

SIGAR

**Special Inspector General for
Afghanistan Reconstruction**

SIGAR 22-28-IP Interim Report

INTERIM REPORT

Theft of Funds from Afghanistan: An Assessment
of Allegations Concerning President Ghani and
Former Senior Afghan Officials



JUNE
2022



SIGAR

Office of the Special Inspector General
for Afghanistan Reconstruction

June 7, 2022

The Honorable Nancy Pelosi
Speaker
U.S. House of Representatives

The Honorable Kevin McCarthy
Minority Leader
U.S. House of Representatives

The Honorable Charles E. Schumer
Majority Leader
U.S. Senate

The Honorable Mitch McConnell
Minority Leader
U.S. Senate

Dear Speaker Pelosi, Majority Leader Schumer, Minority Leader McCarthy, Minority Leader McConnell, and Members of Congress:

Following the collapse of the Afghan government, various media accounts reported allegations that former President Ashraf Ghani and his senior advisors fled Afghanistan with millions of dollars in cash loaded onto the helicopters that carried them from the presidential palace to Termez, Uzbekistan, on the afternoon of August 15, 2021. This interim report assesses the validity of these allegations. Although SIGAR found that some cash was taken from the grounds of the palace and loaded onto these helicopters, evidence indicates that this number did not exceed \$1 million and may have been closer in value to \$500,000. Most of this money was believed to have come from several Afghan government operating budgets normally managed at the palace.

SIGAR also identified suspicious circumstances in which approximately \$5 million in cash was allegedly left behind at the presidential palace. The origins and purpose of this money are disputed, but it was supposedly divided by members of the Presidential Protective Service after the helicopters departed but before the Taliban captured the palace.

SIGAR examined other examples of alleged theft by senior Afghan officials as the government collapsed, including tens of millions of dollars from the operating budget of the National Directorate of Security. More broadly, although there appears to have been ample opportunity and effort to plunder Afghan government coffers, at this time SIGAR does not have sufficient evidence to determine with certainty whether hundreds of millions of dollars were removed from the country by Afghan officials as the government collapsed or whether any stolen money was provided by the United States.

This is an interim report, as SIGAR is still waiting for responses to questions sent to President Ghani. If forthcoming, those answers will be incorporated into a final report. This report is part of a series concerning the events leading up to the Afghan government's collapse. These reports are responding to requests from the House Armed Services Committee and the House Committee on Oversight and Reform.

SIGAR conducted this work under the authority of Public Law 110-181, as amended, and the Inspector General Act of 1978, as amended, and in accordance with the Council of the Inspectors General on Integrity and Efficiency's Quality Standards for Federal Offices of Inspector General.

John F. Sopko
Special Inspector General
for Afghanistan Reconstruction



SIGAR

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for Afghanistan Reconstruction

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ABBREVIATIONS

DABS	Da Afghanistan Breshna Sherkat
PFME	Public Financial Management and Expenditures Law
PPS	Presidential Protective Service
UAE	United Arab Emirates

HOW WE DID OUR WORK

Given the difficulty of tracking cash, especially after a national government has collapsed, this report is based primarily on interviews with former Afghan officials, including a number of individuals who flew out of the country on the president's helicopters on August 15, 2021. SIGAR spoke to more than 30 former Afghan officials who worked in the office of the president, National Security Council, National Directorate of Security, Presidential Protective Service, Ministry of Defense, and Da Afghanistan Breshna Sherkat (DABS, the national utility company), among others. SIGAR sought these officials out based on their position, access, and ties to others who may have personally witnessed theft. Some former Afghan officials SIGAR contacted did not respond to interview requests, and others declined them outright. Those who did speak to us were interviewed individually, allowing SIGAR to compare detailed accounts of key events presented by different individuals for inconsistencies. Where possible, SIGAR used documentary evidence to verify informant claims and media reports to provide additional contextual information.

SIGAR recognizes several factors that the reader may want to consider when reviewing the evidence in this report:

- SIGAR had to rely more heavily on eyewitness testimony than on documentary evidence because undeclared cash leaves no paper trail.
- Many of the officials in a position to witness the alleged theft of money were alleged by other officials to have stolen it.
- All of the individuals SIGAR spoke to—some of whom are well-known former Afghan officials—requested anonymity, which makes it difficult for readers to judge the credibility of individual claims. In drafting this report, SIGAR carefully considered questions surrounding credibility of testimony and motivations of interviewees.
- SIGAR conducted this work under the authority of Public Law 110-181, as amended, and the Inspector General Act of 1978, as amended, and in accordance with the Council of the Inspectors General on Integrity and Efficiency's Quality Standards for Federal Offices of Inspector General.

AFGHAN GOVERNMENT FELL AS THE TALIBAN SURROUNDED THE CAPITAL

The speed at which provinces fell to the Taliban in early August 2021 shocked senior Afghan officials. On August 13, only 48 hours before the president would flee the country, he chaired a meeting in his office with Abdullah Abdullah, Vice President Amrullah Saleh, the ministers of interior and defense, and the president's senior staff to discuss the fall of Herat Province. According to a senior government official present, the assembled officials were still trying to understand why Afghan security forces were consistently abandoning their posts, and the group started pointing fingers at each other. "Up to that point, no one had taken the defense of Kabul very seriously," the official stated.¹ The president interrupted and instructed the group to focus on defending Kabul as the Taliban closed in. The meeting ended with the president deciding to make a video to tell the nation that "we will stand our ground and stop the Taliban advance."²

On Saturday, August 14, the Afghan Army Chief of Staff briefed the president and his staff on how the capital would be defended in the coming two weeks, clearly expecting a prolonged fight or negotiation over Kabul.³ To

¹ Former senior Afghan official, SIGAR interview.

² Former senior Afghan official, SIGAR interview.

³ Former senior Afghan official, SIGAR interview.

that end, the government's security chief for Kabul was replaced, but the Taliban's momentum seemed irreversible.⁴ As one former senior official recounted to SIGAR:

On Saturday, everyone was panicking. Logar had collapsed as well, and the Taliban had put a lot of pressure on Nangarhar. We were tied up getting the reports to the President, being in touch with every theater in the country. We were basically witnessing the disintegration of the ANDSF. I was up the whole night Saturday. By half past 3 a.m. I got a report that Nangarhar had collapsed. I decided to go to the National Security Advisor and tell him to his face that it is next to impossible to hold Kabul—based on the experience in 1996 [when the Taliban last seized Kabul]—and that the collapse of Kabul was imminent.⁵

Still, some senior staff continued to believe that panic was unnecessary because the Taliban had agreed with the United States not to enter Kabul until a mutually agreed-upon time.⁶ By mid-morning on Sunday, however, the Presidential Protective Service (PPS) was reporting that the Taliban were about to enter Kabul, and security at Kabul's airport had collapsed.⁷ In fact, according to subsequent press reports, hundreds of Taliban had reportedly already entered Kabul, in violation of an agreement that they would not do so until after the international withdrawal.⁸

The mood in the Presidential palace became especially grim. A large number of ministers and deputy ministers had already left Kabul, and thousands of people who worked at the palace had begun fleeing, leaving behind only a half dozen members of the president's inner circle and the PPS guards who chose to stay.⁹ The Indian press reported that around 10 a.m., National Security Advisor Hamdullah Mohib had called presidential advisor Fazel Fazly and told him to instruct the staff at the presidential palace to go home.¹⁰ Some senior staff spent the morning signing employment verification letters for their junior staff to support their presumed resettlement applications.¹¹

Knowing the Afghan government would be responsible for security in Kabul, senior staff tried to contact the leadership at the ministries of defense and interior to tell them to hold the line. Echoing his colleagues, one former senior official stated:

We couldn't find the minister of defense or the Chief of Army Staff. The MOD said there was no one left in the [building]. The President spoke with the minister of interior and NDS chief and told them to send people out to the city to keep order. But they didn't have anyone. That day the police had come to work wearing their regular clothes underneath their uniforms.¹²

⁴ Former senior Afghan officials, SIGAR interviews.

