

SIGAR

**Special Inspector General for
Afghanistan Reconstruction**

OFFICE OF SPECIAL PROJECTS

USAID ASSISTANCE TO AFGHANISTAN RECONSTRUCTION: \$13.3 BILLION OBLIGATED BETWEEN 2002 AND 2013

This product was completed under SIGAR's Office of Special Projects, the Special Inspector General's response team created to examine emerging issues in prompt, actionable reports to federal agencies and the Congress. The work was conducted pursuant to the Special Inspector General's authorities and responsibilities under the National Defense Authorization Act for FY 2008 (P.L. 110-181).



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SIGAR

Office of the Special Inspector General
for Afghanistan Reconstruction

January 23, 2014

Congressional Committees:

The United States appropriated \$96.57 billion between 2002 and June, 2013 for Afghanistan reconstruction, principally for the Departments of Defense (DOD) and State (State) and the United States Agency for International Development (USAID).

DOD, State, and USAID rely extensively on contractors and other implementing partners to undertake reconstruction projects in Afghanistan. To provide more effective oversight and to meet our reporting requirements to monitor contracts and reconstruction activities in Afghanistan, the Office of the Special Inspector General for Afghanistan Reconstruction (SIGAR) has in the past requested information about how and where U.S. funds appropriated for the reconstruction of Afghanistan are spent. In February 2013, SIGAR issued an inquiry requesting that all U.S. Government agencies conducting reconstruction activities in Afghanistan provide comprehensive information on all contracts, grants, and cooperative agreements awarded for those activities, from 2002 through the date of the inquiry. This report provides an analysis of the information obtained from USAID's response.

To determine the reliability of the data provided, we communicated regularly with USAID officials and documented how data was collected and reported to us. We then checked the information supplied by USAID against publicly available databases of U.S. government contracts and assistance agreements. We found some inconsistencies but, after consultation with USAID officials, concluded that the data were sufficiently reliable to illustrate the relative magnitude of the obligations made to contractors and implementing partners and the financing mechanisms used.

We conducted this effort from February to August 2013. This product was completed under SIGAR's Office of Special Projects, the SIGAR response team created to examine emerging issues in prompt, actionable reports to federal agencies and the Congress. The work was conducted under the authority of Public Law No. 110-181, as amended; the Inspector General Act of 1978; and the Inspector General Reform Act of 2008.

Sincerely,

John F. Sopko
Special Inspector General
for Afghanistan Reconstruction

Summary

According to SIGAR analysis of USAID data, USAID obligated \$13.3 billion for reconstruction in Afghanistan between the beginning of fiscal year 2002 and June 2013. USAID awarded these funds to implementing partners including multilateral organizations, non-governmental organizations, for-profit corporations, Afghan government entities, and U.S. government entities. USAID legal instruments for reconstruction assistance in Afghanistan include contracts, grants, cooperative agreements, and government to government (G2G) agreements.

Contracts were the most commonly-used legal instrument, accounting for over 50 percent of total awards. The project sector with the largest portion of total awards was the Construction and Infrastructure project sector, which accounted for 31 percent of the total \$13.3 billion in awards.

Of the 203 organizations that received USAID reconstruction awards, the top-ten recipients by total award amount received 58 percent of the total \$13.3 billion. The World Bank was the top recipient of total funds from USAID with \$1.7 billion in total awards. The World Bank administers the Afghanistan Reconstruction Trust Fund (ARTF) which provides financing for the Government of Afghanistan's budget and supports World Bank reconstruction projects. The top for-profit entity by total awards was a joint venture between the Louis Berger Group, Incorporated and the Black and Veatch Special Projects Corporation (LBG/B&V) with \$1.1 billion in total awards. The LBG/B&V joint venture is implementing USAID's Afghanistan Infrastructure and Rehabilitation Program (AIRP). The AIRP is focused on building and improving Afghan energy and transportation infrastructure. USAID awarded Afghan government entities approximately \$688 million in G2G agreements. The top Afghan government recipient of USAID reconstruction funds was the government-owned electric utility Da Afghanistan Breshna Sherkat (DABS). DABS received the USAID award in order to fund the Power Transmission Expansion and Connectivity Project, a project to improve Afghanistan's electricity transmission system, and the installation of a second turbine at the Kajaki Dam in Helmand Province.

Of the total reported awards between the beginning of fiscal year 2002 and June 2013, 73 percent, or \$9.8 billion, are reported by USAID as either completed or inactive.

Background

USAID funds its activities in Afghanistan through the Economic Support Fund (ESF). The ESF is appropriated by the U.S. Congress to advance U.S. interests by helping countries meet short- and long-term political, economic, and security needs. As of June 30, 2013, Congress had appropriated \$16.65 billion to the ESF for reconstruction activities in Afghanistan.

