SIGAR

Special Inspector General for Afghanistan Reconstruction

JAN 30 2015

SUPPLEMENT TO SIGAR'S JANUARY 2015 QUARTERLY REPORT TO THE UNITED STATES CONGRESS

SUPPLEMENT
FEBRUARY 2015

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

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

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

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

Source: Pub. L. No. 110-181, "National Defense Authorization Act for FY 2008," 1/28/2008.

(For a list of the congressionally mandated contents of this report, see Section 3.)

Cover photo:

U.S. Marines and sailors of the Marine Expeditionary Brigade embark on a transport plane at Camp Bastion after completing their mission in Helmand Province, Afghanistan, on October 26, 2014. The Afghan National Army has since taken over the Marines' Camp Bastion and Camp Leatherneck. (U.S. Marine Corps photo by Staff Sergeant John Jackson)

SPECIAL INSPECTOR GENERAL FOR
AFGHANISTAN RECONSTRUCTION

I am pleased to submit to Congress and the Secretaries of State and Defense this unclassified supplement to SIGAR's January 2015 quarterly report on the status of the U.S. reconstruction effort in Afghanistan. This supplement is necessitated by the Department of Defense's decision to now declassify much of the information that it had originally classified in SIGAR's January 2015 quarterly report.

To aid the reader in determining what classified information has now been declassified again, Appendix A contains a list of SIGAR's data-call questions sent to the Department of Defense (DOD) that received classified or otherwise restricted responses at the time SIGAR went to press with its quarterly report on January 30, 2015, but which have now been declassified. Some information concerning corps-level ANSF personnel strength data, future requirements for Afghan Air Force (AAF) equipment, the number of trained AAF pilots, and operational data on the Afghan Special Mission Wing remains classified, and can be found in SIGAR's January 30, 2015, classified annex. In addition, Appendix B contains a list of questions sent to the Department of State that were answered late, after SIGAR's quarterly report went to press.

SIGAR has published an unclassified Quarterly Report to Congress since 2008, as required by our authorizing statute. On January 30, 2015, SIGAR had to publish its first classified annex to the quarterly report after the new Resolute Support Mission (RSM) classified information that the U.S. military had submitted unclassified for the previous six years of SIGAR reporting. This newly classified information included the Afghan National Security Forces' (ANSF) strength, attrition, equipment, personnel sustainment, and infrastructure, among other matters.

Less than a week after we submitted our January 2015 report and the classified annex to Congress, I met in Afghanistan with General John F. Campbell, Resolute Support Commander, who informed me that RSM had reversed itself and declassified the bulk of the material it had classified only a few days earlier. Working closely with RSM personnel, my staff reviewed the newly declassified data to prepare this unclassified supplement to our quarterly report.

However, just hours before this supplement was originally scheduled to be released, General Campbell notified me that the ANSF strength numbers the military provided to SIGAR between April and October 2014 were incorrect due to an "accounting error." General Campbell's email explained that after the accounting error was discovered in September, the U.S. military had given corrected numbers to the Department of Defense to use in the October 2014 edition of its congressionally mandated *Report on Progress Toward Security and Stability in Afghanistan* (known as the "1230 report"). However, the military failed to notify SIGAR of the error or provide updated numbers, despite the numerous times they had reviewed and approved SIGAR's draft reports, including the January 2015 report.

It has always been the policy of SIGAR to coordinate its reports with the military working in Afghanistan. To that end, every quarter SIGAR sends U.S. Forces-Afghanistan (USFOR-A) a vetting draft of our quarterly report to avoid errors. The bulk of the data in this supplement, including the incorrect ANSF numbers, had been vetted by DOD and was included in the classified annex provided to Congress before the data was subsequently declassified. Between January 29 and February 6, 2015, SIGAR sent embargoed drafts of the classified annex, including the

ANSF strength numbers and SIGAR's analysis of them, to DOD and General Campbell's staff. On February 13, following the declassification of the data, SIGAR sent a vetting draft of this supplement containing the ANSF strength numbers to USFOR-A. On February 17, USFOR-A responded that it had no issues with the vetting draft. It was not until February 25, as SIGAR was preparing to release this supplement to Congress, that General Campbell brought the accounting error to my attention.

SIGAR understands the challenges and complexities of working in a combat environment such as Afghanistan. The purpose of bringing to light the issue of the accuracy of ANSF troop strength is to ensure that U.S. policymakers are provided with the most consistent and accurate data so that they can make informed decisions. The U.S. military's inconsistent reporting on ANSF strength numbers indicates long-standing and ongoing problems with accountability and personnel tracking. Given that accurate reporting on ANSF strength is an important factor in judging Afghanistan's ability to maintain security and in determining the pace of U.S. troop withdrawals from the country, and that the United States is paying to train, equip, and sustain the Afghan troops based on these numbers, these inconsistencies are deeply troubling. SIGAR has work under way on this issue and will report to Congress on its findings in the future.

Appendix B of this supplement lists SIGAR's data-call questions that State did not answer, or did not respond to until after the quarterly report publishing deadline. SIGAR sent the data-call questions for its January 2015 quarterly report to the State Department on November 20, 2014, with responses due December 29, 2014. SIGAR received responses to only three of the 24 questions sent to State's Bureau of South and Central Asian Affairs and Office of the Special Representative for Afghanistan and Pakistan by the deadline. Attempts to follow up and obtain the remaining data before SIGAR's January 2015 quarterly report was published yielded no response. While we have since received responses to some, but not all, of the questions submitted to State, we anticipate receiving responses to all of our questions in our next quarterly report which will be released on April 30, 2015.

I am hopeful that these issues have been resolved and, indeed, have been encouraged by the willingness of both RSM and State to ensure that SIGAR can fulfill its mission in the future. However, I remain concerned about the ongoing inconsistencies in the reporting of data to this oversight office. It is our purpose in publishing this supplement to provide Congress and the U.S. taxpayer with an update on our reconstruction efforts and inform public discussion as we chart the way forward in Afghanistan.

Respectfully,

John F. Sopko
Special Inspector General for Afghanistan Reconstruction

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PURPOSE

In accordance with SIGAR's enabling legislation, Section 1228 of Pub. L. No. 110-181, SIGAR has since 2008 published an unclassified Quarterly Report to the United States Congress and to the Secretaries of State and Defense. On January 30, 2015, SIGAR had to publish its first classified annex to the quarterly report after the new Resolute Support Mission (RSM) in Afghanistan decided to classify information that had been unclassified for the previous six years of SIGAR reporting. This newly classified information included the Afghan National Security Forces' (ANSF) strength, attrition, equipment, personnel sustainment, and infrastructure, as well as anticorruption initiatives at the Afghan Attorney General's Office, the Ministry of Defense (MOD) and Ministry of Interior (MOI), and other matters.

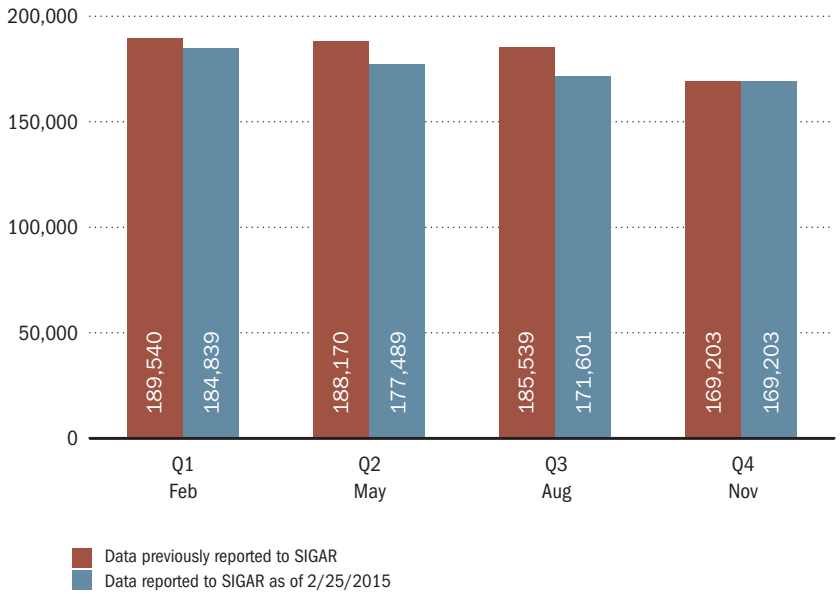
However, in a meeting with Special Inspector General John F. Sopko in Kabul on February 1, 2015, General John F. Campbell, Resolute Support Commander, announced that RSM had declassified the bulk of the material that it had classified only days before. General Campbell gave IG Sopko binders containing the newly declassified information. SIGAR staff reviewed the information in cooperation with RSM and prepared this unclassified annex based on the declassified materials provided. Some information concerning corps level ANSF personnel strength data, future requirements for Afghan Air Force (AAF) equipment, the number of trained AAF pilots, and operational data on the Afghan Special Mission Wing (SMW) remains classified. SIGAR's reporting on these topics can be found in the January 30, 2015, classified annex.

SECURITY

SIGAR QUESTIONS RELIABILITY OF ANSF STRENGTH NUMBERS

During SIGAR's preparation of this supplement to its January 2015 quarterly report, SIGAR was informed by United States Forces-Afghanistan (USFOR-A) that the strength numbers for the Afghan National Army (ANA) provided to SIGAR by the military for the three quarters prior to this one were incorrect. These numbers, published in previous quarterly reports and in a classified annex to the January quarterly report (but later declassified), and vetted by the military, showed that the ANA (including members of the Afghan Air Force and civilian employees) declined by 16,336 personnel (or 8.8%) in the last quarter. However, the corrected numbers showed a more gradual decline of 15,636 (or 8.5%) over the course of three quarters, rather than a single quarter. The figure below shows both sets of reported numbers.

RESOLUTE SUPPORT PROVIDES REVISED NUMBERS FOR ANA FORCE STRENGTH (INCLUDING AAF AND CIVILIANS)



Notes to Figure:

ISAF provided the corrected data to DOD in October 2014 for its 1230 Report but not to SIGAR until 2/25/2015. On January 1, 2015, ISAF was replaced by RSM.

Numbers reported for May and August 2014 were corrected by SIGAR so that reported total corresponded to sum of detailed data.

The DOD 1230 Report of April 2014 gives the February 2014 ANA/AAF strength as 189,540. (DOD 1230 Report: *Progress Toward Security and Stability in Afghanistan*, April 2014, pp. 38, 45.)

Source: DOD 1230 Report: *Progress Toward Security and Stability in Afghanistan*, October 2014, pp. 42, 48; SIGAR: CSTC-A response to SIGAR data calls, 3/31/2014, 7/1/2014, 10/2/2014, and 12/28/2014; SIGAR analysis, 7/01/2014; Email communication from Gen. John F. Campbell, Commander, Resolute Support Mission, to SIGAR, 2/25/2015.

Accurate ANSF strength numbers are vital to informing U.S. strategic policy decision-making, especially as President Obama's administration reviews the pace of the U.S. troop withdrawal from Afghanistan. In

addition, Congress and the Department of Defense (DOD) need accurate ANSF strength numbers to determine the financial and materiel resources needed to adequately and appropriately support our Afghan partners. This is especially important since American taxpayers have already expended more than $20 billion to cover the salaries and other sustainment costs of Afghan security forces. This amount is expected to rise over time.

This latest inconsistency in ANSF strength reporting is particularly worrisome, coming as it does when the ANSF has taken full responsibility for Afghanistan's security. But it is not a new issue. Through its audit work and quarterly reports, SIGAR has long voiced concern about the accuracy and reliability of ANSF strength reporting. Examples of concern include the following:

- During a June 2010 audit of ANSF assessments, Afghan National Police (ANP) coalition partners and mentors told SIGAR auditors that there was "no accountability" for Afghan personnel and no way to verify personnel reports.
- In an April 2011 audit report on the Ministry of Interior's personnel systems, SIGAR found that the Ministry's systems and databases for tracking ANP personnel and payrolls were decentralized, and that the records and data in them were incomplete and unverified.
- In its October 2012 quarterly report, SIGAR noted anomalies in ANA data reports that raised questions about the accuracy of personnel numbers. SIGAR noticed that ANA personnel categorized as "Other ANA" appeared to have been tallied indirectly, using a formula whereby the number of personnel in the main combat corps was subtracted from the goal of 187,000 to create the "Other ANA" datum as a residual. After SIGAR requested clarification, the Combined Security Transition Command-Afghanistan (CSTC-A) provided new numbers for ANA strength, but did not adequately explain the reason for using a formula to calculate "Other ANA." In their response, CSTC-A noted some loss of clarity "due to a lack of data provided by the [ANA Personnel Office]."
- In a January 2015 audit of U.S.-funded salary payments to the ANP, SIGAR found that the ANP's process for collecting attendance data, which forms the basis of all ANP personnel and payroll data, had weak controls and limited oversight. SIGAR found that ANP personnel systems contained thousands of personnel records with incorrect or missing identification numbers. As a result, the risk of relying on untimely, inaccurate, or falsified ANP personnel and payroll data persists. An ongoing SIGAR audit of ANA salary payments has uncovered similar problems in that force.

In addition, through its work, SIGAR has seen large quarter-to-quarter fluctuations in the number of "Other ANA" or, as later termed, "Echelons Above Corps," which includes staff at the Ministry of Defense, General Staff, and intermediate commands—sometimes 20,000 personnel or

more—without supporting documentation for the sudden change. SIGAR has also sought clarification on several occasions whether the ANSF's strength and personnel targets include civilians.