⁵ Former senior Afghan official, SIGAR interview.

⁶ Former senior Afghan official, SIGAR interview.

⁷ Former senior Afghan official, SIGAR interview.

⁸ Steve Coll and Adam Entous, "The Secret History of the U.S. Diplomatic Failure in Afghanistan," *New Yorker*, December 10, 2021; Matthieu Aikins, "Inside the Fall of Kabul," *New York Times*, December 10, 2021.

⁹ Former senior Afghan officials, SIGAR interviews.

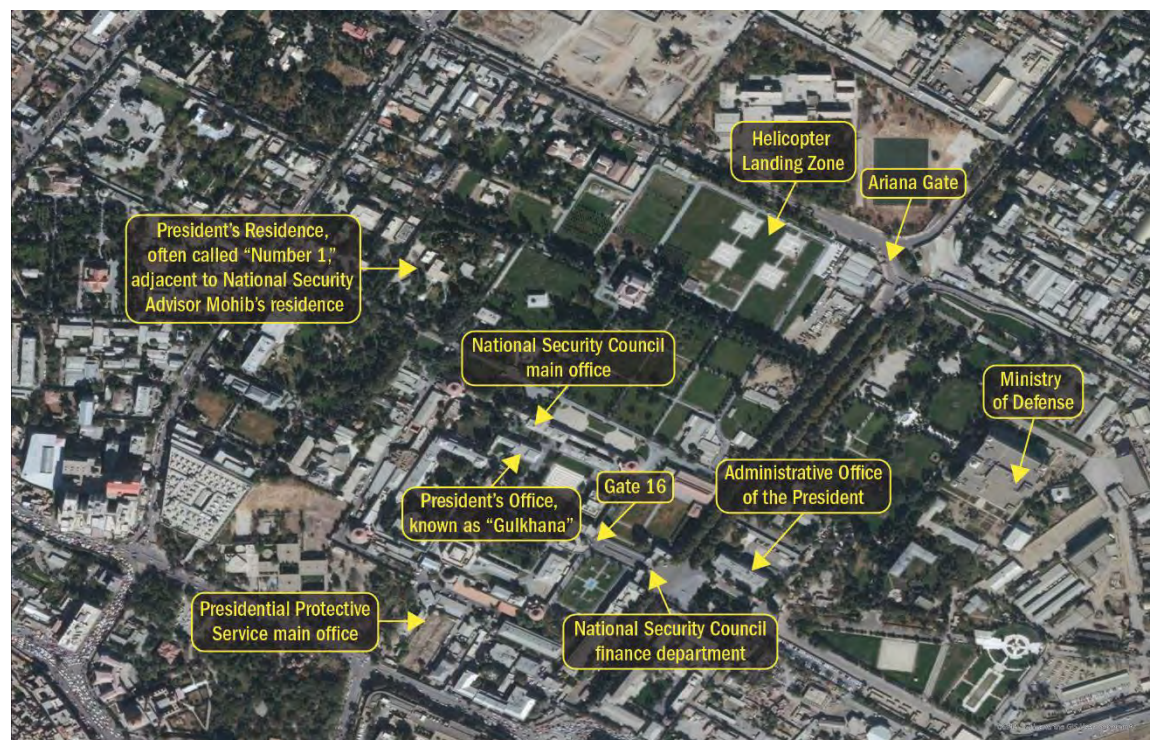
¹⁰ V. K. Shashikumar, "A Great Afghan Betrayal: A Palace Coup?," *Indian Defence Review*, September 24, 2021.

¹¹ Former senior Afghan official, SIGAR official.

¹² Former senior Afghan officials, SIGAR interviews. *New Yorker* reported that by the morning of August 15, so many policemen, soldiers, and guards in Kabul had abandoned their posts that even the security infrastructure in the diplomatic Green Zone had collapsed. Steve Coll and Adam Entous, "The Secret History of the U.S. Diplomatic Failure in Afghanistan," *New Yorker*, December 10, 2021.

Similarly, U.S. and Afghan media reports stated that Ghani tried to call an emergency cabinet meeting that morning at his office (see Figure 1), but was unable to do so because only half of the cabinet could be located. Among those who were missing were First Vice President Saleh and Defense Minister Bismillah Mohammadi.¹³

Figure 1: The Presidential Palace in Kabul



Source: Imagery annotated by a former senior Afghan official.

Nonetheless, Ghani instructed senior staff to continue with a previously planned trip to Doha to negotiate with the Taliban.¹⁴ Within minutes, it had become clear that such a trip had been overcome by events. “We are beyond the stage of negotiating a republic,” one former senior official told an associate at the time. “We are negotiating a peaceful transition of power.”¹⁵ As reports of Taliban entering the city grew, even the prospects of an orderly handover vanished. The remaining staff at the palace saw that an evacuation might be necessary and made arrangements to get their passports.¹⁶ Around midday, Ghani agreed to evacuate First Lady Rula Ghani on an afternoon flight to the United Arab Emirates (UAE), but this quickly escalated to evacuating most senior staff remaining at the palace, excluding himself—approximately 10 people.¹⁷ Meanwhile, even the PPS guards had begun changing out of their uniforms.¹⁸ The head of the PPS, General Qaher Kochai, was telling

¹³ Matthieu Aikins, “Inside the Fall of Kabul,” *New York Times*, December 10, 2021; Sanjar Sohaib, “Exclusive: The Untold Story of How Afghan President Ashraf Ghani Fled the Country,” *8am*, October 2, 2021.

¹⁴ Former senior Afghan official, SIGAR interview.

¹⁵ Former senior Afghan official, SIGAR interview.

¹⁶ Former senior Afghan officials, SIGAR interviews.

¹⁷ Former senior Afghan official; Steve Coll and Adam Entous, “The Secret History of the U.S. Diplomatic Failure in Afghanistan,” *New Yorker*, December 10, 2021.

