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U.S. ASSISTANCE TO AFGHANISTAN

KEY ISSUES & EVENTS

Following the Taliban's December 2022 announcement of restrictions on women working for NGOs, the U.S. government launched an interagency review process of the effect on U.S. programs in Afghanistan.

On February 16, 2023, the Afghan Fund's Board of Trustees held its second meeting, in which they discussed means of further operationalizing the Fund.

On March 16, the United Nations Assistance Mission in Afghanistan's mandate was extended for one year.

U.S. AND INTERNATIONAL ENGAGEMENT WITH AFGHANISTAN

To date, no country has officially recognized the Taliban as the government of Afghanistan since the group seized control in August 2021. According to the State Department (State), the United States remains undecided whether to recognize the Taliban or any other entity as the government of Afghanistan or as part of such a government. State continues to communicate to the Taliban that, to earn legitimacy and credibility, they will need to consistently respect the human rights and fundamental freedoms of all Afghans. In a March 2023 op-ed in *Al Jazeera*, the Taliban's foreign minister, Amir Khan Muttaqi, claimed the Taliban seeks improved relations with the international community and called for the removal of sanctions. Yet, the Taliban's increasing efforts to erase women from public life have moved the Taliban further away from any chance of normalizing relations with the

international community—delaying opportunities for trade, assistance, and other aspects of normal, bilateral relations.¹

In discussing the Taliban’s continued human rights abuses, Secretary of State Antony Blinken told the House Appropriations Committee on March 23, 2023, “We’ve been very clear that to the extent the Taliban is looking for any kind of more normal relationship with any country around the world, if this continues, it’s simply not going to happen. And we’re making sure with country after country that they hold the line on these practices, and making sure that they don’t go forward with a more normal relationship which the Taliban wants.”²

In February 2023 at the Munich Security Conference, Congressman Michael McCaul, the chairman of the House Foreign Affairs Committee, similarly said, “Until they engage in better behavior, we cannot recognize them as an official government.” Referencing the Taliban’s continued restrictions on the rights of Afghan women and girls, he said, “I think we can leverage them to change [that] behavior but until that happens, we do have these restrictions in place.”³

However, several countries—including China, Iran, Pakistan, Russia, and Turkmenistan—allow Taliban-appointed individuals to serve at Afghan embassies.⁴ This quarter, Iran and Turkey announced the arrival of Taliban-appointed individuals to serve in Afghanistan’s diplomatic missions in those countries. Iranian and Turkish officials underscored that these changes did not constitute a change in their official policy on Taliban recognition. The United Arab Emirates reportedly also allowed a Taliban-appointed individual to serve at the Afghan consulate in Dubai, though UAE’s government has not publicly confirmed this. Pakistan, Russia, and China also made high-level visits to Afghanistan, though none have formally changed their posture on recognizing the Taliban as the government of Afghanistan.⁵

UNAMA Mandate Extended for One Year

On March 16, 2023, the UN Security Council approved the extension of the UN Assistance Mission in Afghanistan’s (UNAMA) mandate for a period of one year, until March 17, 2024. The UN resolution stressed “the critical importance of a continued presence of UNAMA and other United Nations Agencies, Funds and Programmes across Afghanistan.”

Security Council members passed another resolution directing the Secretary-General to conduct, no later than November 17, 2023, “an integrated, independent assessment” with “forward-looking recommendations for an integrated and coherent approach among relevant political, humanitarian, and development actors...in order to address the current challenges faced by Afghanistan.”

Source: UN Security Council, Resolution 2678, S RES/2678, 3/16/2023; UN Security Council, Resolution 2679, S/RES/2679, 3/16/2023.

While the United States has not decided to recognize the Taliban as the government of Afghanistan, it continues support to the Afghan people and engages with Taliban representatives on a wide range of issues relevant to U.S. national-security interests.⁶ While an updated Integrated Country Strategy for Afghanistan is being drafted, U.S. priorities in Afghanistan currently include:⁷

- Preventing terrorist groups from using Afghanistan as a base for external operations that could threaten the United States or its allies
- Facilitating safe passage for U.S. citizens and certain Afghans to the United States
- Facilitating delivery of humanitarian assistance to the Afghan people
- Advocating for U.S. values and international human rights, especially those of women, girls, and members of minority groups
- Coordinating with the international community on shared interests and support for the people of Afghanistan

State's Afghanistan Affairs Unit

State's Afghanistan Affairs Unit (AAU) in Doha, Qatar, was formally established on February 24, 2022, as the official U.S. diplomatic mission to Afghanistan following the suspension of operations at the U.S. Embassy in Kabul in August 2021. The AAU coordinates with a variety of State Department offices and other U.S. government agencies to advance State Department priorities. Since September 5, 2021, the AAU has met regularly with

Taliban representatives through the Issue Solutions Channel (ISC) to discuss a range of issues relevant to U.S. national security interests and priorities. According to State, the ISC is an evolution of the DOD-led military communications channel that was set up following the February 2020 U.S.-Taliban Agreement to deconflict battlefield movements and support the safe withdrawal of U.S. and Coalition forces from Afghanistan.

Source: State OIG, Inspection of the Afghanistan Affairs Unit, ISPI-23-05, 11/2022, pp. 1–3; Afghanistan Study Group, Final Report, 2/2021, p. 20.

U.S. Assistance to Afghanistan

Since 2002, the United States has provided more than \$35.6 billion to support governance and economic development in Afghanistan. Most of the funding, more than \$20.7 billion, was appropriated to the Economic Support Fund (ESF), which is managed and reported by USAID. As of the fall of the Afghan government on August 15, 2021, the U.S. government ceased support to Afghan governing institutions.⁸

During August and September 2021, the U.S. government reviewed all non-humanitarian assistance programs in Afghanistan. State and USAID paused the majority of development-assistance programs to assess the situation following the Taliban takeover, including the safety and ability of

implementing partners to continue operations. Following Treasury’s Office of Foreign Assets Control (OFAC) licenses in November 2021 authorizing the delivery of assistance to Afghanistan, State and USAID restarted several programs addressing critical needs of the Afghan people in key sectors—health, education, agriculture, food security, and livelihoods—as well as supporting civil society, with a focus on women, girls, and human rights protections more broadly, alongside ongoing humanitarian activities. These efforts are implemented through NGOs, international organizations, or other third parties, which State said minimizes any benefit to the Taliban to the extent possible.⁹

USAID/Afghanistan Policy on MOUs with the Taliban

Following the Taliban takeover, a key challenge for U.S. implementing partners has been the Taliban pressuring NGOs to sign memoranda of understanding (MOUs), as part of Taliban efforts to oversee and control NGO activities in the country. USAID/Afghanistan’s policy prohibits its implementing partners from signing MOUs with the Taliban unless the MOU is submitted to USAID/Afghanistan for prior review and approval. USAID/Afghanistan had previously advised its implementing partners not to enter MOUs with the Taliban because the United States does not recognize the Taliban as the government of Afghanistan and USAID officials would not be able to witness the document signing, as required by USAID grant agreements.

Last quarter, USAID/Afghanistan told SIGAR that MOU approvals may be given “on a case-by-case basis and must be based on the justification that an MOU is necessary for implementation of activities or for the safety of partner staff or beneficiaries.” USAID/Afghanistan added that MOUs should facilitate necessary communication and coordination by the implementing partner with local authorities to carry out activities, facilitate the safety of staff and beneficiaries, or if it is required for project registration, permits, license plate transfers, and other necessary authorizations, provided that communication and coordination occurs at the lowest level possible and the MOU does not call for interactions with individuals listed on Treasury’s OFAC Specially Designated Nationals and Blocked Persons List.

USAID/Afghanistan’s criteria for approval include:

(1) the MOU must be a non-obligating agreement—no funds and no direct or technical assistance may be provided by the implementing partner to the Taliban

(2) the MOU may not call for Taliban approval of project interventions, activities, modalities, or budgets, may not provide for discussion of policy or budget information with the Taliban, and may not permit Taliban participation in design meetings, assessments, or field implementation

(3) the MOU may not permit Taliban involvement in partner staffing or volunteers, selection of vendors or the geographic focus for assistance

(4) USAID is not asked to sign or witness the MOU and the MOU does not appear to confer legitimacy to, or recognition of, the Taliban as the government of Afghanistan.

The USAID/Afghanistan policy does not apply to programs under USAID’s Bureau for Humanitarian Assistance (BHA). BHA and the State Department’s Bureau of Population, Refugees, and Migration have separate MOU guidelines for their implementing partners to follow. These include requirements that an MOU may not: restrict the geographic scope of work; call for Taliban involvement in management of assistance activities, such as sharing or providing access to beneficiary lists or Taliban involvement in beneficiary selection, staff recruitment, and vendor selection; require the payment of various taxes or fees beyond those present under the Ghani administration; or contain any language that might indicate the MOU is binding or enforceable.

Source: USAID, BHA, correspondence with SIGAR, 2/8/2023; USAID/Afghanistan, response to SIGAR vetting, 1/11/2023; Catholic Relief Services, Supporting Transformation for Afghanistan’s Recovery (STAR) Quarterly Report FY22 Q3, April 1 to June 30, 2022, 8/1/2022, pp. 5–6.