USAID works with implementing partners to carry out reconstruction activities in Afghanistan. Reconstruction funds are used to build or rebuild the physical infrastructure of Afghanistan, establish training or technical assistance programs for the Afghan government, deliver relief assistance to the people of Afghanistan, and provide security or other support functions to facilitate reconstruction efforts. Types of implementing partners include for-profit corporations, multilateral organizations, non-governmental organizations (NGOs), Afghan government agencies, and U.S. government agencies. USAID awards contracts, grants, and cooperative agreements to these implementing partners. In general, U.S. Government agencies use contracts to acquire property or services for the direct benefit or use of agencies or another government entity. U.S. Government agencies use grants and cooperative agreements to provide funds and/or technical assistance to help a recipient accomplish an objective. Cooperative agreements are appropriate when the awarding agency expects

to be substantially involved in carrying out the objective of a given project¹. Grants are appropriate when the U.S. agency does not expect to be substantially involved in carrying out the project or activity. In Afghanistan, USAID also uses G2G agreements. G2G agreements deliver “on-budget” assistance to Afghan government entities in order to cover operating costs of the recipient and to fund Afghan government-implemented reconstruction projects. On-budget assistance is funding that is provided directly to partner government entities and is intended to allow the recipient government to develop the institutional capacity to manage budgeting and acquisition processes. USAID also transfers funds, via contracts, to other U.S. Government agencies for reconstruction and reconstruction-support activities in Afghanistan.

USAID’s Mission in Kabul awards and manages contracts, cooperative agreements, grants, and G2G agreements to support Afghan reconstruction.

USAID REPORTED OBLIGATING \$13.3 BILLION FOR AFGHANISTAN RECONSTRUCTION IN CONTRACTS, GRANTS, COOPERATIVE AGREEMENTS, AND G2G AGREEMENTS BETWEEN 2002 AND JUNE 2013

USAID reported obligating \$13.3 billion in 406 contracts, grants, cooperative agreements, and G2G agreements for reconstruction in Afghanistan between the beginning of 2002 and June 2013. Of the \$13.3 billion in total awards, USAID reportedly obligated:

- \$6.9 billion, or 51 percent of total awards, in 246 contracts;
- \$3.2 billion, or 24 percent of total awards, in 99 cooperative agreements;
- \$2.6 billion, or 19 percent of total awards, in 44 grants; and
- \$688 million, or 5 percent of total awards, in 16 G2G agreements.

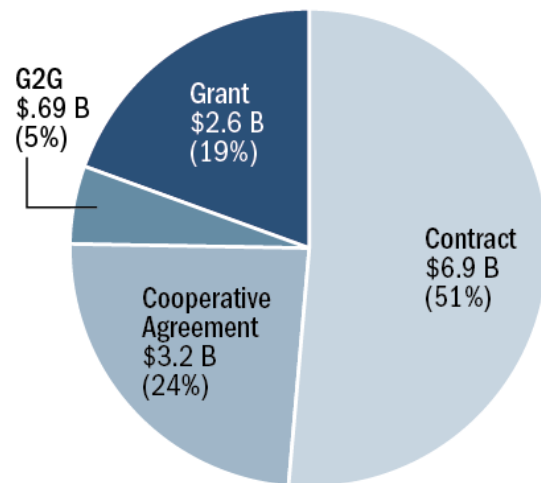


Figure 1 illustrates the distribution of obligated funds among contracts, cooperative agreements, grants, and G2G agreements.² The following sections provide more detailed breakdowns of USAID data on assistance instruments awarded in Afghanistan.

Figure 1: USAID Obligations Made Against Contracts, Cooperative Agreements, Grants, and G2G Agreements for Afghanistan Reconstruction, 2002 to June 2013 (dollars in millions)

Note: Totals affected by rounding.

¹ Agencies may award cooperative agreements and grants to individuals, organizations, nonprofit, or for-profit entities. However, if a for-profit entity is awarded a cooperative agreement or grant, it may not earn a profit.

² All tables and figures included in this report represent SIGAR analysis of USAID data.

The Construction and Infrastructure Project Sector Had The Largest Proportion of Total Awards, with \$4.2 Billion, or 31 Percent of Total Awards.

We identified ten project sectors of USAID awards³. “Construction and Infrastructure” had the highest amount of total awards with \$4.2 billion, of the \$13.3 billion in total awards. “Program Support”, which includes Program Design and Learning and Administration and Oversight funding, funds intended to help support the USAID Mission’s implementation of its development programming. Program Support included funding to multi-lateral efforts such as the ARTF as well as on-budget support to Afghan government institutions. “Agriculture” had the third highest total, with \$1.7 billion in total awards. Table 1 includes the identified sectors as well as the total obligations for each sector as well as the percentage of total awards for each sector.