The issue of civilians counted as ANSF personnel was also highlighted by the DOD Inspector General (DOD IG) in a February 2012 audit report. DOD IG found that ANA finance officers had "coded" civilian personnel as military personnel and included them for payment by CSTC-A, despite an agreement between CSTC-A and the Ministry of Defense that only military personnel would be reimbursed. At that time, CSTC-A finance personnel were unaware that civilians had been included for military pay.

It has always been the policy of SIGAR to send USFOR-A a draft of its quarterly reports for factual vetting to avoid errors. Nevertheless, USFOR-A failed to notify SIGAR when it learned in September 2014 that, due to an unspecified "accounting error," the ANSF strength numbers it had provided to SIGAR between April and October 2014 were incorrect. At the same time, however, it now appears that USFOR-A provided DOD with the corrected numbers for inclusion in its October 2014 *Report on Progress Toward Security and Stability in Afghanistan* (commonly referred to as the "1230 Report"). No explanation has yet been given as to why the corrected numbers were shared with DOD, but not with SIGAR.

Over the past few weeks, SIGAR sent several drafts of a classified annex to the January 2015 quarterly report, as well as embargoed drafts of this supplement, to DOD, Resolute Support Mission, and USFOR-A for vetting. However, SIGAR was not informed that DOD had supplied incorrect data for the report until General Campbell notified Special Inspector General Sopko hours before this supplement was scheduled to be released to Congress on February 26, 2015.

SIGAR recognizes how difficult it is to operate under the adverse conditions of a combat zone with a government in transition. However, it is important that U.S. policymakers are provided with the most consistent and accurate data available to permit a sound basis for decisions. The military's inconsistent reporting on ANSF strength numbers indicates long-standing and ongoing problems with accountability and personnel tracking. Accurate information is necessary to assess Afghanistan's ability to maintain security and to determine the pace of U.S. troops withdrawals from the country. It is also key to ensuring the United States is paying to train, equip, and sustain the ANSF based on accurate troop strength numbers. SIGAR has work under way on this issue and will report to Congress on its findings in the future.

ANSF PERSONNEL STRENGTH IN DECLINE

This quarter, ANSF's assigned force strength was 325,642 (including civilians), according to USFOR-A.[1] According to USFOR-A's revised figures, this was a decline of 12,466, or 3.7%, since February 2014, as shown in Table 1.1.[2]

The drop occurred in the ANA, which as of November 20, 2014, had an overall assigned strength—including the Afghan Air Force (AAF)—of 169,203 personnel, according RSM.[3] This is a drop of 15,636 (or 8.5%) since February 2014, when the ANA's assigned strength was reported at 184,839.[4]

The assigned force strength of the Afghan National Police (ANP) was 156,439 personnel.[5] The number of assigned ANP personnel showed an increase since last quarter.[6] However, as noted in the ANP Strength portion of this annex (page 17), SIGAR has questions about the validity of the ANP's end strength. The data provided could indicate that its actual end strength is 151,272—a drop of 2,045 personnel since last quarter. If this is the case, and combined with the decrease in ANA personnel, the total assigned ANSF force strength could be 320,475.

TABLE 1.1

ANSF ASSIGNED FORCE STRENGTH, Q1 2014–Q4 2014

	Q1 2014	Q2 2014	Q3 2014	Q4 2014
ANA + AAF	184,839	177,489	171,601	169,203
ANP	153,269	152,123	153,317	156,439*
ANSF Total	**338,108**	**329,612**	**324,918**	**325,642**

Note: *Reported number appears to double count some Afghan Uniformed Police; actual number may be 151,272.

Source: CSTC-A, response to SIGAR data calls, 1/6/2014, 1/15/2014, 3/31/2014, 7/1/2014, 10/2/2014, and 10/6/2014; RSM, response to SIGAR request for clarification, 2/3/2015; RSM, email communication from Gen. John F. Campbell, Commander, Resolute Support Mission, to SIGAR, 2/25/2015.

The current assigned force strength, including civilians, is 90.5% of DOD's 2014 end-strength goal for the ANSF, as shown in Table 1.2 below.[7]

TABLE 1.2

ANSF FORCE STRENGTH, NOVEMBER 2014

ANSF Component	Target End-Strength Goal	Target Date	Current Assigned as of November 2014	% of Target Authorization	Difference Between Current Assigned and Target End-Strength Goals	Difference %
ANA + Afghan Air Force	195,000	December 2014	162,008	83.1%	(32,992)	(16.9%)
ANA + AAF Civilians	8,004		7,195	89.9%	(809)	(10.1%)
ANA + AAF Total	**203,004**		**169,203**	**83.3%**	**(33,801)**	**(16.7%)**
Afghan National Police	157,000	February 2013	156,439	99.6%	(561)	(0.4%)
ANSF Total with Civilians	**360,004**		**325,642**	**90.5%**	**(34,362)**	**(9.5%)**

Source: DOD, *Report on Progress Toward Security and Stability in Afghanistan,* 12/2012, p. 56; CSTC-A, response to SIGAR data call, 1/14/2015; SIGAR analysis 1/23/2015; RSM, response to SIGAR request for clarification, 2/3/2015.

ANSF ATTRITION

Attrition continues to be a major challenge for the ANSF. Between September 2013 and September 2014, more than 40,000 personnel were dropped from ANA rolls.[8] Moreover, the ANA continues to suffer serious combat losses. Between October 2013 and September 2014, more than 1,300 ANA personnel were killed in action (KIA) and 6,200 were wounded in action (WIA).[9] The *New York Times* reported in September 2014 that police casualties have in previous quarters run at twice the level of Afghan Army casualties; however, USFOR-A reported in vetting comments that quarterly ANP casualties exceeded the ANA's by less than 2% throughout 2014.[10]

LITERACY TRAINING TRANSITIONING TO AFGHAN GOVERNMENT; SOME NATO CONTRACTS REMAIN IN PLACE

Both the MOD and MOI agreed in April 2014 to take over responsibility for their respective literacy programs beginning January 1, 2015.[11]

From 2010 through 2013, the United States funded literacy-training contracts for the ANSF. Beginning in 2014, the NATO Trust Fund provided $24.6 million funding for the literacy contracts. The final task orders, totaling $4.3 million, for those contracts expired on December 31, 2014, at which time the literacy program transitioned to the Afghan government. However, a bridge contract allows for English-language training to continue until the Afghan government's contract is in place.[12] With the transition to RSM, the Afghan government is now responsible for establishing its own contracts and, if necessary, requesting funds from NATO to cover the contract costs.[13] According to USFOR-A, NATO has funding available from the ANA Trust Fund for ANSF literacy training during FY 1394—deferring MOD and MOI budget requirements until December 2015.[14]

The NATO Training Mission-Afghanistan (NTM-A) proposed a program plan, incorporating five years of lessons learned, for the MOD and MOI. NTM-A recommended ANSF utilize the Ministry of Education (MOE) for personnel verification and tracking and capitalize on the MOE's organic "train the trainer" (T3) capability currently being developed.[15] As of November 15, 2014, the ANA had 607 and the ANP had 458 instructors complete T3 training.[16]

The ANSF, with the advice and assistance of NTM-A, was to have finalized program and contracting plans for literacy training by July 31, 2014, six months before the NTM-A contracts end.[17] While no progress report has been received, USFOR-A reported the MOD and MOI are prepared to assume the literacy training programs on January 1, 2015.[18] The MOD and MOI were to:[19]

- develop centralized institutional literacy training for new recruits at regional training centers

- continue developing an organic literacy-training capability via a train-the-trainer program

The literacy program was to provide basic literacy training (Dari/Pashto reading and writing as well as English-language instruction) to the ANSF and to develop the organic capability to teach basic literacy training.[20] NTM-A has met its goal to train 100,000 ANSF personnel (both ANA and ANP) to be functionally literate by December 2014, but cannot confirm how many of those trained personnel are still in the ANSF because the ANSF lacks personnel-tracking capabilities.[21] USFOR-A reported the goal was for 50% of the ANSF to be functionally literate though—due in part to commanders being unable to release soldiers for the six-week course—it estimated only about 35% of the ANSF is functionally literate.[22]

REVISED CALCULATION OF CUMULATIVE U.S. FUNDING FOR MINISTRIES OF DEFENSE AND INTERIOR

This quarter, the Combined Security Transition Command-Afghanistan (CSTC-A) changed the scope of what constituted ministry-development funding, which resulted in a significant increase from previous reporting. Under the revised definition, the United States has provided $27.9 billion (prior-quarter reporting was $1.2 billion) for the MOD and $13.6 billion (prior-quarter reporting was $1.5 billion) for the MOI for ministry development since 2008.[23] CSTC-A has expanded its definition of what constitutes ministry-development funding to include funding streams such as salaries, training, infrastructure, and incentives.[24]

Due to the unusually large difference between this quarter's and last quarter's cumulative figures, SIGAR will seek clarification on how these large sums have been applied to ministerial development and how much of these funds were previously categorized as funding to build, train, equip, and sustain the ANA and the ANP.

There are 284 U.S. personnel advising or mentoring the MOD and MOI as of December 2014: 151 assigned to the MOD and 133 to the MOI.[25] CSTC-A reports they will maintain the existing training and mentoring support contracts until a single omnibus contract is fielded in the first quarter of FY 2016. The Coalition assesses that the ANSF will require ministerial development, logistics, professionalization, and acquisition-management support through 2017.[26]

LITTLE KNOWN ABOUT AFGHAN PUBLIC PROTECTION FORCE

The Afghan Public Protection Force (APPF), a state-owned enterprise under the authority of the MOI, established to provide contract-based-facility and convoy-security services in Afghanistan, was directed to be dissolved by

then President Hamid Karzai and its guard functions transitioned to the ANP.[27]

According to USFOR-A, on-site facility security continues to be provided by the APPF under the MOI. This quarter, 16,015 personnel were serving in the APPF. However, because USFOR-A no longer provides advisors to report on the APPF, much information about the organization—such as its current staffing goals and capability—is unknown.[28]

The United States has provided more than $51.3 million to support the APPF, which provided security for many U.S.-funded programs and projects. The APPF Advisory Group was disbanded last year; CSTC-A is no longer providing advisory or financial support. The salaries of APPF members providing convoy services are paid from fees for guard services.[29]

RETROGRADE

With the ongoing withdrawal of U.S. forces, CSTC-A reported that 813 U.S. bases have been transferred to the ANSF. The final disposition of 25 Coalition-controlled bases is being analyzed by RSM personnel. CSTC-A estimates the total annual sustainment cost for the transferred facilities is $110 million.[30]

AFGHAN NATIONAL ARMY

As of December 31, 2014, the United States had obligated $34.8 billion and disbursed $33.7 billion of ASFF funds to build, train, equip, and sustain the ANA.[31]

Number of ANA Personnel in Decline

As of November 20, 2014, the overall assigned end strength of the ANA—which includes the AAF—was 169,203 personnel, according to RSM.[32] This is a drop of 15,636 (or 8.5%) ANA personnel since February 2014, when the ANA's assigned end strength was reported at 184,839.[33] This is the lowest assigned ANA force strength since August 2011.[34] USFOR-A reports that until Afghanistan completes installation of its human-resource information systems and inputs the data, RSM will not be able to validate strength numbers.[35]

However, even if the new information system is installed, SIGAR believes it is unlikely RSM will have the personnel and resources to validate ANA personnel numbers other than by analyzing reports based on Afghan inputs into the new system.

ANA Salaries and Incentives

As of December 31, 2014, CSTC-A reported that the United States had provided $3.1 billion through the ASFF to pay for ANA salaries, food, and

incentives since FY 2008. Funding for food ceased on December 21, 2013, after CSTC-A suspected widespread fraud by the MOD.[36]

CSTC-A also estimated the annual amount of funding required for ANA base salaries, bonuses, and incentives at $702.8 million.[37] That estimate increased by $8.9 million from last quarter. However, CSTC-A noted that funding is provided on the basis of 100% of the ANA's authorized, not assigned, strength.[38] To encourage the MOD to use electronic payment systems, beginning in July 2015, CSTC-A plans to provide 100% funding only for those authorized tashkil positions being paid electronically; pay for other positions will be 80% funded.[39]

ANA Equipment and Transportation

As of December 31, 2014, the United States had obligated and disbursed $11.5 billion of the ASFF for ANA equipment and transportation.[40]

Most of these funds were used to purchase vehicles, weapons and related equipment, communications equipment, aircraft, and aviation-related equipment. CSTC-A initially reported the cost of ANA equipment remaining to be procured and fielded was $729 million, but in vetting comments, CSTC-A reported the total value remaining to be procured and fielded was $731 million.[41] However, because CSTC-A provided the data in a different format from last quarter, SIGAR is unable to make quarter-to-quarter comparisons. CSTC-A's current numbers of U.S.-funded ANA equipment are shown in Table 1.3. SIGAR will seek clarification on these numbers in its next quarterly report to reconcile them with numbers provided in prior quarters.

TABLE 1.3

COST OF U.S.-FUNDED ANA WEAPONS, VEHICLES, COMMUNICATION EQUIPMENT, AND AIRCRAFT

Type of Equipment	Procured	Remaining to be Procured
Weapons	$537,816,102	$33,114,596
Vehicles*	$4,767,803,280	$65,000,000
Communications	$688,157,101	$100,576,692
Aircraft	$1,858,326,108	$530,314,599
Total	**$7,852,102,591**	**$729,005,887**

Note: *CSTC-A reported the amount remaining to be procured and fielded as an approximation.

Source: CSTC-A, response to SIGAR data call, 1/14/2015; RSM, response to SIGAR request for clarification, 2/3/2015.

