

SIGAR

**Special Inspector General for
Afghanistan Reconstruction**

SIGAR 23-02 Evaluation Report

Afghan Civil Society: The Taliban's Takeover Risks Undoing 20 Years of Reconstruction Accomplishments



OCTOBER
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Special Inspector General for Afghanistan Reconstruction

WHAT SIGAR REVIEWED

The United States government appropriated or otherwise made available approximately \$146.08 billion for reconstruction and related activities in Afghanistan from 2002 through June 30, 2022, in four major areas: security, governance and development, humanitarian, and agency operations. The U.S. government invested in these five categories, in part, to: (1) strengthen the rights of Afghan women and girls, (2) promote a free press, (3) educate Afghans, (4) improve health care, and (5) support Afghan nongovernmental organizations (NGO).

On September 10, 2021, the Chairwoman and Ranking Member of the U.S. House of Representatives Committee on Oversight and Reform, and the Chair and Ranking Member of its Subcommittee on National Security, requested that SIGAR examine various issues, including the causes and effects of the rapid collapse of the government of Afghanistan and the Afghan National Defense and Security Forces. Part of the request called on SIGAR to evaluate the status of and potential risks to the Afghan people and civil society, including Afghan women and girls, journalists, educational institutions, health care operations, and NGOs resulting from the Taliban's return to power.

In this report SIGAR (1) identified the potential risks to the Afghan people and civil society organizations, including Afghan women and girls, journalists, educational institutions, health care operations, and NGOs resulting from the Taliban's takeover; and (2) assessed the extent to which the U.S. government is mitigating these risks and the impact the risks may have on future U.S. assistance.

October 2022

Afghan Civil Society: The Taliban's Takeover Risks Undoing 20 Years of Reconstruction Accomplishments

SIGAR 23-02 EVALUATION REPORT

WHAT SIGAR FOUND

The Taliban's takeover of Afghanistan in August 2021 risks undoing the reconstruction gains supported by the U.S. government for the past 20 years in Afghan civil society to advance the rights of women and girls, and support freedom of press, education, health care, and NGOs.

First, Afghan women and girls again face significant risks including limited access to education and health; loss of empowerment, including the ability to be professionally, socially, and economically independent; and heightened personal safety and security risks—a return to a life similar to that under the Taliban in the 1990s. For example, starting in September 2021, the Taliban introduced a variety of policies to restrict or hinder female education, including strict gender segregation policies at the primary, secondary, and university levels, and requiring that girls be taught only by female teachers.

In addition, the Taliban dissolved the Ministry of Women's Affairs and replaced it with the Ministry for the Propagation of Virtue and Prevention of Vice. Since the creation of the new ministry, the Taliban have issued other policies that further restrict women's rights. For example, in December 2021, the Taliban issued guidance limiting women's freedom of movement to no further than 44 miles unless accompanied by a close male relative—a policy that created additional harmful effects, including exposing Afghan women to greater personal danger, such as domestic violence with women and girls largely confined to their homes. The Taliban have also reduced Afghan women's access to justice, including shutting down courts that handled family and domestic violence disputes, and taking steps to reverse or drop previous court cases that provided women's rights and protections. These actions have placed Afghan women and girls at further personal risk.

Second, although the environment for journalists and media has always been difficult in Afghanistan, the Taliban takeover in August 2021 placed the media industry and its members at acute risk of violence, and the Taliban have instituted an aggressive campaign of media censorship, similar to that under the Taliban in the 1990s. For example, in September 2021, the Taliban-controlled Government Media and Information Center released a guide that contained 11 rules for all journalists and media outlets operating in Afghanistan. The vaguely worded rules open the way to censorship and persecution of Afghan journalists. For instance, there are rules forbidding publication or broadcasting of information the Taliban deems "contrary to Islam," or transmitting any material without the Taliban's consent. Media outlets have also suffered from a lack of resources since the Taliban's takeover, including funding for operations as international assistance and advertising revenues dried up, and available personnel as experienced Afghans fled or stopped working as a result of Taliban restrictions and threats of violence. Almost 51 percent of all Afghan media outlets shut down over the first 6 months

of Taliban rule. In addition, the Afghan media landscape was suddenly devoid of female journalists in the days after the Taliban takeover.

Third, the U.S. government, international community, and Afghans have all described advancements in, access to, and quality of education as one of the greatest achievements in Afghanistan over the past two decades. However, the Taliban have issued education policies placing restrictions on who can attend school and what can be studied. The U.S. Agency for International Development (USAID) stated that it is concerned about the conversion of public school buildings to *madrassas* (an Islamic religious school). A former official with the Ghani administration expressed similar concerns to us, saying that without intervention from the international community, the Taliban will use these schools to teach their ideologies and philosophy to Afghan boys. Since the Taliban's takeover, there has been a significant reduction in education funding, resources, and overall school enrollment.

Fourth, Afghanistan's health care system has faced a serious crisis due to a significant reduction in financial, human, and physical resources; a collapsing infrastructure; concerns about personal safety; and increases in health care demand and the prevalence of communicable diseases. For example, immediately following the Taliban's takeover in August 2021, the health care sector faced an urgent funding lapse when international support and government funding was immediately paused. This funding loss had a severe impact and has pushed the health care system to the brink of collapse. In October and November 2021, USAID and other international donors provided short-term funding to avert a complete collapse of Afghanistan's public health system. The short term nature of the funding coupled with the low funding amount is concerning to Afghan health care professionals because it makes long term planning challenging. In October 2021, USAID issued a 3-year roadmap to address the Afghanistan's health care crisis and help prevent its collapse by continuing USAID programs through at least the end of December 2024.