Afghan girls and their mother receive assistance at an UN-supported Drug Treatment Center, 3/2023. (Twitter photo from UNODC Afghanistan)

Despite the Taliban takeover, the United States remains the largest donor to the Afghan people and has appropriated more than \$2.1 billion since August 2021.¹⁰

The United States also has been the single largest donor to the humanitarian response in Afghanistan.¹¹ Through the 2022 Humanitarian Response Plan (HRP), the UN has led international efforts in delivering humanitarian assistance directly to Afghans, including food, shelter, cash, and household supplies. The 2022 HRP was not fully realized with \$3.75 billion of the \$4.44 billion appeal funded, as of March 2023.¹²

In March 2023, the UN released its 2023 Humanitarian Response Plan, following a two-month delay due to the Taliban's ban on female employment with NGOs.¹³ As part of the new HRP, the UN's Office for the Coordination of Humanitarian Affairs (UN OCHA) seeks \$4.6 billion to assist 23.7 million Afghans with lifesaving and protection assistance in 2023, as some UN programs face funding shortages. On March 17, 2023, the World Food Programme announced that it had to cut some of its food assistance programs due to a lack of funds. Additionally, on April 11, 2023, the UN announced that a month-long pause on its employees in Afghanistan reporting to work while it conducts an operational review following the Taliban banning Afghan women working for the UN.¹⁴

Afghanistan Reconstruction Trust Fund

(ARTF): A World Bank-administered multidonor trust fund that supported the former Afghan government's operating and development costs, financing up to 30% of its civilian budget. From 2002 to February 19, 2023, the World Bank reported that 34 donors had paid in \$13.31 billion, with the three largest donors over this period being the United States, the United Kingdom, and Germany.

Source: ARTF, "Who We Are," 2021; ARTF Administrator's Report on Financial Status, as of February 19, 2023 (end of period 1 in FY1402); SIGAR, Quarterly Report to the United States Congress, 10/30/2022, p. 105.

Following the Taliban's December 2022 edict banning women from employment with NGOs, a U.S. interagency review process began to determine which U.S. programs could be suspended if women are unable to participate in the delivery of assistance.¹⁵ USAID's BHA reported to SIGAR that the review is still on-going but many of BHA's partners communicated acceptable workarounds to ensure female aid workers can continue participating in humanitarian assistance.¹⁶ State said that international donors plan to coordinate the results of their reviews of the impact of the Taliban's decisions and discuss their options in August 2023.¹⁷

Separately, USAID also made contributions over the last year to two **Afghanistan Reconstruction Trust Fund (ARTF)** programs. In September 2022, USAID contributed \$53.72 million to support the Water Emergency Relief Project (WERP) and the Supporting Economic Revitalization in Afghanistan Project (SERAP), representing the first and only U.S. contribution to the Fund so far since the Taliban takeover in August 2021. WERP is intended to improve Afghans' access to and the quality of water supply services. SERAP is focused on supporting the growth of both formal and informal micro, small, and medium firms, improve rural-urban market linkages, and develop relevant economic skills of men and women.¹⁸ Since the Taliban takeover, Germany (\$84.19 million), Canada (\$33.06 million), and the Netherlands (\$9.55 million) also contributed a combined total of \$126.79 million to the ARTF, as of February 19, 2023.¹⁹

The Afghan Fund

On February 16, 2023, the Board of Trustees of the Fund for the Afghan People (Afghan Fund) held its second meeting. Announced on September 14, 2022, the Afghan Fund is incorporated as a Swiss charitable foundation that aims to protect, preserve, and make targeted disbursements of \$3.5 billion in Da Afghanistan Bank (DAB), Afghanistan's central bank, assets to help provide greater stability to the Afghan economy and ultimately work to alleviate the worst effects of the humanitarian crisis.²⁰ According to State, the Afghan Fund is "explicitly not intended to make humanitarian disbursements."²¹ The Taliban are not involved in the Afghan Fund or the management of its assets and have protested its creation.²²

Treasury told SIGAR that Afghan Fund assets are accruing interest, increasing the value from the \$3.5 billion that was originally transferred from the Federal Reserve Bank in New York to the Bank of International Settlements in Geneva last quarter.²³

According to an Afghan Fund press release, during their second meeting the Board took steps to further operationalize the Fund and discussed options for disbursing assets. The Afghan Fund was established as a Swiss charitable foundation in the last quarter of 2022. The United States transferred \$3.5 billion in Afghan central bank assets previously frozen in the United States to the Afghan Fund. This fund may be used to recapitalize the Afghan central

bank, keep Afghanistan current on debt payments to international financial institutions to preserve its eligibility for development assistance, and related purposes. The Board also discussed necessary steps to begin disbursement of funds and potential options for supporting monetary stability through such disbursements.²⁴

As of mid-March 2023, the Board had not yet hired an executive secretary or auditor, nor has it appointed individuals to the Afghan Advisory Committee. Treasury also informed SIGAR that the Board has not yet approved any disbursements of funds, nor is Treasury aware of plans to transfer additional assets to the Afghan Fund.²⁵

Fund for the Afghan People Board of Trustees

The Afghan Fund's Board of Trustees comprises four individuals appointed for a term of two years:

Treasury Department official Jay Shambaugh, the Under Secretary of the Treasury for International Affairs, is the U.S. representative on the Board and the Board's chairman; he assumed his Board position in February 2023, replacing Andy Baukol, Counselor to the Secretary of the Treasury.

Dr. Anwar-ul-Haq Ahady, a U.S.-based Afghan economic expert served as Afghanistan's Minister of Finance 2005–2009 and as head of Da Afghanistan Bank (DAB) 2002–2004.

Dr. Ahady has also served as Afghanistan's Minister of Commerce and Industry and

Minister of Agriculture, Irrigation and Livestock.

Dr. Shah Mohammad Mehrabi, a U.S.-based Afghan economic expert and professor of economics at Montgomery College, Maryland. Dr. Mehrabi has served on DAB's governing board since 2003 and was an economic advisor to multiple Afghan ministers of finance.

Ambassador Alexandra Elena Baumann, the Swiss representative to the Afghan Fund, is a foreign ministry official who serves as the head of the Prosperity and Sustainability Division at the State Secretariat. Prior to September 2022, she was a diplomatic advisor in the Swiss Federal Department of Finance.

Source: Treasury, response to SIGAR data call, 12/13/2022; Treasury, response to SIGAR vetting, 1/11/2023; Site officiel de la République et canton de Genève, "Fund for the Afghan People – Fondation," 9/5/2022; Fund for the Afghan People, Statutes of September 2, 2022, Art. 12, English translation, 9/2/2022; SWI (Swiss Broadcasting Corporation), "U.S. to move \$3.5 billion in Afghan central bank assets to Swiss based trust," 9/14/2022; Polar Journal, "New ambassador represents Swiss Arctic policy," 9/1/2022; Montgomery College Maryland website, "Faculty and Staff – Business and Economics Department – Rockville Campus," accessed 10/13/2022; Afghan Ministry of Agriculture, Irrigation and Livestock website, "Minister's Biography - Brief Biography of Dr. Anwar-ul Haq Ahady," accessed 10/13/2022; SIGAR, interview with Dr. Shah Mehrabi, 10/4/2022; Afghan Fund, Board Members, accessed 3/22/2023; Moneyhouse, Management Fund for the Afghan People, accessed 3/22/2023; Treasury, About: Jay Shambaugh, accessed 3/22/2023.

Third-Party Assessment of DAB Completed

This quarter, USAID informed SIGAR that it completed the USAID-funded, independent assessment of Afghanistan's central bank. The assessment focused on DAB's anti-money laundering/countering the financing of terrorism (AML/CFT) controls, banking oversight, and payments

departments; however, USAID said the results were not finalized as of mid-April 2023.²⁶ USAID said no decision has been made on whether the U.S. government will fund ongoing third-party monitoring of DAB, and, if so, which entity would be responsible.²⁷

Treasury communicated to DAB officials that the central bank must demonstrate that “it is free from political interference, has appropriate AML/CFT controls in place, and has undertaken a third-party needs assessment and onboarded a third-party monitor” before the United States will consider supporting the return of the Afghan Fund’s assets to DAB.²⁸

Taliban appoint sanctioned official to head Afghan central bank

In mid-March 2023, the Taliban announced Mullah Hidayatullah Badri, also known as Gul Agha Ishakzai, as the new governor of Da Afghanistan Bank; he previously served as the Taliban’s finance minister. Prior to the Taliban takeover, Badri was head of the Taliban’s economic commission and a key financial advisor to late Taliban leader Mullah Omar. He is accused of raising funds for suicide attacks

in Kandahar and distributing money among Taliban fighters and their families. Since July 2010, he has been sanctioned a Specially Designated Global Terrorist by Treasury’s Office of Foreign Assets Control due to his role as a financier for the Taliban; he also has been sanctioned by the UN Security Council since July 2010.

