving assistance. Regardless of whether the information comes from inside or outside Afghanistan, we work to verify and corroborate the information through multiple sources to ensure its reliability. If we cannot verify the information, we then qualify or attribute the information to the source provider. SIGAR vets and compares the information it receives from its interviews, partners, and NGOs with State, USAID, and international organizations reporting to corroborate facts. SIGAR also closely monitors and verifies its partners’ work and information through weekly meetings, routine correspondence, verification of GPS/time-date-enabled imagery, and sampling of financial and translation records received. SIGAR also vets and compares the information it receives from its partners with State, USAID, and international organizations reporting to corroborate facts.

**Questions for the Record for SIGAR John Sopko**  
**Submitted by Ranking Member Gregory Meeks**  
**Full Committee Hearing:**  
**“Examining the Biden Administration’s Afghanistan Policy Since the U.S. Withdrawal”**  
**November 14, 2023**

**Question 1:**

In your recent quarterly report, you quote research by Dr. Asfandiyar Mir published in 2022. He also published a piece in mid-August of this year where he made recommendations for U.S. policy. Those recommendations include maintaining the international coalition withholding normalization of ties, having a channel of engagement with the Taliban to both explore areas of cooperation and communicate red lines, and maintaining deterrence through robust over-the-horizon activities. Are there other aspects of counterterrorism cooperation that you think the U.S. should pursue with Afghanistan?

**SIGAR Response:** SIGAR’s legislative mandate does not extend to counterterrorism policy. However, SIGAR does report on current political and policy-related issues regarding the security situation in Afghanistan. For example, SIGAR’s October 2023 Quarterly Report discusses the growing presence of foreign terrorist fighters in Afghanistan, the Taliban’s alignment with terror groups like Al Qaeda and Tehreek-e-Taliban Pakistan (TTP), and the Taliban’s strategy to counter Islamic State-Khorasan (IS-K), which is the most serious threat to Taliban rule and the most serious external threat emanating from Afghanistan to the United States and its allies, according to the UN Security Council Analytical Support and Sanctions Monitoring Team and the State Department.<sup>1</sup> SIGAR will provide an update on the security situation, including the status of various terrorist entities, in its January 2024 Quarterly Report.

Additionally, SIGAR’s 2023 High-Risk List has a background on terrorist operating bases in Afghanistan, while SIGAR’s 2021 High-Risk List, issued before the collapse of the Afghan government, warned of the increasing dangers of multiple violent-extremist organizations and subordinate groups if U.S. forces were no longer in country to provide counterterrorism support and to train, advise, and assist Afghanistan’s security institutions. This culminated in a question for policymakers: What impact will the reduction of U.S. and Coalition forces and of reconstruction funding have on the counterterrorism mission in Afghanistan?<sup>2</sup>

The UN also continues to evaluate the situation in Afghanistan, including its security environment. Pursuant to Security Council resolution 2679, an independent assessment on Afghanistan was submitted to the Security Council on November 9, 2023, and made public on December 6. The report concludes that “the status quo of international engagement is not working,” and that it doesn’t serve the needs of the Afghan people, nor the concerns of international stakeholders. The report offers recommendations to help address Afghanistan’s challenges and improve stability and security in a more coherent, coordinated, and structured

<sup>1</sup> SIGAR, Quarterly Report to the United States Congress, 10/30/2023, pp. 39, 41.

<sup>2</sup> SIGAR, 2023 High-Risk List, pp. 38–39; SIGAR, 2021 High-Risk List, pp. 13, 21.

manner.<sup>3</sup> SIGAR has not assessed the merit of the recommendations, nor independently verified the data in the report.

Regarding counterterrorism, the UN Secretary-General previously identified addressing the presence of terrorist organizations in Afghanistan as a key priority during the meeting of special envoys held in May 2023.<sup>4</sup> The November 2023 independent assessment noted that under current conditions, Afghanistan could become a base for transnational terrorism and extremist ideologies, but that a shared desire for national and regional stability is a “fundamental common ground and basis for international engagement.”<sup>5</sup>

The assessment reported that international stakeholders acknowledge Taliban efforts to counter terrorism, especially against IS-K, but that other groups including Al Qaeda and TTP continue to operate from and shelter in Afghanistan.<sup>6</sup> According to the report, the Taliban have shown “limited responsiveness to international engagement on the presence and treatment of such groups.” While the Taliban have enforced some control and containment measures, the report noted these efforts do not satisfy the concerns of at-risk UN member states.<sup>7</sup> In order to mitigate threats, regional stakeholders concerned with destabilizing violence advocate for stronger border management and security controls, which requires further cooperation and technical assistance from both regional and international stakeholders.<sup>8</sup>

For the full report, see:

[https://unama.unmissions.org/sites/default/files/2023\\_11\\_sg\\_special\\_assessment\\_report.pdf](https://unama.unmissions.org/sites/default/files/2023_11_sg_special_assessment_report.pdf)

#### Question 2:

SIGAR’s latest quarterly report notes that humanitarian assistance is an important stabilizing force in Afghanistan’s economy. What do you see as the potential consequences for the Afghan economy if the assistance stopped?

**SIGAR Response:** As SIGAR reported in its October 2023 Quarterly Report, humanitarian aid is a stabilizing force for the Afghan economy following two years of extreme economic contraction under the Taliban.<sup>9</sup> Afghanistan has received \$1.48 billion in humanitarian assistance in 2023, as of November 29, of which the United States is the single largest donor, having provided \$359 million.<sup>10</sup>

<sup>3</sup> UN Security Council, Report of the independent assessment pursuant to Security Council resolution 2679 (2023), S/2023/856, 11/9/2023, pp. 1–2.

<sup>4</sup> UN Security Council, Report of the independent assessment pursuant to Security Council resolution 2679 (2023), S/2023/856, 11/9/2023, p. 4.

<sup>5</sup> UN Security Council, Report of the independent assessment pursuant to Security Council resolution 2679 (2023), S/2023/856, 11/9/2023, p. 3.

<sup>6</sup> UN Security Council, Report of the independent assessment pursuant to Security Council resolution 2679 (2023), S/2023/856, 11/9/2023, p. 7.

<sup>7</sup> UN Security Council, Report of the independent assessment pursuant to Security Council resolution 2679 (2023), S/2023/856, 11/9/2023, p. 8.

<sup>8</sup> UN Security Council, Report of the independent assessment pursuant to Security Council resolution 2679 (2023), S/2023/856, 11/9/2023, p. 8.

<sup>9</sup> SIGAR, Quarterly Report to the U.S. Congress, 10/30/2023, p. 44.

<sup>10</sup> UN Financial Tracking Service, Afghanistan Summary, accessed 11/30/2023.