Fifth, the NGO community has significantly shrunk because of security concerns, lack of funding, and Taliban policies. International donors and experts told SIGAR that the lives of millions of Afghans will depend on how the Taliban chooses to regulate, cooperate with, or inhibit the activities of civil society organizations and NGOs. Afghan civil society experts told SIGAR that the Taliban have used violence, harassment, and intimidation to threaten the personal safety of civil society actors. Many NGOs were unable to promote and advocate for their respective missions and goals, and were compelled to shut down because of Taliban threats. In addition, the Taliban dissolved the Afghanistan Independent Human Rights Commission, the Afghanistan Independent Bar Association, and the Ministry of Justice Human Rights Support Department—organizations critical to the Afghan justice and human rights accountability system.

Through two primary efforts—evacuating Afghans and providing humanitarian assistance—the U.S. government has helped mitigate some of the risks Afghans have faced since the Taliban takeover. Specifically, from August 15, 2021, to August 31, 2021, the United States completed a Noncombatant Evacuation Operation that facilitated the departures of U.S. citizens, diplomats, and foreign nationals from allied and partner countries, and evacuated hundreds of at-risk Afghans. A U.S. Department of Homeland Security report stated that by February 19, 2022, the U.S. government had evacuated approximately 84,600 Afghan nationals, U.S. citizens, and lawful permanent residents. The evacuations helped address personal security risks that Afghans faced under the Taliban by fleeing the country for safer locations.

In addition, the Department of State (State) and USAID have restarted reconstruction programs that were active prior to August 2021, and provided new funding for other programs focusing on poverty, hunger, malnutrition, economic stress, health care, agriculture, and education. In the current environment, there is increased risk that aid to Afghanistan will be diverted before it reaches the people who need it most, thereby potentially wasting millions in assistance funds intended to provide products or services to the people of Afghanistan following the Taliban's takeover. As a result, SIGAR has initiated audits and evaluations related to ongoing State and USAID efforts.

SIGAR provided a draft of this report to DOD, State, and USAID for review and comment, and received a written response from State's Director, Office of Afghanistan Affairs, Bureau of South and Central Asian Affairs on September 16, 2022, which is reproduced in appendix II. In its comments, State included correspondence challenging SIGAR's jurisdiction; that correspondence is also reproduced in appendix II. State told us that SIGAR's work, responding to a congressional request, was outside of SIGAR's jurisdiction, and that the department did not need to and would not provide requested information or access. SIGAR's reply letters to State and USAID clarifying our jurisdiction are reproduced in appendix III. Both SIGAR's General Counsel and Inspector General have clearly articulated our jurisdiction to State and USAID counsel and leadership. In SIGAR's view, there is no legitimate reason for the agencies to continue refusing to provide information and access that is routine, customary, and deemed necessary related to ongoing its work. DOD and USAID did not provide comments.



SIGAR

Office of the Special Inspector General
for Afghanistan Reconstruction

October 5, 2022

The Honorable Carolyn B. Maloney
Chairwoman
Committee on Oversight and Reform
United States House of Representatives

The Honorable Stephen Lynch
Chairman
Committee on Oversight and Reform
United States House of Representatives

The Honorable James Comer
Ranking Member
Committee on Oversight and Reform
United States House of Representatives

The Honorable Glenn Grothman
Ranking Member
Subcommittee on National Security
Committee on Oversight and Reform
United States House of Representatives

This report responds to a request from the Chair and Ranking Member of the United States House of Representatives Committee on Oversight and Reform, and the Chair and Ranking Member of its Subcommittee on National Security, dated September 10, 2021. The report discusses the results of SIGAR's evaluation to (1) identify the potential risks to the Afghan people and civil society organizations, including Afghan women and girls, journalists, educational institutions, health care operations, and non-government organizations (NGOs), resulting from the Taliban's takeover; and (2) assess the extent to which the U.S. government is mitigating these risks, and the impact the risks may have on future U.S. assistance.

On June 22, 2022, SIGAR sent a letter to the Committee Chairs and Ranking Members, appealing to Congress to intervene and request that State and USAID cooperate and provide SIGAR with information and assistance to continue our audit work and congressionally mandated reviews. In response to SIGAR's appeal, the Ranking Member of the United State Senate Committee on the Judiciary wrote to both the Department of State (State) and the U.S. Agency for International Development (USAID) stating (1) SIGAR's jurisdiction to audit, investigate, and report on projects; (2) SIGAR's scope and authorities; and (3) the Inspector General's Act, which gives Inspectors General the express authority to request information and assistance from federal agencies. The letter then instructed State and USAID to take immediate, corrective actions to remedy the situation, and directed State and USAID employees to immediately comply with any and all SIGAR requests for information or employee interviews. The letter concluded by requesting clarification on specific questions directed to both State and USAID. Nevertheless, State and USAID continue to obstruct SIGAR's congressionally mandated work. As of August 2022, the Department of Defense (DOD) has not taken any further action. As of July 2022, State had provided comments on an early draft of our report but continued to refuse our requests for meetings and information.

The Taliban's takeover of Afghanistan in August 2021 places significant risks on and may undo U.S. reconstruction gains made in the past 20 years in Afghan civil society to advance the rights of Afghan women and girls, and to support freedom of press, education, health care, and NGOs. We found women and girls again face significant risks including reduced access to education and health care; loss of empowerment, including the ability to be professionally, socially and economically independent; and heightened personal safety and security risks—a return to a life similar to that under the Taliban in the 1990s. The Taliban takeover also placed the media and its members at acute risk of violence and censorship, also similar to that under the Taliban in the 1990s. In addition, the Taliban have issued new education policies restricting who can attend school and what can be studied. Afghanistan's health care system has also faced a serious crisis due to a significant reduction in financial, human, and physical resources; a collapsing infrastructure; concerns about personal



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safety; and an increase in health care demand and the prevalence of communicable diseases. Moreover, the NGO community has significantly shrunk because of security concerns, lack of funding, and Taliban policies.