Source: Independent, “Close aide to Taliban’s notorious ‘one-eyed mullah’ named leader of Afghan central bank,” 3/22/2023; Reuters, “Taliban acting finance minister becomes central bank governor,” 3/22/2023; Treasury, Treasury Targets Taliban and Haqqani Network Leadership, 7/22/2010; UN Security Council, Sanctions: Gul Agha Ishakzai, accessed 3/29/2023; Treasury, OFAC Sanctions List Search: Gul Agha Ishakzai, accessed 3/29/2023.

UN Cash Shipments into Afghanistan

The UN’s cash pipeline transferred approximately \$1.8 billion between December 1, 2021, and January 9, 2023, for humanitarian operations and salary payments of UN staff and contractors in Afghanistan.²⁹ According to the UN Secretary-General and UN OCHA, money was distributed directly to 19 UN agencies, funds, or programs, the World Bank, and 30 international NGOs through the Afghanistan International Bank, an independent commercial bank headquartered in Kabul.³⁰

UN officials stressed that the disruption to international banking transfers and liquidity issues since August 2021 necessitates the UN’s reliance on cash deliveries. They noted that these deliveries both help stabilize Afghanistan’s currency and serve as an economic stimulus without directly supporting the Taliban. The World Bank similarly cited the UN’s cash shipments as a main driver of exchange rate stability over the past year.³¹

In December 2022, UN OCHA head Martin Griffiths reported that UN agencies and NGO partners have been conducting authorized transactions with Taliban-controlled entities when needed for the delivery of humanitarian aid and basic services. Such transactions are permissible under

U.S. House Foreign Affairs Committee Directs SIGAR to Assess Taliban Access to U.S. Funds

On March 13, 2023, Congressman Michael T. McCaul, chairman of the U.S. House Foreign Affairs Committee (HFAC), formally directed SIGAR to assess the extent to which “U.S. funds intended to respond to a humanitarian crisis in Afghanistan have been provided to the Taliban to pay taxes, fees, import duties, or for the purchase or receipt of permits, licenses, or public utility services since August 2021.” In addition to Taliban access to U.S. funds, HFAC requested SIGAR to examine the operations, policies, and expenditures of the Afghan Fund and determine whether adequate safeguards have been put in place for protecting the disbursements from waste, fraud, abuse, and diversion to the Taliban regime.³⁶

In his March 13 letter to SIGAR, Chairman McCaul expressed his concern about the potential for the billions of dollars of ongoing U.S. assistance to the Afghan people being used “to benefit the Taliban regime or are otherwise subject to waste, fraud, or abuse.” He further explained that “it is essential that U.S. funds should be spent on U.S. priorities and not benefit the Taliban, which represses women and girls, imposes a cruel interpretation of Sharia law, and remains unrecognized as a legitimate government by the U.S. and international community.” Chairman McCaul added, “SIGAR remains uniquely positioned with the purview, authority, and expertise to audit, evaluate, and investigate ongoing assistance to Afghanistan.”³⁷

In addition, Chairman McCaul requested SIGAR to report to the House Foreign Affairs Committee:³⁸

- The total amount of U.S. funding provided to Afghanistan through the UN, World Bank, Colombo Plan, and other multilateral international organizations since August 15, 2021
- The processes and procedures used by the UN in transferring U.S. dollars to Afghanistan and utilizing them for humanitarian aid
- The processes and procedures used by Afghanistan International Bank to convert U.S. dollars into local currency for humanitarian use in Afghanistan
- The impact of the introduction of large amounts of U.S. dollars into the Afghanistan economy and their beneficiaries
- The use of direct cash assistance in U.S.-funded humanitarian aid efforts in Afghanistan, including the processes and procedures under which it is provided, the extent to which it is subject to misuse and diversion, and its costs and benefits to less fungible forms of assistance
- Any State Department or USAID regulations, policies, or practices that limit or restrict direct U.S. government oversight of funds provided to international organizations
- The sufficiency of oversight, monitoring, due-diligence, and safeguards used by the United States, UN, and other international organizations in providing humanitarian aid in Afghanistan in preventing waste, fraud, abuse—to include diversion (or other direct or indirect support) to the Taliban regime and terrorist organizations
- The extent to which the aforementioned international organizations have established policies and practices for overseeing U.S. funds that align with established requirements for funds provided directly by the U.S. government to NGOs or other implementing partners
- Any amounts paid by the United States to international organizations, including the UN and World Bank, in administrative fees and whether those fees are in addition to or taken from the amounts intended for assistance to Afghanistan

U.S. ECONOMIC GROWTH PROGRAMS

USAID’s Office of Livelihoods (OLH) continues to support economic growth activities in Afghanistan with total estimated costs adding up to more than \$165 million.³⁹ USAID’s active economic growth programs are shown in Table E.2.

Two of these programs performed activities in Afghanistan this quarter: the Afghanistan Competitiveness of Export-Oriented Businesses Activity (ACEBA) and the Turquoise Mountain Trust (TMT) - Exports, Jobs, and Market Linkages in Carpet and Jewelry Value Chains activity. One program, Livelihood Advancement for Marginalized Populations (LAMP), suspended operations due to the Taliban’s restrictions on women working with NGOs. Another program, the Extractives Technical Assistance by the U.S. Geological Survey, has conducted no physical work in Afghanistan since the Taliban takeover.⁴⁰

TABLE E.2

USAID ACTIVE ECONOMIC GROWTH PROGRAMS				
Project Title	Start Date	End Date	Total Estimated Cost	Cumulative Disbursements, as of 4/10/2023
Afghanistan Competitiveness of Export-Oriented Businesses Activity (ACEBA)	1/27/2020	1/26/2025	\$105,722,822	\$52,648,552
Livelihood Advancement for Marginalized Populations (LAMP)	8/1/2018	8/1/2023	18,481,505	9,888,424
Extractive Technical Assistance by USGS	1/1/2018	6/30/2023	18,226,206	14,333,606
Afghanistan Investment Climate Reform Program (AICR)	3/27/2015	3/31/2023	13,300,000	8,246,328
Turquoise Mountain Trust Carpet and Jewelry Value Chains (TMT)	1/31/2019	4/30/2023	9,941,606	8,471,059
Total			\$165,672,139	\$93,587,970

Source: USAID, response to SIGAR data call, 4/21/2023.

Afghanistan Competitiveness of Export-Oriented Businesses Activity

USAID’s five-year, \$105.7 million Afghanistan Competitiveness of Export-Oriented Business Activity (ACEBA) was designed to support export-oriented businesses by providing technical assistance and grants to small and medium enterprises. Following the Taliban takeover, ACEBA shifted priorities to livelihoods support, focusing on domestic production activities and humanitarian goods and services. USAID reports that ACEBA implementing partners are affected by the Taliban ban on women NGO workers to a limited extent. ACEBA’s apprenticeship activity, which includes 75% women participants, is still operating and reported no issues as of January 15, 2023.⁴¹ Some partner NGOs allow women to work from home, which impacts their abilities to engage with women beneficiaries.

Women working from home contend with poor internet activity and a lack of electricity.⁴²

ACEBA supports four value chains: carpets, cashmere, saffron, and humanitarian goods and services. Activities aim to create employment, facilitating access to credit, support private sector efforts to increase liquidity, support apprenticeship programs, and support or sustain private sector suppliers of humanitarian goods and services.⁴³ According to ACEBA's implementing partner, "Activities will complement humanitarian assistance programming by supporting Afghans at risk by mitigating some of the dire impacts of further economic collapse in the country."⁴⁴ ACEBA reports that as of December 2022, activity metrics included: support to 235 rural-based cashmere shops across 18 provinces, where wool and cashmere are sorted, graded, and aggregated by quality; the placement of 19,681 apprentices in carpet businesses across 22 provinces; payment of \$694,250 to 2,777 saffron farmers for new planting beds, irrigation, weeding and pest control; and the completion of 40,464 individual maternal health diagnostic tests, including ultrasounds, blood grouping tests, and tests for pre-eclampsia.⁴⁵

Livelihood Advancement for Marginalized Populations

The five-year, \$18.5 million Livelihood Advancement for Marginalized Populations (LAMP) program was initiated in 2018 to create sustainable jobs and livelihoods for especially vulnerable individuals in Kabul, Khost, Ghazni, and Balkh Provinces. USAID extended LAMP from August 1, 2022, to July 31, 2023; however, due to the ban on women's employment with NGOs, all project activities were suspended this quarter. The implementing partner wrote in a January 2023 letter to USAID, "Given the restrictions imposed by the current de facto government and the impact on [our] mission and values, we have suspended our project activities as women are an essential part of our operations."⁴⁶

LAMP was designed to assist vulnerable individuals secure work and build essential skills. Implementing partners typically work with local councils in target districts to identify eligible beneficiaries according to the following criteria: low income, internally displaced people, affected by natural disasters, widow, head of family, and/or disabled.⁴⁷ In 2022, LAMP added a humanitarian plan to its portfolio, providing winterization kits and cash assistance for both current beneficiaries and families in locations with LAMP programming. USAID reported that the activity reached approximately 6,000 households by July 2022.⁴⁸