Two-thirds of Afghanistan's population, some 29 million people, rely on humanitarian assistance to meet their basic needs.<sup>11</sup> Nearly 40% of all aid dollars are spent on food security programs.<sup>12</sup> The UN's World Food Programme estimates 15.3 million people are acutely food insecure in Afghanistan.<sup>13</sup> This dependence on humanitarian aid has only grown due to repeated environmental shocks such as the earthquakes that killed and displaced thousands in Herat Province in October, and the influx of hundreds of thousands of vulnerable returnees being deported from Pakistan.<sup>14</sup>

If humanitarian assistance decreases, the UN predicts Afghanistan's economic outlook will be "very difficult," as pressure increases on the exchange rate and inflation, making it even more difficult for Afghans to buy food.<sup>15</sup> Although the Taliban has made marginal economic gains, experts consider Afghanistan in a state of "fiscal crisis," vulnerable to inflation, a deepening banking crisis, and unstable regional economics.<sup>16</sup> At present, there is limited growth potential for the economy.<sup>17</sup> According to the most recent World Bank report, economic challenges have prompted more household members to seek employment, particularly the more marginalized like youth and women. However, this has driven unemployment rates higher due to insufficient job opportunities. The forced return of Afghans from Pakistan is further straining the job market.<sup>18</sup> At the same time, Afghans lack any sort of economic safety net. According to the United Nations Development Program, the vast majority of the Afghan population is in crisis, having been subjected to multiple shocks such as natural disasters and the massive reduction in GDP following the Taliban takeover.<sup>19</sup> As a result, most economic coping mechanisms have been depleted. Few have savings, property, or income-generating equipment. In 2022, 91% of households listed food as their primary concern.<sup>20</sup>

As the population continues to grow, GDP per capita declines.<sup>21</sup> UNDP says that humanitarian assistance is critical in easing the effects of the widening poverty gap.<sup>22</sup> If humanitarian aid is stopped entirely, it is unclear how 29 million or more people would access basic lifesaving goods and services.<sup>23</sup> According to UNDP, the poverty gap will not begin to close until Afghanistan has major infrastructure development to reduce the impact of natural disasters and provide protection. A stable economy will also need private sector growth, foreign investors, institutional

<sup>11</sup> WFP, Afghanistan Situation Report, 10/2023, p.1.

<sup>12</sup> UN Financial Tracking Service, Afghanistan Summary 2023, accessed 11/30/2023.

<sup>13</sup> WFP, Afghanistan Situation Report, 10/2023, p.1.

<sup>14</sup> Analyst conclusion; WFP, Afghanistan Situation Report, 10/2023, p.1.

<sup>15</sup> UNDP, Afghanistan Socioeconomic Outlook 2023, 4/18/2023, pp.2–3, 5.

<sup>16</sup> UNDP, Afghanistan Socioeconomic Outlook 2023, 4/18/2023, pp.2–5; World Bank, Afghanistan Economic Monitor, 10/31/2023, p. 2.

<sup>17</sup> World Bank, Afghanistan Economic Monitor, 10/31/2023, p.2.

<sup>18</sup> World Bank, Afghanistan Economic Monitor, 12/4/2023, p. 2.

<sup>19</sup> UNDP, Socioeconomic Outlook 2023, 4/18/2023, pp. 1, 4–5.

<sup>20</sup> UNDP, Socioeconomic Outlook 2023, 4/18/2023, pp.4–5.

<sup>21</sup> UNDP, Socioeconomic Outlook 2023, 4/18/2023, p. 5.

<sup>22</sup> UNDP, Afghanistan Socioeconomic Outlook, 4/18/2023, p. 6.

<sup>23</sup> Analyst conclusion based on World Bank, Afghanistan Economic Monitor, 10/31/2023, pp.2–3.

reforms, and engagement from the international community, all of which are limited by current Taliban policies that contravene international human rights norms.<sup>24</sup>

**Question 3:**

Humanitarian assistance necessarily goes to places where governments are unable to meet the needs of their people, and often in countries whose authorities are politically estranged from the United States. From your time leading SIGAR's efforts, what are some of the best practices for USAID and State to ensure their work can continue without giving undue benefit to the Taliban?

When we were working with the Government of the Islamic Republic of Afghanistan, were you also aware of instances where assistance money also ended up with the Taliban? Why do you think that happened?

**SIGAR Response:** Our research has shown that a high degree of coordination is necessary between donors, UN agencies, and NGOs in these contexts. Although challenging to achieve, such coordination is essential to ensure that the aid community understands and can push back against the regime's inevitable efforts to divert aid. The current situation in Afghanistan shows us that this coordination needs improvement. Since the Taliban takeover, donors have sidelined themselves, making the UN the face of the international community. However, divisions and competition between different UN agencies have allowed the Taliban to negotiate with each UN agency in isolation, giving the Taliban the upper hand.

In Afghanistan, approximately 67 percent of post-August 2021 U.S. aid has been routed through the UN and the World Bank's Afghanistan Reconstruction Trust Fund (ARTF). Neither UN agencies nor the World Bank do their work themselves. Instead, they fund NGOs to implement interventions such as food aid and livelihood support. As SIGAR has repeatedly noted, UN agencies tend to act as pass-throughs (or intermediaries) with little incentive to stop the flow of funding even when problems arise. This is just one of the concerns SIGAR has noted for U.S. government over-reliance on the UN, World Bank and other international organizations.

Intense competition among donors over funding creates pressure to continue operating in the face of extreme demands, such as the Taliban ban on women working on the aid response. Negotiating with the Taliban in silos has created a situation in which UN agencies too often participate in a "race to the bottom" by quickly acceding to this and other Taliban demands. Donors should seek to build consensus on exactly what kinds of interference and diversion they will not tolerate, and to clearly communicate that.

To answer the second part of your question: interference and aid diversion are not unique to the Taliban regime. Over the last 12 years, SIGAR has documented extensive diversion of U.S. assistance by the Karzai and Ghani regimes, and some aid was diverted to the Taliban. For example, subcontractors on USAID's Local Governance and Community Development program were paying "protection taxes" to the Taliban of up to 20 percent of project values. USAID's Office of Inspector General has corroborated our concerns and recently has identified guarding

<sup>24</sup> UNDP, Socioeconomic Outlook 2023, 4/18/2023, p. 6; UN OHCHR, "Afghanistan: UN human rights experts denounce idea of 'reformed' Taliban." 8/14/2023.

against diversion in USAID's humanitarian work with the UN as one of its top management challenges for 2024.

Diversion is a common problem in all aid recipient countries; it is not limited to regimes unfriendly to the United States. However, diversion by the Taliban is more problematic because several of their senior leaders are under sanctions by the United States, the UN, and other donors due to their involvement in terrorism. This includes Sirajuddin Haqqani, the Taliban's interior minister. Multiple sources have told SIGAR that the UN is paying a battalion of the Haqqani Network, Badri 313, to provide security at their bases and armed escorts for their convoys. Ultimately, it is impossible to completely prevent interference and diversion but it is SIGAR's position that it is possible to do a better job of understanding and mitigating these risks.