Table 1 –USAID Awards by Sector for Reconstruction in Afghanistan 2002 to June 2013

Project Sector	Value of Obligations (\$ Millions)	Percentage of Total Obligations
Construction and Infrastructure	4,175.2	31.32%
Program Support	1,958.5	14.69%
Agriculture	1,732.5	13.00%
Democracy and Governance	1,635.0	12.26%
Stabilization	1,342.0	10.07%
Economic Growth	955.4	7.17%
Health	697.5	5.23%
Education	543.5	4.08%
Executive Office	290.5	2.18%
Other Oversight and Financial Management	.4	.003%
Grand Total (17)	13,330.3	100%

Note: Totals affected by rounding.

Of the 406 Reported USAID Awards, 73 percent are Inactive or Complete

Of the 406 contracts, cooperative agreements, grants, and G2G agreements that USAID awarded to implementing partners for the period between 2002 and June 2013, 108 awards, or 27 percent, were active and 298 awards, or 73 percent, were inactive or completed⁴, as of August 7, 2013 (see figure 2). Active awards account for \$3.5 billion, including \$1.8 billion in contracts, \$996 million in cooperative agreements, \$659 million in G2G agreements, and \$4.2 million in grants. Inactive awards account for \$9.8 billion, including

³ USAID categorizes awards within thirteen sectors or sub-agencies. For clarity and based upon the project descriptions within each USAID sector, SIGAR combined awards under the “Construction” sector with awards under the “Infrastructure” sector, two “Program Support” sectors under two different USAID offices, and awards under the “Office of the Inspector General” and “Office of Financial Management” (under the category “Oversight and Financial Management”).

⁴ An active award is an award whose period of performance has not ended. An inactive award is an award for which the period of performance has ended but USAID has not yet issued an administrative modification to officially close out. A closed award is an award whose period of performance has ended and has been officially closed out by USAID.

\$5.4 billion in contracts, \$2.2 billion in cooperative agreements, \$2.2 billion in grants, and \$29.1 million in G2G agreements.

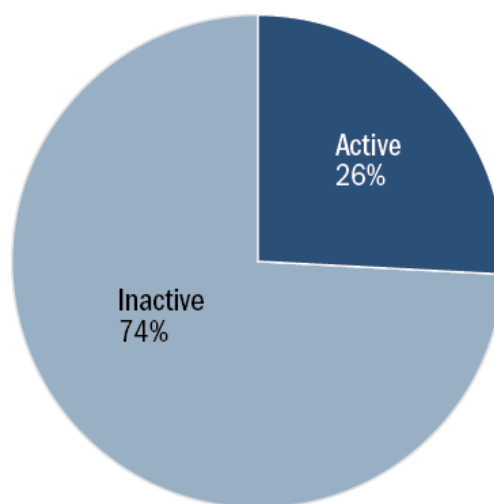


Figure 2: Status of USAID's \$13.3 Billion for Afghanistan Reconstruction, as of August 7, 2013

The Top Ten Recipients Accounted for About \$7.7 Billion or 58 percent of Total Obligations

Our analysis of USAID data indicated that the top ten implementing partners in total awards accounted for about \$7.7 billion, or 58 percent of total obligations. The remaining 42 percent of obligations were awarded to a total of 193 implementers who averaged \$29 million in total awards. The World Bank was the top overall recipient of USAID funds in Afghanistan, with total awards equal to approximately \$1.75 billion. USAID provided \$1.74 billion to the Afghanistan Reconstruction Trust Fund (ARTF), which is administered by the World Bank, and awarded the Bank a \$2 million grant for a project supporting business environment reform in Afghanistan. International Relief and Development, Inc. (IRD) received the second highest amount of total rewards at approximately \$1.1 billion. Table 2 shows the top ten recipients by total obligation as reported by USAID. Figure 3 demonstrates the percentage of total USAID reconstruction awards received by each of the top ten recipients.

Table 2: Top Ten Recipients by Total Obligations (\$ Millions), 2002 to June 2013

Implementing Partner	Total Obligations (\$millions)	Percentage of Total Obligation
The World Bank	1,746	13%
International Relief and Development, Inc. (IRD)	1,061	8%
The Louis Berger Group, Inc./ Black and Veatch Special Projects Corp Joint Venture (LBG/B&V)	1,051	8%
Development Alternatives, Inc. (DAI)	1,017	8%
Chemonics International, Inc.	824	6%
The Louis Berger Group, Inc. (LBG)	699	5%
United Nations Office of Project Services (UNOPS)	410	3%
United Nations Development Program (UNDP)	327	2%
Deloitte Consulting LLP	326	2%
International Organization for Migration (IOM)	279	2%
Sub-Total (10)	\$7,740	58%
Remaining Implementers (193)	5,590	42%
Grand Total (203)	\$13,330	100%

Note: Totals affected by rounding.