Turquoise Mountain Trust Carpet and Jewelry Value Chains

This four-year, \$9.9 million project aims to create jobs within the carpet weaving and jewelry sectors by providing development assistance to micro, small, and medium-size enterprises. This quarter, the Taliban's restrictions on women working with NGOs affected six women staff workers, who were forced to work from home. However, over 19,000 weavers working with the project

were already home-based and have been unaffected by the ban. USAID reports that Taliban officials voiced support for women's home-based enterprises, especially the manufacture of carpets.⁴⁹

While in-home monitoring of beneficiaries has been difficult with the ban in place, USAID reported last quarter that 70% of activity beneficiaries were women.⁵⁰ As of January 2023, the activity is supporting 12 carpet producer companies and 16 jewelry businesses.⁵¹

Extractives Technical Assistance by the U.S. Geological Survey

The \$18.2 million interagency agreement (IAA) between USAID and the U.S. Geological Survey (USGS) was initiated in January 2018. Before the Taliban takeover, USGS trained and mentored Afghan Ministry of Mines and Afghanistan Geological Survey staff and developed comprehensive country-wide geologic data. The IAA was suspended in September 2021 immediately after the Taliban takeover, and restarted in February 2022 after a second review by the Interagency Policy Committee chaired by the U.S. National Security Council.⁵²

Since restarting, all remaining activities are conducted by U.S.-based USGS staff. USAID also reports that “the final deliverables that USGS will provide are important to understanding the economic potential of the extractives sector and describing the critical mineral potential in Afghanistan. These reports document the types of gemstones, commercial and industrial, and critical minerals in Afghanistan including their extent, estimated value, and accessibility to regional and world markets. This information has been deemed valuable by the National Security Council, and other federal agencies, and was a significant factor in the resumption of the USGS extractives program in 2022.”⁵³

U.S. AGRICULTURE PROGRAMS

This quarter, USAID's Office of Livelihoods (OLH) continued to support agriculture activities in Afghanistan with total estimated costs of \$251,664,112.⁵⁴ USAID's active agriculture programs are shown in Table E.3.

USAID's agriculture programs and activities aim to mitigate the immediate hardships of farm households and agribusinesses due to drought, political instability, and financial liquidity challenges, and assist with long term economic recovery to improve food security and the sustainability of key agricultural value chains. Activities include (1) training, technical assistance, and agriculture extension services (education, marketing, health, business assistance) to smaller-scale farmers; (2) supplying seeds, fertilizer, and other items to farmers to help increase production; (3) providing veterinary services and other support to the livestock and dairy industries to improve animal health, maintain productive assets, and increase production and incomes; and (4) improving domestic market linkages and creating additional value.⁵⁵

TABLE E.3

USAID ACTIVE AGRICULTURE PROGRAMS				
Project Title	Start Date	End Date	Total Estimated Cost	Cumulative Disbursements, as of 4/10/2023
Strengthening Rural Livelihoods and Food Security (SRL-FS)	7/25/2022	7/24/2026	\$80,000,000	\$40,000,000
Afghanistan Value Chains - Livestock	6/9/2018	6/8/2023	55,672,170	45,850,999
Afghanistan Value Chains - High Value Crops	8/2/2018	8/1/2023	54,958,860	47,882,093
Agricultural Marketing Program (AMP)	1/28/2020	9/30/2023	30,000,000	25,058,575
Grain Research and Innovation (GRAIN)	11/8/2012	9/30/2022	19,500,000	15,172,500
USDA Participating Agency Program Agreement (PAPA)	9/30/2016	9/29/2022	11,533,082	897,672
Total			\$251,664,112	\$174,861,840

Source: USAID, response to SIGAR data call, 4/21/2023.

Rural Livelihoods and Food Security Activity

USAID’s four-year, \$80 million, Rural Livelihoods and Food Security Activity, launched in July 2022, intends to minimize the impacts of recent shocks on vulnerable and at-risk agricultural communities in targeted Afghan provinces and districts. As of March 15, USAID reported that as a UN-managed activity, it had been unaffected by the ban on women working for NGOs.⁵⁶ The effects of the Taliban’s April decree barring Afghan women from working for the UN have not yet been reported. No additional activity updates were provided this quarter.

USAID describes the program’s activities as increasing the production and productivity of food and staple crops such as wheat, beans and legumes, and fresh fruits and vegetables, and other crops; increasing access to nutritious food at the household level; maintaining and enhancing livestock; increasing production of fodder crops (for livestock grazing); strengthening capacities of farmers, farmer groups, women vegetable growers, and livestock holders on climate smart cultivation/production practices; and linking them to domestic markets to provide a short-term income boost.⁵⁷ According to USAID, this assistance aims to enhance food security and improve nutrition and near-term resilience of vulnerable smallholder farmers and herders, including landless and women-headed households.⁵⁸

Afghanistan Value Chains (AVC) – Livestock

The \$55.7 million AVC–Livestock program is a market-oriented program that operates throughout Afghanistan with regional offices in Kabul, Herat, Mazar-e Sharif, Jalalabad, and Kandahar. USAID reports that AVC-Livestock works with established agribusinesses that impact their respective value chains to sustainably strengthen dairy, poultry, honey, red meat, fish, and fiber value chains to improve food security, and increase incomes, employment, and productivity.⁵⁹

This quarter, AVC-L implementing partners had female staff work from home due to the ban on female employment with NGOs. Some activities

that focused on women were paused, while others in the northern provinces were able to continue operations. AVC-L coordinates all activities with local government authorities and only proceeds with written permission. According to USAID, the situation remains dynamic and variable from province to province.⁶⁰

Afghanistan Value Chains (AVC) – Crops

The \$55 million AVC–Crops program aims to promote rapid, inclusive, and lasting growth in Afghanistan’s agriculture sector. This quarter, implementing partners reported that female staff must work from home. In response, the project worked with male proxies to reach out to female beneficiaries. According to the implementing partner, women-owned anchor firms “work in the shadow of their male close representative [*mahram*] in the field or at any stakeholder meetings.”⁶¹

The activity follows a market systems development approach using established firms as entry points and partners to reach other actors in the targeted crops value chains to accelerate lasting growth and large-scale market system transformation.⁶² Interventions are organized around two components: (1) reduce food insecurity and increase the availability of crops, and (2) strengthen linkages between firms and their supplier networks.⁶³

Agriculture Marketing Program

The \$30 million Agriculture Marketing Program (AMP) is a follow-on award to USAID’s Commercial Horticulture and Agricultural Marketing Program. This quarter, AMP instructed all female staff to work from home due to the Taliban ban on women working in NGOs. According to USAID, AMP implemented a policy encouraging male workers to engage their wives and sisters in meeting with female beneficiaries directly, while accompanied by said male workers, to meet the women’s needs while complying with current Taliban restrictions.⁶⁴

USAID reports that the program is currently active in Afghanistan’s 34 provinces, and focuses on increasing farm production and domestic sales through interventions aimed at farmers and agribusinesses. Since August 2021, AMP phased out support for export trade and promotion in favor of strengthening domestic market linkages; identifying and helping resolve value chain gaps; increasing the resilience of the agricultural sector to satisfy domestic market demand; and increasing farm gate prices for targeted farming communities. AMP activities aim to deliberately engage women when possible. Other activities include orchard rehabilitation and greenhouse development in response to the strong demand for vegetables in the domestic market.⁶⁵

U.S.-FUNDED EDUCATION PROGRAMS

USAID's Office of Social Services (OSS) supports education development activities in Afghanistan, with total estimated costs of \$165,060,711.⁶⁶

USAID's active education programs are shown in Table E.4. USAID reports that OSS activities have been directly impacted by the Taliban ban on women's higher education. OSS is now focused on sustaining higher education opportunities in fields granted special exemptions by the Taliban ministry of health, such as midwifery degree programs, and via virtual, online, and distance learning modalities, while prioritizing the safety and privacy of female students and educators.⁶⁷

Girls' Education Challenge

The Girls' Education Challenge program partners support 5,100 students in 188 community-based, accelerated-learning classes by strengthening capacity, training stakeholders, and promoting awareness of girls' education. As of April 2023, the program transitioned to support both male and female students. This quarter, USAID reported that the Taliban ban on women NGO workers affected various implementing partners, causing some activities to be suspended. Most have since resumed, but many female staff continue to work from home, utilizing phones and internet to complete NGO work. One implementing partner noted women in administrative positions are allowed to work from the office in shifts in Bamyan Province. Another partner reported that only male NGO staff monitor school program in-person in Ghazni, Khost, Paktiya, and Kapisa Provinces.⁶⁸

TABLE E.4

USAID ACTIVE EDUCATION PROGRAMS				
Project Title	Start Date	End Date	Total Estimated Cost	Cumulative Disbursements, as of 4/10/2023
Strengthening Education in Afghanistan (SEA II)	5/19/2014	12/31/2023	\$49,828,942	\$47,197,493
Keep Schools Open	7/11/2022	12/31/2023	40,000,000	40,000,000
Let Girls Learn Initiative and Girls' Education Challenge Programme (GEC)	6/29/2016	12/31/2023	29,000,000	29,000,000
Supporting Student Success in Afghanistan (SSSA)	1/1/2023	12/31/2026	27,284,620	13
Technical Capacity Building for AUAF	2/1/2021	12/31/2022	18,947,149	15,324,193
Total			\$165,060,711	\$131,521,700

Source: USAID, response to SIGAR data call, 4/21/2023.