**Question 4:**

OFAC General License 14 related to Afghanistan, issued in September 2021, specifically allows "payment of taxes, fees, or important duties, or the purchase or receipt of permits, licenses, or public utility services" that are incidental to providing humanitarian assistance. How do you think the issuance of these general licenses has impacted the U.S. ability to support critical humanitarian assistance needs? Would we be able to continue providing humanitarian assistance at current levels without those licenses in place?

**SIGAR Response:** Given the breadth of control that the Taliban and the Haqqani Network have over the economy and social institutions of Afghanistan, the sanctions exceptions granted by General License 14 and the other General Licenses issued by the Department of the Treasury have facilitated the ability of U.S. government, non-governmental organizations, and private parties to provide humanitarian and other assistance to the people of Afghanistan. Assuming the sanctions against the Taliban and the Haqqani Network remain unchanged, it is unlikely the United States could provide the current level of assistance in the absence of General Licenses.

**Question 5:**

You said in previous testimony to the Committee on House Oversight and Accountability that you could not assure the American taxpayer we are not currently funding the Taliban. That's a pretty dramatic statement, could you clarify what you mean by that? Is it primarily referring to indirect benefits that are in fact covered by the General License or was it simply a statement that you really could or could not assure us of something because it is hard to prove a negative?

**SIGAR Response:** As noted in my written statement of April 19, 2023, to the Committee on Oversight and Accountability,

"due to the refusal of State and USAID to fully cooperate with SIGAR, I cannot report to this Committee or the American people on the extent to which our government may be funding the Taliban and other nefarious groups with U.S. taxpayer dollars. We simply do not know since the Department of State, USAID, the UN and other agencies are refusing

to give us basic information that we or any other oversight body would need to ensure safe stewardship of tax dollars.”<sup>25</sup>

As indicated above, my comments in April concerning the flow of U.S. taxpayer funding to the Taliban were based on the refusal of State, USAID, and the UN at that time to fully cooperate with SIGAR’s requests for the basic information needed to assess whether tax dollars are being misused in Afghanistan. I agree that my statement was “pretty dramatic” but as I mentioned at the April 19<sup>th</sup> hearing as well as the recent hearing that you attended, the obfuscation, delay and intransigence of those entities were highly unusual in my nearly 12 years leading SIGAR and close to obstruction of my statutory responsibilities as an independent inspector general. In particular, as I recently testified in response to your colleagues’ questioning, State’s responses since the beginning of the current Administration to SIGAR’s legitimate requests for information have been the worst I have seen in my experience as an Inspector General, as well as my nearly twenty years as a congressional staffer for both Senate and House committees.

The good news is that since that hearing, and probably as the result of my testimony and the strong support of the committee and other members of Congress, my office has received information from State, USAID, and the UN, as well as information from people with direct aid experience on the ground in Afghanistan. This cooperation has also improved since my testimony on November 14th. The information we are now receiving suggests the Taliban is diverting or otherwise benefitting from a considerable amount of U.S.-funded assistance to Afghanistan. As stated in my written remarks of November 14, 2023, to the House Committee on Foreign Affairs, there are several challenges to assessing the full extent of that diversion.<sup>26</sup> However, my office is working to calculate the costs. We have an active audit and one active review concerning these and related matters, both of which were initiated in response to a request from the Chairman of the Committee on Foreign Affairs.<sup>27</sup> We hope that with the continued support of members such as yourself, this cooperation will continue and allow us to give a more fulsome response to this and other questions concerning Taliban influence over US assistance to Afghanistan’s citizens, including a possible comparison between the Taliban and Ghani/Karzai diversions.

#### **Question 6:**

In your July quarterly report, SIGAR noted that at the time of your testimony before the Oversight Committee, “SIGAR had received numerous allegations of Taliban diversion and inadequate protection of humanitarian assistance programs.” Since the withdrawal, how has your ability to conduct oversight and verify allegations like the ones SIGAR has described changed? Do you have access to sources within Afghanistan, or are you now mostly reliant on people outside of the country? What mechanisms you are using to verify the second and sometimes third hand information you receive from Afghans and other sources living outside of the country?

<sup>25</sup> <https://oversight.house.gov/wp-content/uploads/2023/04/SIGAR-Testimony-23-22-TY.pdf>

<sup>26</sup> <https://docs.house.gov/meetings/FA/FA00/20231114/116590/HHRG-118-FA00-Wstate-SopkoJ-20231114.pdf>

<sup>27</sup> <https://foreignaffairs.house.gov/wp-content/uploads/2023/03/HFAC-SIGAR-Afghanistan-Request3.pdf>

**SIGAR Response:** SIGAR has extensive experience adapting its methodologies and approach to conducting oversight throughout Afghanistan despite it being a non-permissive warzone for the first 13 years after SIGAR’s establishment, and for the last two years since the withdrawal of U.S. government personnel from the country. For example, SIGAR has adjusted its approach to oversight during, and as a result of, U.S. military drawdowns, the consolidation of U.S. bases, and the steady shrinking of U.S.-provided security and medical “bubbles” from 2014-2021. The biggest change to SIGAR’s ability to conduct oversight since the U.S. withdrawal in August 2021 has been the lack of access to governing authorities and their records. We previously worked closely with various components of the Afghan government throughout our investigations and audits, largely because much of the assistance provided by the U.S. government prior to the withdrawal was direct assistance to the Afghan government. The U.S. government no longer provides direct assistance to a government in Afghanistan,

We maintain access to sources and sites within Afghanistan through our nearly decade-long relationship with Afghan civil society partners who act as third-party monitors. These partners conduct on-the-ground fieldwork at the direction of SIGAR. They provide critical oversight services, connection, and insights into the de facto government bodies, international organizations, and NGO efforts on the ground. The information we receive from our partners and through our own direct outreach are primarily from officials with agencies, implementing partners, public international organizations, and beneficiaries. Such sources are not second- or third-hand. Rather, they represent the facts, perspectives, and eye-witness accounts of staff from international organizations (i.e., UN staff) and the NGOs working in the country, and the Afghans receiving assistance. Regardless of whether the information comes from inside or outside Afghanistan, we work to verify and corroborate the information through multiple sources to ensure its reliability. If we cannot verify the information, we then qualify or attribute the information to the source provider. SIGAR vets and compares the information it receives from its interviews, partners, and NGOs with State, USAID, and international organizations reporting to corroborate facts. SIGAR also closely monitors and verifies its partners’ work and information through weekly meetings, routine correspondence, verification of GPS/time-date-enabled imagery, and sampling of financial and translation records received.

#### **Question 7:**

SIGAR’s latest report indicates the World Food Program reported 32 incidents to USAID from 2020-2022, including thirteen instances of theft or diversion. Despite the challenges faced by WFP, beneficiaries told SIGAR that “their needs were being addressed” and that overall “they were happy with the assistance provided. Given your years of experience in Afghanistan, how does that compare with the frequency of incidents over the course of your tenure serving as SIGAR? In general, how would you characterize actual diversion of aid by the Taliban, as distinct from interference or access issues? Is diversion successful or widespread?