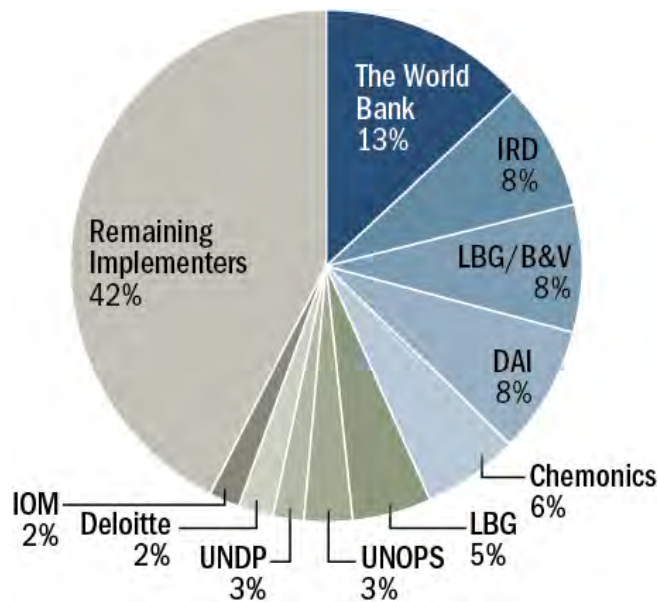


Figure 3: Percentage of Total USAID Funding for Top Ten Recipients, 2002 to June 2013

USAID Reported \$6.9 Billion in Contract Obligations for Afghanistan Reconstruction

Our analysis of USAID data identified 126 implementing partners that received approximately \$6.9 billion in obligations through 246 Afghanistan reconstruction contracts from 2002 to June 2013.

The top ten contract recipients in total awards received \$5 billion, accounting for over 70 percent of the total amount of contract awards and approximately 36 percent of total awards. LBG/B&V was the top recipient of contract awards and the only contractor to receive more than \$1 billion. The LBG/B&V joint venture is implementing USAID's Afghanistan Infrastructure and Rehabilitation Program (AIRP). The AIRP is focused on building and improving Afghan energy and transport infrastructure. Development Alternatives Incorporated (DAI) received the second highest amount of total contract awards. DAI received reconstruction contracts to implement a variety of governance, stability, and economic development programs. Of the 126 contractors, 73 received total contract obligations of more than \$1 million each. Table 3 includes the top ten USAID contract award recipients in Afghanistan and each entity's total award amount, the percentage of total contract obligations, and the percentage of total obligations. See appendix I for all USAID contractors with more than \$1 million in contract obligations.

Table 3: Obligations Made Against Afghanistan Reconstruction Contracts as Reported by USAID, 2002 to June 2013

Implementing Partner	Value of contract Obligations (\$ Millions)	Percentage of Total Contract Obligations	Percentage of Total Obligation
The Louis Berger Group, Inc./ Black and Veatch Special Projects Corp Joint Venture	1,051	15.32%	8%
Development Alternatives, Inc.	886	12.91%	7%
Chemonics International, Inc.	822	11.98%	6%
The Louis Berger Group Inc.	699	10.19%	5%
Deloitte Consulting LLP	326	4.75%	2.44%
Aircraft Charter Solutions	231	3.36%	1.73%
Black and Veatch Special Projects Corporation	230	3.35%	1.72%
Associates in Rural Development	223	3.26%	1.68%
Creative Associates International	206	3.00%	1.55%
AECOM International Development	181	2.64%	1.36%
Sub-Total (10)	4,854	69.75%	37.84%
Remaining Implementers (116)	2,006	29.24%	15.05%
Grand Total (126)	\$6,860	100%	51%

Note: Totals affected by rounding.

USAID Reported About \$3.2 Billion in Cooperative Agreement Obligations for Afghanistan Reconstruction

Our analysis of USAID data identified 62 implementing partners who received approximately \$3.2 billion in obligations through 99 cooperative agreements during the reporting period.