¹⁸ Former senior Afghan official, SIGAR interview.

colleagues that the president was unwilling to leave and imploring them to convince Ghani to depart with the First Lady.¹⁹

Around 2 p.m., some of the president's most senior staff who had remained at the palace made their way to the palace's helicopter landing zone (see Figure 1), believing that the president would stay behind as they departed.²⁰ Waiting for them at the landing zone were three of the four Mi-17 helicopters allocated for Ghani's movements (see example in Figure 2). According to two former senior officials, these three helicopters were configured for VIP travel and designed to hold approximately nine passengers each. The fourth helicopter in the fleet, which was at the Kabul airport at the time, was configured to carry the president's large protective detail (up to 26 people) wherever he flew (see Figure 3 on page 8).²¹

Figure 2: President Ghani's Helicopter Landing in Kabul, August 2, 2021



Caption: A helicopter carrying President Ashraf Ghani lands at the Darul Aman Palace in Kabul, Afghanistan, Monday, Aug. 2, 2021. (AP Photo/Rahmat Gul)

As the First Lady and senior staff boarded the helicopters that would take them to the airport and onward to the UAE, the pilots said the security situation had deteriorated so much that they could not fly to the airport. PPS chief Kochai then pulled National Security Advisor Mohib out of the helicopter and told him that he could no longer protect the president. If the helicopters were to leave without him, “the president will be killed,” he reportedly warned.²²

¹⁹ Former senior Afghan officials, SIGAR interviews.

²⁰ Former senior Afghan official, SIGAR interview.

²¹ Former senior Afghan officials, SIGAR interviews and communications.

²² Former senior Afghan official, SIGAR interview; Steve Coll and Adam Entous, “The Secret History of the U.S. Diplomatic Failure in Afghanistan,” *New Yorker*, December 10, 2021.

Around the same time, Ghani still hoped to speak to the minister of defense in person at 3 p.m. at the ministry of defense headquarters next to the palace (see Figure 1) to discuss how Kabul could be secured.²³ An advance security detail was even sent to the ministry to prepare for his arrival, but Ghani's plan to go there was scrapped as the Taliban closed in and his aides came to believe that every minute counted.²⁴ With the senior staff and First Lady waiting on the helicopters, Mohib and Kochai returned to the residence to collect Ghani.²⁵ The president was waiting in the foyer and agreed to depart when Mohib and Kochai pressed him. The departure was reportedly so sudden that the president was barefoot, forcing Kochai to find the president's shoes. The president did not have time to get his passport.²⁶ Mohib and Kochai feared that the PPS guards—sensing the tide turning—might execute Ghani. So Mohib, Kochai, and a driver tried to discreetly take the president to the landing zone in a single car. A number of PPS guards followed them anyway.²⁷

The President, First Lady, Mohib, and Kochai boarded one helicopter, the approximately 10 remaining senior staff and aides boarded the second helicopter, and approximately 20 to 25 PPS guards boarded the third.²⁸ But there was not room for them all. According to one former senior official, "Some of the key people in PPS who headed the intelligence branch and operations were not on the list" of those allowed on the helicopters and "they thought they were left out."²⁹ One of the PPS guards approached the second helicopter, aimed his rifle, and shouted "Allahu Akhbar" (God is great) before being tackled by other PPS guards as the helicopters lifted off.³⁰ "I truly thought I had a 5 percent chance of getting out alive," stated another former senior official.³¹

The two helicopters carrying the president and senior staff departed while the third, overloaded with PPS guards, briefly stayed behind to offload some of the guards. Even after several passengers disembarked and others threw out their body armor, the helicopter was still so heavy that it nearly crashed into trees as it took off and caught up with the first two helicopters.³²

²³ Former senior Afghan officials, SIGAR interviews.

²⁴ Former senior Afghan officials, SIGAR interviews; Sanjar Sohaib, "Exclusive: The Untold Story of How Afghan President Ashraf Ghani Fled the Country," *8am*, October 2, 2021. According to an interview with President Karzai, by the time President Ghani flew out of the country, there was no security infrastructure in Kabul anymore. Kathy Gannon, "The AP Interview, Karzai 'Invited' the Taliban to Stop Chaos," *Associated Press*, December 15, 2021.

²⁵ Former senior Afghan officials, SIGAR interviews.

²⁶ Former senior Afghan official, SIGAR interview; Sanjar Sohaib, "Exclusive: The Untold Story of How Afghan President Ashraf Ghani Fled the Country," *8am*, October 2, 2021.

²⁷ Former senior Afghan official, SIGAR interview.

²⁸ Former senior Afghan officials, SIGAR interviews and communications.

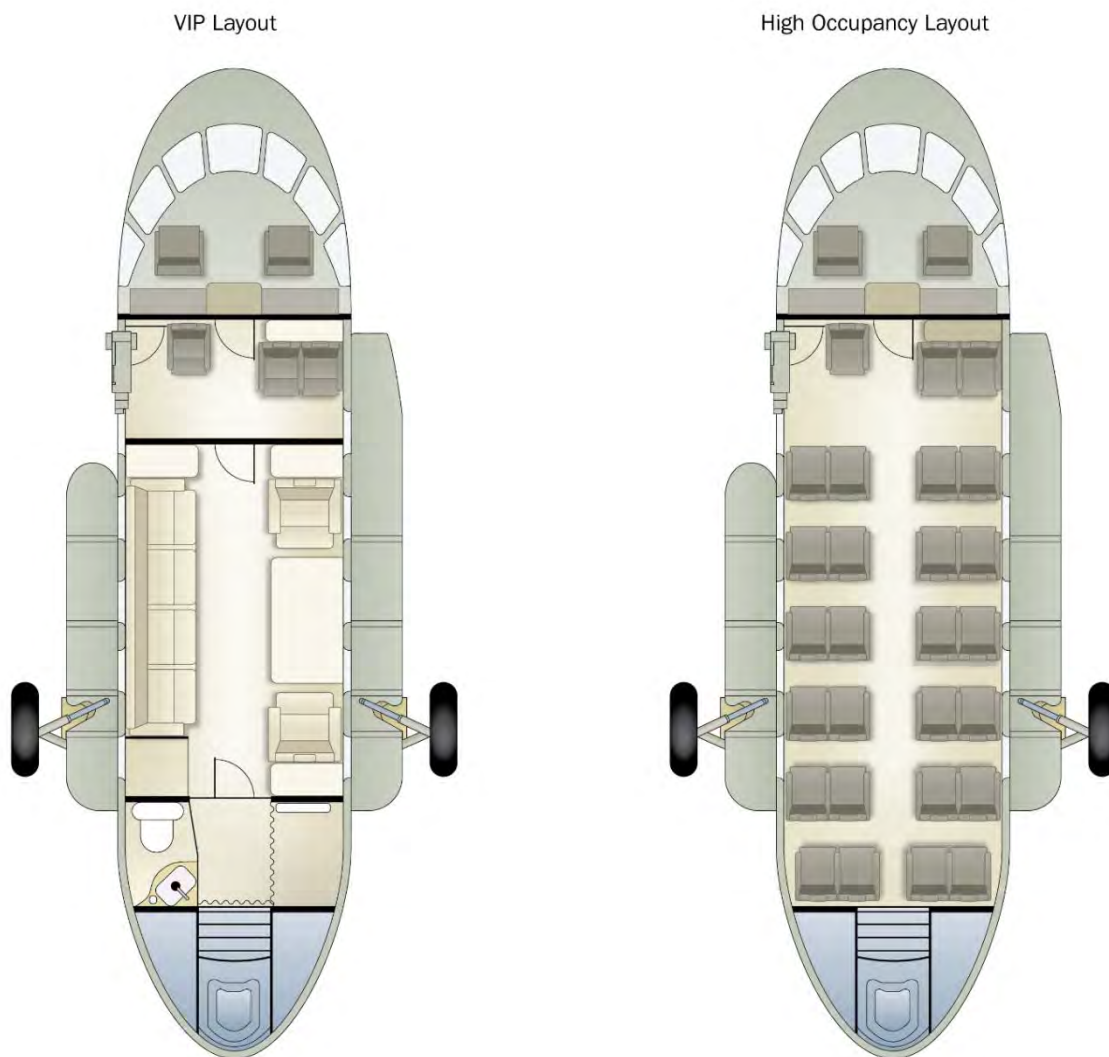
²⁹ Former senior Afghan official, SIGAR interview. According to the *New York Times*, the personal secretary to National Security Advisor Hamdullah Mohib was also forced to disembark from a helicopter prior to departure. Matthieu Aikins, "Inside the Fall of Kabul," *New York Times*, December 10, 2021.