**SIGAR Response:** Our work has found that diversion of assistance occurred under the previous Afghan government and continues unabated under the Taliban regime. While we cannot provide a direct comparison of the diversion of all U.S. funded assistance between the republic government and the Taliban, we can offer illustrative examples. For example, we first reported on emergency food assistance efforts in November 2019 and found that USAID’s assistance had suffered from diversion, theft, illicit taxation, and the loss of in-kind food aid. That same report

found that while USAID tracked individual cases of aid diversion, it did not aggregate the information in order to calculate the total amount of lost assistance or the overall impact of that diverted assistance on program efficacy. Our August 2023 updated audit of USAID's provision of emergency food assistance found 32 instances of potential waste, fraud, or abuse, including 8 instances of theft, and 5 incidents of food being diverted by government officials. The August 2023 report also found that emergency food assistance distribution had to be suspended in multiple provinces because of Taliban interference.

Our work, both before and after the fall of the previous Afghan government distinguished between diversion of assistance and interference or access issues. In general, our work has classified diversion as the misappropriation of funds or assistance to non-targeted beneficiaries, while interference or access issues are roadblocks, physical or bureaucratic, that slow assistance projects or reduce their efficacy. Our work since the return of the Taliban to power has found that both diversion and interference continue across assistance sectors, including in the provision of emergency food assistance (see response to Wagner Question 1). We would like to add however, that while diversion occurred under both the prior government and the current Taliban regime, the adverse impacts of that diversion may be worse under the Taliban. While the prior government was a democratically elected U.S. ally, the current regime took power by force, supports terrorist organizations, and is sanctioned by the U.S. government. This means that all diversion of U.S. assistance may be benefitting an unfriendly and repressive regime who may use those funds to support nefarious actors. Furthermore, much of the assistance being provided now is for lifesaving care – emergency food assistance and medical care – meaning that any aid diversion can have negative real-life impacts on the Afghans who were supposed to receive that help.

**Question 8:**

USAID has a policy permitting implementers to sign MOUs with the local authorities in Afghanistan, provided that they abide by compliance mechanisms such as regularly checking whether the aid is not being used to benefit someone who is under U.S. sanctions.

- Is it correct that USAID said that there were no reported instances of interference with these compliance mechanisms in your latest quarterly report?

**SIGAR Response:** USAID told SIGAR that as of September 15, 2023, there were no instances of the Taliban attempting to undermine sanction compliance reported to the Partner Liaison Security Office for that quarter.<sup>28</sup>

- If so, what does this indicate about the strength of the safeguards built into the process and about Taliban intent to interfere with aid delivery covered by these MOUs?

**SIGAR Response:** It is difficult to broadly assess the safeguards in aid delivery because there is no uniform policy for working with the Taliban outside of the U.S. Treasury Office of Foreign Assets Control's (OFAC) licenses authorizing the delivery

<sup>28</sup> USAID, response to SIGAR data call, 9/15/2023.

of assistance to Afghanistan. State's Bureau of Population, Refugees, and Migration (PRM) and USAID's Bureau for Humanitarian Assistance (BHA), which both manage the principal humanitarian assistance accounts for Afghanistan, follow one set of guidelines for MOUs, while USAID/Afghanistan, responsible for economic growth, agriculture, education, and public health programs, follows its own guidelines. For a comparison, see the box below. SIGAR does not have data on MOU policies followed by the UN or other humanitarian organizations. SIGAR has asked USAID and State to explain the lack of coordination and uniformity for MOUs and plans to report their responses in our January 2024 Quarterly Report to the United States Congress.

While USAID did not receive any reports of interference into sanction compliance last quarter, such as an attempt by the Taliban to force a financial transaction to a person blocked by the U.S. Treasury, multiple State Department bureaus, USAID's BHA, and USAID/Afghanistan have all reported instances of Taliban interference into aid *delivery*, which are captured in the U.S. Assistance section of SIGAR's Quarterly Reports. SIGAR's October 2023 Quarterly Report stated that the Taliban prevented USAID/Afghanistan's public health partners from delivering maternal care last quarter, forced USAID's Urban Health Initiative to pause activities until an MOU was signed, and denied tax documents to women-led civil society organizations supported by USAID grants.<sup>29</sup>

- Are there other similar creative mechanisms the Administration is using that you've found are working?

**SIGAR Response:** USAID and State report a number of programs have moved to an online or at-home format in response to Taliban restrictions and the difficult operating environment. The adaptations made to U.S.-funded humanitarian programs post-Taliban takeover are described in SIGAR's October 2021–October 2023 Quarterly Reports.<sup>30</sup> USAID also told SIGAR that its implementing partners meet regularly with Taliban officials to advocate for the free operation of their assistance programs.<sup>31</sup>

Regarding preventing sanction noncompliance and the diversion of aid directly to the Taliban, SIGAR has not learned of other "creative mechanisms" besides MOUs that enable continued aid delivery and protect against OFAC-prohibited activities.<sup>32</sup> SIGAR has several ongoing audits and evaluations related to the State Department's MOU policy, U.S. funds benefiting the Taliban, and U.S. implementing partner vetting.

<sup>29</sup> SIGAR, Quarterly Report to the United States Congress, 10/30/2023, pp. 77–82; For sanctions compliance, see Treasury OFAC, Global Terrorism Sanctions Regulations, 31 CFR Part 594, General License No. 14, 9/24/2021.

<sup>30</sup> SIGAR, Quarterly Report to the United States Congress, 10/30/2021, 1/30/2022, 4/30/2022, 7/30/2022, 10/30/2022, 1/30/2023, 4/30/2023, 7/30/2023, and 10/30/2023.

<sup>31</sup> USAID, response to SIGAR data call 9/15/2023.

<sup>32</sup> See U.S. Assistance section of SIGAR's Quarterly Report to the United States Congress, 7/30/2023 and 10/30/2023 for reference.

#### USAID/Afghanistan Policy on Memoranda of Understanding with the Taliban

Humanitarian organizations face an increasingly restrictive operating environment under Taliban rule. In some cases, aid has been suspended entirely for the safety of local staff and beneficiaries due to Taliban interference. With the former Afghan government, USAID partners signed memoranda of understanding (MOUs) under certain circumstances to ensure project goals were mutually understood and supported, and to establish a channel for coordination if problems arose. However, the United States does not recognize the Taliban as the government of Afghanistan, and USAID policy initially prohibited implementing partners from signing MOUs with the regime. One implementing partner previously told USAID that the inability to sign MOUs with the Taliban was "the greatest obstacle" to providing aid. In January 2023 USAID told SIGAR that it released a new Mission order allowing implementing partners to sign MOUs provided they are (1) approved by USAID/Afghanistan, and (2) justified as necessary for implementation or the safety of partner staff and/or beneficiaries.