The top-ten recipients of cooperative agreements in total awards received approximately \$2.3 billion, or over 70 percent of the total amount of cooperative agreement awards and 17 percent of total USAID awards. Relief and International Relief and Development (IRD), the top recipient, received five cooperative agreements worth a total of \$895 million. IRD cooperative agreements included work on the Strategic Provincial Road – Southern and Eastern Afghanistan Project, the Southern Regional Agriculture Development Program, The Afghanistan Civilian Assistance Program, and the Afghanistan Vouchers for Increased Production in Agriculture Program. The International Organization for Migration (IOM) received five cooperative agreements together worth \$279 million. IOM worked with USAID to implement a variety of health, economic development, and education programs. Of the 62 implementing partners who received cooperative agreements, 55 received total obligations of more than \$1 million each. See appendix I for a complete list of cooperative agreement implementing partners with more than \$1 million in total obligations. Table 4 includes the top ten recipients of USAID cooperative agreements, along with each entity's total award amount.

Table 4: Implementing Partners and Obligations Made Against Afghanistan Reconstruction Cooperative Agreements as Reported by USAID, 2002 to June 2013

Implementing Partner	Value of cooperative agreement obligations (\$ Millions)	Percentage of cooperative agreement obligations	Percentage of total obligation
International Relief and Development, Inc.	895	27.90%	6.71%
International Organization for Migration	279	8.70%	2.09%
Central Asia Development Group	274	8.55%	2.06%
The Asia Foundation	157	4.90%	1.18%
Academy for Educational Development	146	4.55%	1.09%
Consortium for Elections and Political Processes	141	4.41%	.98%
Development Alternatives Incorporated	131	4.09%	.98%
Management Sciences for Health	130	4.08%	.98%
CARE International	99	3.11%	.75%
Mercy Corps	74	2.31%	.56%
Sub-Total (10)	2,328	72.57%	17.46%
Remaining Implementing Partners (52)	880	27.43%	6.60%
Grand Total (62)	3,208	100%	24%

Note: Totals affected by rounding.

USAID Reported About \$2.6 Billion in Grant Obligations for Afghanistan Reconstruction

Our analysis of USAID data identified 20 implementing partners that received 44 Afghanistan reconstruction grants, totaling \$2.6 billion from 2002 to 2013.

The top-ten recipients in total awards of USAID reconstruction grants in Afghanistan received approximately \$2.57 billion and accounted for over 99 percent of total grant awards. The World Bank was the top grant recipient with \$1.7 billion in grants to the World Bank-administered ARTF. This \$1.7 billion accounted for almost 68 percent of USAID's total grant obligations. The ARTF provides financing for the Government of Afghanistan's budget. The UN Office of Project Services (UNOPS) received the second highest amount of grant obligations with \$372 million in total awards. UNOPS used USAID grant funding for a variety of reconstruction projects including health, education, and governance infrastructure building and humanitarian relief. Of the 20 recipients of USAID grants, 13 received obligations of \$1 million or more. Table 5 includes the top-ten recipients of USAID grants by total awards. See appendix I for a complete list.

Table 5: Implementing Partners and Obligations Made Against Afghanistan Reconstruction Grants as Reported by USAID, 2002 to June 2013

Implementing Partner	Value of grant obligations (\$ Millions)	Percentage of grant obligations	Percentage of total obligation
The World Bank	1,746	67.85%	10.31%
United Nations Office of Project Services	372	14.46%	2.79%
United Nations Development Program	269	10.45%	2.02%
World Health Organization	107	4.17%	.81%
International Fertilizer Development Center	33	1.26%	.24%
The Asia Foundation	24	.94%	.18%
Danish International Development Agency	6	.23%	.05%
Arzu Incorporated	4	.16%	.03%
Voice for Humanity	3	.12%	.02%
Air Services International	2	.09%	.02%
Sub-Total (10)	2,566	99.73%	19.25%
Remaining Implementing Partners (10)	7	.27%	.05%
Grand Total (20)	2,573	100%	17%

Note: Totals affected by rounding.

USAID Reported About \$688 Million in Government-to-Government Agreements with the Afghan Government

Our analysis of USAID data identified 12 Afghan government entities that received \$688 million through 16 G2G agreements.

The top recipient, receiving \$338 million in two awards, was Da Afghanistan Breshna Sherkat (DABS), the Afghan government-owned electricity utility. The two G2G agreements awarded to DABS accounted for just under 50 percent of total USAID on-budget assistance to the Government of Afghanistan. The agreements are intended to fund the Power Transmission Expansion and Connectivity Project, a project to improve Afghanistan's electricity transmission system, and the installation of a second turbine at the Kajaki Dam in Helmand Province. The Afghan Ministry of Public Health (MoPH) received the second highest amount of USAID on-budget assistance. USAID funding supported MoPH's public health services in hospitals and clinics throughout Afghanistan. Table 6 lists all Afghan government entities that received USAID on-budget assistance via G2G agreements from 2002 to June 2013.