³⁰ Former senior Afghan official, SIGAR interview. Press reports also documented that not all of the PPS who wanted to board were able, and a scuffle broke out. Sanjar Sohaib, "Exclusive: The Untold Story of How Afghan President Ashraf Ghani Fled the Country," *8am*, October 2, 2021.

³¹ Former senior Afghan official, SIGAR interview.

³² Former senior Afghan officials, SIGAR interviews.

Figure 3: Layouts for Afghan Presidential Mi-17 Helicopters



Source: Diagram based on annotations from former senior Afghan official.

Officials and Their Staff Boarded Helicopters with Minimal Luggage—Some Containing Cash

According to every eyewitness interviewed for this report, the luggage on board the three helicopters was minimal. Some contained personal belongings and others contained cash. The First Lady had two suitcases, as she had had time to pack for a trip to the UAE. Meanwhile, PPS chief Kochai had one suitcase, Deputy National Security Advisor Rafi Fazil had a backpack, NSC Chief of Staff Moqim Abdulrahimzai had a carry-on suitcase, and the assistant for National Security Advisor Mohib carried a suit bag and a laptop bag for Mohib.³³ According to one former senior official, inside the First Lady's suitcases were clothes. This official also

³³ Former senior Afghan officials, SIGAR interviews.

happened to briefly carry these suitcases and claimed they were not heavy.³⁴ During the prolonged trip to Abu Dhabi, the First Lady and the president were the only members of the entire delegation to be seen wearing different clothes than the ones they boarded the helicopters with. The First Lady's clothes reportedly came from her suitcases, and an aide to the president purchased clothes for him in transit in Uzbekistan.³⁵

Kochai's suitcase carried the monthly discretionary cash budget for the PPS, approximately 20 million Afghanis (around \$200,000), which was retrieved from the PPS office (see Figure 1 on page 5) as they prepared to depart.³⁶ Deputy National Security Advisor Rafi Fazil's backpack contained the monthly discretionary cash budget for the National Security Council, approximately \$240,000, which was retrieved from the NSC's finance department as they prepared to depart.³⁷ According to a former senior official, both the PPS and NSC discretionary budgets were supplied through a pair of controversial Afghan government accounts known as Code 91 and Code 92 (see box below).³⁸

One former senior official on the helicopters added, "Everyone had \$5,000 to \$10,000 in their pockets...No one had millions."³⁹ Likewise, Ghani and National Security Advisor Mohib have both insisted to the media that they did not flee with millions of dollars that day.⁴⁰ If true, this puts the total amount of cash on board the three helicopters at approximately \$500,000, with \$440,000 belonging to the Afghan government. Despite this, when asked by CBS News months later if the group took any cash with them on board, Mohib responded "absolutely not...we just took ourselves."⁴¹

Budget Codes 91 and 92 Were Disbursed with Little Transparency or Accountability

The former Afghan government had two controversial contingency budgets that had earned a reputation for being slush funds disbursed with minimal oversight. These funds, which were typically controlled by the president, were known as Code 91 and Code 92, and they reportedly totaled nearly \$200 million in 2021.⁴²

The 2005 Public Financial Management and Expenditures Law (PFME) designated Code 91 as a "policy reserve [where] the expenditure is urgent and could not be predicted before the

³⁴ Former senior Afghan official, SIGAR interview.

³⁵ Former senior Afghan officials, SIGAR interviews; CBS News, "Face the Nation," December 19, 2021, <https://www.youtube.com/watch?v=q5t8Khew004>

³⁶ Former senior Afghan official, SIGAR interview.

³⁷ Former senior Afghan officials, SIGAR interviews. According to the *New York Times*, an Afghan official said that he saw Mohib and his staff carrying bags and talking about the Afghan NSC's operational cash. Matthieu Aikins, "Inside the Fall of Kabul," *New York Times*, December 10, 2021.

³⁸ Former senior Afghan official, SIGAR interview.

³⁹ Former senior Afghan official, SIGAR interview.

⁴⁰ "Ghani Denies Taking Large Sums of Money as He Fled Afghanistan," *Al Jazeera*, August 18, 2021; Lynne O'Donnell, "Former Afghan Advisor: Biden's Withdrawal was the Tipping Point for Afghanistan," *Foreign Policy*, January 22, 2022.

⁴¹ CBS News, "Face the Nation," December 19, 2021, <https://www.youtube.com/watch?v=q5t8Khew004>.

⁴² Roxanna Shapour, "Realpolitik and the 2021 National Budget: The Toxic Struggle for Money and Power that Undermined Afghanistan's Republic," Afghanistan Analysts Network, December 21, 2021. During the National Unity Government that ruled between the 2014 and 2020 and under which Abdullah Abdullah held the title of Chief Executive Officer, control over funds from budgetary code 91 were split between he and President Ghani 30/70. Mir Haidar Shah Omid, "High Council Funded by Code 91 Until Formally in Budget," *Tolo News*, May 19, 2020; Zabihullah Jahanmal, "Extra Money Allocated to 'Code 91' Documents," *Tolo News*, November 4, 2019; Mohammad Qadam Shah, "Why Afghanistan is Caught in a Budget Crisis – Again," *Diplomat*, February 4, 2021.

budget was adopted by parliament.” Similarly, Code 92 was classified as a “contingency reserve [where] a state of emergency has been declared for the country or affected area.”⁴³