The Girls' Education Challenge aims to support girls with access to quality primary school education, materials, and safe spaces to learn, and to help mobilize and build capacity within government, communities, and schools through training and mentoring of teachers, government employees, and community leaders. Activities were conducted this quarter in Bamyan, Parwan, Badakhshan, Baghlan, Takhar, Ghazni, Khost, Paktiya, Parwan, Kapisa, Ghor, Daikundi, Kabul, Faryab, and Kandahar Provinces.⁶⁹

Strengthening Education in Afghanistan

The Strengthening Education in Afghanistan (SEA II) program has the stated objective of improving institutional capacity, operations, management, and programming of educational institutions and civil society organizations in Afghanistan. This quarter, the Kabul-based program continued operations without suspension, but increased reliance on remote work and communication via internet, phone, and text messaging for female staff.⁷⁰ SEA II is currently working to increase women's access to higher education, specifically two-year midwifery programs that have not been banned by the Taliban. The program also facilitates the development and improvement of affordable private schools for Afghan children to complete their primary education, due to the growing number of students out of school and the low capacity of public schools to meet the demand for free, quality education.⁷¹

Program activities from the past quarter included trainings for affordable private schools to improve the quality of instruction, student-centered learning, teacher relations with stakeholders, and enrollment. The implementing partner also created a response plan to address the Taliban's restrictions on women's higher education. Additional tools will be offered to women in midwifery programs including access to English classes and computer literacy classes, and support for job placement.⁷²

American University of Afghanistan

The U.S.-funded technical capacity building program for the American University of Afghanistan (AUAF) ended December 31, 2022. Objectives included providing effective security, enhancing academic quality, and increasing AUAF institutional capacity to effectively manage federal awards. This quarter, USAID began supporting a new AUAF activity entitled Supporting Student Success in Afghanistan (SSSA) that aims to sustain access to and improve retention in local higher education opportunities for students living in Afghanistan.⁷³

Following the closure of the Kabul campus after the Taliban takeover, AUAF implemented an online education model. This quarter, AUAF provided online instruction for 283 female students and 377 male students in Afghanistan. At the newly established Doha, Qatar campus, a "Hy-Flex" model of education is being offered, where AUAF faculty based in Qatar



Students and teachers at a private school protest in Kabul the limits on girls' education. (AP Photo by Ahmad Halabisaz)

offer in-person and online classes. Instruction was provided to an additional 227 female and 117 male students through this model.⁷⁴

Keep Schools Open

UNICEF's Keep Schools Open project, supported by USAID, operates the "Education Cash Plus" program across several provinces. The Education Cash Plus program aims to keep girls in school, despite Taliban policy, by providing cash assistance to Afghan families with at least one adolescent girl, especially those at risk of dropping-out due to ongoing humanitarian, economic, and political crises. UNICEF notes girls are still able to attend grades 1–6 in formal schools, madrasas, and community-based schools under the Taliban regime. According to a UNICEF report in February 2023, within the targeted provinces an estimated 70,000 to 75,000 eligible households should receive \$40 a month as an unconditional cash transfer through the program.⁷⁵

This quarter, UNICEF and their implementing partners continued project implementation with only minor delays after negotiating with local authorities to allow female NGO staff to continue working.⁷⁶ UNICEF engaged with the ministry of education and the ministry of the economy to explain the scope, rationale, and targets of the program to obtain permission to operate, as well as with authorities at the provincial level. UNICEF negotiated exemptions for female enumerators and the program successfully completed the beneficiary registration process.⁷⁷

U.S. PUBLIC HEALTH PROGRAMS

This quarter, USAID continued implementing public health initiatives in Afghanistan valued at \$309,311,524.⁷⁸ USAID's active health programs are shown in Table E.5. According to USAID, there were no new developments this quarter regarding the Taliban regime's policy towards health care services. However, the national ban on women NGO workers continues to affect U.S.-supported health programs despite exemptions for health care clinicians. USAID reports that implementing partners temporarily suspended activities this quarter to ensure staff safety and to obtain authorization from provincial public health directors to resume programming with female aid workers. While activities resumed, implementing partners continue to monitor the operating environment to ensure the safety of female staff members.⁷⁹

Assistance for Families and Indigent Afghans to Thrive

This quarter, the Assistance for Families and Indigent Afghans to Thrive (AFIAT) program, continued its work in project-targeted health facilities with minor delays due to the Taliban ban on female NGO workers. As USAID's largest health activity, AFIAT focuses on providing life-saving pharmaceuticals and commodities, improving the quality and accessibility of basic health services (especially for women) in public health facilities, strengthening community-based services, advocating for strengthened nutrition counseling for mothers and children, and strengthening COVID-19 prevention and response. AFIAT conducted work in rural areas of Herat, Kabul, Nangarhar, Balkh, Kandahar, Bamyan, Parwan, Faryab, Ghazni, Ghor, Helmand, Jawzjan, Khost, and Takhar Provinces this quarter.⁸⁰

Following the temporary suspension of activities in December, AFIAT obtained authorization for female clinicians to return to work in all 14 targeted provinces. In 13 of 14 provinces, female clinical staff are able to work at community health posts. However, AFIAT encourages all female staff to utilize *mahrams* (male guardians) in their travel to and from work, with the program covering the per diem cost of travel. AFIAT's security team continues to monitor staff safety.⁸¹

Urban Health Initiative

According to USAID, UHI received work authorization for female clinicians in its five target cities, but faced greater difficulty in receiving authorization for community midwives' return to health facilities in Kandahar. As of late February 2023, the midwives resumed work and UHI added a *mahram* allowance to ease travel for female staff in Kandahar.⁸²

As USAID's second largest health activity, UHI continues supporting improved access to and quality of basic health services (especially for women) in public and private facilities, strengthening COVID-19 prevention and response, strengthening community-based service delivery (especially

TABLE E.5

USAID ACTIVE HEALTH PROGRAMS				
Project Title	Start Date	End Date	Total Estimated Cost	Cumulative Disbursements, as of 4/10/2023
Assistance for Families and Indigent Afghans to Thrive (AFIAT)	7/10/2020	7/9/2025	\$117,000,000	\$33,595,276
Urban Health Initiative (UHI) Program	10/14/2020	10/13/2025	104,000,000	32,955,178
New DEWS Plus	2/2/2022	9/30/2031	50,000,000	87,880
SHOPS Plus	10/1/2015	9/30/2022	13,886,000	13,879,577
Afghanistan Demographic and Health Survey (ADHS) Follow-On	10/9/2018	9/9/2023	10,500,000	5,548,814
Consolidated Grant - COVID-19 Response	9/30/2021	9/29/2026	6,000,000	1,316,992
Central Contraceptive Procurement (CCP)	4/20/2015	11/28/2023	3,599,998	3,642,694
Sustaining Technical and Analytic Resources (STAR)	5/1/2018	9/30/2023	2,186,357	1,274,223
Modeling American Healthcare, Standards & Values in Afghanistan	10/1/2020	9/30/2022	1,092,601	816,862
TB Data, Impact Assessment and Communications Hub (TB DIAH)	9/24/2018	9/24/2023	600,000	600,000
Meeting Targets and Maintaining Epidemic Control	4/15/2019	4/14/2024	270,000	1,155,000
Global Health Supply Chain Management (GHSCM-PSM)	4/20/2015	11/28/2023	176,568	4,197,570
Local Health Systems Sustainability (LHSS)	*	*	*	1,088,046
Total			\$309,311,524	\$100,158,112

* Note: Start and end dates, and total estimated costs were not provided for this program.
 Source: USAID, response to SIGAR data call, 4/21/2023.

midwife-led services), and expanding “eMentoring” for healthcare providers. UHI conducted work in urban areas of Balkh, Herat, Kabul, Kandahar, and Nangarhar Provinces this quarter.⁸³

Local Health Systems Sustainability

The Local Health Systems Sustainability (LHSS) activity, supported by USAID, aims to expand the scale, quality, availability, and affordability of health services and products in Afghanistan through the private sector. This quarter, LHSS temporarily paused operations in response to the Taliban ban on women NGO workers, but the LHSS implementer was able to obtain authorization from the Kabul provincial public health director for Kabul-based female staff to return to work. These staff members work with private hospitals and midwives to market and distribute the activity’s essential health products.⁸⁴

In October 2022, LHSS awarded a one-year grant to its implementing partner valued at \$998,531 to expand its role in providing family planning and maternal and child health commodities among low-income populations. LHSS conducted work in Kandahar, Herat, Balkh, Kabul, and Nangarhar Provinces this quarter.⁸⁵

Vaccination Programs

The international community continues to support efforts to track diseases and vaccination campaigns for COVID-19, measles, and polio in Afghanistan. This quarter, the Taliban also launched an annual polio inoculation campaign aimed at vaccinating more than nine million children under the age of five. The four-day March 2023 campaign was to cover 31 of 34 provinces, according to Taliban health ministry spokesman Sharafat Zaman.⁸⁶ The Taliban have resisted vaccination campaigns in the past, describing them as surveillance attempts. However, a decrease in the number of polio cases since 2021 offered a unique opportunity to try to eradicate the disease from Afghanistan, and the Taliban initiated their first polio campaign in September 2022.⁸⁷