The U.S. government has helped mitigate some of the risks Afghans have faced since the Taliban's takeover through two primary efforts: evacuating Afghans and providing financial assistance. First, the evacuation of tens of thousands of at-risk Afghans helped address personal security risks arising from the return of the Taliban. Second, State and USAID have restarted activities that were ongoing prior to August 2021, and provided new funding to address needs of the Afghan people related to poverty, hunger, malnutrition, economic stress, health care, agriculture, and education.

In the current environment, there is increased risk that aid to Afghanistan will be diverted before it reaches the people who need it most, thereby potentially wasting millions in assistance funds. As a result, SIGAR has initiated audits and evaluations of ongoing State and USAID efforts. It is imperative that the agencies comply with their obligations to provide information necessary to complete SIGAR's work.

We are not making any recommendations in this report.

We provided a draft of this report to DOD, State, and USAID for review and comment. We received a written response from State's Director, Office of Afghanistan Affairs, Bureau of South and Central Asian Affairs on September 16, 2022, which is reproduced in appendix II. In its comments, State included correspondence challenging SIGAR's jurisdiction; that correspondence is also reproduced in appendix II. State told us that our work, responding to a congressional request, was outside of SIGAR's jurisdiction, and that the department did not need to and would not provide requested information or access. Our reply letters to State and USAID clarifying our jurisdiction are reproduced in appendix III. Both our General Counsel and Inspector General have clearly articulated our jurisdiction to State and USAID counsel and leadership. In our view, there is no legitimate reason for the agencies to continue refusing to provide information and access that is routine, customary, and deemed necessary related to ongoing SIGAR work. DOD and USAID did not provide comments.

SIGAR conducted this work under the authority of Public Law No. 110-181, as amended, and the Inspector General Act of 1978, as amended; and in accordance with the Quality Standards for Inspection and Evaluation, published by the Council of the Inspectors General on Integrity and Efficiency.

John F. Sopko
Special Inspector General
for Afghanistan Reconstruction

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ABBREVIATIONS

BPHS	Basic Package of Health Services
DOD	Department of Defense
GMIC	Government Media and Information Center
NGO	nongovernmental organization
State	Department of State
UNDP	United Nations Development Programme
UNESCO	United Nations Educational, Scientific and Cultural Organization
UNICEF	United Nations International Children's Emergency Fund
USAID	U.S. Agency for International Development
WHO	World Health Organization

The United States government appropriated or otherwise made available approximately \$146.08 billion for reconstruction and related activities in Afghanistan from 2002 through June 30, 2022, in four major areas: security, governance and development, humanitarian, and agency operations.¹ The U.S. government invested in these four categories of reconstruction, in part, to: (1) strengthen the rights of Afghan women and girls, (2) promote a free press, (3) educate Afghans, (4) improve health care, and (5) support Afghan nongovernmental organizations (NGO).²

In August 2021, U.S., NATO, and Coalition forces departed Afghanistan after nearly two decades of operations and military support to the former Afghan government and security services. On September 7, 2021, the Taliban announced themselves to be the “caretaker government” of Afghanistan, referring to their government officially as the “Islamic Emirate of Afghanistan.”³ The rapid collapse of Afghanistan’s previous government and security forces left the status and future of internationally-funded support and development efforts in limbo, and raised questions about the sustainability of the gains for civil society that resulted from 20 years of investment.

On September 10, 2021, the Chairwoman and Ranking Member of the U.S. House of Representatives Committee on Oversight and Reform, and the Chair and Ranking Member of its Subcommittee on National Security requested that SIGAR examine the underlying causes that might have contributed to the rapid collapse of the government of Afghanistan and the Afghan National Defense and Security Forces. Moreover, Congress requested SIGAR to assess any potential loss or compromise of U.S. reconstruction assistance resulting from the Taliban’s return to power and the ramifications of the U.S. military and diplomatic withdrawal for U.S. national security and the people of Afghanistan.⁴

In response to the request, SIGAR initiated five evaluations to fulfill the request. Specifically, SIGAR evaluated the (1) circumstances surrounding the collapse of the Afghan government, (2) collapse and dissolution of the Afghan National Defense and Security Forces, (3) continued risk to U.S.-funded reconstruction assistance in Afghanistan, (4) Taliban’s access to U.S.-provided funds and defense equipment, and (5) risk to vulnerable Afghans resulting from the Taliban’s takeover.⁵

In this report, we examined the risk to vulnerable Afghans resulting from the Taliban’s takeover of Afghanistan. The Committee asked that we examine:

The status of and potential risks to the Afghan people and civil society organizations, including Afghan women and girls, journalists, educational institutions, health care operations, and non-government institutions resulting from the Taliban’s return to power.⁶

For this report, we (1) identified the potential risks to the Afghan people and civil society organizations, including Afghan women and girls, journalists, educational institutions, health care operations, and NGOs

¹ SIGAR, *Quarterly Report to the United States Congress*, SIGAR-2022-QR-3, July 30, 2022, p. 41–42.

² As of April 2022, USAID alone had invested \$1.44 billion toward health care programs; \$1.29 billion in education programming; \$270 million focused specifically on promoting the rights of women and girls; and \$220 million to promote free press and civil society programs. The UN defines “civil society actors” as individuals and groups who voluntarily engage in forms of public participation and action around shared interests.