At least in recent years, Code 92 was technically overseen by a committee appointed by Ghani that included the director general of the administrative office of the president, Fazel Fazly; the deputy minister of finance; and a member of the relevant government body requesting money.⁴⁴ A former senior official confirmed to SIGAR that this committee was used as designed.⁴⁵ However, as with many Afghan government reforms, it side-stepped the signature problem: Rather than operate with parliamentary oversight, the committee consisted solely of senior government officials, who were appointed by and beholden to the president.⁴⁶

According to Integrity Watch Afghanistan, abuse of these funds started under the Karzai administration but worsened under Ghani.⁴⁷ Numerous press reports have also alleged that the Ghani administration misused the accounts.⁴⁸ According to the news outlet Kabul Now, Code 91 was used to fund a wide array of illegitimate expenses, including house rentals for personal use, medical expenses, bonuses, and political events.⁴⁹

A total of 25 government offices reportedly received funding from Code 91, including the Administrative Office of the President, the National Security Council, and the National Directorate of Security.⁵⁰ Kabul Now reported that several senior members of the Ghani administration received hundreds of thousands of dollars in payments from Code 91. Two of these senior officials flew out of the country with the president the day Kabul fell: presidential advisor Waheed Omar, who allegedly received more than 30 million Afghanis (roughly \$400,000), and the director general of the administrative office of the president, Fazel Fazly, who allegedly received almost 13 million Afghanis (roughly \$166,000).⁵¹ Waheed Omar publicly refuted the charges, claiming that the funds were for legitimate purposes and simply appeared irregular because his office was established late in the year, necessitating the use of Code 91 money for official work.⁵²

Spending under the two accounts also repeatedly exceeded Afghan legal limits. Under Article 32 of the Public Financial Management and Expenditures Law, a maximum of 3 percent of

⁴³ Government of Afghanistan, European Union, UK Aid, and World Bank, *Public Accountability and Financial Accountability Performance Assessment: Afghanistan Report*, June 2018, p. 40; Mohammad Qadam Shah, “Why Afghanistan is Caught in a Budget Crisis – Again,” *Diplomat*, February 4, 2021.

⁴⁴ Mohammad Qadam Shah, “Why Afghanistan is Caught in a Budget Crisis – Again,” *Diplomat*, February 4, 2021.

⁴⁵ Former senior Afghan official, SIGAR interview.

⁴⁶ Mohammad Qadam Shah, “Why Afghanistan is Caught in a Budget Crisis – Again,” *Diplomat*, February 4, 2021; Zabihullah Jahanmal, “Extra Money Allocated to ‘Code 91’ Documents,” *Tolo News*, November 4, 2019.

⁴⁷ Roxanna Shapour, “Realpolitik and the 2021 National Budget: The Toxic Struggle for Money and Power that Undermined Afghanistan’s Republic,” Afghanistan Analysts Network, December 21, 2021.

⁴⁸ Massoud Ansar, “Parliament to Probe Alleged Embezzlements from Code 91,” *Tolo News*, January 8, 2020; Mohammad Qadam Shah, “Why Afghanistan is Caught in a Budget Crisis – Again,” *Diplomat*, February 4, 2021.

⁴⁹ Mohtar Yasa, “91 Code Scandal: How Millions of Afghanis Spent for Personal Causes?,” *Kabul Now*, December 16, 2020.

⁵⁰ Mohtar Yasa, “91 Code Scandal: How Millions of Afghanis Spent for Personal Causes?,” *Kabul Now*, December 16, 2020.

⁵¹ Nabilla Ashrafi, “President’s Adviser Defends Use of Code 91 Funds,” *Tolo News*, December 13, 2020; Mohtar Yasa, “91 Code Scandal: How Millions of Afghanis Spent for Personal Causes?,” *Kabul Now*, December 16, 2020.

⁵² Nabilla Ashrafi, “President’s Adviser Defends Use of Code 91 Funds,” *Tolo News*, December 13, 2020.

the overall Afghan government budget could be spent on contingencies.⁵³ However, analysis of a sample of budgeted and actual expenditures in three recent years showed that both figures regularly exceeded this cap. In addition, in 2019 Ghani reportedly increased spending on Code 91 to three times the level approved by Parliament.⁵⁴

While SIGAR was unable to trace the origin of the money going into the Code 91 and 92 accounts through Afghanistan's financial management system, for the past three years that data is available, donors, including the United States, funded approximately 50 percent of the Afghan government's budget.⁵⁵

Presidential Helicopters Were Reportedly Overloaded with Passengers, Fuel, and Armor; Leaving Little Space or Payload Capacity for Cargo

The Russian embassy in Kabul asserted in the press that there was \$169 million on board the helicopters, and two days later the Afghan ambassador to Tajikistan, Zahir Aghbar, echoed these claims in a press conference.⁵⁶ Ambassador Aghbar also vowed to file a request with Interpol to arrest Ghani.⁵⁷ However, Aghbar declined to sit for an interview with SIGAR or provide any evidence substantiating this claim.

This amount of cash would have been difficult to conceal. It would be quite substantial in terms of bulk and heft: \$169 million in hundred dollar bills, stacked end to end, would form a block 7.5 feet long, 3 feet wide, and 3 feet tall. In other words, it would be somewhat larger than a standard American three-seater couch.⁵⁸ This block would have weighed 3,722 pounds, or nearly two tons.⁵⁹ The Mi-17 helicopters that the group flew on do not have separate cargo holds (see Figure 3). Therefore, all of the cargo would have been visible in the cabin next to the passengers.

Among the individuals SIGAR interviewed who were either present at the landing zone or passengers on the helicopters, no one saw anything that resembled cargo on board or being loaded into the helicopters. To the contrary, according to both SIGAR interviews and press reports, the helicopters were already overloaded with passengers and fuel and could not have taken off with significant additional weight.⁶⁰ According to U.S. media reports, the pilots of the helicopters at the palace tried to limit the passenger load of each VIP helicopter to only six people.⁶¹ This clearly did not work in every case, as the third VIP helicopter was filled with more than

⁵³ Government of Afghanistan, European Union, UK Aid, and World Bank, "Public Accountability and Financial Accountability Performance Assessment: Afghanistan Report," June 2018, p. 40.

⁵⁴ Roxanna Shapour, "Realpolitik and the 2021 National Budget: The Toxic Struggle for Money and Power that Undermined Afghanistan's Republic," Afghanistan Analysts Network, December 21, 2021; Government of Afghanistan, European Union, UK Aid, and World Bank, "Public Accountability and Financial Accountability Performance Assessment: Afghanistan Report," June 2018, p. 40.

⁵⁵ World Bank, "Afghanistan Development Update: Setting Course to Recovery," April 2021, p. 34.

⁵⁶ "Russia Says Afghan President Fled with Cars and Helicopters Full of Cash," *Reuters*, August 16, 2021; Mychael Schnell, "Afghan Ambassador Says Ghani Stole Millions, Calls for Arrest," *Hill*, August 18, 2021.

⁵⁷ Mychael Schnell, "Afghan Ambassador Says Ghani Stole Millions, Calls for Arrest," *Hill*, August 18, 2021.

⁵⁸ U.S. Numismatic Association, "The National Banking System," accessed February 18, 2022, <https://www.money.org/money-museum/virtual-exhibits/hom/case32>.