USFOR-A led a ground wheeled-vehicle team, comprising DOD subject-matter experts, that identified logistical and sustainment capabilities the Afghans require in order to assume full and capable ownership of vehicle sustainment and support functions. Some of the team's recommendations include:[42]

- use of NATO part and stock numbers

CSTC-A notified Congress of the following ASFF-purchased equipment for the ANA that will be transferred to DOD in accordance with the FY 2014 National Defense Authorization Act (NDAA) provision:

6 C-182 aircraft	**$3,140,000**
21 vehicles	**$4,666,000**
2 HMMWVs	**$ 464,000**
3 troop enclosures	**$ 750,000**
Total	**$9,020,000**

Notes: The AAF declined to take ownership of the C-182s. The vehicles and troop enclosures are not repairable and will be scrapped. A troop enclosure is an add-on installed to the roof of a HMMWV or other vehicle that allows a soldier to stand up through a roof hatch with some degree of protection.

Source: CSTC-A, response to SIGAR data call, 1/14/2015; RSM, response to SIGAR request for clarification, 2/3/2015.

- beginning a mobile-strike-force-vehicle operator-training contract one year earlier than originally planned
- sending contract support to key logistical supply warehouses and distribution points

The U.S. Congress appropriates funds to the ASFF for the training, equipping, sustaining, and funding of the ANSF, as well as to provide funding for facility repair and construction. DOD is authorized to use ASFF to provide funds directly to the Afghan government.[43] To ensure that funds are used as intended, the United States and the Afghan MOD and Ministry of Finance (MOF) sign financial commitment letters. The financial commitment letter providing funds to the MOD for Afghan FY 1394 requires the MOD to determine the types and the number of vehicles it needs, ensure that maintenance is done following standard practices, and ensure that vehicles are used as intended prior to CSTC-A providing additional vehicle funding.[44]

ANA Infrastructure

As of December 31, 2014, the United States had obligated $6.2 billion and disbursed $5.4 billion of the ASFF for ANA infrastructure.[45]

At that time, the United States had completed 341 infrastructure projects (valued at $4.5 billion), with another 40 projects ongoing ($731 million) and two planned ($83 million), according to CSTC-A.[46]

The largest ongoing ANA infrastructure projects this quarter were brigade garrisons for the 2nd Brigade of the 201st Corps in Kandahar (at a cost of $115.7 million) and the 2nd Brigade of the 215th Corps in Nimroz ($78.7 million), and phase three of the MOD headquarters and garrisons ($58.6 million).[47] In addition, three projects were awarded this quarter at a cost of $4.8 million, and six projects were completed at a cost of $147.4 million, including the 3rd Brigade of the 205th Corps in Kandahar ($90.6 million).[48] CSTC-A reported that two facilities were transferred to the ANSF since the end of September; an additional 20 facilities will be transferred by the end of March 2015.[49]

According to CSTC-A, the projected operations-and-maintenance (O&M), sustainment, restoration, and minor-construction cost for ANA infrastructure for FY 2015 through FY 2019 is $168 million a year, for a total of $840 million.[50] The ANA has authorized 3,100 positions to maintain these facilities.[51]

The FY 1394 MOD financial-commitment letter requires the Afghan government to provide CSTC-A a transition and sustainment plan for the transferred facilities, including infrastructure security, by the end of 2015.[52]

ANA and MOD Training and Operations

As of December 31, 2014, the United States had obligated and disbursed $3.3 billion of the ASFF for ANA and MOD operations and training.[53]

Aside from the literacy training discussed previously in this section, other U.S.-funded training includes English-language, officer, and operational-specialty training such as artillery, infantry, logistics, and medical.[54] Forty-three training programs, at a cost of $679.5 million, were in effect this year. The funding for some training programs ended with the shift to RSM. Others will continue, and some will transition to the Afghan government, such as training in special operations, counter improvised-explosive-device and explosive ordnance disposal, and radio operation and maintenance.[55]

Over 18,700 officers, non-commissioned officers, and soldiers graduated from officer and basic warrior training in 2014, while an additional 11,800 were in class at the Marshall Fahim National Defense University or the ANA Training and Education Center. Another 2,270 students were in combat arms, support, and service training.[56]

Goal for Women in the ANA and Afghan Air Force Far From Met

This quarter, ISAF reported that 860 women were serving in the ANA and Afghan Air Force—less than half a percent of the total force. Of those, 297 were officers, 322 were non-commissioned officers (NCOs), 119 were enlisted, and 122 were cadets in training.[57] The ANA's 12-week Basic Warrior Training course includes a class on behavior and expectations of male soldiers who work with ANA women. The Afghan Independent Human Rights Commission conducts two-day seminars for the ANSF that include training in eliminating violence against women.[58]

The NDAA for FY 2014, Pub. L. No. 113-66, authorizes $25 million to be used for the programs and activities to support the recruitment, integration, retention, training, and treatment of women in the ANSF.[59]

Additionally, NATO has allocated $10 million from the ANA Trust Fund for ANA women's programs. However, according to ISAF, some commanders, perhaps resistant to women in the ANA, are reportedly using this unique funding source as an excuse not to use regular funding sources for women's programs.[60]

CSTC-A reported that none of the NDAA-authorized funds authorized for women's programs have been used during Afghan FY 1394 (2015) because the Afghan fiscal year did not begin until December 21, 2014. CSTC-A reported they cannot spend the funds available for ANA women's programs until the new fiscal year begins. However, the command did not explain why no funds were used during the last fiscal year, as the NDAA was signed into law on December 26, 2013.[61]

AFGHAN AIR FORCE AND THE SPECIAL MISSION WING

The United States has a considerable investment in the AAF. Between FY 2010 and FY 2014, the United States provided more than $6.5 billion to

support and develop the AAF, including over $3.2 billion for equipment and aircraft.[62] In addition, DOD requested more than $925 million, including $21.4 million for equipment and aircraft, in FY 2015 for the AAF.[63]

According to CSTC-A, this quarter, the AAF inventory consisted of 103 aircraft:[64]

- 56 Mi-17 transport helicopters
- 26 C-208 light transport planes (one aircraft crashed and is non-usable)
- 6 MD-530 rotary-wing helicopters (twelve additional aircraft not yet fielded; one crashed and is non-usable)
- 12 Mi-35 attack helicopters (seven non-DOD acquired aircraft are non-usable)
- 3 C-130H medium transport aircraft (one additional aircraft not yet fielded)

Additionally, in the fourth quarter of 2015, the first of 20 A-29 Super Tucanos, a light attack aircraft for counterinsurgency, close air support, and aerial reconnaissance, will be deployed to Afghanistan. Training of pilots and the initial maintenance cadre for the Super Tucanos will begin in the United States in February 2015.[65] Four Super Tucanos will be deployed each year in 2015, 2016, and 2017; and eight in 2018.[66] The planes are intended to replace the aging Mi-35 attack helicopters.[67]

The AAF capability to perform casualty evacuation (CASEVAC) missions has steadily increased over the last three years. With the withdrawal of Coalition forces, the AAF CASEVAC missions increased 45% this year over last year.[68]

The U.S. Air Force's 9th Air and Space Expeditionary Task Force (AETF) assesses the AAF can provide adequate air support if they maximize use of the C-208 at unimproved airfields and the ANSF executes with proper mission synchronization, prioritization, and disciplined command and control.[69]

U.S. reconstruction funding of $1.7 billion has been obligated for the SMW.[70] According to NATO Special Operations Component Command-Afghanistan, contract support for both maintenance and logistics is anticipated to be required through 2017.[71]

AFGHAN NATIONAL POLICE

As of December 31, 2014, the United States had obligated $17.1 billion and disbursed $16.6 billion of ASFF funds to build, equip, train, and sustain the ANP.[72]

ANP Strength Totals May Be Inaccurate

This quarter, USFOR-A reported the overall strength of the ANP totaled 156,439 personnel, an increase of 3,122 since last quarter.[73]

However, SIGAR analysis indicates a change in how ANP numbers are calculated that raises questions about the accuracy of these numbers and the validity of the reported increase in personnel this quarter. Last quarter, when

August 2014 numbers were provided, the 88,003 assigned Afghan Uniformed Police (AUP) personnel were shown to include 3,744 traffic police and 1,432 fire and rescue personnel. When those traffic and fire and rescue personnel were included in the AUP, the total number of assigned ANP personnel was 153,317, the number given as the ANP's end strength. This quarter, when November 2014 numbers were provided, the now 88,180 assigned AUP personnel were once again shown to include traffic police (3,739) and fire and rescue personnel (1,428). However, despite indicating that these traffic and fire and rescue personnel were included in the total number of assigned AUP personnel, the new total of 156,439 ANP personnel cannot be reached unless those traffic and fire and rescue personnel are double counted. If the ANP end strength is calculated the same way as last quarter whereby traffic and fire personnel are included in the AUP (as indicated in the response to SIGAR's data call), the total number of ANP would show a decrease of 2,045 ANP since last quarter, as reflected in Table 1.4.[74] SIGAR has reported on unbalanced and unsupported totals of ANSF personnel figures in past quarterly reports and audits.

USFOR-A reported the ANP experienced an overall attrition rate of 2.06% between October and November 2014, with the Afghan National Civil Order Police (ANCOP) enduring the largest attrition percentage at 3.28%.[75] Some 2,384 ANP personnel dropped from the rolls during November 2014.[76] Also, from November 2013 through November 2014, the ANP suffered 2,683 personnel killed in action.[77]

TABLE 1.4

ANP STRENGTH, QUARTERLY CHANGE

	Authorized			Assigned		
ANP Component	**Q3 2014**	**Q4 2014**	**Quarterly Change**	**Q3 2014**	**Q4 2014**	**Quarterly Change**
AUP	92,275	92,732	457	88,003	88,180	177
ABP	22,955	22,955	-	21,643	21,766	123
ANCOP	15,223	15,223	-	14,881	14,773	(108)
MOI HQs & IS	27,728	24,161	(3,567)	25,512	22,240	(3,272)
NISTA	3,000	3,000	-	2,492	3,422	930
Standby[a]	-	-	-	786	891	105
ANP Total	**161,181**	**158,071**	**(3,110)**	**153,317**	**151,272**	**(2,045)**
AUP Traffic and Fire and Rescue personnel (possibly double counted this quarter)	**-**	**-**	**-**	**-**	**5,167**	**5,167**
Adjusted ANP Total	**161,181**	**158,071**	**(3,110)**	**153,317**	**156,439[b]**	**3,122**

Note: Quarters are calendar year quarters; Q3 2014 data as of 8/2014; Q4 2014 data as of 11/2014. AUP = Afghan Uniform Police; ABP = Afghan Border Police; ANCOP = Afghan National Civil Order Police; IS = institutional support personnel; NISTA = Not In Service for Training.
[a] Personnel that are pending assignment.
[b] Reported number appears to double count some Afghan Uniformed Police; actual number may be 151,272.

Source: CSTC-A, response to SIGAR data call, 10/6/2014; RSM, response to SIGAR request for clarification, 2/3/2015.

As with the ANA strength reporting, USFOR-A reports that until the Afghan government completes installation of their human-resource information systems and inputs the data, HQ Resolute Support will not be able to validate strength numbers.[78]

However, even if the new information system is installed, SIGAR believes it is unlikely RSM will have the personnel and resources to validate ANP personnel numbers other than by analyzing reports based on Afghan inputs into the new system.

ANP Sustainment

As of December 31, 2014, the United States had obligated $6.7 billion and disbursed $6.6 billion of ASFF funds for ANP sustainment.[79]

ANP Salaries

From 2008 through December 31, 2014, the U.S. government had provided $1.42 billion, contributed through the Law and Order Trust Fund for Afghanistan (LOTFA), to pay ANP salaries, food, and incentives (extra pay for personnel engaged in combat or employed in specialty fields), CSTC-A reported.[80] An additional $158.5 million has been provided since 2010 for the Afghan Local Police and subject-matter experts' salaries and incentives, which are not funded from LOTFA.[81]

According to CSTC-A, when the ANP reaches its final strength of 157,000 personnel, the United Nations Development Programme estimates annual international expenditures of $508.4 million, based on an exchange rate of 56 afghanis to one U.S. dollar. The U.S. contribution to LOTFA for calendar year 2015 is $114.4 million to fund salaries and incentives.[82] Beginning in FY 1393 (starting December 21, 2013), the United States no longer funded food costs after CSTC-A suspected widespread fraud by the MOI.[83]

The CSTC-A financial commitment letter to the MOI for Afghan FY 1394 includes the LOTFA Steering Committee mandate for the MOI to provide 100% of ANP salaries through electronic funds transfer by March 31, 2015.[84] To incentivize the MOI to use electronic payment systems, beginning in July 2015, CSTC-A plans to provide funding only for those authorized tashkil positions being paid electronically.[85]

ANP Equipment and Transportation

As of December 31, 2014, the United States had obligated and disbursed $3.6 billion of ASFF funds for ANP equipment and transportation.[86] Most of these funds were used to purchase weapons and related equipment, vehicles, and communications equipment. More than 56.9% of U.S. funding in this category was for vehicles and vehicle-related equipment, as shown in Table 1.5 on the following page.

CSTC-A notified Congress of the following ASFF-purchased equipment for the ANP that will be transferred to DOD in accordance with the FY 2014 NDAA provision:

8 RHIB patrol boats	**$1,925,000**
57 Vehicles	**$1,498,000**
Total	**$3,423,000**

Note: RHIB = rigid-hulled inflatable boats; the 57 vehicles were damaged in transit and are not repairable.

Source OUSDP, response to SIGAR data call, 12/30/2014; RSM, response to SIGAR request for clarification, 2/6/2015.