According to USAID/Afghanistan, MOUs should facilitate necessary communication and coordination by the implementing partner with local authorities to: carry out activities; facilitate the safety of staff and beneficiaries; and/or if it is required for project registration, permits, license plate transfers, and other necessary authorizations. However, communication and coordination must occur at the lowest level possible, and the MOU cannot call for interaction with individuals listed on Treasury's OFAC Specially Designated Nationals and Blocked Persons List. USAID told SIGAR it does not get involved in any implementing partner discussions or negotiations with Taliban authorities and USAID does not require a final executed copy of the MOU.

USAID/Afghanistan's criteria for approval require:

- MOUs be non-obligating agreements without binding language;
- No funds and no direct or technical assistance be provided by the implementing partner to the Taliban;
- MOUs must not call for Taliban approval of project interventions, activities, modalities, or budgets; not provide for discussion of policy or budget information with the Taliban; and not permit Taliban participation in design meetings, assessments, or field implementation;
- MOUs must not permit Taliban involvement in partner staffing or volunteering, selection of vendors or the geographic focus for assistance;
- USAID cannot be asked to sign or witness the MOU and the MOU must not appear to confer legitimacy to, or recognition of, the Taliban as the government of Afghanistan.

USAID/Afghanistan policies on MOU requirements do not apply to USAID's Bureau for Humanitarian Assistance (BHA) and the State Department's Bureau of Population, Refugees, and Migration (PRM).

USAID/BHA and State/PRM's guidelines acknowledge that implementing partners may need to sign MOUs with Taliban representatives, but they delineate a number of conditions that disqualify an MOU. These include:

- MOUs should not contain requirements that contravene Afghanistan's existing nongovernmental organizational law and/or requirement that have not been agreed to by the Afghanistan Humanitarian Country Team (HCT). The Afghanistan HCT guides humanitarian action in Afghanistan, and comprises core UN agencies, rotating NGO representatives, and donors, as well as observers including the World Bank, UNDP, and MSF;
- MOUs should not restrict geographical areas of work;
- MOUs should not have restrictions or requirements that contravene recognized best practices or undermine the humanitarian nature of assistance;
- MOUs should not involve the Taliban beyond a coordination role in beneficiary selection procedures;
- MOUs should not include requirements to share or provide access to beneficiary data;
- MOUs should not require humanitarian organizations to receive project approval;
- MOUs should not require humanitarian organizations to share award documentation;
- MOUs should not require humanitarian organizations to involve Taliban staff in the recruitment of staff or volunteers;
- MOUs should not require humanitarian organizations to select certain vendors;
- MOUs should not contain clauses pertaining to the disposition of equipment or materials;
- MOUs should not require the display of Taliban branding or consent to communications associated with the Taliban;
- MOUs should not require humanitarian organizations provide support to Taliban staff;
- MOUs should not require humanitarian organizations to pay taxes beyond those paid under the Ghani administration;
- MOUs must omit any language indicating it is binding or enforceable.

Source: USAID, response to SIGAR data call, 9/16/2022; USAID, BHA, correspondence with SIGAR, 2/8/2023; USAID/Afghanistan, response to SIGAR vetting, 1/11/2023; Catholic Relief Services, Supporting Transformation for Afghanistan's Recovery (STAR) Quarterly Report FY22 Q3, April 1 to June 30, 2022, 8/1/2022, pp. 5-6; USAID/Afghanistan, response to SIGAR vetting, 7/12/2023; USAID/Afghanistan, Mission Order 103.02, 8/31/2018; Intermediary Coordination, Humanitarian Coordination Overview, Relief Web, accessed 10/14/2023.

#### Question 9:

SIGAR's latest quarterly report lists some of the five positive requirements articulated by USAID's Mission on Afghanistan for its programs. There are also at least fourteen potential grounds for disqualification used by USAID's Bureau of Humanitarian Affairs and State's Bureau of Population, Refugees, and Migration.

- How do you assess the criteria USAID has required for these MOUs? Are there other conditions you think should be included?



**SIGAR Response:** SIGAR has not completed any audits or evaluations assessing the criteria USAID has established for its implementing partners when entering into MOUs with the de facto authorities in Afghanistan (the Taliban). As such, we cannot speak to additional criteria/conditions for the MOUs.

After receiving the information from USAID related to its implementing partners entering into MOUs with the Taliban—including in SIGAR’s quarterly reports—SIGAR began preliminary work to initiate an audit to determine the extent to which:

1. USAID’s implementing partners have entered into agreements with the Taliban to facilitate program implementation;
2. Such agreements with the Taliban were completed and reviewed in accordance with applicable U.S. laws and requirements; and
3. Such agreements with the Taliban have impacted program implementation.

Before announcing this audit, per our normal procedure, we coordinated our proposed work with our oversight partners, including USAID OIG. Subsequently, USAID OIG notified us that they were planning an audit that would include an examination of USAID’s oversight of implementer signed agreements with the Taliban. In the spirit of cooperation and to avoid duplication of efforts, SIGAR agreed that USAID OIG was well positioned to proceed and conduct its audit. Therefore, the question is best posed to USAID OIG.

SIGAR recently initiated new work reviewing the MOUs between State’s implementing partners and the Taliban. As part of this work, we intend to assess the criteria State has required and evaluate State’s oversight of MOU implementation.

**Question 10:**

SIGAR’s July 2023 quarterly report quotes extensively from a May 2023 “Political Economy Analysis” prepared for USAID by the U.S. Institute of Peace. SIGAR pulled a large excerpt from the report noting, among other things “the Taliban appear to view the United Nations as yet another revenue stream, one which their movement will seek to monopolize and centralize control over.”

- How does this differ from how the previous Afghan government looked at foreign assistance?

**SIGAR Response:** In June 2023, SIGAR received a copy of USIP’s Political Economy Analysis from USAID as part of the agency’s regular quarterly reporting on U.S.-funded assistance efforts in Afghanistan.<sup>33</sup> USIP’s analysis provided unique reporting on the Taliban interference in and coopting of foreign-funded assistance. Previous data submitted by the State Department and USAID to SIGAR described localized instances of interference, whereas the USIP report described the Taliban’s efforts for broad

<sup>33</sup> USAID, response to SIGAR data call, 9/25/2023.

structural control. According to the analysis, multiple UN officials reported that the Taliban “infiltrated and influenced most UN-managed assistance programming.”<sup>34</sup> USIP notes that Taliban measures such as forcing NGOs to sign restrictive and invasive Memoranda of Understanding and on the ground intimidation and threats are part of a broader effort to monopolize economic activity and social engineering.<sup>34</sup>

USIP said it conducted hundreds of interviews for their assessment, including with Afghan journalists, researchers and interlocutors engaging with the Taliban, UN officials, aid/development professionals, U.S. and foreign diplomats, and officials working on Afghanistan. USIP also hosted or participated in more than 30 expert roundtables during this period with academics, policy analysts, U.S. government agencies, and other specialists.<sup>35</sup> According to USAID, USIP did not receive specific details of Taliban interference during its interviews and does not have documentation of written communication between the UN and the Taliban. USAID denies Taliban control of U.S. foreign assistance, and did not report to SIGAR any new policies taken in light of the assessment’s findings.<sup>36</sup>

- Hasn’t U.S. and other foreign assistance been the key driver to Afghanistan’s economy since 2001?