USAID currently supports national disease tracking and various vaccination programs. They reported that this quarter, a two-phase COVID-19 campaign is under way; the first round of vaccinations began in February and the second is planned to commence in May 2023. USAID did not have data available on the number of Afghans vaccinated during the past quarter or in what provinces, but the global vaccine alliance, GAVI, estimates that overall, 55% of the population is vaccinated. USAID also did not provide estimates on the number of individuals vaccinated for measles and polio this quarter, but noted that a nationwide campaign from November to December 2022 had 98% coverage for measles and 96% for polio.⁸⁸

U.S. DEMOCRACY, GENDER, AND RIGHTS PROGRAMS

As seen in Table S.1, USAID continues to manage several democracy, gender, and rights programs in Afghanistan focused on providing support to civil society organizations, the media sector, Afghan women and girls, and conflict-affected civilians; USAID is no longer providing support to Afghan governing institutions.⁸⁹

NGOs and civil society organizations face various challenges associated with Taliban governing practices, including increasing reports of Taliban interference and restrictions over their activities in recent months.⁹⁰ State is aware of Taliban detentions of Afghan civil society figures, including journalists, activists, and women protestors, though they are not aware of a systemic policy targeting them at this time. Nevertheless, as both State and USAID noted, the Taliban have increasingly cracked down on civil society organizations and restricted the civic space within which they are able to operate.⁹¹ State added that it is aware that the Taliban appear to be increasing pressure on Afghan media outlets through intimidation, detaining journalists, and refusing to allow some foreign journalists into Afghanistan if the authorities believe their reporting to be overly critical of Taliban policies.⁹²

Conflict Mitigation Assistance for Civilians

COMAC is a five-year, over \$49 million, nationwide USAID program that began in 2018. The program was established to aid Afghan civilians and their dependent family members who experienced loss of life, injury, or lack of economic livelihood due to military operations, insurgent attacks, unexploded ordnance such as landmines, improvised explosive devices, or cross-border shelling. COMAC’s support activities include tailored assistance (TA), including physical rehabilitation, counseling, economic reintegration, medical referrals, and immediate assistance (IA) in the format of in-kind goods, such as essential food and household sanitary items for up to 60 days.⁹³

Following the Taliban takeover, COMAC paused its activities and gradually resumed field operations on December 5, 2021, after which the program’s project design and standard operating procedures were updated to continue activities without providing capacity-building assistance to Taliban-controlled governing institutions, with the project’s prioritizing the backlog of cases.⁹⁴ According to COMAC’s most recent quarterly report (covering October 1–December 31, 2022), COMAC staff delivered 2,548 IA

TABLE S.1

USAID ACTIVE DEMOCRACY, GENDER, AND RIGHTS PROGRAMS				
Project Title	Start Date	End Date	Total Estimated Cost	Cumulative Disbursements, as of 4/10/2023
Promote Scholarship Endowment Activity	9/27/2018	9/26/2023	\$50,000,000	\$50,000,000
Conflict Mitigation Assistance for Civilians (COMAC)	3/12/2018	6/30/2023	49,999,873	45,592,554
Enabling Essential Services for Afghan Women and Girls	7/25/2022	7/24/2025	30,000,000	21,291,247
Afghan Support Project	*	*	19,999,554	1,152,537
Supporting Transformation for Afghanistan’s Recovery (STAR)	2/18/2021	7/31/2023	19,997,965	11,152,100
Promoting Conflict Resolution, Peace Building, and Enhanced Governance	7/1/2015	5/31/2023	16,047,117	15,538,349
Supporting Media Freedoms and Access to Information for Afghan Citizens	*	*	6,100,000	0
Total			\$192,144,509	\$144,726,787

* Note: Information on project start and end dates not available from USAID.

Source: USAID, response to SIGAR data call, 4/21/2023.

packages during the first quarter of FY 2023, with 1,987 of these packages delivered to individuals impacted by conflict prior to the Taliban takeover.⁹⁵

USAID reported that COMAC staff encountered various Taliban interference. In December 2022, COMAC’s implementing partner directed all female staff to work from home following the Taliban’s ban on female employment with NGOs. In addition, the Taliban general directorate of intelligence and the ministry of martyrs and disabled affairs (MoMDA) requested personnel

and beneficiary information prior to distribution and pressured COMAC to sign new permission letters with Taliban authorities. From October 1 to November 1, 2022, all COMAC field activities were suspended while COMAC staff negotiated with the MoMDA about signing a new permission letter that met USAID guidance.⁹⁶

In several provinces, local Taliban authorities also pressured COMAC staff to assist identified individuals; in Parwan, for example, the local head of martyrs and disabled affairs requested COMAC staff to provide 10% of their assistance to Taliban personnel. In late January, the MoMDA accused COMAC staff of failing to coordinate with Taliban authorities, including providing beneficiary information, and conducting distributions without approval in Herat, Parwan, and Ghazni Provinces. In justifying their interference and demands on NGOs, the Taliban have often leveled accusations of corruption. In this instance, one Taliban official in Herat accused COMAC personnel of being “thieves.” As a result, MoMDA directed all constituent directorates to suspend COMAC distributions on MoMDA premises, despite MoMDA providing COMAC a permission letter that explicitly states project staff are not required to share beneficiary lists. In mid-March, COMAC staff reported that they were able to resume operations in all three provinces after resolving this dispute with the MoMDA heads.⁹⁷

Supporting Transformation for Afghanistan’s Recovery

USAID’s STAR program is a two-year, \$20 million program launched in 2021. It provides assistance for livelihoods such as cash for work programs, and water, sanitation, and hygiene (WASH) support to help households become more resilient to economic shocks and to help foster a sustained increase in agricultural productivity and income. It is implemented in nine provinces (Ghazni, Ghor, Herat, Jawzjan, Khost, Kunar, Nangarhar, Paktiya, and Sare-Pul), focusing on some of the most marginalized and vulnerable areas of Afghanistan.⁹⁸

USAID informed SIGAR that STAR’s WASH-related construction activities remain suspended this quarter; line ministries first suspended these activities in late 2021, due to a lack of an MOU with the Taliban.

Following the December 24, 2022, ban on female employment with NGOs, STAR implementing partners asked all staff to work from home and suspended 90% of field activities until further notice, except health-related activities, according to USAID. Overall, STAR’s implementing partners reported an increase in Taliban requests for beneficiary lists and staff details as well as requests to more closely coordinate with relevant departments to conduct project activities. Local Taliban authorities also issued new warnings to STAR personnel not to interview female beneficiaries when conducting surveys.⁹⁹

Enabling Essential Services for Afghan Women and Girls

On August 12, 2022, USAID announced \$30 million in development assistance to support gender equality and women's empowerment in Afghanistan. These new funds, programmed through UN Women, support the Enabling Essential Services for Afghan Women and Girls activity aiming to increase Afghan women and girls' access to protection services; provide resources and support directly to women-led civil society organizations working to advance women's rights in Afghanistan; and increase women's economic empowerment through skills, business development training, and entrepreneurship support.¹⁰⁰

Immediately after the Taliban banned women from working for national and international NGOs on December 24, 2022, UN Women was forced to pause all its program activities, including all services for women survivors of gender-based violence. Only two women's protection centers continue to operate in Kabul, according to USAID. Though, UN Women continues to pay the salaries of its national implementing partners as it seeks to understand the impact of the ban on project activities. The Taliban's ban also stopped UN Women from issuing scheduled public calls for proposals to support women-led civil society organizations and delayed the recruitment of female staff members within the project's implementing partners.¹⁰¹

Women's Scholarship Endowment

The ban on women's university education in December 2022 affected all students in Afghanistan supported by the Women's Scholarship Endowment (WSE), USAID's five-year, \$50 million program to support Afghan women pursuing higher education in science, technology, engineering, or mathematics (STEM).¹⁰²

While most of the students were able to complete their final fall 2022 semester exams with nine students graduating from their degree programs, 80 students decided to either delay or pause their educational studies, with 18 WSE-supported students quitting their programs. Without a change to the current ban, the remaining 202 WSE-supported students in Afghanistan will not be able to finish their degree programs. There also are 11 WSE-supported female scholars studying at regional universities outside of Afghanistan who can continue their studies uninterrupted.¹⁰³

According to USAID, WSE's implementing partner is exploring alternative solutions for its students, such as online studies and enrolling more WSE-supported students at regional universities outside of Afghanistan. These alternative options also come with various challenges, such as internet connectivity issues for students pursuing online studies; as of 2020, only 18% of Afghans had regular access to the Internet, according to World Bank data. For study at regional universities, students could face problems with language constraints, meeting the various requirements required by regional

SIGAR audit of State and USAID programs and activities addressing gender-based violence

In late 2022, SIGAR initiated an audit of State and USAID programs and activities addressing gender-based violence (GBV) in Afghanistan. This audit will identify State and USAID's strategic objectives, assess the extent to which the programs and activities are achieving their goals and strategic objectives, and determine the extent to which GBV activities are coordinated to achieve U.S. government-wide goals.