The United States has also procured $667.7 million in ammunition for the ANP, $20 million for transportation services, $11 million of counter improvised explosive devices, and $448.3 million in uniforms for the ANP.[87]

Examples of some equipment purchased for the ANP include sophisticated items such as high-mobility, multipurpose wheeled vehicles (HMMWV); night-vision devices; global-positioning systems; explosive-ordnance disposal equipment; and biometrics; as well as ordinary items such as ambulances, spare parts, pistols, machine guns, radios, clothing, dental and medical equipment, and transportation services.[88]

The financial commitment letter providing ASFF funds to the MOI for FY 1394 requires the MOI to determine the types and the number of vehicles it needs, to ensure that maintenance is done following standard practices, and that vehicles are used as intended prior to CSTC-A providing additional vehicle funding.[89]

TABLE 1.5

COST OF U.S.-FUNDED ANP WEAPONS, VEHICLES, AND COMMUNICATION EQUIPMENT

Type of Equipment	Procured	Remaining to be Procured
Weapons	$205,607,238	$2,840,807
Vehicles*	$2,048,056,127	$31,000,000
Communications	$224,217,831	$840,573
Total	**$2,477,881,196**	**$34,681,380**

Note: *CSTC-A reported the amount remaining to be procured and fielded as an approximation.

Source: CSTC-A, response to SIGAR data call, 1/14/2015; RSM, response to SIGAR request for clarification, 2/6/2015.

ANP Infrastructure

As of December 31, 2014, the United States had obligated $3.2 billion and disbursed $2.9 billion of ASFF funds for ANP infrastructure.[90]

At that time, the United States had completed 706 infrastructure projects (valued at $3.3 billion), with another 23 projects ongoing ($204.4 million), and one planned ($7 million), according to CSTC-A.[91]

This quarter, one project valued at $1.1 million was awarded, 21 projects valued at $121.8 million were completed, and a contract ($3.3 million) for a fire department in Kunar was terminated for convenience.[92] The largest ongoing ANP infrastructure projects were a building and utilities ($34.3 million) at MOI headquarters, an ANCOP provincial headquarters building in Paktiya ($25 million), and the ANP command center and barracks at MOI headquarters ($24.1 million).[93] CSTC-A reported that sustainment and maintenance services are being funded for 213 ANP facilities.[94]

According to CSTC-A, the projected annual O&M, sustainment, restoration, and minor-construction cost (less than $750,000 per project) for ANP infrastructure for FY 2015 through FY 2019 is $147 million per year, of which

the U.S. will fund $131 million ($655 million over five years), with 2,184 skilled personnel required to maintain the facilities.[95]

ANP Training and Operations

As of December 31, 2014, the United States had obligated and disbursed $3.5 billion of the ASFF for ANP and MOI operations and training.[96]

Since January 1, 2014, the NATO Trust Fund has paid the cost for all ANSF literacy training. Additionally, Japan has assumed the cost of most of the police-academy training in Turkey formerly funded by the United States. Aside from the literacy training discussed previously in this section, other training includes English-language and operational-specialty training, such as police intelligence, logistics, medical, and special-operations force.[97] Nearly 6,800 students are currently enrolled in classes in which USFOR-A reports a pass rate of over 90% historically.[98]

The United States has obligated $2.7 million this year and currently has 12 training programs ongoing.[99] The funding for some training programs ended with the transition to RSM; others will continue, and some will transition to the Afghan government.[100]

ANSF MEDICAL/HEALTH CARE

As of December 31, 2014, the United States had funded construction of 184 completed ANSF medical facilities valued at $188.2 million.[101] The figure includes this quarter's completion of three hospitals and facilities valued at $3.7 million. No other medical-facility construction is in progress.[102]

This quarter, USFOR-A reported no change in the number of physicians in the ANSF health-care system. The total positions authorized are 1,116, with 604 assigned into the ANA and 512 in the ANP. The ANA and ANP have a shortage of 140 and 168 physicians respectively.[103] The shortage is critical in the rural districts near conflict areas, where trauma care is needed most.[104] The ANSF also has 2,826 nurses, physicians' assistants, and other medical personnel; 950 positions remain unfilled in part due to increased authorizations to staff new hospitals.[105] This reflects no change in the number of medical personnel reported last quarter.[106]

ISAF reported efforts to solidify healthcare logistics operations for both the ANA and ANP. Advisors are developing a system to report on combat life-saving training in the field with the capability for corps commanders to identify where point-of-injury care is needed.[107] The ANA and ANP have the infrastructure to provide advanced care in Kabul, but not outside the capital. A national committee is seeking to improve resources for patient transportation, but it will take two to five more years to achieve adequate capability.[108]

GOVERNANCE

SUMMARY OF ON-BUDGET AGREEMENTS

In 2015, DOD expects to contribute $110 million to the MOI through LOTFA.[109] Other international donors have increased their contributions to LOTFA,[110] allowing for a significant decrease in the U.S. contribution to LOTFA, which was approximately $296 million in the previous year.[111] DOD also expects to contribute approximately $1.598 billion this year in direct contributions to the MOD and approximately $553 million in direct contributions to the MOI.[112]

On-Budget Assistance to the ANSF

This quarter, CSTC-A concluded new agreements, called commitment letters, governing direct contributions to the MOD and MOI. CSTC-A's total contribution to the MOD FY 1394 budget is 89.47 billion afghanis (approximately $1.6 billion using an exchange rate of 56 afghanis per dollar).[113] CSTC-A's total contribution to the MOI FY 1394 budget is 30.99 billion afghanis (approximately $550 million using the previous exchange rate).[114]

The 1394 commitment letters include the following terms:

- The MOI is required to pay 100% of police salaries via electronic funds transfers by March 31, 2015.[115] The MOD has until July 1, 2015, to pay all base salaries and incentives through an electronic pay system;[116]
- By March 1, 2015, the MOI is required to produce a plan with milestones for vetting and issuing valid biometric-protected police identification cards to all MOI personnel by the end of FY1394;[117]
- The MOI and MOD are required to notify CSTC-A within 30 days after discovery of a suspected corrupt act, to provide all pertinent information and documents, and information on the ministry's planned corrective action. CSTC-A has a reciprocal obligation to notify MOD of suspected corruption, although this is not the case with the MOI; and[118]
- The MOF will account for ASFF direct contributions in separate treasury accounts and provide CSTC-A monthly bank statements displaying the balances of the accounts.[119]

The 1394 commitment letters also express CSTC-A's intent to transition management of previously off-budget support to the ANSF including fuel services. According to the commitment letters, the estimated annual cost for fuel services for MOD is $262 million[120] while the estimate for MOI is $150 million. CSTC-A retains the right to procure fuel off-budget if certain conditions, such as awarding the contract through the Procurement Management Information System of the Afghanistan Financial Management Information System, are not met.[121] CSTC-A notes in the commitment letters for both

MOD and MOI that corruption in the purchase and delivery of fuel is a particular area of concern.[122]

AFGHAN ATTORNEY GENERAL'S OFFICE

According to DOD, the Major Crimes Task Force (MCTF) is beginning to more aggressively target senior-level corruption under the new Ghani administration. The MCTF referred four separate corruption cases involving a minister, deputy minister, and two mayors to the Attorney General's Office (AGO) for further investigation and prosecution. The MCTF has also benefited from the lifting of a moratorium on wire taps, which DOD assess as a valuable source of evidence for investigating higher-level criminals. However, there has not been an improvement in case processing at the AGO.[123]

SECURITY SERVICES

It is DOD's view that the selection of the new ministers will have a large impact on the future success of anticorruption efforts within MOD and MOI.[124]

Ministry of Defense

Six months ago, the Deputy MOD Inspector General proposed to appoint a member of the General Staff Inspector General to chair the Transparency Accountability Committees instead of the deputy corps commanders who also oversee procurement. However, no action has been taken on what DOD considers a relatively minor change. It is DOD's assessment that only a change in MOD leadership can enable MOD anticorruption initiatives to succeed.[125]

APPENDIX A

FINAL CLASSIFICATION DETERMINATION OF DOD RESPONSES TO SIGAR DATA CALL

Every quarter, SIGAR sends U.S. implementing agencies a list of questions about their programs. In January 2015, the NATO-led Resolute Support Mission (RSM) classified 31 of its responses to SIGAR's data call. However, after further review, RSM determined that most of the responses to SIGAR's questions were non-sensitive and releasable to the public. This appendix shows the portion(s) of the original questions, the responses to which were classified or otherwise restricted for public disclosure, and the current classification status of the responses to those questions.

SECURITY

Question ID	Question	Classification Determination
Jan-Sec-01	Please provide the following information on Afghan National Army (ANA) strength as of December 29, 2014: a. the most recent three ANA Personnel Status (PERSTAT) reports b. total number of ANA personnel authorized, assigned, fielded, and present for duty (not including civilians); include figures for personnel assigned to tashkil positions, assigned to non-tashkil positions, in training, on leave, absent without leave (AWOL), sick, on temporary duty (TDY) or otherwise not available for service c. numbers of ANA personnel authorized, assigned, in training, on leave, AWOL, sick, temporary duty (TDY), and present for duty within each ANA Corps, the 111th Capital Division, the Special Operations Forces (SOF), the Afghan Air Force (AAF), and Echelon Above Corps d. total number of officers, NCOs, and enlisted personnel within the ANA e. monthly attrition rates for the last 24 months for the entire ANA and by Corps, Division, and Brigade levels, sorting data by general categories such as killed in action (KIA), wounded, ill or disabled, left service, deserted, unaccounted for, etc. f. please provide a broad definition of the terms "unavailable" and "present for duty." For example, please explain which of those categories include those personnel in training, AWOL, sick, or on leave. g. please provide a breakdown of ANA personnel in each subcategory of "unavailable."	Partially declassified: The original RSM response was classified or otherwise restricted from public disclosure. After the RSM classification review, some of the information related to this subject was determined to be non-sensitive information that is releasable to the public while some remained classified or otherwise restricted.
Jan-Sec-02	Please provide the following information on ANA personnel sustainment: a. total amount of funding that the United States has expended on ANA personnel sustainment from ASFF by for the current year, including: b. total amount of funding that the United States has expended on ANA salaries from ASFF for the current year c. total amount of funding that the United States has expended on ANA incentives from ASFF for the current year d. total amount of funding that the United States has expended on ANA food from ASFF for the current year e. amount provided for salaries, incentives, and food between September 1 and December 29, 2014 f. estimated annual ANA salary, food, and incentive costs going forward after the ANA reaches its authorized strength.	Fully declassified: The original RSM response was classified or otherwise restricted from public disclosure. After the RSM classification review, the information related to this subject was determined to be non-sensitive information that is releasable to the public.

Continued on the next page

SECURITY		
Question ID	**Question**	**Classification Determination**
Jan-Sec-03	Please provide information on U.S.-funded ANA training programs, including: a. the number of training programs currently ongoing (excluding literacy training) by type (e.g. basic training, officer training, NCO training, technical training, other types of training, etc.) c. total amount of U.S. funding obligated and expended for ANA training as of December 29, 2014. d. the three largest ANA training programs (excluding literacy training) by cost, including the type of training provided by each contract, the name of the contractor, and the duration, value, and terms of the contract (e.g. base year and any options).	Fully declassified: The original RSM response was classified or otherwise restricted from public disclosure. After the RSM classification review, the information related to this subject was determined to be non-sensitive information that is releasable to the public.
Jan-Sec-06	Please provide details on DOD-funded ANA infrastructure projects, including: a. the cumulative number of projects completed to date and their total cost. b. the number of projects awarded, active (ongoing), completed, de-scoped, transferred (please define), and terminated during the period of July 1 and December 29, 2014, and their cost. c. details on the projects de-scoped or terminated whether terminated for convenience (TFC) or terminated for default (TFD). d. the three highest-cost awarded, ongoing, and completed contracts including costs and names of contractors during the period of July 1 and December 29, 2014. e. the total number of projects that are planned (and their total cost) that remain to meet current ANA requirements and U.S. strategic goals for the ANA. f. your estimate of the number of skilled Afghan staff needed to maintain and sustain ANA infrastructure. g. estimated annual sustainment costs for all ANA infrastructure and of that total the estimated amount to be funded by the United States h. the plan to transition facility sustainment and maintenance to the ANSF; total facilities, how many have been transferred, how many and the date of facilities to be transferred, and how many will not be transferred	Fully declassified: The original RSM response was classified or otherwise restricted from public disclosure. After the RSM classification review, the information related to this subject was determined to be non-sensitive information that is releasable to the public.