Table 6: USAID On-Budget Obligations to Afghan Government Entities, 2002 to June 2013

Implementing Partner	Value of on-budget assistance obligation (\$ Millions)	Percentage of total on-budget assistance Obligations	Percentage of Total Obligation
Da Afghanistan Breshna Sherkat	338.3	49.18%	2.54%
Ministry of Public Health	190.29	27.66%	1.43%
Ministry of Finance	37.98	5.52%	0.28%
Ministry of Mines	30.00	4.36%	0.23%
The Government Of The Islamic Republic of Afghanistan	29.17	4.24%	0.22%
Ministry of Agriculture, Irrigation and Livestock	29.00	4.22%	0.22%
Ministry of Education	20.00	2.91%	0.15%
Ministry of Finance/Ministry of Transportation	6.00	.87%	0.05%
Ministry of Finance/ Independent Directorate of Local Governance	4.90	.71%	0.04%
Afghanistan National Independent Peace and Reconciliation Commission	1.25	.18%	0.01%
Ministry of Communication and Information	1.00	.15%	0.01%
Afghanistan Reconstruction and Planning Development	0.02	.003%	0.00%
Total	\$687.91	100%	5.16%

Note: Totals affected by rounding.

About \$3.1 Billion of USAID's Total Obligations Were Made to Multilateral Organizations and U.S. Federal Agencies

Our analysis identified approximately \$3.1 billion that USAID provided to 3 multilateral organizations (MLOs) and 12 U.S. federal agencies from 2002 to June 2013.

The World Bank was the top recipient of USAID funds in this category with over \$1.7 billion. The World Bank administers the Afghanistan Reconstruction Trust Fund (ARTF). The trust fund provides financing for the Government of Afghanistan's budget and has supported World Bank-administered reconstruction projects. USAID contributed over \$1.7 billion dollars to the trust fund. In addition to the trust fund, the World Bank also administered a project supporting business environment reform in Afghanistan. The United Nations received the second highest amount of total awards among MLOs and U.S. government agencies. Combined United Nations programs⁵ received over \$929 million. United Nations efforts include health, economic development, governance, and humanitarian relief programs. Of the federal agencies, the U.S. Army Corps of Engineers (USACE) received the most obligations during this period, with six awards worth \$68.6 million. USACE used USAID funding to build transportation and governance infrastructure. See table 7 for the top-ten MLO and federal agency recipients of USAID obligations.

⁵ United Nations organizations include UNDP, UNOPS, The World Health Organization, and the World Food Program

Table 7: Obligations Made to Multilateral Organizations and U.S. Federal Agencies by USAID, 2002 to June 2013

Implementing Partner	Value of Obligations (\$ Millions)	Percentage of MLO/USG Obligations	Percentage of Total Obligation
World Bank	1,746	55.48%	13.10%
United Nations	928	29.51%	6.97%
International Organization for Migration	279	8.87%	2.09%
United States Army Corps of Engineers	69	2.18%	0.51%
Embassy Protective Detail Services	49	1.57%	0.37%
U.S. Department of State	29	0.94%	0.19%
U.S. Department of Agriculture	14	0.43%	0.10%
United States Institute of Peace	9	0.29%	0.07%
Federal Aviation Authority	5	0.17%	0.04%
U.S. Geological Survey	5	0.16%	0.04%
Sub-Total (10)	3,134	99.61	23.51%
Remaining Implementing Partners (8)	12	0.39%	0.09%
Grand Total (18)	3,147	100%	23.61%

Note: Totals affected by rounding.

AGENCY COMMENTS

USAID reviewed a draft of this report and provided comments. USAID identified minor discrepancies in a limited number of figures presented here. However, the identified discrepancies were small and, after verifying our original received data and analysis, we chose to keep our initial figures in the final report in order to maintain internal consistency within our dataset.

USAID pointed out a factual error in how a legal instrument was categorized and provided clarifying information as to what kind of efforts are included in one of the project sectors. In both cases the additional information was incorporated into the final draft of this report.

APPENDIX I: RECIPIENTS OF CONTRACT AND COOPERATIVE AGREEMENT AWARDS TOTALING OVER \$10 MILLION

Contracts

We identified 40 entities, including for-profit firms, multilateral organizations, non-governmental organizations, and U.S. federal agencies, that received contract awards equal to or greater than \$10 million from USAID for activities in Afghanistan. The total amount of contract awards to the 40 implementers who received total contract awards equal to or greater than \$10 million is just over \$7 billion, or 98 percent of total contract awards.