universities, and the logistics of women traveling out of Afghanistan, as well as additional programmatic costs for pursuing this study option.¹⁰⁴

Since commencing in 2018, the WSE has awarded 338 scholarships for science, technology, engineering, and mathematics degrees; 27 WSE-supported students have graduated.¹⁰⁵

Afghan Support Project

Last quarter, USAID launched the Afghan Support Project (ASP) with a total estimated cost of \$20 million to support activities that protect the fundamental rights that underpin civic engagement, independent media, and access to information. According to USAID, this project was designed in anticipation of the Taliban's continued restrictions on the media and civil society.¹⁰⁶

This quarter, ASP's implementing partner started issuing grants to eight civil society organizations and media outlets to support pilot project activities. In addition, the project began various technical assistance activities, including trainings for civil society actors, journalists, and other media workers on organizational capacity building, digital media literacy, and safety in the journalism profession. USAID informed SIGAR that it is monitoring what regulatory and operational issues will emerge as pilot activities begin.¹⁰⁷

Taliban authorities have introduced various restrictions on Afghanistan's media sector since their takeover in August 2021.¹⁰⁸ In mid-September 2021, the Taliban announced restrictive guidelines for the media, including restrictions against publishing topics contrary to Islam or insulting national personalities, requirements to coordinate their reports with Taliban authorities prior to publication, the inability to refer to the Taliban as a terrorist organization, and prohibitions against promoting a religion other than Islam or encouraging young Afghans to leave the country.¹⁰⁹ The Taliban's ministry for the promotion of virtue and prevention of vice announced further restrictions on films deemed to be "against Islamic or Afghan values," including shows or films featuring female actors, and making the hijab compulsory for female television journalists.¹¹⁰

Taliban authorities continue to detain and intimidate journalists to further control their reporting, with many media outlets shutting down.¹¹¹ This quarter, State reported that remaining media outlets struggle to obtain funding and an estimated 300–400 local Afghan journalists remain in Afghanistan, with less than 100 currently working.¹¹² For more information on the status of the Afghan media see the opening essay—"The Stifling of the Afghan Media"—in SIGAR's October 30, 2022, *Quarterly Report to the United States Congress*.¹¹³

Supporting Media Freedom and Access to Information in Afghanistan

In September 2022, USAID signed an agreement for the \$6.1 million Supporting Media Freedom and Access to Information in Afghanistan program.¹¹⁴ Its core objectives include:¹¹⁵

- Supporting independent media and reporting on rights and governance issues that are in the public interest
- Developing a strong cadre of female journalists and producers
- Supporting journalists to operate safely and effectively in a high-risk environment
- Informing Afghan citizens about critical issues of public interest

According to the project's most recent quarterly reports (October–December 2022), program staff prepared to launch program activities by drafting a scope of work, designing a monitoring and evaluation plan, and hiring necessary staff.¹¹⁶

State Department Emergency Support for Afghan Civil Society

The State Department's Bureau for Democracy, Human Rights, and Labor (DRL) runs two programs supporting civil society organizations in Afghanistan. One DRL program provides short- to medium-term emergency financial support for up to 12 months to a broad range of Afghan civil society members, including journalists. This program does not coordinate logistics such as securing housing, booking transportation, initiating visas, but it does provide the financial means to do so; DRL provided \$475,000 for this support, as of April 2023.¹¹⁷

DRL also supports Afghan journalists with its \$1.7 million program "Reporting Safely in Afghanistan." This program has four main objectives: (1) provide emergency support to journalists at-risk; (2) promote the safety of journalists; (3) support media outlets to safely produce and disseminate public interest content in Afghanistan through offshore entities; and (4) work to counter mis/disinformation and track censorship and shutdown. This program also works to support journalist safety by helping secure platforms and communication channels to enable journalists to continue working in Afghanistan and communicate securely with diaspora journalists, as well as tracking and raising awareness of media violations with the international community.¹¹⁸

COUNTERNARCOTICS

From 2003 until the fall of the Afghan government in August 2021, the State Department's Bureau of International Narcotics and Law Enforcement Affairs (INL) operated multiple programs in Afghanistan

to reform the criminal justice system and limit the production and trafficking of illegal drugs.¹¹⁹ Afghanistan has long been the world's largest supplier of opiates, which has remained unchanged since the Taliban takeover. In 2022, the United Nations Office on Drugs and Crime (UNODC) estimated Afghanistan supplied 80% of global opiate demand, including opium processed into heroin; it also provides large quantities of other drugs, such as methamphetamines and marijuana.¹²⁰

The United States continues to support limited counternarcotics efforts in Afghanistan.¹²¹ As of March 2023, INL counternarcotics programming was reduced to counternarcotic oversight and messaging efforts, including funding the Afghanistan Opium Surveys and the Afghan Opiate Trade Project (AOTP) through UNODC, with total disbursements adding up to \$24.2 million for the Afghanistan Opium Surveys and \$10.3 million for AOTP as of March 10, 2023, and \$4.8 million funding the implementation of an inter-agency agreement with the U.S. Agency for Global Media on public information and counternarcotics messaging.¹²² The Afghanistan Opium Surveys utilize data collected by UNODC through remote sensing, surveys, and global data collections on drugs to predict medium- and long-term trends in the narcotics industry.¹²³ Understanding the evolution of the Afghan drug market is essential to global efforts to plan and implement counternarcotic measures.¹²⁴ The AOTP monitors and analyzes trends in the Afghan opiate industry to support the international response to the illicit drug economy.¹²⁵

INL's treatment and prevention services and alternative livelihood programs continue to be active in Afghanistan. To date, INL has dispersed approximately \$70 million to implement these programs.¹²⁶ State reported that opportunities for cooperation with the Taliban remain in the realm of drug treatment and prevention and alternative livelihood services, which could help to reduce food insecurity among rural Afghans.¹²⁷

Since the first quarter of FY 2022, following the Taliban takeover, INL has obligated \$11 million from the International Narcotics Control and Law Enforcement (INCLE) account on counternarcotics programs in Afghanistan.¹²⁸

On April 3, 2022, the Taliban announced a ban on opium-poppy cultivation; in March 2023, Taliban authorities also banned the cultivation of cannabis across Afghanistan.¹²⁹ However, questions remain about the Taliban's willingness and ability to enforce its narcotics ban. Following the April 2022 announcement, which coincided with the beginning of the spring harvest, a two-month grace period for harvesting was extended due to farmers' widespread economic reliance on poppy cultivation.¹³⁰ Taliban officials then proceeded with some public crop destruction, in a possible effort to bolster their authority.¹³¹ But



Illicit poppy cultivation continues despite the Taliban prohibition issued in April 2022. (Flickr photo by Mohammad Fawad Azimi)

UNODC reported in November 2022 that opium-poppy cultivation in Afghanistan increased 32% since August 2021, though most of the crops were planted prior to the Taliban takeover, according to INL.¹³²

In March 2023, State reported that there were some seizures of opiates across different points in the production chain, but it was too early to assess the Taliban’s narcotics ban’s efficacy on the current poppy crop.¹³³ Nevertheless, State anticipates that power brokers, especially in the south, who historically backed the Taliban during the period insurgency prior to the government collapse in August 2021, will push back against the ban.¹³⁴

REMOVING UNEXPLODED ORDNANCE

Since 1989, more than 46,600 Afghan civilians have been killed or injured by landmines and explosive remnants of war (ERW). UN humanitarian mine action partners have cleared over 13 million items of unexploded ordnance from Afghanistan, but the threat remains high, especially for children.¹³⁵ In March 2023, for instance, two children were killed, and two others injured, when a mortar they found in Pul-e Alam, Logar’s provincial capital, exploded after they played with it; only a week earlier, four children were injured in Kandahar in a similar fashion.¹³⁶ Due to the ongoing risk to civilians, State continues to fund on-the-ground mine and ERW clearance activities through implementing partners. Direct assistance to the former Afghan Directorate for Mine Action Coordination (DMAC), a government

entity, was canceled on September 9, 2021, in compliance with international sanctions against Specially Designated Terrorist Groups.¹³⁷

The Office of Weapons Removal and Abatement (PM/WRA) in State's Bureau of Political-Military Affairs manages the conventional-weapons destruction program in Afghanistan.¹³⁸ PM/WRA currently supports six Afghan NGOs, one public international organization (United Nations Mine Action Service), and four international NGOs to help clear areas in Afghanistan contaminated by ERW and conventional weapons (e.g., unexploded mortar rounds).¹³⁹ As of March 9, 2023, no U.S.-funded CWD projects were impeded, disrupted, or interfered with by the Taliban.¹⁴⁰

From December 2022 to February 2023, PM/WRA implementing partners cleared 6,720,142 square meters of minefields, and destroyed 197 anti-tank mines and anti-personnel weapons, 303 items of unexploded ordinance, and 3,840 small arm ammunitions.¹⁴¹ PM/WRA expects to have obligated the entirety of its \$15 million in FY 2022 allocated funds before they expire on September 30, 2023.¹⁴²