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SECURITY

Question ID	Question	Classification Determination
Jan-Sec-07	Please provide details on U.S. efforts to equip the ANA using U.S. funds as of December 29, 2014, including: a. total number and cost of weapons and weapons-related equipment procured and fielded to date b. estimated number and cost of weapons and weapons-related equipment remaining to be procured and fielded to meet ANA requirements c. total number and cost of vehicles and vehicle-related equipment procured and fielded to date d. estimated number and cost of vehicles and vehicle-related equipment remaining to be procured and fielded to meet ANA requirements e. total number and cost of pieces of communications and technical equipment procured and fielded to date f. estimated number and cost of pieces of communications and technical equipment remaining to be procured and fielded to meet ANA requirements g. total cost of ammunition procured and fielded to date; estimated cost of ammunition remaining to be procured and fielded to meet ANA requirements h. total number and cost of aircraft procured and fielded to date; estimated number and cost of aircraft remaining to be procured and fielded to meet ANA/AAF requirements i. total cost of transportation services procured to date; estimated cost of transportation services to be procured to ship ANA/AAF requirements j. total cost of all other DOD-funded equipment (e.g. clothing, personal gear, electronics, etc.) procured and fielded to date; estimated cost of all other equipment remaining to be procured and fielded to meet ANA needs. How is the costs for "all other" equipment determined? k. the quantity and value of weapons, vehicles, communications, ammunition, aircraft, and other equipment purchased but not transferred to the ANA. The quantity, value, and equipment type notified to Congress under the NDAA FY 2014 provision to treat ASFF-purchased equipment as DOD stocks. If any weapons, vehicles, communications, ammunition, aircraft, or other equipment was notified to Congress, the disposition of such items. If any equipment cost categories significantly change; please explain the reason for the increase/decrease.	Fully declassified: The original RSM response was classified or otherwise restricted from public disclosure. After the RSM classification review, the information related to this subject was determined to be non-sensitive information that is releasable to the public.
Jan-Sec-08	Please provide the following information on women in the ANA: h. How has the $25 million authorized in the FY 2014 NDAA (Pub. L. No. 113-66) been used? Provide the amounts obligated for each program or activity.	Fully declassified: The original RSM response was classified or otherwise restricted from public disclosure. After the RSM classification review, the information related to this subject was determined to be non-sensitive information that is releasable to the public.
Jan-Sec-09	Please provide the following information on ANP strength as of December 29, 2014: a. the most recent three ANP PERSTAT reports b. total number of ANP personnel authorized, assigned, fielded, and present for duty; include figures for personnel assigned to tashkil positions, assigned to non-tashkil positions, in training, on leave, AWOL, sick, TDY or otherwise not available for service c. numbers of ANP personnel authorized, assigned, in training, on leave, AWOL, sick, TDY, and present for duty within each ANP component: Afghan Uniformed Police (AUP), Afghan Border Police (ABP), Afghan National Civil Order of Police (ANCOP), and Counternarcotics Police of Afghanistan (CNPA) d. total number of officers, NCOs, and enlisted personnel within the ANP e. monthly attrition rates for the last 24 months for the entire ANP and by ANP component	Partially declassified: The original RSM response was classified or otherwise restricted from public disclosure. After the RSM classification review, some of the information related to this subject was determined to be non-sensitive information that is releasable to the public while some remained classified or otherwise restricted.

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SECURITY		
Question ID	**Question**	**Classification Determination**
Jan-Sec-10	Please provide the following information on U.S. support of ANP personnel sustainment and LOTFA contributions: a. total amount of funding that the United States has expended on ANP personnel sustainment from ASFF for the current year, including: b. total amount of funding that the United States has expended on ANP salaries from ASFF for the current year c. total amount of funding that the United States has expended on ANP incentives from ASFF for the current year d. total amount of funding that the United States has expended on ANP food from ASFF for the current year e. amount of funding provided between August 1 and December 29, 2014 f. total amount of funding the United States has contributed to the LOTFA as of December 29, 2014 g. total amount of funding provided by the United States outside of the LOTFA for salaries and incentives. Last quarter funding for subject matter expert (SME) salaries was reported; who/what are the SMEs? h. estimated annual ANP salary, food, and incentive costs going forward after the ANP reaches its authorized strength i. please provide the most recent Personnel and Pay Report from MoI-Finance	Fully declassified: The original RSM response was classified or otherwise restricted from public disclosure. After the RSM classification review, the information related to this subject was determined to be non-sensitive information that is releasable to the public.
Jan-Sec-11	Please provide information on U.S.-funded ANP training programs, including: c. total amount of U.S. funding obligated and expended for ANP training as of September 29, 2014. d. the three largest ANP training programs (by cost), including the type of training provided by each contract, the name of the contractor, and the duration, value, and terms of the contract (e.g. base year and any options).	Fully declassified: The original RSM response was classified or otherwise restricted from public disclosure. After the RSM classification review, the information related to this subject was determined to be non-sensitive information that is releasable to the public.
Jan-Sec-12	What were the results of the ANA wheeled vehicle program review, initiated using the methodology of the AT&L/SAF-IA/NATC-A team review of contractor logistics support within the AAF?	Fully declassified: The original RSM response was classified or otherwise restricted from public disclosure. After the RSM classification review, the information related to this subject was determined to be non-sensitive information that is releasable to the public.
Jan-Sec-14	Please provide details on U.S.-funded ANP infrastructure projects, including: a. the cumulative number of projects completed to date and their total cost. b. the number of projects awarded, active (ongoing), completed, descoped, transferred (please define), and terminated during the period of July 1 through December 29, 2014, and their cost. c. details on the projects de-scoped or terminated whether TFC or TFD d. the three highest-cost awarded, ongoing, and completed contracts including costs and names of contractors during the period of July 1 through December 29, 2014. e. the total number of projects that are planned (and their total cost) that remain to meet current ANP requirements and U.S. strategic goals for the ANP. f. estimate of the number of skilled Afghan staff needed to maintain and sustain ANP infrastructure. g. estimated annual sustainment costs for all ANP infrastructure and of that total the estimated amount to be funded by the United States h. the plan to transition facility sustainment and maintenance to the ANSF; total facilities, how many have been transferred, how many and the date of facilities to be transferred, and how many will not be transferred.	Fully declassified: The original RSM response was classified or otherwise restricted from public disclosure. After the RSM classification review, the information related to this subject was determined to be non-sensitive information that is releasable to the public.

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SECURITY		
Question ID	**Question**	**Classification Determination**
Jan-Sec-15	Please provide details on U.S. efforts to equip the ANP using U.S. funds, as of December 29, 2014, including: a. total number and cost of weapons and weapons-related equipment procured and fielded to date b. estimated number and cost of weapons and weapons-related equipment remaining to be procured and fielded to meet ANP requirements c. total number and cost of vehicles and vehicle-related equipment procured and fielded to date d. estimated number and cost of vehicles and vehicle-related equipment remaining to be procured and fielded to meet ANP requirements e. total number and cost of pieces of communications and technical equipment procured and fielded to date f. estimated number and cost of pieces of communications and technical equipment remaining to be procured and fielded to meet ANP requirements g. total cost of ammunition procured and fielded to date; estimated cost of ammunition remaining to be procured and fielded to meet ANP requirements h. total cost of transportation services procured to date; estimated cost of transportation services to be procured to ship ANA/AAF requirements i. total cost of all other DOD-funded equipment (e.g. clothing, personal gear, electronics, etc.) procured and fielded to date; estimated cost of all other equipment remaining to be procured and fielded to meet ANP needs. How is the costs for "all other" equipment determined? j. the quantity and value of weapons, vehicles, communications, ammunition, aircraft, and other equipment purchased but not transferred to the ANP. The quantity, value, and equipment type notified to Congress under the NDAA FY 2014 provision to treat ASFF-purchased equipment as DOD stocks. If any weapons, vehicles, communications, ammunition, aircraft, or other equipment was notified to Congress, the disposition of such items. If any equipment cost categories significantly change; please explain the reason for the increase/decrease.	Fully declassified: The original RSM response was classified or otherwise restricted from public disclosure. After the RSM classification review, the information related to this subject was determined to be non-sensitive information that is releasable to the public.
Jan-Sec-19	Please provide details of DOD/NATO-funded contracts to provide literacy training to the ANSF, including: a. the cost of the contract(s) and estimated cost(s) to complete	Fully declassified: The original RSM response was classified or otherwise restricted from public disclosure. After the RSM classification review, the information related to this subject was determined to be non-sensitive information that is releasable to the public.
Jan-Sec-21	Please provide an update on the Convoy Transportation Guard Brigade (CTGB), Afghan Public Protection Force (APPF), private security companies (PSCs), and risk management companies (RMC), including: f. cumulative amount of money that the United States has spent to support the CTGB and APPF as of December 29, 2014 k. has a resolution been reached for the United States to pay for the services of APPF members who joined the ANP?	Fully declassified: The original RSM response was classified or otherwise restricted from public disclosure. After the RSM classification review, the information related to this subject was determined to be non-sensitive information that is releasable to the public.
Jan-Sec-23	Please provide the following information on the U.S. ministerial development program to assist the MOD: b. How much has the United States cumulatively spent on development of the MOD as of December 29, 2014?	Fully declassified: The original RSM response was classified or otherwise restricted from public disclosure. After the RSM classification review, the information related to this subject was determined to be non-sensitive information that is releasable to the public.

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SECURITY

Question ID	Question	Classification Determination
Jan-Sec-24	Please provide the following information on the U.S. ministerial development program to assist the MOI: a. How many U.S. personnel are assigned as advisors/mentors to the MOI as of December 29, 2014? (please provide U.S. government (military, MODA, CEW), coalition, and contractor personnel separately) b. How much has the United States spent cumulatively on development of the MOI as December 29, 2014?	Fully declassified: The original RSM response was classified or otherwise restricted from public disclosure. After the RSM classification review, the information related to this subject was determined to be non-sensitive information that is releasable to the public.
Jan-Sec-25	Please provide information on the activities, outcomes, and goals of the MOD Ministerial Mentoring and Training Program from July 1 to December 29, 2014. Please include contract details such as name of contractor, contract cost, terms of contract, and recent contractor performance reports. What is the plan for MOD mentoring after December 2014? What changes are planned as ISAF transitions to Resolute Support Mission (RSM)? Please provide any lessons-learned already documented that will benefit future nation-building reconstruction programs.	Fully declassified: The original RSM response was classified or otherwise restricted from public disclosure. After the RSM classification review, the information related to this subject was determined to be non-sensitive information that is releasable to the public.
Jan-Sec-26	Please provide information on the activities, outcomes, and goals of the MOI Ministerial Mentoring and Training Program from July 1 to December 29, 2014. Please include contract details such as name of contractor, contract cost, terms of contract, recent contractor performance reports. Please clarify the three distinct mission areas of the DynCorp contract. What is the plan for MOI mentoring after December 2014? What changes are planned as ISAF transitions to RSM? Please provide any lessons-learned already documented that will benefit future nation-building reconstruction programs.	Fully declassified: The original RSM response was classified or otherwise restricted from public disclosure. After the RSM classification review, the information related to this subject was determined to be non-sensitive information that is releasable to the public.
Jan-Sec-27	Please provide the status of the ANSF's medical/health care system as of December 29, 2014, including: a. the number and cost of DOD-funded ANSF medical facilities, hospitals, and clinics that have been completed. The number and estimated cost of DOD-funded ANSF medical facilities, hospitals, and clinics planned or in progress. b. the number of physicians? The number still needed? What's the impact of the physician shortage? Are the physicians primarily ANSF military or civilian employees, Afghan or international citizens, or contractors? c. the number of medical personnel (nurses, medics, etc.)? The number still needed? What's the impact of the medical personnel shortage? Are the medical personnel primarily ANSF military or civilian employees, Afghan or international citizens, or contractors? d. total cost of DOD-funded contracts to provide the ANSF with medical training to date e. total cost of ANSF medical equipment procured and fielded to date f. a brief update on DOD efforts to support the ANSF's medical/health care support system g. a brief update on DOD efforts to enhance ANSF capability to provide emergency MEDVAC; what is the status of the ANSF emergency medical care. h. a brief update on the capabilities of ANSF physicians and medicial personnel to successfully provide the ANSF with medical services. What's the impact to ANSF medical facilities, hospitals, and clinics as the coalition facilities close? i. please define the Level of Care rankings; i.e., level 1, level 2, etc.	Fully declassified: The original RSM response was classified or otherwise restricted from public disclosure. After the RSM classification review, the information related to this subject was determined to be non-sensitive information that is releasable to the public.
Jan-Sec-28	What is the progress implementing the changes recommended by the AT&L/SAF-IA/NATC-A team reviewing contractor logistics support functions within the AAF?	Partially declassified: The original RSM response was classified or otherwise restricted from public disclosure. After the RSM classification review, some of the information related to this subject was determined to be non-sensitive information that is releasable to the public while some remained classified or otherwise restricted.

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Question ID	Question	Classification Determination
Jan-Sec-29	Please provide details of the retrograde process: a. how many MILCON-funded DOD facilities have been turned over to the ANSF? How many bases does DOD currently plan to turn over to the Afghan government? b. what is the estimated annual cost to sustain these facilities? c. what processes are in place to ensure that defense and non-defense equipment being demilitarized, recycled, transferred to the Defense Logistics Agency (DLA), or sold are not ANSF requirements that CSTC-A will be purchasing with Afghanistan Security Forces Funds or other U.S. appropriated funding?	Fully declassified: The original RSM response was classified or otherwise restricted from public disclosure. After the RSM classification review, the information related to this subject was determined to be non-sensitive information that is releasable to the public.
Jan-Sec-32	Regarding USG support to Afghan Air Force (AAF): a. Please identify each type of aircraft in the AAF inventory, the number of each; and of that number, the number not usable. Are there any aircraft purchased but not yet fielded? b. How much U.S. funding has been obligated for the AAF? c. How many fully trained pilots are in the AAF? How many AAF pilots are rated for each type of aircraft (e.g. how many rated for the Mi-17, Mi-35, C-130, C-208, C182, MD-530, PC-12, and the A-29 Super Tucano)? e. What's your assessment of the AAF ability to provide adequeate air and CASEVAC support as the coalition forces withdrawal occurs?	Partially declassified: The original RSM response was classified or otherwise restricted from public disclosure. After the RSM classification review, some of the information related to this subject was determined to be non-sensitive information that is releasable to the public while some remained classified or otherwise restricted.
Jan-Sec-33	Regarding USG support to the Special Mission Wing (SMW): a. Please identify each type of aircraft in the SMW inventory and the number of each. Are there any aircraft purchased but not yet fielded? b. How much U.S. funding has been obligated for the SMW? Are these funds already included in the AAF funding? c. What is the size of the SMW? How many fully trained pilots are in the SMW? Of these, how many are qualified to fly with night vision goggles? Are these numbers sufficient? How many of the SMW pilots are rated for each type of aircraft (e.g. how many rated for Mi-17, Mi-35, C-130, C-208, C182, MD-530, PC-12, and the A-29 Super Tucano) d. What is the current mission capability of the SMW? What percentage of SMW missions are counter-terrorism-related? What percentage are counter-narcotics-related? How many counterdrug missions has the SMW flown to date? How many of the Special Missions Wing's Mi-17 helicopters have been used on counterdrug missions to date?	Partially declassified: The original RSM response was classified or otherwise restricted from public disclosure. After the RSM classification review, some of the information related to this subject was determined to be non-sensitive information that is releasable to the public while some remained classified or otherwise restricted.
Jan-Sec-38	Ministry of Defense Advisors (MODA) Program - Please provide an assessment on the program -- a. What is the MODA role in the capability development of the ministries? b. Where are the MODAs advising? How is MODA assignment determined? c. Do the MODAs write assessments? If so, please provide copies. d. Is the pre-deployment training adequate for MODAs to immediately begin ministerial advising? e. Please provide any lessons-learned already documented that would benefit future nation-building reconstruction efforts.	Fully declassified: The original RSM response was classified or otherwise restricted from public disclosure. After the RSM classification review, the information related to this subject was determined to be non-sensitive information that is releasable to the public.
Jan-Sec-39	Please provide details on the Afghan Security Forces Fund (ASFF)-funded grants that were awarded to the MOD or MOI since April 30, 2014, the date signed, for what purpose, and the related FMS case that resulted from the grants.	Fully declassified: The original RSM response was classified or otherwise restricted from public disclosure. After the RSM classification review, the information related to this subject was determined to be non-sensitive information that is releasable to the public.
Jan-Sec-41	Please provide original unedited, high-resolution, publishable photos (.jpg, .png, .tif formats) related to security development initiatives taken during the quarter. Please provide a caption that includes at a minimum the program, the location (district and province), attribution, and the month/year the photo was taken.	No change in classification: The original RSM response was classified or otherwise restricted from public disclosure. After the RSM classification review, the classification of the responses to these questions did not change. The information remains classified or otherwise restricted from public disclosure.