³ The Taliban, mostly of rural, Pashtun origin, ruled Afghanistan from 1996 to 2001. According to the U.S., the Taliban are a Specially Designated Global Terrorist group. In July 2022, State emphasized that the U.S. government has not recognized the Taliban, or any other entity since August 2021, as the government of Afghanistan.

⁴ U.S. House of Representatives, Committee on Oversight and Reform and Subcommittee on National Security, Letter to John F. Sopko, September 10, 2021.

⁵ As of the date of the date of this report, we have published two evaluations related to these requests (see, SIGAR, *Collapse of the Afghan National Defense and Security Forces: An Assessment of the Factors That Led to Its Demise*, SIGAR 22-22-IP (Interim Report), May 12, 2022; and SIGAR, *Status of U.S. Funding and Activities for Afghanistan Reconstruction: On-budget Assistance Has Ended, Off-Budget Assistance Continues, and Opportunities May Exist for U.S. Agencies to Recover Some Unliquidated Funds*, SIGAR 22-20-IP, April 22, 2022). The remaining evaluations will be published by the end of 2022.

⁶ U.S. House of Representatives, Letter to Sopko, September 10, 2021.

resulting from the Taliban's takeover; and (2) assessed the extent to which the U.S. government is mitigating these risks, and the impact these risks might have on future U.S. assistance.

To accomplish our objectives, we (1) interviewed U.S. Agency for International Development (USAID) officials, Afghan and international civil society subject matter experts, former Afghan government officials, and Afghan evacuees working in the five civil society sectors covered in this report; and (2) analyzed documents from State, USAID, and Afghan civil society personnel, and other sources, including periodic reports and surveys; policies, laws, strategies, and memoranda from the former Afghan government; and the 2004 Afghan Constitution. We conducted our work in Arlington, Virginia, from October 2021 through October 2022. Appendix I contains additional details on our scope and methodology.

During our evaluation, the U.S. Department of Defense (DOD)'s Office of the Secretary of Defense for Policy told us that our work did not involve their department. Specifically, a DOD official told us in June 2022, "This project has nothing to do with DOD's mission. Therefore, DOD had no information to provide in response to SIGAR's requests for information."⁷ We disagreed, and continue to disagree, with DOD's refusal to provide information because the department had an important role in reconstructing Afghanistan, including by providing assistance to support women in the Afghan National Defense and Security Forces, develop health care and educational infrastructure, educate and train Afghans, and evacuate at-risk Afghans from the country.⁸ As a result of DOD providing limited information for this evaluation, we were unable to assess the extent to which DOD mitigated any risks to the Afghan people and civil society after the Taliban's takeover of Afghanistan.

We also encountered obstruction and a lack of cooperation from the U.S. Department of State (State). State's Office of the Legal Advisor told us that the department's position is that our evaluation is outside the scope of SIGAR's jurisdiction. We disagree and maintain that SIGAR has jurisdiction to evaluate the effectiveness of State's programs and projects related to the reconstruction of Afghanistan, including the effectiveness of those efforts in light of the Taliban's takeover.⁹ As a result of State's lack of cooperation and transparency, we were not able to fully achieve our second objective—to evaluate the mitigation efforts the U.S. government has taken to address ongoing risks faced by Afghans or the impact these risks have on future U.S. assistance plans in Afghanistan.

On June 22, 2022, SIGAR sent a letter to the Committee Chairs and Ranking Members, appealing to Congress to intervene and request that State and USAID cooperate and provide SIGAR with information and assistance to continue our audit work and congressionally mandated reviews. (The letter is reproduced in appendix III.) In response to SIGAR's appeal, the Ranking Member of the United States Senate Committee on the Judiciary wrote to both State and USAID stating (1) SIGAR's jurisdiction to audit, investigate, and report on projects; (2) SIGAR's scope and authorities; (3) the Inspector General's Act, which gives Inspectors General the express authority to request information and assistance from federal agencies. The letter then instructed State and USAID to take immediate, corrective actions to remedy the situation, and directed State and USAID employees to immediately comply with any and all SIGAR requests for information or employee interviews. The letter concluded by requesting clarification on specific questions directed to both State and USAID.¹⁰ Nevertheless, State and USAID continue to obstruct SIGAR's congressionally mandated work. As of August 2022, DOD has not taken any further action. As of July 2022, State had provided comments on an early draft of our report. We

⁷ Senior DOD Official within the Office of the Under Secretary of Defense for Policy, email to SIGAR, June 17, 2022.

⁸ We have issued multiple reports examining DOD's funding to support Afghans in these key areas (e.g., SIGAR, *DOD Efforts to Recruit, Retain, and Train Women in the Former Afghan National Defense Security Forces: DOD Could Not Show Why It Selected Specific Projects and Did Not Measure Their Effectiveness*, SIGAR-22-12-AR, February 4, 2022; SIGAR, *Facilities to Support Women in the Afghan Security Forces: Better Planning and Program Oversight Could Have Helped DOD Ensure Funds Contributed to Recruitment, Retention, and Integration*, SIGAR 21-04-AR, October 15, 2020; SIGAR, *Commander's Emergency Response Program: DOD Has Not Determined the Full Extent to Which Its Program and Projects, Totaling \$1.5 Billion in Obligations, Achieved Their Objectives and Goals in Afghanistan from Fiscal Years 2009 through 2013*, SIGAR-18-42-AR, April 19, 2018).

⁹ National Defense Authorization Act for Fiscal Year 2008, Pub. L. No. 110-181 § 1229.