⁵⁹ U.S. Bureau of Engraving and Printing, "FAQs," accessed February 9, 2022, <https://www.moneyfactory.gov/resources/faqs.html>.

⁶⁰ Former senior Afghan officials, SIGAR interviews; Matthieu Aikins, "Inside the Fall of Kabul," *New York Times*, December 10, 2021.

⁶¹ Steve Coll and Adam Entous, "The Secret History of the U.S. Diplomatic Failure in Afghanistan," *New Yorker*, December 10, 2021. The sources SIGAR examined differed on the precise maximum passenger load. One interviewee told SIGAR that the VIP-configured helicopters could only take 6 to 10 people each. Former senior Afghan official, SIGAR interview.

20 PPS guards. “We could not have fit 40 people *and* all that cash [in three helicopters],” one former senior Afghan official stated.⁶²

Similarly, SIGAR assesses that—given the equipment involved—it would be difficult to transfer nearly two tons of cash from vehicles to the helicopters. National Security Advisor Mohib and the First Lady reportedly traveled from the Presidential palace to the landing zone in two armored Land Cruisers, which were standard in the president’s motorcade.⁶³ An armored Land Cruiser has a payload capacity of approximately 2,000 pounds.⁶⁴ Therefore, 3,722 pounds of cash would have to be divided between multiple, largely empty vehicles, and possibly loaded with special equipment. Transferring the money would have been logistically complex and probably quite visible to the passengers and bystanders. One of the former senior officials SIGAR interviewed pointed this out unprompted. “Frankly, I cannot rationalize [the allegations],” he said. “It’s not easy to move that much money.”⁶⁵

In addition, the hot weather and fuel load of the helicopters could not have sustained the additional weight of heavy cash. August 15 was a hot day in Kabul, with a high of 87 degrees Fahrenheit.⁶⁶ Meanwhile, the helicopters were already operating at Kabul’s relatively high altitude of 5,900 feet and would likely need to cross higher mountains.⁶⁷ Both warm temperatures and high altitude make the air less dense, which reduces helicopter performance and payload capacity. Specifically, less dense air has less oxygen by volume, causing the engine to perform less efficiently.⁶⁸ If the reports that the helicopters were fully fueled were true, the 720 gallons of fuel alone that each carried would have reduced their payload capacity by half.⁶⁹ That these helicopters were allegedly armored for presidential travel would have reduced their payload capacity even further.⁷⁰

Senior Officials Hastily Departed Without a Set Destination and Chose to Fly to Uzbekistan Once Airborne

Almost as soon as the president boarded his helicopter, the three helicopters departed and headed north.⁷¹ Contingency plans for such an evacuation had been discussed in the past. If he ever needed to evacuate the palace, according to one former senior official, the plan was to take the president to either Nangarhar, where he had received many votes in previous elections, or Khost (see Figure 4 on page 13), where the Khost Protection Force—predominately from the Tanai tribe—could protect the president. Both Ghani and Mohib have publicly recounted that they initially directed the pilots to fly to Khost upon liftoff, but they quickly determined

⁶² Former senior Afghan official, SIGAR interview.

⁶³ Former senior Afghan officials, SIGAR interviews.

⁶⁴ Government Services Administration and Battelle, Federal Supply Schedule 084 – Total Solutions for Law Enforcement, Security, Facility Management Systems, Fire, Rescue, Special Purpose Clothing, Marine Craft and Emergency/Disaster Response, June 2020, p. 8.

⁶⁵ Former senior Afghan official, SIGAR interview.

⁶⁶ Weather.com archive.

⁶⁷ “Kabul, National Capital, Afghanistan,” *Brittanica*, accessed March 17, 2022.

⁶⁸ The decline in aircraft performance caused by high temperatures and high altitudes, as well as high humidity and low atmospheric pressure, is called a high density altitude situation. Federal Aviation Administration website, “Helicopter Performance Factors,” accessed February 18, 2022; International Helicopter Safety Team, “Training Fact Sheet: Density Altitude,” April 8, 2017.

⁶⁹ *Janes*, “Kazan Mil/Mi-17,” August 19, 2020, accessed February 2, 2022.

⁷⁰ Former senior Afghan official, SIGAR interview.

⁷¹ Former senior Afghan official, SIGAR interview.

they would need to fly to another country.⁷² At that point, the range of the helicopters limited which countries they could consider.

According to one former senior official on board:

As we were in the air, the pilots were still unsure about where to go... The pilots consulted me and said the closest place they could land was Tajikistan. The fear was that as long as we were in Afghan airspace, we could be shot down. The President's choice was Termez [Uzbekistan], because there was a historical precedent of Afghan leaders fleeing to Uzbekistan. He thought they would be treated fairly, although I knew that sometimes they imprisoned our leaders. There was no precedent for Tajikistan.⁷³

Figure 4: Map of President Ghani's Reported Evacuation Options



Source: Former senior Afghan official, SIGAR interview; "Ex-Afghan President Says Decision to Flee Kabul was Made in 'Minutes,'" *France 24*, December 30, 2021; CBS News, "Face the Nation," December 19, 2021, <https://www.youtube.com/watch?v=q5t8Khew004>.

As these discussions happened in Ghani's helicopter, the staff, crew, and PPS guards in the other two helicopters had no idea where they were going. Some were so uninformed that they only realized they were not going to Doha via the airport when they noticed they were climbing over the Hindu Kush mountains.⁷⁴ It was

⁷² Former senior Afghan official, SIGAR interview; "Ex-Afghan President Says Decision to Flee Kabul was Made in 'Minutes,'" *France 24*, December 30, 2021; CBS News, "Face the Nation," December 19, 2021, <https://www.youtube.com/watch?v=q5t8Khew004>.

⁷³ Former senior Afghan official, SIGAR interview. According to one press report, the convoy of helicopters first flew to the border between Afghanistan and Tajikistan, but, after they were unable to raise Tajik authorities on the radio, they flew on to Uzbekistan. However, reports about this are contradictory. Sanjar Sohaib, "Exclusive: The Untold Story of How Afghan President Ashraf Ghani Fled the Country," *8am*, October 2, 2021.

⁷⁴ Former senior Afghan officials, SIGAR interviews.

around that time that they learned Ghani was in one of the other helicopters.⁷⁵ The flight crew was “trying to make contact with the Uzbek border police...but couldn’t reach them,” stated one former senior official.⁷⁶ The three helicopters traveled west along Afghanistan’s northern border until they reached Termez, Uzbekistan, where they landed suddenly and without permission as their fuel ran out.⁷⁷

Uzbek Officials Greeted the Afghan Delegation with Hostility and Compelled Them to Depart Quickly

When the first three of four helicopters touched down with 40 people on board, they were quickly surrounded by Uzbek security personnel with their weapons drawn.⁷⁸ When they learned that Ghani was in the party, Uzbek officials escorted the president, First Lady, and National Security Advisor Mohib to the main terminal. Soon after, the fourth presidential helicopter arrived. It had been at Kabul airport when the other three departed the palace and carried approximately 14 people, mostly engineers who maintained the presidential helicopter fleet.⁷⁹ This brought the total number of Afghans who arrived on the presidential helicopters to 54.