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SECURITY		
Question ID	**Question**	**Classification Determination**
Jan-AC-05	Please offer an assessment of the anticorruption initiatives of Ministry of Defense (MOD) and Ministry of Interior (MOD), including: 1. The MOD Transparency and Accountability Working Group (TAWG) and MOI Transparency and Accountability Committee (TAC) a. Please assess the administrative and technical capacity of the TAWG b. Please assess the political will and effectiveness of the TAWG c. Please assess the administrative and technical capacity of the TAC d. Please assess the political will and effectiveness of the TAC 2. Please assess the impact of the new administration on anti-corruption efforts within the MOD and MOI.	Fully declassified: The original RSM response was classified or otherwise restricted from public disclosure. After the RSM classification review, the information related to this subject was determined to be non-sensitive information that is releasable to the public.
Jan-AC-06	1. Please confirm that the Combined Joint Interagency Task Force-Afghanistan (CJIATF-A) is dissolved. Please describe what organizations have assumed all, or part, of CJIATF-A's work. 2. Please offer an assessment of the anticorruption initiatives of the Major Crimes Task Force (MCTF). Please also address whether MCTF cases continue to be stifled at the Attorney General's Office (AGO) and if an inventory of MCTF cases sent to the AGO was conducted. a. Please assess the administrative and technical capacity of the MCTF b. Please assess the political will and effectiveness of the MCTF c. Please provide examples of CJIATF-A Criminal Investigations Division (CID) mentors generated reports that discuss the MCTF capacity	Fully declassified: The original RSM response was classified or otherwise restricted from public disclosure. After the RSM classification review, the information related to this subject was determined to be non-sensitive information that is releasable to the public.
Jan-Gov-11	Please provide an Afghanistan Financial Management Information System (AFMIS) report for the most recent quarter that shows both the operating and development budgets. a. For the operating budget, please provide data disaggregated to the following Chart of Accounts (1391) codes: 1. Province (Location) 2. Ministry/Portfolio (Organization) 3. Object Expenditure (Object Code (5)) b. For the development budget, please provide data disaggregated to the following Chart of Accounts (1391) codes: 1. Province (Location) 2. Ministry/Portfolio (Organization) 3. Program (Activity) In the response, please note if the Combined Security Transition Command-Afghanistan (CSTC-A) is only able to access AFMIS data for the Ministry of Defense and Ministry of Interior or if CSTC-A can see all Afghan government budget units.	Partially declassified: The original RSM response was classified or otherwise restricted from public disclosure. After the RSM classification review, some of the information related to this subject was determined to be non-sensitive information that is releasable to the public while some remained classified or otherwise restricted.

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Question ID	Question	Classification Determination
Jan-Gov-13	Please provide a detailed description on the following: 1. An assessment of the financial levers strategy meant to change behaviors in MOI and MOD. a. Please provide an update of all cases that are progressing through the financial leaver approach including: i. The phase of the case ii. A description of the evidence that prompted the utilization of the financial lever iii. Any reactions on the part of either MOD or MOI b. Please describe the active (such as audits) and passive (such regular review of AFMIS data) mechanisms used by CSTC-A to justify use of the lever approach i. Please describe how AFMIS is used to monitor the use of on budget funds delivered either through multi-donor trust funds such as the Law and Order Trust Fund for Afghanistan (LOTFA) or direct bilateral aid. How are expenses determined to be abnormal and worthy of further investigation? ii. Please describe the progress in adapting the U.S. Agency for International Development (USAID) approaches to on-budget assistance to DOD direct contributions. Is the USAID approach more appropriate for some types of funds better than others? If yes, please describe which funds would benefit from this approach. iii. Please describe the role of advisers (such as MODA) in the identification of issues that require further scrutiny. Please provide examples, including MODA reports, that uncovered irregularities that prompted further action by CSTC-A. 2. Please provide any reports or evaluations on the utility of mobile money payments that resulted from the UNDP/LOTFA mobile money pilot. Were there any benefits of mobile money that outweighed the higher per transaction costs? 3. Please provide copies of all the CSTC-A CJ8 Financial Management Oversight (FMO) Division monthly reports generated during the quarter. If similar reports exist for the MOD, please provide copies those reports generated during the quarter as well. 4. One of the findings in a recent DOD IG audit, DODIG-2014-102, was that the Ministry of Finance (MOF) would change the AFMIS fund code assigned to ASFF contributions from 10004 or 10005 to 10000 (pp. 8–9). i. Please explain why the MOF would change the funding code even though AFMIS has the capability to show such information and what impact it has on tracking ASFF contributions. ii. Please explain whether this change in fund code affected the Afghan government revenue reports in AFMIS. For example, would recoding ASFF contributions allow MOF to make it appear that there was an increase in Afghan government domestic revenues? iii. Please indicate whether you are aware of other organizations (such as UNDP/LOTFA) facing a similar situation and, if so, how did these organizations respond?	Fully declassified: The original RSM response was classified or otherwise restricted from public disclosure. After the RSM classification review, the information related to this subject was determined to be non-sensitive information that is releasable to the public.
Jan-Gov-14	Please complete the attached on-budget tracker table (Table - On-Budget.xlsx). ***Provide the cumulative amounts of direct contributions to the Ministry of Interior and Ministry of Defense as well as copies of all commitment letters issued to date that document the terms and purpose of these direct contributions.*** Please see the attached table for examples. Also, provide copies of the following documents: 1. Current governing award documents that outline the terms for on-budget assistance including commitment letters, memorandums of understanding (MOU), grant agreements, implementation letters, bilateral agreements, etc. 2. Deliverables including monthly, quarterly, annual, final, and evaluation reports generated during the quarter for each of the programs and/or assistance mechanisms 3. Please provide a definition of direct contributions. Does direct contributions include all funds whether via a multi-donor trust fund (such as LOTFA) as well as funds governed by a committment letter or only funds in which there is a direct agreement between the donor (in this case CSTC-A) and the Afghan government (Ministry of Finance and MOD or MOI).	Partially declassified: The original RSM response was classified or otherwise restricted from public disclosure. After the RSM classification review, some of the information related to this subject was determined to be non-sensitive information that is releasable to the public while some remained classified or otherwise restricted.

APPENDIX B

STATE DEPARTMENT'S SECOND RESPONSE TO JANUARY 2015 DATA CALL QUESTIONS

Every quarter SIGAR sends U.S. government agencies a list of questions about their programs in Afghanistan. SIGAR sent the data call questions for its January 2015 quarterly report to the State Department on November 20, 2014, with responses due December 29, 2014. SIGAR received answers to only three of the 24 questions sent to State's Bureau of South and Central Asian Affairs Bureau and Office of the Special Representative for Afghanistan and Pakistan by the deadline. Attempts to follow up and obtain the remaining data before SIGAR's January 2015 quarterly report was published yielded no response. On February 3, 2015, State responded to 10 of the 21 missing questions more than a month after our quarterly due date. The table below lists the questions SIGAR asked that were not answered in January and the responses that State provided in February.

ECONOMIC AND SOCIAL DEVELOPMENT

Question ID	Question	Response
Jan-Econ-10	Based on the October 2014 Financial Action Task Force (FATF) plenary, were Afghanistan's Anti-Money Laundering/Combating the Financing of Terrorism (AML/CFT) laws generally found to be FATF-compliant? Which specific parts of Afghanistan's laws were compliant and which were still deficient? Please detail any concerns regarding Afghanistan's AML/CFT laws and Afghan efforts to become FATF-compliant that were discovered this quarter, and any gap analysis conducted on the implementation and oversight of Afghanistan's AML/CFT regime. What specific measures is Afghanistan taking to implement its AML/CFT laws and regulate hawalas and Money or Value Transfer Services (MVTS)?	Afghanistan faced a potential downgrade to the FATF "black list" at the October plenary unless AML and CFT laws and regulations were fully in force and found to be adequately compliant. Afghanistan has published AML and CFT laws in its official gazette and on October 15 issued the CFT regulation that largely established procedures to freeze terrorist assets. Afghanistan was judged to have made adequate progress and upgraded to the "grey list."
Jan-Econ-13	Has State seen a copy of the new mining law (final version) in English? What is the State/USAID's general evaluation of the law? Please detail any concerns regarding Afghanistan's mining law and any gap analysis conducted on Afghanistan's extractives regime. Please list and describe existing investment impediments in Afghanistan's extractives sector. Please detail any amendments that have been considered by the Ministry of Mines and Petroleum and debated/passed by parliament. What rights, protections, and risks are most investors most concerned with, and are they addressed in the passed law or in pending legislation?	On November 22, the lower house of the Afghan Parliament passed a key investor-friendly license transferability amendment that will allow, in alignment with common international norms, the transferability of exploration and exploitation licenses. The amendment is now with the upper house for hearings. The Afghan Parliament has also considered – and rejected – amendments that would have 1) made royalty rates subject to contract negotiation (as opposed to being fixed by MMP); and 2) would have set revenue sharing with a provincial government at 5% of the royalties based on gross revenue for projects in that province. Minor amendments correcting typos were also passed.

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ECONOMIC AND SOCIAL DEVELOPMENT

Question ID	Question	Response
Jan-Econ-49	Please provide an updated timeline for Afghan accession to the World Trade Organization (WTO) as well as challenges the U.S. government (USG) is facing in helping Afghanistan prepare for accession. Please provide the following original documents for Afghanistan Trade and Revenue Project (ATAR): Latest deliverables including monthly, quarterly, annual, final, and evaluation reports generated during the quarter. (USAID) In your opinion, how likely is it that WTO accession could lead, as it has in some other low-income countries, to a (near-term, at least) worsening in the country's current-account balance?	The government of Afghanistan continues to work closely with the World Trade Organization and working party member states to finalize its accession to the WTO. If the new Government of National Unity focuses on WTO Accession and completes the required steps, Afghanistan could accede to the WTO in 2015.
Jan-Econ-54	Is the Afghan government investing sufficiently in order to maintain and sustain that customs and revenue capacity? What is the scope of leakages? Are Afghan customs officials circumventing the electronic systems the U.S. has helped put in place? If so, how extensive is the problem? Do certain border crossings have significantly more leakages than others?	No response provided.
Jan-Econ-58	Please provide a copy of the United States' official economic growth strategy (as reported in the July 2014 data call response) to help Afghanistan increase revenue, as well as details of the USG coordinated plan, including policy advocacy and technical assistance, support to the IMF and World Bank, as well as the National Security Council's role in coordinating economic strategies, as reported last quarter. Have these plan/strategies had any positive impact on Afghanistan's revenue generation? Last quarter, the Ministry of Finance reported declining revenues that not only threaten development programs, but also operational budget support and government salaries. Have any Afghan development projects shut down or have been interrupted due to government revenue shortages?	The National Security Council (NSC) serves as the President's principal arm for coordinating national security and foreign policy among various government agencies. The NSC, as needed, convenes government agencies to discuss questions about Afghanistan's economic situation and develop relevant policies with interagency support to advance the U.S. mission in Afghanistan.
Jan-Econ-60	Does State think that Afghanistan is now making sufficient progress regarding Kabul Bank recoveries and accountability? What are the consequences (potential and actual) should President Ghani's efforts to hold accountable those responsible for the Kabul Bank theft fail or if funds are not completely (or largely) recovered? What are the important, tangible, and productive things the United States and international community can do going forward to help the Afghan government in their efforts? What specific efforts are USG agencies making in this regard?	State views positively President Ghani's decision to reopen the Kabul Bank investigation. Over the reporting period, the Afghan government has made numerous arrests and secured convictions of and substantial sentences for former executives while freezing the assets of other high-profile figures. The United States and international partners can further this progress by continuing ongoing training for Afghan judges, prosecutors and financial investigators and offering mutual legal assistance in international asset recovery operations.
Jan-Econ-69	Please detail any economic-related/macroeconomic stabilizing discussions, declarations, etc. during the London Summit.	The London Conference's main plenary was preceded on December 3 by three associated events: a forum on civil society engagement, a private sector development event, and a regional economic cooperation event. All of these events focused on fostering Afghanistan's economic stability, as did the discussions at the main plenary. The attached Communique represents the joint declaration of the conference's participants. Please see attachment at the end.