¹⁰ United States Senate Committee on the Judiciary, *Letter to United States Department of State*, July 1, 2022; United States Senate Committee on the Judiciary, *Letter to United States Agency for International Development*, July 1, 2022.

incorporated responses to these comments in our report, as appropriate. However, State continued to refuse our requests for meetings and information.

BACKGROUND

The Taliban first seized Afghanistan's capital, Kabul, in 1996. From 1996 until 2001, the Taliban ushered in a period of cruel savagery and diplomatic isolation in Afghanistan.¹¹ According to a 2001 report by State, the Taliban systematically repressed all sectors of the population and denied basic individual rights.¹² The report stated that the Taliban's discriminatory policies violated many of the basic principles of international human rights law—Afghans did not have the right to freedom of expression, association, assembly, or movement, or the rights to work, education, or health care. The Taliban imposed a version of Islam that was not supported by other Muslims around the world and was considered out of step with Islam.¹³ In 2001, U.S. and Coalition forces led a military campaign against the Taliban and removed them from power for harboring and supporting Al-Qaeda members responsible for the September 11, 2001, attacks against the United States.¹⁴ Over the next two decades, the U.S. government, NATO, and other Coalition partners worked to advance Afghan civil society, undue harsh, restrictive Taliban norms, and establish basic human rights and freedoms for Afghans.

On February 29, 2020, the United States and the Taliban signed a bilateral agreement in Doha, Qatar, stipulating that the United States would withdraw all U.S. military personnel and contractors from Afghanistan within 14 months following the announcement of the agreement. The United States signed the agreement despite the fact that the Afghan National Defense and Security Forces were still dependent on the U.S. military for support. In return, the Taliban promised not to attack the United States or allow attacks from Afghanistan on the United States or its allies, and to enter into intra-Afghan peace negotiations.

After signing the agreement with the Taliban, the U.S. government worked with the Afghan government, the Taliban, and the international community to establish a permanent and comprehensive peace in Afghanistan that would affirm support for any political settlement, protect the rights of all Afghans, and ensure previous gains were sustained. For example, State's November 2020 Integrated Country Strategy for Afghanistan described the U.S. government's four goals as the following:

1. Achieve peace and stability.
2. Ensure the Government in Afghanistan is more stable, democratic, and accountable.
3. Prevent the recurrence of terrorist threats emanating from Afghanistan against the United States, while also strengthening Afghan law enforcement.
4. Ensure economic prosperity in Afghanistan, based on private sector-led exports and job creation with social gains in education, health, and women's empowerment.¹⁵

In August 2021, despite two decades and hundreds of billions of dollars spent by the international community to build and support the Afghan government and security forces, the Taliban took control over 33 of 34 provincial capitals within a 10-day period. Subsequently, the Taliban formed a de facto interim government controlled by Taliban loyalists, many of whom were leaders during the Taliban's 1996 to 2001 period, and

¹¹ Dhruva Jaishankar, "Afghanistan's Next Chapter," *The Strategist* of the Australian Strategic Policy Institute, March 6, 2019, <https://www.aspistrategist.org.au/afghanistans-next-chapter/>.

¹² State, *Report on the Taliban's War Against Women*, November 17, 2001.

¹³ State, *Report on the Taliban's War Against Women*, November 17, 2001.

¹⁴ Taliban-Al Qaeda links date back to the 1990s, when Osama Bin Laden pledged allegiance to the Taliban, who in turn provided a safe haven to Al Qaeda as it planned various terrorist attacks, including the attacks of September 11, 2001.

¹⁵ In April 2022, State told us, "State/SCA [Bureau of South and Central Asian Affairs] is not providing updates to the [2020] Integrated Country Strategy."

some who were later a part of the Taliban's leadership council, the *Rahbari Shura*, during the insurgency years.¹⁶

The Taliban's rapid takeover of the country led the international community to quickly, though temporarily, suspend most assistance to Afghanistan.¹⁷ Although Afghanistan faced a humanitarian and economic crisis before the Taliban's takeover, the abrupt suspension of significant multilateral and bilateral assistance—which previously accounted for more than half of the government's annual budget and as much as 80 percent of Afghanistan's total public expenditures—exacerbated the crisis.¹⁸ For example, the U.S. government blocked over \$7 billion of the Afghan central bank's assets held in the Federal Reserve Bank of New York, and the international community imposed financial sanctions on the Taliban.¹⁹ Moreover, USAID's March 2022 Emergency Fact sheet stated, "The cumulative effects of conflict, internal displacement, COVID-19, drought, and economic collapse has drastically increased the level of humanitarian need throughout Afghanistan."²⁰ Because of security and safety concerns, as well as the economic and political instability resulting from the Taliban's takeover, many Afghans have fled the country.

Conditions of Risks to the Afghan People Under the Previous Taliban Regime and Reported U.S. Investments in Those Areas

Below are summaries of the condition of women and girls, journalists and media, education, health care, and NGOs in Afghanistan under Taliban rule from 1996 to 2001, as well as the reported U.S. investment and improvements in those area from late 2001 to August 2021.