**SIGAR Response:** U.S. and other foreign assistance have been the key driver to Afghanistan’s economy since at least 2001 when U.S. military operations began. From 2002 to 2021, the United States appropriated a total of \$128.72 billion for reconstruction in Afghanistan.<sup>37</sup> SIGAR has long reported on Afghanistan’s dependence on aid, including in 2018 when SIGAR stated that foreign assistance covered 80% of the Afghan government’s \$11 billion annual budget.<sup>38</sup>

After the Taliban takeover, Afghanistan’s economy shrank dramatically in late 2021 and early 2022.<sup>39</sup> While previous aid aimed to build a robust, multisector economy, current foreign assistance focuses on addressing Afghanistan’s dire humanitarian needs—more than 15 million Afghans faced acute food insecurity between May and October 2023.<sup>40</sup>

While former Afghan governments required, depended, and sought to control foreign assistance, there are several distinctions between them and the Taliban. Unlike the Islamic Republic, many senior Taliban members, including those responsible for the country’s financial services sector, are sanctioned by the United Nations.<sup>41</sup> A USAID-funded third-party assessment of Afghanistan’s central bank (Da Afghanistan Bank/DAB) noted that DAB’s executive board consists of three senior Taliban leaders

<sup>34</sup> USIP, Political Economy of Analysis of Afghanistan, 5/2023, pp. 5, 8–9, 15, 20, 31–35, 37–40

<sup>35</sup> USIP, Political Economy of Analysis of Afghanistan, 5/2023, p. 6.

<sup>36</sup> USAID, response to SIGAR Audit 152A questions on the USIP report, 9/6/2023.

<sup>37</sup> SIGAR, Quarterly Report to the United States Congress, 10/30/2023, p. 135. The \$128.72 billion excludes appropriations for U.S. agency operations.

<sup>38</sup> SIGAR, 2021 High-Risk List, p. 2.

<sup>39</sup> SIGAR, Quarterly Report to the United States Congress, 10/30/2023, p. 44.

<sup>40</sup> SIGAR, Quarterly Report to the United States Congress, 10/30/2023, p. 20.

<sup>41</sup> SIGAR, Quarterly Report to the United States Congress, 07/30/2023, p. 104.

who are currently sanctioned by the UN, and that DAB's Executive Board appointed the head of FinTRACA, Afghanistan's financial intelligence unit in charge of anti-money laundering/countering the financing of terrorism (AML/CFT) enforcement. Moreover, DAB lacks a risk-based approach to banking.<sup>42</sup> While corruption had plagued the former Afghan government despite some efforts to counter it, Taliban authorities have made no effort to meet even minimum international AML/CFT measures.<sup>43</sup> This is significant because recent reports indicate that about 90% of the country's financial services are performed outside of the formal banking system, which SIGAR believes creates challenges for oversight bodies to assess where and how the funds are being used in the country.<sup>44</sup>

Additionally, given the growing presence of foreign terrorist fighters, along with Taliban's strong ties with Al Qaeda and Tehreek-e-Taliban Pakistan (TTP), the lack of oversight and transparency in how the Taliban are handling the country's finances is different and more alarming than with the previous government.<sup>45</sup> The most recent Taliban budget from February 2022 revealed security spending as the Taliban's largest expense.<sup>46</sup> Since that time, Taliban have not published a national budget, nor financial statements (unlike the previous government) that would help determine how the Taliban might be using or benefiting from any aid.<sup>47</sup> Furthermore, Taliban have initiated an overhaul of the country's commercial banking system to Islamic finance, without transparency or a clear plan to ensure that foreign aid will not fall in the wrong hands.<sup>48</sup>

Moreover, the Taliban have continued to abuse human rights, particularly the rights of women and girls, and members of the former republic's government and security forces.<sup>49</sup> In previous quarterly reports, SIGAR has documented the Taliban's human rights abuses, including reprisal killings and torture.<sup>50</sup> Taliban have also imposed severe limitations on women and girls' ability to move freely, get an education, participate in the workforce and so on.<sup>51</sup> SIGAR reported in its October 2023 quarterly report that many experts consider the Taliban's treatment of women to be "gender apartheid."<sup>52</sup> Given that a large sum of U.S. assistance supported human rights, education, and the rule of law over the past decades, the Taliban's violations stand squarely against those efforts.

#### Question 11:

Particularly since the USIP report noted that attempts to interfere with aid are "rarely coordinated" and often undertaken by different elements or factions of the Taliban, do you

<sup>42</sup> SIGAR, Quarterly Report to the United States Congress, 10/30/2023, p. 47.

<sup>43</sup> SIGAR, 2021 High-Risk List, p. 33; SIGAR, Quarterly Report, 10/30/2023, p. 47.

<sup>44</sup> SIGAR, Quarterly Report to the United States Congress, 10/30/2023, p. 49.

<sup>45</sup> SIGAR, Quarterly Report to the United States Congress, 10/30/2023, p. 39.

<sup>46</sup> SIGAR, Quarterly Report to the United States Congress, 10/30/2023, p. 49.

<sup>47</sup> SIGAR, Quarterly Report to the United States Congress, 10/30/2023, p. 49.

<sup>48</sup> SIGAR, Quarterly Report to the United States Congress, 10/30/2023, pp. 49–50.

<sup>49</sup> SIGAR, Quarterly Report to the United States Congress, 10/30/2023, pp. 26–30.

<sup>50</sup> SIGAR, Quarterly Report to the United States Congress, 10/30/2023, pp. 28–30.

<sup>51</sup> SIGAR, Quarterly Report to the United States Congress, 10/30/2023, p. 32.

<sup>52</sup> SIGAR, Quarterly Report to the United States Congress, 10/30/2023, p. 31.

believe the Taliban seeks simply to enrich itself locally, or are there other goals being served more broadly by the movement that is directed from Taliban leadership based in Kandahar?

**SIGAR Response:** The full sentence in the USIP report containing that phrase is: “This competition [over aid capture] results in overlapping attempts by different elements or factions of the Taliban to engage or interfere with foreign organizations – which are rarely coordinated.” The report also assesses that “the Taliban appear to view the UN system as yet another revenue stream, one which their movement will seek to monopolize and centralize control over.”

SIGAR agrees with USIP’s assessment that aid diversion and interference is often committed by competing factions of the Taliban as they jockey for power within the movement. This competition over aid is more problematic than run-of-the-mill corruption that benefits individual officials because such aid diversion enables Taliban factions to enrich themselves and strengthen control over the population.