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ECONOMIC AND SOCIAL DEVELOPMENT

Question ID	Question	Response
Jan-Econ-70	Has the Afghan government formally or informally requested U.S. Treasury assistance, and if so, what type? Has an official process to provide assistance begun? Please explain State's vision for Treasury in Afghanistan. Does State intend to increase the U.S. Treasury's presence in Afghanistan beyond the existing Treasury attaché'? If so, has it officially initiated the process to make that happen?	The State Department recommends contacting the Department of Treasury for answers to all questions about the status and scope of potential U.S. Treasury assistance.* *State SCA/SRAP, to whom this question was addressed, did not participate in a November 20, 2014, teleconference call to discuss SIGAR's draft data call questions. SIGAR provides this opportunity so U.S. government agencies can raise issues, including requests to redirect questions to more appropriate agencies or offices as needed. In preparation for SIGAR's April 2015 report, State will be offered this same opportunity to review the data call questions in advance.
Jan-Econ-71	Has the Overseas Private Investment Corporation (OPIC) been taxed by the Afghan government as reported in the press, and if so, has OPIC ended its development projects in Afghanistan as it reportedly threatened to do? What are the consequences of OPIC ending its development efforts in Afghanistan? How much OPIC development assistance is at stake? Has the USG intervened? [http://www.opic.gov/] [http://www.tolonews.com/en/afghanistan/16873-opic-might-leave-afghanistan]	The State Department recommends contacting OPIC for answers to all questions about OPIC projects and related developments.* *State SCA/SRAP, to whom this question was addressed, did not participate in a November 20, 2014, teleconference call to discuss SIGAR's draft data call questions. SIGAR provides this opportunity so U.S. government agencies can raise issues, including requests to redirect questions to more appropriate agencies or offices as needed. In preparation for SIGAR's April 2015 report, State will be offered this same opportunity to review the data call questions in advance.

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ECONOMIC AND SOCIAL DEVELOPMENT

Question ID	Question	Response
Jan-Econ-72	Did the USG receive a formal request by the Afghan government for financial assistance in filling its budgetary gap? If so, please provide a copy of this request as well as when it was received, along with the USG response. What did the USG determine Afghanistan's budget gap to be and how was that figure derived? Do State and USAID have access to Afghanistan Financial Management Information System (AFMIS) to independently verify Afghanistan's budget needs and was it used by the USG to help it decide how much money to give? If yes, is State or USAID aware of any periodic efforts to validate the AFMIS data? How much money did the United States give to the Afghan government and how was the figure determined? What funding account did they come from and from which fiscal year funds? Were these funds previously planned for Tokyo Mutual Accountability Framework (TMAF) incentives? Through what funding mechanism was it delivered (direct bilateral assistance, ARTF Recurrent Cost Window, etc.)? How much did other countries provide and how did the USG coordinate its response with other donors? Is the budget shortfall now filled and if not, what is being done by the Afghan government and donors to fill it? Is more USG financial assistance planned? Are there any conditions/restrictions attached to these USG funds? Please detail any specific assurances State received re: "transparency and sustainability" from the Afghan government. What is State/USG doing to make sure this isn't a repetitive Afghan request to donors? What discretionary programs is the Afghan government eliminating, if any? Please describe any congressional processes/notifications that were needed to disburse these funds. If disbursed funds are from monies previously notified to Congress, please detail from which particular notification. Please provide copies of any documentation submitted to Congress for these funds.	No response provided.
Jan-Econ-73	Please detail any consequences, such as salaries going unpaid, as a result of Afghanistan's budget revenue shortfall?	No response provided.
Jan-Econ-75	Will State be investing more sustained senior level engagement and funding to realize the goals of the New Silk Road initiative as recommended by the Senate Foreign Relations Committee Majority Staff report?	Yes; realizing the goals of the New Silk Road Initiative and strengthening economic cooperation throughout the South and Central Asia region is and will remain a priority of senior leadership in State's regional and functional bureaus.

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GOVERNANCE

Question ID	Question	Response
Jan-Econ-77	Please provide an update on the specific steps taken by the Afghan government from September 30, 2014 to December 29, 2014, to hold accountable those involved in the economic crimes related to Kabul Bank, including: a. Were any new investigations undertaken this quarter? How do the new verdicts/convictions differ from previous ones? How will the court's order to freeze and seize assets of debtors be implemented? b. Has (or will) the Attorney General's Office (AGO) pursue the court's written judgment? Please provide a copy of the written judgment. c. What steps will be undertaken to seize and freeze assets and conduct new investigations? d. Please provide a copy of the presidential decree or Peshnahad (formal decision document) regarding the establishment of a special court to oversee future proceedings. What advantages/disadvantages does this special court present? e. What evidence was presented at the hearings and how can the U.S. assist Afghanistan execute the judgments or recover assets now that there have been money laundering and embezzlement convictions? f. an update on asset and cash recovery/recapitalization cumulatively and during this quarter. How much money is still owed and yet to be recovered? What are the challenges the government faces in its cash recovery efforts? g. Did State offer or provide any assistance to the Afghan government this quarter in the tracking of stolen funds? If so, please describe the types of assistance. Is the Afghan government receptive to such offers? h. Has State received a mutual legal assistance request from the Afghan government? Has the U.S. undertaken any additional efforts to ensure that other countries receiving mutual legal assistance requests prioritize and execute those requests? i. What is State's evaluation/assessment of the most recent legal proceedings conformity with Afghan law (penal code and criminal procedure code)? j. Does this represent real change in the government's will to hold people accountable for Kabul Bank; For corruption in other areas of the government? k. Please provide a status update on each of President Ghani's October 1, 2014, ten-point decree regarding Kabul Bank. l. Please provide an update on Afghan efforts to privatize New Kabul Bank.	No response provided.
Jan-Gov-16	Please provide any updates to the Tokyo Mutual Accountability indicators and/or intermediate results (Hard Deliverables) since the January 2014 Special Joint Coordination and Monitoring Board (JCMB) meeting. 1. Other than incentive funding, please describe the practical consequences of Afghan government non-compliance with TMAF indicators or intermediate results. 2. Provide copies of any revisions to the hard deliverables or new intermediate indicators that resulted from the London Conference. 3. Describe any changes to the monitoring of these new intermediate indicators as well as TMAF indicators given the increasing challenges in physical access.	No response provided.

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GOVERNANCE

Question ID	Question	Response
Jan-Gov-22	Please provide an update on the actions of the High Peace Council as well as the broader reconciliation effort as of December 30, 2014. a. Did the High Peace Council conduct any meetings of note during this period? What were the results of those meetings/events? b. To what extent has the Afghan government been able to garner support for reintegration and reconciliation efforts? c. Please describe any noticeable differences in high-level reconciliation efforts since the post-election Afghan government took power.	No response provided.
Jan-Gov-23	Please describe any indications, as of December 30, 2014, that the Taliban and other insurgent groups are changing their positions with regard to the reconciliation process. 1. Has there been progress in opening a dialogue between domestic and regional parties?	No response provided.
Jan-Gov-24	Please provide a status update on the Afghanistan Peace and Reintegration Plan (APRP) as of December 30, 2014, including the following: 1. What results have been achieved in efforts at supporting the outreach, demobilization, and community recovery stages in reintegration efforts? 2. Please provide an updated breakout of the number of reintegrees within each province (since ISAF Regional Commands will cease to exist) as of December 30, 2014. 3. Please provide information on recidivism of past reintegrees 4. Please provide an assessment of the Provincial Joint Secretariat Teams (PJSTs) including: a. Capacity to generate execution ready proposals b. Capacity to administratively function c. Past performance in overseeing community recovery projects 5. Last quarter, State reported that Ministry of Rural Rehabilitation and Development (MRRD) had agreed to several reforms to the National Solidarity Program (NSP)/Community Recovery, Intensification and Prioritization (CRIP) process. Please provide an update on the status of these changes and an assessment of whether the MRRD has made sufficient progress to warrant approval of the MRRD APRP implementation plan. a. Please provide the perspectives of MRRD and the NSP facilitating partners with regard to NSP/CRIP. b. Please provide a copy of the approved MRRD APRP plan. 6. Please describe the parameters, expectations, and approach of the APRP independent monitoring agent a. Please provide all APRP independent monitoring agent reports provided to donors thus far 7. Please provide original unedited, publishable photos (.jpg, .png, .tif formats) of reintegration efforts taken during the quarter. Please provide a caption that includes at a minimum the location (district and province), attribution, and the month/year the photo was taken.	For question 1, "The MRRD and NSP have developed a communication coordination plan that will utilize social media and publications to nightlight success stories of reintegration from the field. Further, community-based projects (transportation, water and sanitation, irrigation, power, and education) engages the community and provides training and employment within the reintegrees community." For question 2, State provided a response that accounted for 2,345 reintegrees. However, the latest cumulative number of reintegrees reported by DOD in September 2014 was 8,890. State did not explain why there was a discrepancy in the number of reintegrees in their response. For question 5(b), State provided the requested document. For question 7, State responded that no photos were available.
Jan-Gov-24 Continued	8. Please provide an updated status on funding for ARP and APRP initiatives. Also, provide copies of the following documents (if generated or updated during the quarter) for the NSP/CRIP including: A. Memorandum of understanding and/or agreement documentation and any modifications B. Performance monitoring plan C. All deliverables including monthly, quarterly, annual, final, and evaluation reports	For question 8, "APRP funding at the end of 2014 allowed for a rollover of approximately USD 5 million for Window B and Window C funding. The rollover request was approved by the US, UK, Australia, and Germany, but rejected by Italy. As a result, discussions into apportioning the funds for use in 2015 are ongoing. With a contribution of € 4.5 million by the Netherlands, combined with expected UK, German, US and rollover funding, APRP expects to have approximately half of its 2015 funding needs met. A six month budget may be necessary to evaluate priorities, implement reforms and provide time for additional funds to be identified."

Continued on the next page

GOVERNANCE		
Question ID	**Question**	**Response**
Jan-Gov-27	Please evaluate the effectiveness of the Supreme Court. Has the Court ruled on any important cases this quarter? If yes, please provide details regarding the case and the impact of the decision.	No response provided.
Jan-Gov-36	Please characterize Afghanistan's statutory and actual treatment of gender equity and equality as compared to international norms and conventions. Please offer an assessment of the situation following the recent events regarding Article 26 of the Criminal Procedure Code.	No response provided.
Jan-Gov-38	Please assess the work of the Afghanistan Independent Human Rights Commission (AIHRC) this quarter including: a. What were its most important challenges? b. What was its most important accomplishments? c. Please provide an update on whether the status of AIHRC's International Coordinating Committee (ICC) "A" status and whether there has been a change in international financial and/or other support	No response provided.
Jan-Gov-47	Please provide an update on high-level Afghan government appointments including ministers, deputy ministers, provincial governors, and directors of independent agencies such as IDLG. Provide an assessment of the impact of these appointments on the likely performance of the Afghan government.	No response provided.

The London Conference on Afghanistan
4 December 2014

Afghanistan and International Community:
Commitments to Reforms and Renewed Partnership

Communiqué

1. We, the National Unity Government of the Islamic Republic of Afghanistan (hereafter called the Afghan Government) and the International Community along with other partners, met on 4 December 2014 in London to reaffirm and consolidate our partnership as we begin the Transformation Decade (2015 to 2024). We renewed our commitment to the Tokyo Mutual Accountability Framework (TMAF) set out at the Tokyo Conference in 2012, and reached consensus on a process to refresh the TMAF at next year's Senior Officials Meeting (SOM) based in particular on the reform programme and priorities of the new Afghan Government.

2. The international participants congratulated Afghanistan on peacefully completing the first ever democratic transfer of power in the country's history, culminating in the formation of the new Government. The London Conference was the first opportunity for the new Afghan Government, the International Community, and wider stakeholders, to set out on the world stage our collective commitments to Afghanistan's future after the 2014 drawdown of the International Security Assistance Force as we jointly proceed into the Transformation Decade.

3. Participants confirmed that the Afghan Government reform programme, entitled "*Realizing Self-Reliance: Commitments to Reforms and Renewed Partnership*" provides a credible framework for improving security, political stability, economic and fiscal stabilisation, advancing good governance, including electoral reform and strengthening democratic institutions, promoting the rule of law, and respect for human rights, particularly in relation to women and girls, fighting corruption and the illicit economy including narcotics, and paving the way for enhanced private sector investments and sustainable social, environmental and economic development.

4. The Participants welcomed the Afghan Government's plans to enhance productivity, increase its domestic revenue mobilisation, to attract more private sector investment, and stimulate growth and employment opportunities. Over time this approach will reduce Afghanistan's dependence on external support. However, Participants recognised that this is a long term endeavour and that the Afghan Government will continue to have significant economic requirements that cannot be met solely by domestic revenues. To help ensure that Afghanistan remains on a path towards a more sustainable future for all Afghans, the International Community reaffirmed its Tokyo commitment of providing sixteen billion US dollars through 2015, and sustaining support, through 2017, at or near the levels of the past decade. Going forward, the International Community reiterated its commitment, as set out in the Tokyo Declaration, to direct significant and continuing but declining financial support towards Afghanistan's social and

economic development priorities through the Transformation Decade. Further, the International Community reaffirmed that its ability to sustain support for Afghanistan depends upon the principle of mutual accountability and the Afghan Government delivering on its commitments under the TMAF process.