Table 8 – USAID Contract Awards for Afghanistan Reconstruction Greater than \$10 Million, 2002 to June 2013

Contract Recipient	Award Value (\$M)
The Louis Berger Group Inc./Black & Veatch	1,051
DAI-Development Alternatives, Inc.	886
Chemonics International, Inc.	822
The Louis Berger Group Inc.	699
Deloitte Consulting LLP	326
ACS-Aircraft Charter Solutions, Inc	231
Black & Veatch Special Projects Corporation	230
ARD ASSOCIATES IN RURAL DEVELOPMENT	223
CREATIVE ASSOCIATES INTERNATIONAL INC	206
AECOM INTERNATIONAL DEVELOPMENT, INC	181
ADB(Asian Development Bank)	180
Tetra Tech, Inc.	168
IRD-International Relief and Development, Inc.	165
Checchi and Company Consulting, Inc (CCCI)	143
MSH-Management Sciences for Health	136
AEAI-Advanced Engineering Associates International	118
BearingPoint, Inc.	104
BearingPoint, Inc/Deloitte	79
IFES- INTERNATIONAL FOUNDATION FOR ELECTION SYSTEM	71
USACE-United States Army Corps of Engineers	68
DH-Descon Holdings (Pvt) Ltd.	66
EMG-Emerging Markets Group	56
Embassy Protective Detail Services	49
MSI-Management Systems International, Inc	46
World Council of Credit Unions, Inc	41
Futures Group International, LLC	39
CDM-Camp Dresser Mckee Constructors, Inc	38
AMG-Afghanistan Management Group	35
SUNY-STATE UNIVERSITY OF NEW YORK	34

DPK CONSULTING	32
Perini Management Services, Inc.	28
INTERNATIONAL RESOURCES GROUP LTD (IRG)	25
U.S Department of State	24
Mashriq Engineering and Construction Company (MECC)	24
Technologists, Inc.	21
DANIDA-Danish International Development Agency	18
VEGA (Volunteers for Economic Growth Alliance)	18
USDA-United States Department of Agriculture	14
Global Strategies Group	11
Total	6,706

Cooperative Agreements

We identified 36 entities, including for-profit firms, multilateral organizations, and non-governmental organizations, that received cooperative agreement awards equal to or greater than \$10 million from USAID for activities in Afghanistan. The total amount of the cooperative agreements awarded to the entities that received over \$10 million in cooperative agreements is \$3 billion, or 97 percent of total cooperative agreement awards.

Table 9 - USAID Cooperative Agreement Awards for Afghanistan Reconstruction Greater than \$10 Million, 2002 to June 2013

Cooperative Agreement Recipient	Award Value (\$M)
IRD-International Relief and Development, Inc.	895
IOM-International Organization for Migration	279
CADG - Central Asia Development Group	274
TAF-The Asia Foundation	157
AED-Academy for Educational Development	146
CEPPS-Consortium For Elections and Political Process Strengthening	141
DAI-Development Alternatives, Inc.	131
MSH-Management Sciences for Health	131
CARE International	100
MERCY CORPS	74
CI-Counterpart International, Inc.	72
CREATIVE ASSOCIATES INTERNATIONAL INC	72
JHPIEGO Corporation	62
UNDP-United Nations Development Program	59
UN-HABITAT	54
ICMA-International City/County Management Association	42
American University of Afghanistan	42
INTERNEWS NETWORK, INC	40
UNOPS- United Nations Office of Project Services	38
Roots of Peace	30

DI-DEMOCRACY INTERNATIONAL	29
UNDP/UNOPS	25
EDC-Education Development Center	23
UNIVERSITY OF MASSACHUSETTS	21
PACT-INTERNEWS	21
NEMESTUN-New Mexico State University	16
Oasis International Schools Inc.	15
SFL-Shelter for Life, Inc.	15
CHF-Community Housing Foundation International	14
Washington State University	12
PU-PURDUE UNIVERSITY	12
WORLD VISION	11
WILDLIFE CONSERVATION SOCIETY	11
CIPE-Center for International Private Enterprise	11
WCS-Wildlife Conservation Society	11
CRS-Catholic Relief Services	10
Total	3,096

Grant Awards for Afghanistan Reconstruction

We identified 20 entities including multilateral organizations and non-governmental organizations that received grant awards from USAID for activities in Afghanistan. Total reported USAID grant awards in Afghanistan were \$2.2 billion.