Donor funding for the provision of basic services by NGOs, such as healthcare, appears to be enabling the Taliban to spend less on them than the previous regime, and to shift funding toward their security sector. Between 2019 and 2022 public spending on healthcare dropped 90 percent. At the same time, even though the war ended, spending on the security sector increased. There has been no peace dividend, at least when it comes to the Taliban’s budgetary priorities. In addition, multiple sources have told SIGAR that the Taliban are diverting food aid away from vulnerable families and to their soldiers. Finally, just as the previous Afghan government did, the Taliban are using aid as patronage: They are redirecting aid to populations that supported them during the insurgency.

Although stopping aid would have a devastating impact on the Afghan people, SIGAR believes that it is likely that aid is enabling the Taliban to strengthen its grip on the country. The way that donors approach providing aid determines how well they are able to mitigate the aid diversion that entrenches the regime. Providing aid to politically estranged regimes, as in Taliban-controlled Afghanistan, requires donors to actively engage with the UN agencies through which their funding passes. It also requires NGOs, who actually implement programming, to mitigate the diversion of aid. However, in Afghanistan, SIGAR has found that since the Taliban takeover the U.S. government takes a more hands-off approach that does too little to reduce diversion.

#### **Question 12:**

What safeguards or other defensive measures has the United Nations put in place to protect its programs and staff from interference?

**SIGAR Response:** In our August 2023 report on emergency food assistance in Afghanistan, we reported examples of safeguards and defensive measures that the World Food Programme (WFP)—a UN organization—has taken, and could take, to protect its work and staff from Taliban interference. According to USAID, the WFP could take steps to mitigate the risk of theft or diversion by prohibiting emergency food services for armed actors that display the Taliban insignia, prohibiting individuals from taking photos or videos for distribution (including propaganda), and allowing for the suspension of aid in certain areas if there are no guarantees

that aid will reach its intended beneficiaries or if WFP recognized Taliban interference or risk to staff in emergency food operations.

As part of our ongoing work to examine State and USAID oversight of public international organizations for the Chairman, SIGAR has found that some public international organizations, such as WFP and United Nations International Children's Emergency Fund (UNICEF), have clauses in their bilateral award agreements with USAID to identify and report possible risk of fraud, waste, abuse, and Taliban diversion of funds and in-kind assistance such as food. Similarly, USAID requires these UN organizations to develop risk assessments and management plans to identify the malign actors, describe the potential risk associated with the activity, and describe the specific risk mitigation measures to decrease the risk of sanctioned groups and individuals interfering with or influencing program activities. Additionally, UN organizations, such as the Food and Agriculture Organization (FAO) and UN Women, have “no funding to terrorist” clauses and vetting procedures in their award agreements with USAID to help ensure their activities do not support terrorists or hire implementing partners working for those identified in UN Security Council watchlists.

SIGAR also recently initiated new work reviewing the Memoranda of Understanding (MOUs) between State's implementing partners and the Taliban. As part of this work, we intend to determine whether the UN's implementing partners that obtain State funding enter into MOUs with the Taliban, and whether they contain specific safeguards or defensive measures.

**Question 13:**

I understand SIGAR's latest quarterly report found that the U.S. government agencies did not report any instances of the Taliban siphoning cash from UN shipments or collecting royalties or charging fees on cash shipments. What message do you take from this finding? Are the systems working or is simply that the Taliban now have a better understanding of the rules of the road?

**SIGAR Response:** We are currently conducting evaluations of the processes and procedures used by the UN, and other PIOs and NGOs, as applicable, to transport and transfer U.S. dollars to Afghanistan for humanitarian and development assistance; the processes and procedures used by the receiving private Afghan bank to convert U.S. dollars into local currency for humanitarian and development aid in Afghanistan; and the impact of the introduction of large amounts of U.S. currency into the Afghan economy, including the benefits and risks of providing direct cash assistance to beneficiaries as compared to non-cash assistance. Though our work is not complete, it appears that the transportation and transfer of U.S. currency is a tightly controlled process from the moment it leaves the Federal Reserve Bank of New York (FRBNY) until it arrives at the private bank used by the UN in Afghanistan.

Although the process of transporting and transferring U.S. currency into Afghanistan is tightly controlled and does not appear to allow opportunities to “siphon” cash, our preliminary work indicates that the Taliban is benefitting from the importation of cash in various ways. For example, the cash shipments help provide a level of macro-economic stability and some of the currency ends up deposited in Da Afghanistan Bank, which is controlled by the Taliban. Further, as the U.S. currency circulates within the Afghan economy, the purchase of goods and services generates tax revenue for the Taliban-controlled government. Part of our work on behalf of the

Chairman will examine the impact of the introduction of large amounts of U.S. currency into the Afghan economy after being deposited at Da Afghanistan Bank. including our assessment of the benefits and risks of providing direct cash assistance to beneficiaries as compared to non-cash assistance.

**Question 14:**

In July 2018, SIGAR released a report detailing waste, fraud, and abuse where SIGAR found that since its founding in 2008 through the end of 2017, the United States had lost up to \$15.5 billion of assistance in Afghanistan to waste, fraud, and abuse, approximately 29 percent of the overall assistance we provided. How does that figure percentage wise, compare to the waste, fraud, and abuse, you assess at this moment?

**SIGAR Response:** In October 2020, we updated our July 2018 report on waste, fraud, and abuse to include any identified instances through December 31, 2019. That report added nearly \$3.4 billion in additional waste, fraud, and abuse, bringing the total amount of waste, fraud, and abuse identified by SIGAR to approximately \$19 billion. Of note, our prior waste reports found many instances of waste in the construction of roads, schools, and other infrastructure. Since the collapse of the previous Afghan government, U.S. assistance spending has not been used for large-scale physical infrastructure construction and instead has focused on the provision of other development and humanitarian activities to benefit the people of Afghanistan. Although we have not determined what percentage of the on-going assistance has been lost to waste, fraud, and abuse, our recent healthcare, education, and emergency food assistance reports all found instances of interference or diversion by the Taliban, either of which would result in waste, fraud, or abuse.

**Question 15:**

During the Ghani and Karzai administrations, how would you describe the Afghan government's efforts to regulate nongovernmental and aid organizations? We don't recognize the Taliban, but is it typical for those in charge of a country to regulate how NGOs or aid organizations operate within a country? How does this practice differ from the practices of the previous Afghan government?

**SIGAR Response:** Many aspects of the Taliban's approach to regulating NGOs derive from the previous Afghan government. When that government fell, the Ghani regime was in the process of trying to implement a new NGO law that would have given the government much more control over NGO activities, which the international community had many concerns about. This is part of a global trend toward greater government restrictions on NGO activities.