All passengers and crew were searched, along with the helicopters themselves. Possessions were turned over to Uzbek authorities for cataloguing and photographing—everything from luggage to the bullets in the guns of the PPS guards to the contents of everyone’s pockets. Everyone was individually and repeatedly questioned about their jobs and the events of the day. Then the helicopters were sealed and most of the group spent most of the night stranded on the tarmac encircled by armed Uzbek guards.⁸⁰

That evening, two of the president’s advisors, Fazil Fazly and Rafi Fazil, were also taken to the terminal where Ghani, the First Lady, and National Security Advisor Mohib were staying to arrange their onward flight.⁸¹ According to one former senior official, “the Uzbeks said we all had to leave at once.”⁸² Multiple former officials heard the First Lady say she had only \$800 with her. So the president’s staff used some of the money they took from the palace to pay \$120,000 to charter a Kazak Bombardier plane to Abu Dhabi in the United Arab Emirates.⁸³ It seated 50, but the four additional evacuees sat in aisles, allowing all 54 Afghans who landed in Termez in the four helicopters to fly to Abu Dhabi together, according to the flight manifest.⁸⁴ They departed the evening of August 16, were greeted by Emirati officials in Abu Dhabi, and arrived at the St. Regis Hotel

⁷⁵ Former senior Afghan official, SIGAR interview.

⁷⁶ Former senior Afghan official, SIGAR interview.

⁷⁷ Former senior Afghan officials, SIGAR interviews; Matthieu Aikins, “Inside the Fall of Kabul,” *New York Times*, December 10, 2021.

⁷⁸ Matthieu Aikins, “Inside the Fall of Kabul,” *New York Times*, December 10, 2021.

⁷⁹ Former senior Afghan officials, SIGAR interviews and communications; Sanjar Sohaib, “Exclusive: The Untold Story of How Afghan President Ashraf Ghani Fled the Country,” *8am*, October 2, 2021.

⁸⁰ Former senior Afghan officials, SIGAR interviews; Matthieu Aikins, “Inside the Fall of Kabul,” *New York Times*, December 10, 2021.

⁸¹ Former senior Afghan officials, SIGAR interviews.

⁸² Former senior Afghan official, SIGAR interview.

⁸³ Former senior Afghan officials, SIGAR interviews.

⁸⁴ Former senior Afghan official, SIGAR interview; “Canary Trap, Leaked Charter Flight Manifest” on Twitter, August 28, 2021. The leaked flight manifest was confirmed as authentic by two former officials. While it showed 52 people, the real number of passengers on board was 54.

around midnight.⁸⁵ All bags and luggage that were originally loaded onto the helicopters in Kabul were seen by various witnesses at each stop, all the way to the St. Regis.⁸⁶

Afghan Officials Spent the Remaining Money Supporting Families and Colleagues Still in Afghanistan and On Their Own Onward Travel

Once at the St. Regis, most of the 54 Afghans stayed there for weeks, if not longer. The Emiratis would not permit them to leave the hotel without permission, even going so far as to confiscate passports for those who had them and prohibiting engagement with the media as a condition for hosting them.⁸⁷ The remaining cash that was not spent on the charter plane was distributed among these 54 people. Some was sent to family members of PPS guards still in Afghanistan, some was sent to senior staff still in Afghanistan, some was given to senior staff for commercial airfare to third countries where they had citizenship, and the rest was distributed among the group as they departed the St. Regis.⁸⁸

\$5 MILLION WAS ALLEGEDLY LEFT BEHIND BY THE PRESIDENT’S DELEGATION BUT TAKEN FROM THE PALACE BEFORE THE TALIBAN ARRIVED

According to two former senior Afghan officials, around the time the president’s party arrived in Termez, the PPS guards who had stayed behind at the palace discovered approximately \$5 million in cash in the president’s residence. The PPS guards fought over how to distribute this money as the Taliban closed in on the palace, according to multiple former Afghan officials.⁸⁹ One former senior PPS official who stayed behind said that the money was divided into three or four bags and loaded into the trunks of cars belonging to the president’s motorcade, which then departed from the president’s home.⁹⁰ Shortly after, another former senior official interviewed by SIGAR may have seen these same cars departing the palace. This official, who was stuck at the Ariana gate (see Figure 1), noticed that PPS was stopping all cars from leaving the palace grounds. However, he alleged that several cars belonging to the president’s motorcade were allowed to pass through. When he asked PPS gate guards about those vehicles, he was told they were going to pick up former President Karzai, which struck him as bizarre. “Usually the ex-President has his own motorcade,” he told SIGAR.⁹¹ This official was unaware that PPS had allegedly loaded the cash at the residence into the president’s cars.

Multiple former senior officials were told that this \$5 million was the president’s personal money and was declared in his assets.⁹² One former senior official similarly insisted this was the case in an interview with SIGAR and argued that the president used this money to help displaced Afghans, even in the final days leading up to the collapse.⁹³ In 2015, shortly after becoming president, Ghani was required by Afghan law to declare his assets to the government’s High Office of Anti-Corruption. A copy of this asset declaration, obtained and reviewed by SIGAR, made no mention of such a large cash reserve (see Table 1 on p. 16).

⁸⁵ Former senior Afghan officials, SIGAR interviews.

⁸⁶ Former senior Afghan officials, SIGAR interviews.

⁸⁷ Former senior Afghan officials, SIGAR interviews.

⁸⁸ Former senior Afghan officials, SIGAR interviews.

⁸⁹ Former senior Afghan officials, SIGAR interviews.

⁹⁰ Former senior Afghan official, SIGAR interview.

⁹¹ Former senior Afghan official, SIGAR interview.

⁹² Former senior Afghan officials, SIGAR interviews.

⁹³ Former senior Afghan official, SIGAR interview.

Table 1: Highlights from Ashraf and Rula Ghani's Assets, as declared in September 2015

Asset	Amount
Home in west Kabul	\$3.74 million
Apartment in Washington, DC	\$240,000
Capital from selling property in the United States and Rula Ghani's family property in Lebanon	\$3.44 million
Cash in all domestic and international bank accounts	\$71,582
Inherited jewelry	\$33,000
Book collection	\$13,000
TOTAL	\$7.54 million

Note: All numbers except cash in bank accounts were provided in Afghanis and converted into dollars by SIGAR. The value of Afghanis against the dollar has fluctuated since these numbers were provided in September 2015, so these are approximations.

Source: Islamic Republic of Afghanistan, High Office of Anti-Corruption, "Asset Registration and Verification Form," Registration No. 5913, 11/06/1394 (September 2, 2015).