Rights of Women and Girls

According to a 2001 State report, the Taliban conducted a "war against women" during their 5-year rule in Afghanistan from 1996 to 2001.²¹ The Taliban regime "perpetrated egregious acts of violence against women" and "cruelly reduced women and girls to poverty, worsened their health, and deprived them of their right to an education..."²² Afghan women were forced to quit their jobs as teachers, doctors, nurses, and clerical workers when the Taliban took over Kabul in 1996.²³ In addition, the Taliban brutally enforced a dress code that required women to be covered under a *burqa*, a voluminous outer garment that covers the body from head to toe. Restrictions on clothing were matched with other limitations on personal adornment, such as makeup and fashionable shoes (i.e., high heels). Movement of Afghan women was severely restricted. Women were not

¹⁶ According to Council on Foreign Relations 2021 report, the Taliban's leadership council is called the *Rahbari Shura*, better known as the *Quetta Shura*. The council makes decision for all "political and military affairs of the Emirate." The Taliban's new caretaker cabinet includes men who are considered terrorists by the United States and who are sanctioned by the United Nations. (Council on Foreign Relations, *The Taliban in Afghanistan*, September 15, 2021, p. 5.)

¹⁷ We previously reported that as of October 1, 2021, the U.S. stopped providing direct government-to-government on-budget assistance to the Afghan government, but continued providing assistance through 100 ongoing activities covering a range of efforts, including emergency food assistance, health initiatives, and demining efforts. SIGAR, *Quarterly Report to the United States Congress*, SIGAR-2022-QR-2, April 30, 2022, p. 15.

¹⁸ SIGAR, *Quarterly Report to Congress*, SIGAR-2022-QR-2, p. 111.

¹⁹ According to the International Monetary Fund, as of the end of 2020, total international assets of the Afghan Central Bank (also known as Da Afghanistan Bank) reserves were \$9.76 billion, with \$2 billion deposited in the bank. On February 11, 2022, President Biden signed Executive Order 14064 to block U.S.-held Afghanistan central bank reserves and stated his intention to disburse \$3.5 billion of the \$7 billion currently held in the U.S. Federal Reserve Bank "for the benefit of the Afghan people." U.S. Congressional Research Service, "Afghanistan Central Bank Reserves," IFI2052, February 23, 2022.

²⁰ USAID, *Afghanistan – Complex Emergency Fact Sheet #5*, March 31, 2022, p. 5.

²¹ State, *Report on the Taliban's War Against Women*, November 17, 2001

²² State, *Report on the Taliban's War Against Women*, November 17, 2001.

²³ Afghan women received the right to vote in the 1920s; and as early as the 1960s, the Afghan constitution provided equality to women. Prior to the Taliban takeover in 1996, Afghan women were protected under law and afforded rights in Afghan society. At that time, women were making important contributions to national development and comprised of 15 percent of Afghanistan's highest legislative body; and 70 percent of schoolteachers, 50 percent of government workers, 50 percent of students, and 40 percent of doctors in Kabul.

permitted to leave the house without a *mahram*, a male companion who is a relative, such as a father, husband, or brother. According to Human Rights Watch in November 2001, “the discrimination [that Afghan women faced] is cumulative and so overwhelming that it is literally life threatening for many Afghan women.”²⁴

After the U.S. and Coalition forces removed the Taliban from power in 2001, Congress sought to support Afghan women and girls to reclaim their rights and status in Afghan society. Over the ensuing 20 years, various U.S. programs assisted Afghanistan’s social and political structures and created new opportunities to advance all Afghans, particularly women and girls. Since 2002, the United States has spent at least \$787.4 million on programs supporting Afghan women and girls.²⁵ Moreover, the United States has spent at least \$1 billion on 66 programs to develop the rule of law in Afghanistan, including efforts to protect and inform women about their rights, and to develop new policies and protections to advance women’s rights and promote their political participation. As a result, Afghan women made progress increasing their political participation and achieving greater protections for their rights under Afghan law.²⁶ SIGAR reported in February 2021 that in the 2018 parliamentary election, Afghanistan had the highest number of women candidates, with a 24 percent increase over the previous election “from 335 in 2005 to 415 candidates.”²⁷ Of the 316 seats in the Afghan parliament, women held 86 seats following the 2018 election, including “67 seats in the lower house,” which is a “proportion of lower house seats held by women” that is “higher than that in the U.S. and in legislatures of Afghanistan’s neighbors.”²⁸ Similarly, we reported in 2021 that as many as 3.5 million Afghan girls were enrolled in school, 86 women served in parliament, an estimated 10,000 women were health care professionals, and roughly one third of Afghan teachers were women.²⁹ A December 2021 UN Women Gender Alert reported that prior to August 2021, Afghan girls faced no restrictions on education by the government, and they had access across all 34 provinces of Afghanistan to secondary education.³⁰

Journalism and Media

According to a 2015 United States Institute of Peace report, from 1996 to 2001, the Taliban government silenced secular radio and prohibited television programs.³¹ The Taliban destroyed the media infrastructure, banned all mass media and branded them “anti-Islamic,” and monopolized the flow of public information. As a result, many Afghan journalists evacuated Afghanistan and became refugees.

Between late 2001 and August 2021, the international community allocated significant resources to rebuild Afghanistan’s media infrastructure and restore elements of a free media. Legal reforms to roll back Taliban oppression began in 2004 when the *Afghan Constitution* guaranteed the right of freedom of expression and access to information. According to Article 34 of the Afghan Constitution of 2004, “freedom of expression shall be inviolable,” providing that every Afghan

[S]hall have the right to express thoughts through speech, writing, illustrations as well as other means in accordance with provisions of this constitution. Every Afghan shall have the right, according to provisions of law, to print and publish on subjects without prior submission to state

²⁴ State, *Report on the Taliban’s War Against Women*, November 17, 2001.

²⁵ SIGAR, *2021 High-Risk List*, SIGAR 21-22-HRL, March 10, 2021, p. 49.

²⁶ SIGAR, *Rule of Law in Afghanistan: U.S. Agencies Lack a Strategy and Cannot Fully Determine the Effectiveness of Programs Costing More Than \$1 Billion*, SIGAR 15-68-AR, July 1, 2015, p. 7.