From 1997 through February 27, 2023, State allocated over \$473 million in weapons-destruction and mine-action assistance to Afghanistan. During this period, PM/WRA implementing partners cleared a total of 353,650,010 square meters of land and destroyed 8,502,844 landmines and other ERW.¹⁴³ However, the exact amount of land mines and ERW yet to be destroyed is unknown. After the first quarter of FY 2023, PM/WRA estimated there were 1,094,543 square kilometers of contaminated minefields and battlefields remaining, but this estimate will fluctuate with additional surveys and the completion of clearance activities.¹⁴⁴

U.S. SUPPORT FOR REFUGEES AND INTERNALLY DISPLACED PEOPLE

This quarter, USAID and the State Department's Bureau of Population, Refugees, and Migration (PRM) continued to implement assistance provided in FY 2022 to support Afghan refugees and internally displaced people (IDPs).¹⁴⁵ This assistance included:¹⁴⁶

- More than \$80 million from State PRM to the UN High Commissioner for Refugees (UNHCR) in Afghanistan under the 2022 Humanitarian Response Plan (HRP), as well as \$32 million to UNHCR in Pakistan and \$3.9 million toward UNHCR's regional activities (PRM has not yet contributed toward UNHCR's activities in the 2023 HRP)
- Roughly \$2.3 million from USAID and more than \$52 million from State PRM to the United Nations Population Fund to support health and protection programs in Afghanistan and Pakistan
- Roughly \$63 million from USAID and nearly \$11 million from State PRM to the International Organization for Migration (IOM) to support health,

shelter and settlement, and water, sanitation, and hygiene (WASH) programs in Afghanistan and Pakistan

Yet, PRM informed SIGAR that the Taliban's December 2022 edict preventing women from participating in assistance delivery and other NGO activities forced all PRM's NGO partners to partially or completely suspend operations in Afghanistan. Activities by PRM's international organization partners—including United Nations Population Fund, International Organization for Migration, and UNHCR—are not currently suspended. However, exemptions are not uniform and vary by sector, geographic location, and the outcome of implementing partners' negotiations with Taliban authorities. According to PRM, PRM-funded NGOs that provide health care assistance have retained female staff. Although, these exemptions have not been formalized in writing and are conditional on the presence of a *mahram*, access to gender-segregated transport, and other restrictions on female movement.¹⁴⁷

Foreign Military Sales: Sales of defense articles and services to foreign governments and international organizations are normally conducted under DOD-managed contracts and agreements. In contrast to regular FMS, pseudo-FMS are administered through the FMS infrastructure, and a "pseudo-Letter of Offer and Acceptance" (LOA) is generated to document the transfer of articles or services, but the partner nation receiving the articles or services does not sign the pseudo-LOA and does not enter into an agreement or contract to receive the materials or services.

Source: DOD, "DOD Dictionary of Military and Associated Terms," 11/2021, p. 87; DSCA, "Security Assistance Management Manual, Chapter 15," available at <https://sammm.dsca.mil/chapter/chapter-15>.

U.S. SECURITY CONTRACT CLOSE-OUTS

Following the Taliban takeover, the Afghan National Defense and Security Forces (ANDSF) dissolved and U.S. funding obligations for them ceased, but disbursements to contractors continue, as necessary, until all Afghan Security Forces Fund (ASFF) obligations are liquidated, DOD told SIGAR.¹⁴⁸

According to DOD, resolving ASFF-funded contracts is an ongoing contract-by-contract matter between contractors and the contracting office in the military departments (Army, Air Force, and Navy). Whether the contracts were awarded using ASFF funds, for which the Combined Security Transition Command-Afghanistan (CSTC-A) received obligation authority from the DOD Comptroller, or using ASFF funds for which the Defense Security Cooperation Agency received obligation authority and then passed it through to the military departments to implement using pseudo-**Foreign Military Sales** (FMS) cases, all contracts being closed out were awarded by a contracting entity within one of the military departments.¹⁴⁹

Contract vendors must submit claims to begin the close-out process. Vendors typically have a five-year window before expired funds are cancelled by DOD, and DOD cannot force vendors to submit invoices for payment. For these reasons, DOD cannot at this time provide complete information on contract closing dates, the amount of funds available to be recouped, or the approximate costs of terminating each contract.¹⁵⁰

As seen in Table S.2, ASFF funds that were obligated by CSTC-A, or its successor DSCMO-A (which was disbanded on June 1, 2022), for use on new contracts awarded locally by Army Contract Command-Afghanistan or as military interdepartmental purchase requests (MIPRs) to leverage already-awarded contracts have total remaining unliquidated ASFF obligations of \$93.7 million. Contracts, used to support pseudo-FMS cases

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managed by the Departments of the Army, Air Force, and Navy, have total unliquidated ASFF obligations of \$361 million.¹⁵¹

Between FY 2002 and FY 2021, Congress appropriated \$88.8 billion to help the Islamic Republic of Afghanistan provide security in Afghanistan. This accounts for nearly 61% of all U.S. reconstruction funding for Afghanistan since FY 2002.¹⁵² The U.S. government ceased providing funds for Afghan security forces following the Taliban takeover in August 2021.

TABLE S.2

SUMMARY STATUS OF ASFF OBLIGATED CONTRACTS				
Defense Security Cooperation Management Office-Afghanistan Obligations	Cumulative Obligations	Cumulative Expenditures	Unliquidated Obligation (ULO)	ULO as of:
Contracts	\$274,208,127	\$180,498,080	\$93,710,046	3/15/2023
Department of the Air Force Obligated Contracts				
A-29s	\$1,031,492,000	\$992,571,000	\$38,922,000	2/23/2023
C-130	153,230,000	109,880,000	43,350,000	1/31/2023
PC-12	40,671,845	19,387,272	21,284,573	1/30/2023
C-208	120,903,024	115,620,239	5,273,857	3/1/2023
Munitions	29,213,000	6,769,000	22,440,000	2/27/2023
Department of the Army Obligated Contracts				
ASFF	\$655,512,658	\$574,969,456	\$80,543,100	3/7/2023
UH-60	413,489,391	393,703,531	19,971,277	3/7/2023
ASFF Ammunition	61,180,123	34,443,873	26,736,249	3/7/2023
PEO STRI (simulation, training, and instrumentation)	504,025,205	433,265,291	70,761,915	3/7/2023
Department of the Navy Obligated Contracts				
Contracts	\$46,406,809	\$14,976,400	\$31,833,727	3/7/2023
Total	\$3,330,332,186	\$2,876,084,142	\$454,826,744	--

^aUnliquidated Obligations (ULOs) are equal to undisbursed obligations minus open expenses.

Source: OUSD-P response to SIGAR data call, 3/21/2023 and 4/6/2023; DOD, "DOD Dictionary of Military and Associated Terms," 11/2021, p. 295.

SIGAR Report on ANDSF Collapse

In February 2023, SIGAR issued *Why the Afghan Security Forces Collapsed* in response to directives from the House Committee on Oversight and Reform and the House Armed Services Committee “to examine the factors that contributed to the ANDSF’s collapse, including the underlying factors over the past 20 years that resulted in the underdevelopment of ANDSF military and police capabilities.” The committees also directed SIGAR to account for all U.S.-provided ANDSF equipment and U.S.-trained ANDSF personnel. SIGAR issued an interim version of this report on May 12, 2022; this updated, final report includes additional information from U.S. and former Afghan government officials and a new appendix with quotes from U.S. and Afghan interviewees who witnessed the ANDSF collapse.

SIGAR identified six short-term factors that together contributed to the ANDSF’s collapse: the decision to withdraw all U.S. military forces, which dramatically affected ANDSF morale; the change in the U.S. military’s level of support to the ANDSF; the ANDSF’s failure to sustain itself; Afghan President Ashraf Ghani’s frequent changes of ANDSF leaders and appointment of loyalists; the Afghan government’s failure to take responsibility for Afghan security through the implementation of a national security strategy; and the Taliban’s effective exploitation of ANDSF weaknesses.

Source: SIGAR, *Why the Afghan Security Forces Collapsed*, SIGAR 23-16-IP/2/2023, i, iii.

The report also points to eight systemic factors that explain why, after 20 years and nearly \$90 billion in U.S. security assistance, the ANDSF was vulnerable to collapse in the first place and ill prepared to sustain security following a U.S. withdrawal. These include: (1) the length of the U.S. commitment was disconnected from a realistic understanding of the time required to build a self-sustaining security sector; (2) no one country or agency had ownership of the ANDSF development mission; (3) advisors were often poorly trained and inexperienced for their mission, while frequent personnel rotations impeded standardization, continuity of effort, and institutional memory; (4) the lack of effective interagency oversight and assessment programs prevented a clear picture of realities on the ground; (5) Afghan corruption eroded ANDSF capabilities; (6) U.S. training, logistics and weapon procurement policies undermined its stated goal of creating a self-sustaining Afghan military; (7) the United States perpetuated pre-existing ethnic and regional tensions rather than achieving the stated mission goals of force diversity and unification; and (8) the U.S. and Afghan governments failed to develop a police force effective at providing justice and protecting Afghan citizens from crime.

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