5. The London Conference was co-chaired by H.E. Mohammad Ashraf Ghani, President of the Islamic Republic of Afghanistan and the Rt Hon David Cameron MP, Prime Minister of the United Kingdom of Great Britain and Northern Ireland. The event was opened by H.E. Abdullah Abdullah, Chief Executive of the Islamic Republic of Afghanistan and the Rt Hon Philip Hammond MP, Foreign Secretary of the United Kingdom.

Section 2: Context

6. The London Conference, together with the NATO Wales Summit in September 2014, has solidified a strong foundation to support Afghanistan throughout the Transformation Decade. The Participants noted the outcomes from the Wales NATO Summit and the steps taken by the Afghan Government to ensure the continued security of their country, including through the ratification of the Bilateral Security Agreement with the United States of America and the Status of Forces Agreement with NATO on 30 November 2014 in Kabul. These agreements respect the territorial integrity and sovereignty among all the states of the region. This Conference has built on the outcomes of previous conferences, in which the Afghan Government and the International Community mutually renewed their long-term commitments in the areas of governance, security, the peace process, economic and social development, human rights in particular women and children's full enjoyment of these rights, and regional cooperation.

7. Participants noted that from an extremely challenging starting point as one of the least developed countries in the world, Afghanistan has made significant progress over the past thirteen years, in security, elections and many fields of development, including education, health, roads, civil aviation, agriculture, and ICT, as indicated in "*Realizing Self-Reliance*". This has all been made possible as a result of an unprecedented level of international support and the commitment and sacrifice of both Afghan and international forces as well as other men and women including civilian and development personnel.

8. The Participants noted that security is a prerequisite for Afghanistan's continued development. The Participants reaffirmed the importance of the peace process to ending violence and sustaining development in Afghanistan. The Afghan-led and Afghan-owned process towards reconciliation and peace must be transparent and inclusive, representing the legitimate interests of all Afghans, including women. In this context, the Participants reiterated the importance of the peace process principles as per the UN Security Council Resolutions, such as the renunciation of violence, the breaking of ties to international terrorism and respect for the Afghan Constitution, including its human rights provisions, notably the rights of all Afghans, particularly women, and emphasised the region's cooperation and respect for the peace process and its outcome as demonstrated at the October 2014 Beijing Conference Declaration.

9. President Mohammad Ashraf Ghani and Chief Executive Abdullah Abdullah met on 2 December 2014 at NATO Headquarters with Foreign Ministers from the 42 NATO Allies and Partner nations participating in the Resolute Support Mission. At the meeting, they agreed to launch the Resolute Support Mission on 1 January 2015 opening a new chapter in the Alliance's relationship with Afghanistan.

10. The Participants recognised that the issue of Afghan refugees impacts on the economic development of regional countries. We commend regional countries, in particular Pakistan and Iran, for their efforts in hosting millions of Afghans, in the spirit of good neighbourly relations, over the past several decades. In this regard, we call on the International Community to provide further support and assistance to enable their voluntary repatriation and resettlement in Afghanistan in a safe, timely and dignified manner. Furthermore, efforts are required to address the issue of irregular migration.

11. Participants recognised that, despite achievements, Afghanistan faces formidable challenges. Meeting them requires long-term commitments and sustained realistic strategies to root out corruption, combat terrorism and strengthen good governance and rule of law, build the foundations for sustainable and inclusive productivity and growth, enhance regional dialogue and cooperation, progress in social development including health, sanitation and education, particularly in rural areas, and strengthening human rights and gender mainstreaming. The Participants emphasised the need for a broad approach to tackling the illicit drug business, involving production, trafficking, demand and financial flows arising from the illicit economy, including providing incentives for legal economic activity.

12. The International Community reiterated its support to the Afghan Government's efforts to achieve self-reliance. The Participants strongly welcomed the new Afghan Government's early action to address economic and fiscal challenges, including measures to increase sustainable productivity, strengthen revenue collection and the banking sector, prioritise expenditure and improve the private investment climate.

13. The Participants appreciated the positive steps being taken by the new Afghan Government. In particular, the decisive actions on the Kabul Bank as an important immediate step on corruption and efforts to improve relationships in the region were strongly welcomed. Participants also acknowledged the significant positive steps being taken to continue the professionalisation of state institutions, and increase trade and diplomatic interactions with countries in the region.

Section 3: The Reform Agenda

14. The Afghan Government presented a reform strategy built around regional connectivity, good governance, and investments in productivity. Central to this strategy is economic cooperation between Afghanistan and the region through transit trade, energy and investments that will contribute directly to prosperity and stability into the region and beyond. Participants noted Afghanistan's rapid progress on advancing regional connectivity through mechanisms such as CAREC, SAARC, RECCA, ECO, SCO and projects like CASA 1000, TAPI, and TUTAP, the economic confidence building measures of the 'Heart of Asia'

Istanbul Process, and the development of the Lapis Lazuli Corridor and Charbahar port. The Participants highlighted the importance of regional cooperation for disaster management and risk reduction efforts in Afghanistan.

15. The Afghan Government's domestic reform programme for effective governance includes short, medium, and long-term measures that are intended to provide a sound management framework for aligning expenditures with income, safeguarding Central Bank independence, more transparent and effective governance at all levels (including improving the framework for sub-national governance with more budget authority), streamlining and consolidating the national priority programmes, including new programming, promoting private sector development, supporting women and youth to become productive partners in economic growth, timely reforms to the electoral system, and actions to curb the illicit economy.

16. The Government of Afghanistan set out its commitment to deliver the following critical reforms ahead of the Senior Officials Meeting in 2015: ensuring that a credible budget is passed; scrutinising expenditure and implementing measures to increase revenue including measures to broaden the tax base; strengthening financial sector supervision; specific reforms to improve the conditions for responsible private sector investment; demonstrated actions to improve human rights, particularly the rights of women, including implementation of the National Action Plan for the Women of Afghanistan and the Afghan National Action Plan for Women, Peace and Security.

17. The Participants recognised the importance of ensuring the credibility of future elections to strengthening Afghan democracy. The Participants welcomed the Government's commitment to establishing a special commission for the reform of the electoral system and to implementing meaningful electoral reform in the near future.

18. The Participants acknowledged the critical role that the private sector will play in Afghanistan's path to sustainability, and noted the Afghan Government's commitment to improving the Doing Business Indicators, and its commitment to prioritise a stronger, more consistent regulatory framework enabling a stronger and more competitive business environment, as well as investment in infrastructure, agriculture and the extractive industries to help encourage private sector investment and more sustainable economic growth. This commitment includes putting in place the strongest possible available measures, based on international best practice, to counter the threat of conflict and corruption around the extractive industries. The Government of Afghanistan also committed to take specific action to increase levels of domestic and foreign private sector investment in Afghanistan to help create and sustain decent jobs, including for women and youth, and improve access to services and markets. Making progress on an inclusive peace and reconciliation process is critical to pave the way for a conducive environment for future investments in Afghanistan.

19. Poverty reduction and job creation remain major issues in Afghanistan. The Participants shared the Government's concerns and welcomed its initiatives for fostering economic inclusion (with more focus particularly on the agriculture

sector as the largest source of job creation and poverty reduction), including provision of adequate domestic and regional infrastructure, and building a citizens charter of fundamental economic rights that will be provided to deprived and vulnerable people across the country.

20. The Participants recognised the central role of women and youth in Afghanistan throughout the Transformation Decade, including in political decision making processes, government, the economy, access to health and education, the security and justice sector, and peace and reconciliation efforts. The International Community welcomed the Afghan Government's commitment to protecting the rights of and expanding the opportunities for women, and highlighted its steadfast commitment to support and empower Afghan women and girls. The Participants also welcomed the Afghan Government's commitment to maintain the integrity of and strengthen implementation of the Elimination of Violence Against Women (EVAW) law. The Participants noted the statement from the Symposium in Oslo on Advancing Women's Rights and Empowerment in Afghanistan on 23 November.

Section 4: The Development Partnership

21. The Afghan Government confirmed its resolve, as expressed at Bonn 2011, that the future of its political system will remain firmly founded in the Afghan Constitution. The Afghan people will continue to build a stable, democratic society, based on the rule of law, an effective and independent judiciary, good governance, respect for the rights of all citizens, especially women and girls, and progress in the fight against corruption.

22. The Participants reaffirmed their commitment to aid effectiveness principles, including those set out in the TMAF. They recognised that aid should focus on building Afghan capabilities and on enabling connectivity and increased market access, as well as act as a facilitator for triggering inclusive economic growth. It should enable the Afghan state to play its role as a public service provider, strengthening good governance and promoting rule of law, and ensuring human rights equally for all citizens.

23. The Participants re-affirmed their commitment to aligning with Afghan national priorities, to further improve aid information management, and to take concrete steps towards delivering more aid on budget in tandem with improvements to Afghan budget and expenditure systems. Technical assistance will be demand-driven and focused on strengthening Afghan Government structures at national and sub-national levels.

24. The Participants recognised the important role Afghan civil society has played in Afghanistan's development. The Participants welcomed the Afghan Government's commitment to the constructive, on-going dialogue with civil society, including Afghan women's organisations, to ensure Afghan civil society's full and meaningful involvement in key political processes, strengthening governance and the rule of law, as well as the development, oversight and monitoring of the refreshed TMAF. The Participants also noted the importance of protecting and strengthening free media. The Participants acknowledged the Afghan civil society

statement at the Conference and welcomed the outcomes and conclusions of the Afghan civil society-led "Ayenda" associated event on 3 and 4 December. The Participants also noted the role that international NGOs play in development in Afghanistan as well supporting Afghan Civil Society and recognised as important their traditional role in humanitarian assistance in the future.

25. Sustained engagement of Afghanistan's regional partners and supporters is key to addressing common challenges. The Participants recognised the importance of the Afghan-led and regionally owned Heart of Asia Istanbul Process, and welcomed the outcomes of the 4th Heart of Asia Ministerial Conference's Beijing Declaration in October 2014 and Pakistan hosting the 5th Ministerial Conference in 2015. The Participants highlighted the importance of collaboration and coordination between the Afghan-led Istanbul and RECCA processes and all regional organisations and programmes, and committed to work together and with other Governments in the region towards effective trade and transit agreements, streamlined border procedures and customs harmonisation, required transport infrastructure for critical interconnectivity and an effective regional energy network in Central and South Asia.

26. Participants also noted the important and continuing coordination and assistance role of the UN in supporting the new Government. They recognised that the UN mandate renewal scheduled for March 2015 would be an opportunity to acknowledge the need for one UN system as agreed in the Kabul Conference.The Participants welcomed the adoption of the United Nations Security Council Resolution 2145 (2014) extending the mandate of the United Nations Assistance Mission in Afghanistan (UNAMA) and look forward to the Security Council's renewal of the mandate in March 2015**.**

Section 5: The Way Forward

27. The Participants look forward to the Senior Officials Meeting in mid 2015 in Kabul where partners will refresh the TMAF that defines joint objectives for the Transformation Decade, and to the next Ministerial Meeting in 2016.

28. The Afghan Government expressed its appreciation to the UK Government for hosting the London Conference and the Participants for their continued and unprecedented support for the security and development of Afghanistan.

APPENDIX C

ABBREVIATIONS AND ACRONYMS

ACRONYM OR ABBREVIATION	DEFINITION
AAF	Afghan Air Force
AETF	Air and Space Expeditionary Task Force
AGO	Attorney General's Office
ANA	Afghan National Army
APPF	Afghan Public Protection Force
ANCOP	Afghan National Civil Order of Police
ANP	Afghan National Police
ANSF	Afghan National Security Forces
ASFF	Afghanistan Security Forces Fund
AUP	Afghan Uniformed Police
CASEVAC	casualty evacuation
CENTCOM	U.S. Central Command
CSTC-A	Combined Security Transition Command-Afghanistan
DOD	Department of Defense
FY	fiscal year
HMMWV	high-mobility, multipurpose wheeled vehicle
ISAF	International Security Assistance Force
KIA	killed in action
LOTFA	Law and Order Trust Fund for Afghanistan
MCTF	Major Crimes Task Force
MOD	Ministry of Defense
MOE	Ministry of Education
MOF	Ministry of Finance
MOI	Ministry of Interior
NCO	non-commissioned officer
NDAA	National Defense Authorization Act
NISTA	Not in Service for Training
NTM-A	NATO Training Mission-Afghanistan
O&M	operations and maintenance
RHIB	rigid-hulled inflatable boat
RSM	Resolute Support Mission
SMW	Special Mission Wing
T3	train the trainer
USFOR-A	United States Forces-Afghanistan
WIA	wounded in action

ENDNOTES

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18 RSM, response to SIGAR request for clarification, 2/3/2015.
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23 CSTC-A, response to SIGAR data call, 9/29/2014; RSM, response to SIGAR request for clarification, 2/6/2015.
24 CSTC-A, response to SIGAR vetting, 1/8/2015.
25 RSM, response to SIGAR request for clarification, 2/6/2015.
26 RSM, response to SIGAR request for clarification, 2/6/2015.
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28 RSM, response to SIGAR request for clarification, 2/3/2015.
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63 DOD, Budget Fiscal Year (FY) 2015, Justification for FY 2015 Overseas Contingency Operations Afghanistan Security Forces Fund, 6/2014, pp. 10, 24, 26, 29.
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102 RSM, response to SIGAR request for clarification, 2/3/2015.
103 CSTC-A, response to SIGAR data call, 10/2/2014; SIGAR, ANSF analysis, 1/2/2015; RSM, response to SIGAR request for clarification, 2/3/2015.
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Afghans shopping, getting food, chatting, and resting in Kabul's busy Mandawi Market. (Photo by Grant McLeod)

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