²⁷ SIGAR, *Support for Gender Equality: Lessons from the U.S. Experience in Afghanistan*, SIGAR 21-18-LL, February 17, 2021, p. 80.

²⁸ The proportion of lower house seats held by Afghan women in 2018 was 27 percent. That was higher than the rates of the U.S. and Afghanistan’s regional neighbors: U.S. (23 percent), Pakistan (20 percent), Iran (6 percent), Tajikistan (24 percent), and India (14 percent). The Afghan Constitution of 2004 required 27 percent of all parliamentary seats to be reserved for women. SIGAR, *Support for Gender Equality Report*, LL 21-18, February 2021, p. 79–80.

²⁹ SIGAR, *2021 High-Risk List*, SIGAR 21-22-HRL, p. 49.

³⁰ UN Women, “Gender Alert No. 1: Women’s Rights in Afghanistan: Where Are We Now?” December 2021, p. 5.

³¹ Ann Proctor, “Afghanistan’s Fourth Estate: Independent Media,” *U.S. Institute of Peace Brief*, August 10, 2015, p. 2.

authorities. Directives related to the press, radio and television as well as publications and other mass media shall be regulated by law.³²

In 2009, the Afghan government enacted the *2009 Mass Media Law* to “promote and support the right of freedom of thought and speech, defend the rights of journalists, and ensure the ground for their free operations.”³³ Then, in December 2019, President Ashraf Ghani, signed the *2019 Access to Information Law* that was intended to “ensure the right of access to information...” for all citizens from the government and non-government institutions.³⁴ The law was also intended to provide transparency and accountability in the conduct of governmental and nongovernmental institutions.

USAID spent approximately \$220 million between 2002 and 2021 on media-focused programs to build and promote a free press in Afghanistan.³⁵ Over that period, Afghans had access to multiple independent television channels and a broad network of FM radio stations. Moreover, cellphone ownership and the usage of social media became widespread and journalism became a popular profession. For example, according to a September 2021 report by the John F. Kennedy School of Government at Harvard University, Afghanistan’s media sector established about 70 television stations, more than 170 FM radio stations, and hundreds of newspapers since 2001.³⁶ In addition, an August 2021 survey by Reporters without Borders and its partner organization, the Centre for the Protection of Afghan Women Journalists, found that Kabul had 108 media outlets with a total of 4,940 employees in 2020, including 700 female journalists.³⁷ Furthermore, a 2021 report by the non-profit Freedom House indicated that Afghanistan had “a vibrant media sector” that carried a “wide range of views and [is] generally uncensored.”³⁸

Shortly after the U.S. signed its agreement with the Taliban in February 2020, the risks to journalists’ rights and personal safety increased. In particular, rates of violence and intimidation aimed at Afghan journalists rose, especially for Afghan women journalists. For example, according to the Afghan Journalists Safety Committee, violence against members of the media increased by 26 percent from 2019 to 2020.³⁹

Education

The UN’s Educational, Scientific, and Cultural Organization (UNESCO) reported that in 2001, 29 percent of boys and less than 1 percent of girls were enrolled in primary school in Afghanistan during Taliban rule.⁴⁰ Moreover, according to a 2001 United Nations news report, nearly two-thirds of Afghan adults were illiterate.⁴¹ The Overseas Development Institute, a global think tank, added that the Taliban had little capacity to run the education sector, and had zero interest in ensuring all Afghan students had access to educational institutions.⁴²

³² “Article 34,” *The Constitution of the Islamic Republic of Afghanistan*, ratified January 26, 2004.

³³ Proctor, “Afghanistan’s Fourth Estate,” p. 3.

³⁴ Islamic Republic of Afghanistan Access to Information Law, October 2019, Article 2 & Article 12.

³⁵ SIGAR, Quarterly Report to Congress, SIGAR-2022-QR-2, p. 79.

³⁶ Samiullah Mahdi, “The Pen vs the AK-47: the future of Afghan Media under the Taliban,” *Shorenstein Center Discussion Papers*, Harvard Kennedy School, September 8, 2021, <https://shorensteincenter.org/pen-vs-ak-47-future-afghan-media-taliban/>.

³⁷ Reporters without Borders, “Fewer than 100 of Kabul’s 700 women journalists still working,” August 31, 2021, <https://rsf.org/en/fewer-100-kabul-s-700-women-journalists-still-working>.

³⁸ Freedom House, “Freedom in World 2021 Country Report:” Afghanistan, 2021, accessed August 1, 2022, <https://freedomhouse.org/country/afghanistan/freedom-world/2021>.

³⁹ In 2020, there were 132 recorded threats and acts of violence against journalists and media workers in Afghanistan.

⁴⁰ UNESCO, *The right to education: What’s at stake in Afghanistan, A 20-Year review*, 2021, p. 5.

⁴¹ UNDP, “Focus on Afghanistan: UNDP’s Human Development Report Office presents new analysis of socio-economic indicators for Afghanistan,” October 8, 2001, <https://reliefweb.int/report/afghanistan/focus-afghanistan-undps-human-development-report-office-presents-new-analysis>.

⁴² Rahmatullah Amiri and Ashley Jackson, “Taliban Attitudes and Policies Towards Education,” Centre for the Study of Armed Groups, ODI, February 2021, p. 8, https://odi.org/documents/7881/taliban_attitudes_towards_education.pdf.