However, multiple former senior officials claimed that this money was actually not the president's personal money, but leftover funds provided by the UAE to support Ghani's 2019 reelection campaign.⁹⁴ One former senior official noted that it was quite common for governments around the world—including the United States—to discretely provide large amounts of cash to the Afghan government in service of various political interests.⁹⁵ Indeed, another former official described witnessing such payments. He told SIGAR that, on an official trip to the UAE in October 2019, he saw Emirati officials giving a senior advisor to Ghani a suitcase filled with \$5 million in hundred dollar bills for the "post-election finances" of the previous month's presidential election.⁹⁶ This handover of cash was reportedly one of many.⁹⁷

SIGAR also found discrepancies in the timeline for when this money was removed from the president's residence. One

former senior official alleged that this money was already in the trunks of the president's cars before the president departed. The Russian embassy in Kabul has claimed, without evidence, that Ghani had to leave this money behind at the landing zone, because not all of it would fit in the helicopters as he and his associates flew out.⁹⁸ Others claim the money was found and divided in the residence after he departed and thus was never at the landing zone.⁹⁹ More broadly, people at the palace that day offered divergent times for when the helicopters departed—ranging from 1:30 p.m. to 3:45 p.m.¹⁰⁰

As a result, SIGAR was unable to draw any definitive conclusion about the provenance, purpose, or fate of the funds allegedly left behind at the palace and can only rely on the independent accounts of multiple former senior officials with direct access to the president, his residence, and his staff. We hope to have more information for the release of the final report.

⁹⁴ Former Afghan officials, SIGAR communications and interviews. Notably, Ghani reportedly met with a diplomat from the UAE on the morning of August 15, hours before the government collapsed. "Russia Says Afghan President Fled with Cars and Helicopters Full of Cash," *Reuters*, August 16, 2021. Ghani was photographed meeting with the official that morning, who the *New York Times* reported was named Saif. The *New York Times* has also reported that the UAE funded President Ghani's 2019 election campaign. Matthieu Aikins, "Inside the Fall of Kabul," *New York Times*, December 10, 2021.

⁹⁵ Former senior Afghan official, SIGAR interview.

⁹⁶ Former senior Afghan official, SIGAR communications. According to SIGAR's lessons learned report on U.S. support to Afghan elections, the "post-election" phase of most Afghan elections involved considerable manipulation of the electoral dispute resolution process through the bribery of election officials. SIGAR, *Elections: Lessons from the U.S. Experience in Afghanistan*, SIGAR-21-16-LL, February 2021, p. 166.

⁹⁷ Former senior Afghan official, SIGAR communications.

⁹⁸ "Russia Says Afghan President Fled with Cars and Helicopters Full of Cash," *Reuters*, August 16, 2021.

⁹⁹ Former senior Afghan officials, SIGAR interviews.

¹⁰⁰ Former senior Afghan officials, SIGAR interviews.

MILLIONS OF DOLLARS WERE ALLEGEDLY STOLEN FROM THE NATIONAL DIRECTORATE OF SECURITY AS THE GOVERNMENT COLLAPSED

Even more mysterious than the alleged \$5 million inside the president's residence is the far larger operating budget of the National Directorate of Security. According to multiple former senior officials, this budget was tens of millions of dollars.¹⁰¹ One former senior official said that at one point over the summer of 2021, the NDS operating budget had \$70 million in cash.¹⁰² This budget was usually used to fund anti-Taliban militias and to maintain the support of local powerbrokers and communities. These activities soared as the country's provinces fell one by one that summer, reaching a crescendo in the government's final two weeks.¹⁰³ As another former senior official recalled, at the urging of the president and the cabinet, "We used a lot of money to send and buy weapons at the end. The governors told us to push the people to help them protect different areas. NDS was the last organization to support them and work with them. We carried a lot of money to different people, like tribal leaders."¹⁰⁴

According to one former senior official, on Saturday August 14, this cash reserve of U.S. dollars disappeared from the NDS vault. By the time the Taliban arrived the following day, only a small reserve of Afghanis remained.¹⁰⁵ As this money was not a line item on any budget, it is very difficult to track.¹⁰⁶ According to another former senior official, there were very few people with access to this NDS cash budget, and the key manager in the NDS financial directorate who oversaw disbursements was replaced two weeks before the government collapsed.¹⁰⁷

According to another former senior official, replacing key officials with disbursement authority as the government collapsed was a common method to discretely steal funds amid the chaos. He recounted how two weeks before the government fell, he was being pressured to pilfer his own office's remaining coffers:

We had about \$39 million dollars in the account at [my government office], which was very cash heavy compared to the rest of the government. Then the last week before the collapse I started getting two kinds of calls from people playing "good cop" and "bad cop." The good cops said, "Everything is going to fall, let's cash out." The bad cops said, "If you don't help us manage this, you'll be in trouble." The good cops said "Here, hire this guy and [put him in charge of the finances] and everything will be taken care of." [After I departed the country shortly before the collapse] the bad cops became very friendly and the good cops asked me to sign over authority and told me you'll get half the money, \$20 million...Then the fall happened.¹⁰⁸

SIGAR was generally unable to trace allegedly stolen funds back to U.S. assistance. For example, SIGAR is not privy to the NDS budget, so we are unable to determine whether the tens of millions of dollars taken from the

¹⁰¹ Former senior Afghan officials, SIGAR interviews.

¹⁰² Former senior Afghan official, SIGAR interview.

¹⁰³ Former senior Afghan officials, SIGAR interviews.

¹⁰⁴ Former senior Afghan official, SIGAR interview.

¹⁰⁵ Former senior Afghan official, SIGAR interview.

¹⁰⁶ Former senior Afghan official, SIGAR interview.

¹⁰⁷ Former senior Afghan official, SIGAR interview.

¹⁰⁸ Former senior Afghan official, SIGAR interview.

NDS vault were originally provided by the U.S. government. Media and academic accounts have suggested that the NDS was historically funded by the CIA.¹⁰⁹

CONCLUSION

The allegations that former President Ghani and his senior advisors fled Afghanistan aboard helicopters with millions in cash are unlikely to be true. The hurried nature of their departure, the emphasis on passengers over cargo, the payload and performance limitations of the helicopters, and the consistent alignment in detailed accounts from witnesses on the ground and in the air all suggest that there was little more than \$500,000 in cash on board the helicopters.

That being said, it is likely that significant amounts of U.S. currency disappeared from Afghan government property in the chaos of the Taliban takeover—including \$5 million taken from the presidential palace and tens of millions taken from the vault at the National Directorate of Security. Attempts to loot other government funds appear to have been common. Yet with Afghan government records and surveillance videos from those final days likely in Taliban hands, SIGAR is currently unable to determine how much money was ultimately stolen, and by whom. However, SIGAR will continue to collect information on this as we prepare a final report.

ACKNOWLEDGMENTS

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¹⁰⁹ Steve Coll, *Directorate S: The CIA and America's Secret Wars in Afghanistan and Pakistan* (Penguin Press: New York, NY, 2018), pp. 122–125; Astri Suhrke and Antonio De Lauri, “The CIA’s ‘Army’: A Threat to Human Rights and an Obstacle to Peace in Afghanistan,” Watson Institute for International Affairs, August 2019.

This evaluation was conducted
under project code LL-20.

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