Table 10 - USAID Grant Awardees for Reconstruction in Afghanistan, 2002 to June 2013

Grant Recipient	Award Value (\$Thousands)
World Bank	1,746,215
UNOPS- United Nations Office of Project Services	372,036
UNDP-United Nations Development Program	268,825
WHO	107,337
IFDC-International Fertilizer Development Center	32,531
TAF-The Asia Foundation	24,122
DANIDA-Danish International Development Agency	6,000
ARZU INC	4,192
VFH-Voice For Humanity	3,000
ASI-Air Serv International	2,298
WFP-WORLD FOOD PROGRAM	1,693
UNICEF-United Nations Int. Children Emergency Fund	1,270
SUNY-STATE UNIVERSITY OF NEW YORK	1,156
CRS-Catholic Relief Services	1,070
UNHAS/WFP-United Nations Humanitarian Air Service	714
CARE International	616
USEA-US Energy Association	581

AKTC- AGHA KHAN TRUST FOR CULTURE	553
CSIS-Center for Strategic and International Studies	232
PDT America, LTD	35
Total	2,204

APPENDIX II: USAID SUBCONTRACTORS

In addition to tracking prime awards, USAID closely monitors the subcontracts that derive from the agency's initial awards. USAID provided a list of all sub-awardees for the period between 2002 and June 2013. USAID identified a total of 179 sub-awardees to USAID contracts, cooperative agreements, and grants. Sub-awardees include for-profit entities and non-governmental organizations. Of the total 179 sub-awardees, 25 entities received sub-awards in excess of \$10 million. Total awards to the 25 entities were equal to \$623 million. Table 11 includes the 25 entities and total award amounts.

Table 11 – Sub-Awardees that Received \$10 Million or More in USAID Contracts, Grants, and Cooperative Agreements for Afghanistan Reconstruction, 2002 to June 2013

Sub-Awardee	Award Value (\$M)
International Executive Service Corps	82
International Relief and Development, Inc. (IRD)	53
Symbion Groupe-Power	48
International City/County Management Association	44
ISS / Safenet JV	42
Paktiya Group of Companies	34
Mercy Corps	34
ACDI/VOCA	34
Mohammad Taher Haji Mardan	21
Power Generation Solution	19
Pilgrims Group Limited	18
Siemens	17
Sayed Bilal Sadath Construction Company (SBCC)	17
Afghan Public Protection Force	16
Asia Group Int'l FZ LLC	16
AEPC/DSI JV	15
USKOM	14
Mondial Risk Management Company	14
Symbion-Areva (JV)	14
Venco Imtiaz Co.	13
Garda World	13
Rahman Safi Impact Consultancy	12
MTU Onsite Energy Corp.	11
Overseas Strategic Consulting (OSC)	11
Dr. Hesamuddin Hamrah	11
Total	623

APPENDIX III: RELATED SIGAR FINANCIAL AUDITS

Title	SIGAR Audit Number
Audit of Costs Incurred by Chemonics International, Inc. in Support of USAID's Alternative Livelihoods Program-Southern Region	SIGAR 13-01
Audit of Costs Incurred by Cardno Emerging Markets Group, LTD. in Support of USAID's Afghanistan State-Owned Enterprises Privatization, Excess Land Privatization, and Land Titling Project	SIGAR 13-02
Audit of Costs Incurred by Futures International, LLC in Support of USAID's Project for Expanding Access to Private Sector Health Products and Services in Afghanistan	SIGAR 13-03
USAID's Technical Support to the Central and Provincial Ministry of Public Health Project: Audit of Costs Incurred by Management Sciences for Health	SIGAR 13-04
USAID's Program to Support the Loya Jirga and Election Process in Afghanistan: Audit of Costs Incurred by The Asia Foundation	SIGAR 13-05
USAID's Human Resources and Logistical Support Program: Audit of Costs Incurred by International Relief and Development, Inc.	SIGAR 13-08
USAID's Alternative Development Project South/West: Audit of Costs Incurred by Tetra Tech ARD	SIGAR 13-09

Available: www.sigar.mil

SIGAR's Mission

The mission of the Special Inspector General for Afghanistan Reconstruction (SIGAR) is to enhance oversight of programs for the reconstruction of Afghanistan by conducting independent and objective audits, inspections, and investigations on the use of taxpayer dollars and related funds. SIGAR works to provide accurate and balanced information, evaluations, analysis, and recommendations to help the U.S. Congress, U.S. agencies, and other decision-makers to make informed oversight, policy, and funding decisions to:

- improve effectiveness of the overall reconstruction strategy and its component programs;
- improve management and accountability over funds administered by U.S. and Afghan agencies and their contractors;
- improve contracting and contract management processes;
- prevent fraud, waste, and abuse; and
- advance U.S. interests in reconstructing Afghanistan.

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To help prevent fraud, waste, and abuse by reporting allegations of fraud, waste, abuse, mismanagement, and reprisal, contact SIGAR's hotline:

- Web: www.sigar.mil/fraud
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