Under the Taliban, the Ministry of Economy remains responsible for NGO registration. NGOs continue to be required to seek approval for their projects from Taliban provincial, district, and sectoral ministries and departments. The Ministry of Economy also continues to regularly deregister NGOs each year, including freezing their bank accounts, as the previous government did. Multiple NGO officials have told SIGAR that Taliban officials have used the threat of deregistration to extract illicit payoffs or force them to hire the Taliban's preferred candidates for jobs. The de facto regime has added additional regulations, including a ban on women-led NGOs. Other longstanding requirements are now being more rigorously enforced than they were

under the Republic. An umbrella group representing the interests of both international and Afghan NGOs, the Agency Coordinating Body for Afghan Relief and Development (ACBAR), has assessed that, under the Taliban, NGOs “lack the protection from government interference that international donors previously provided as part of the strong donor cooperation with the Republican Government.”

**Question 16:**

In general, is the amount or proportion of aid that is subject to interference or diversion higher or lower than it was under the previous Afghan government?

**SIGAR Response:** SIGAR has done no work comparing the level of corruption in the Ghani and Karzai regimes to that of the Taliban. Diversion and interference in donor assistance to Afghanistan was extensive prior to the Taliban takeover and continues to be extensive today. However, as we noted in response to Question #6, while diversion occurred under the prior government and there is extensive diversion and interference under the current Taliban regime, the adverse impacts of that diversion may be worse under the Taliban. While the prior government was a democratically elected U.S. ally, the current regime took power by force, supports terrorist organizations, and is sanctioned by the U.S. government. This means that all diversion of U.S. assistance may be benefitting an unfriendly and repressive regime who may use those funds to support nefarious actors. Furthermore, much of the assistance being provided now is for lifesaving care – emergency food assistance and medical care – meaning that any aid diversion can have negative real-life impacts on the Afghans who were supposed to receive that aid.

**Question 17:**

Congress established SIGAR to ensure American taxpayer dollars, aimed at the reconstruction effort in Afghanistan, which totaled almost \$129 billion from 2002-2021, were spent for the purposes we had intended. Given the large dollar amount, and the various agencies involved, it made sense to have a special inspector general. Now that the dollar amounts have decreased so dramatically, and we have seen that our agency inspector generals are able to similarly conduct oversight on matters related to Afghanistan, how are you preparing to wind down the SIGAR office? What is your timeline?

**SIGAR Response:** SIGAR’s timeline for winding down operations is dependent on the requirements of its enabling statute. SIGAR is required to terminate “180 days after the date on which amounts appropriated or otherwise made available for the reconstruction of Afghanistan that are unexpended are less than \$250,000,000.”<sup>53</sup> While the amount of money appropriated or otherwise made available for the reconstruction of Afghanistan has declined significantly since the Taliban takeover in August 2021, Congress has continued to appropriate funding for Afghanistan. Since the Taliban takeover, Congress and the Administration have appropriated or otherwise made available \$11.11 billion in assistance to Afghanistan and to Afghan refugees.<sup>54</sup>

<sup>53</sup> National Defense Authorization Act for Fiscal Year 2008, Pub. L. No. 110-181, § 1229 (codified as amended at 5 U.S.C. § 415 note).

<sup>54</sup> See SIGAR Quarterly Report, Oct. 30, 2023, at pp. 5-6. <https://www.sigar.mil/pdf/quarterlyreports/2023-10-30qr.pdf>.

As long as Congress continues to appropriate additional funding for Afghanistan and the Administration continues to make funds available for Afghanistan, it is unclear as to when the \$250 million mark will be reached. Additionally, the committee report accompanying S. 2438, making appropriations for the Department of State, foreign operations, and related programs for the fiscal year ending September 30, 2024, notes that SIGAR's statutory authority remains unchanged.<sup>55</sup> However, the report directs SIGAR to "submit a report to the appropriate congressional committees on steps SIGAR would need to take to sunset by September 30, 2025" within 90 days of the enactment of S. 2438.

Since the Taliban takeover and the decline in U.S. assistance to Afghanistan, SIGAR has reduced its staff by approximately 45 percent, reduced its budget proportionally, and reduced its office space. In addition, we are preparing the plan required by the committee report accompanying S. 2438 and will submit it to the appropriate congressional committees even if the final appropriations bill is not enacted, since we believe that we should be prepared and keep Congress and the Administration informed.

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<sup>55</sup> S. Rept. 118-71 at 19.



**Questions for the Record for SIGAR John Sopko**  
**Submitted by Vice Chair Ann Wagner**  
**Full Committee Hearing:**  
**“Examining the Biden Administration’s Afghanistan Policy Since the U.S. Withdrawal”**  
**November 14, 2023**

**Question 1:**

Inspector General Sopko, is it true that the Taliban are creating their own NGOs, staffed by Taliban members, in order to receive funding from the U.S. and other donors? What safeguards, if any, does the U.S. have in place to prevent aid from going to these falsely-formed Taliban NGOs?

**SIGAR Response:** Both SIGAR and the U.S. Institute of Peace (USIP) have reported that the Taliban have created NGOs in an attempt to receive funding from the U.S. or international donors; both SIGAR and USIP also reported that existing NGOs hire Taliban members in order to obtain or steer donor funding. For example, in August 2023 as part of our evaluation of the status of Afghanistan’s education sector, we surveyed Afghan NGOs in seven provinces, and found that local Taliban officials are creating their own NGOs to obtain aid money; diverting direct assistance; interfering with program implementation by pressuring Afghan NGOs to purchase items from Taliban-owned companies or requiring Afghan NGOs to hire Taliban officials; and requiring Afghan NGOs to falsify reports on programming efforts.

Our findings were supported by a May 2023 U.S. Institute of Peace report that found the Taliban were establishing Taliban-friendly or -controlled NGOs, with the Taliban establishing more than 100 new NGOs in the first quarter of 2022. The USIP report found that the Taliban significantly increased its attempts to impede or influence NGO programming in the months following August 2021 and had continued to do so.

While we have found that the Taliban is creating NGOs to attempt to capture U.S. assistance funding, both State and USAID have performed vetting on potential implementing partners, and key individuals working for the implementing partners, since at least January 2013. In fact, we first reported on State’s and USAID’s vetting of implementing partners in July 2013. More recently, as a part of our October 2023 evaluation of the status of the education sector in Afghanistan, we reported that State and USAID continued to vet implementing partners. Specifically, State and USAID told us that they vet implementing partners, the implementing partners’ subcontractors, and the program’s beneficiaries. That same October 2023 report also found that U.S. agencies also review implementing partners’ antiterrorism compliance procedures and the Department of the Treasury’s Office of Foreign Asset Control compliance procedures, to ensure that U.S. funds are not provided directly to the Taliban. According to State, these processes, while taxing in time and cost, have led to low levels of aid diversion in Afghanistan.

Given the on-going concerns about Taliban attempts to capture U.S. assistance funding, in December 2021 we began an audit reviewing (1) the extent to which State and USAID policies and procedures meet U.S. implementing partner vetting requirements and (2) the extent to which

State and USAID have the ability to oversee, revoke, and recover funding if vetting requirements are not met. We anticipate these audits will be publicly released in early 2024.