In August 2021, we described Afghanistan’s advances in educational institutions since 2001 as one of the greatest achievements of U.S. assistance.⁴³ The USAID Country Development Cooperation Strategy Afghanistan for Fiscal Years 2019–2023 notes that U.S. investments in Afghanistan’s education sector since 2001 were a key aspect in creating a better-educated workforce that could underpin long-term sustainable economic growth and contribute to a more stable society.⁴⁴ As of January 10, 2022, U.S. agencies had disbursed approximately \$1.28 billion for education programs in Afghanistan.⁴⁵

According to UNESCO, one million Afghan students were enrolled across all education levels in 2001.⁴⁶ USAID estimated that enrollment in basic education alone increased to more than 9.5 million in 2020. Similarly, UNESCO estimated that higher education enrollment increased from approximately 26,000 in 2001 to approximately 400,000 students in 2018, and that the teaching workforce increased from 143,000 in 2007 to approximately 226,000 teachers in 2018.⁴⁷

Health Care

According to an October 2001 UN Development Programme (UNDP) report, 70 percent of the Afghan population was estimated to be under-nourished, with a former UNDP Director adding, “In most aspects, Afghanistan is worse off than almost any country in the world.”⁴⁸ The report also noted that Afghanistan had not been included in the UNDP Human Development index since 1996, an annual index based on indicators including health, due to a lack of available information during Taliban rule. In 2004, UNDP reported that Afghanistan suffered from an inadequate health care system and its population was plagued with widespread health problems; life expectancy at birth was 45 years for Afghan males and 44 years for Afghan females, child and maternal mortality was among the highest in the world, and the number of doctors per 1,000 people was only 0.1, compared to a 1.1 average for all developing countries.⁴⁹

Since 2001, NGOs contracted through the Afghan Ministry of Public Health provided most medical services in Afghanistan. These services expanded access to health services for millions of Afghans, with a specific focus on maternal and child health. In March 2002, the Afghan Ministry of Public Health developed the Basic Package of Health Services (BPHS) and committed to provide health services for all Afghan citizens. BPHS primarily focused on providing health care in the areas of maternal and newborn health, child health and immunizations, nutrition, communicable diseases, mental health, disability, and pharmaceutical supply. BPHS services were funded by various groups, including the Afghan government, NGOs, and international donors—including the U.S. In 2005, the Afghan Ministry of Public Health added an Essential Package of Health Services, which was a standardized package of hospital services that complemented the BPHS, and included a patient referral system from district hospitals to provincial hospitals.⁵⁰

According to a 2022 Universal Health Coverage Partnership report, access to basic health services for all Afghans increased from 12 percent to 90 percent over the past two decades.⁵¹ Additionally, the same report

⁴³ SIGAR, *What We Need to Learn: Lessons from Twenty Years of Afghanistan Reconstruction*, SIGAR-21-46-LL, August 16, 2021, p. 9.

⁴⁴ USAID, *Country Development Cooperation Strategy for Afghanistan, FY 2019–2023*, p. 14.

⁴⁵ SIGAR, *Quarterly Report to the United States Congress*, SIGAR-2022-QR-1, January 30, 2022, p. 109.

⁴⁶ Basic education is primary, lower secondary, and upper secondary school. See, UNESCO, *The right to education*, p. 5.

⁴⁷ UNESCO, *The right to education*, p. 5; USAID, “Afghanistan: Education,” updated May 27, 2022, <https://www.usaid.gov/afghanistan/education>.

⁴⁸ UNDP, “Focus on Afghanistan.”

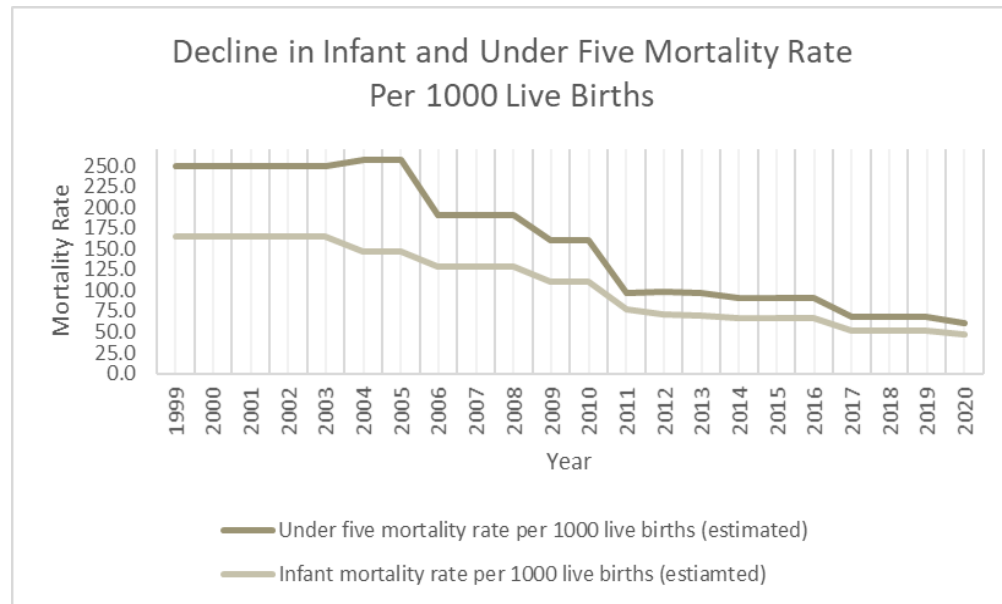
⁴⁹ UNDP, *Afghanistan National Human Development Report: Security with a Human Face*, January 1, 2004, p. 63. Similar to the lack of education data available under the Taliban from 1996 to 2001, UNDP was also not able to obtain information regarding health conditions in Afghanistan during this period.

⁵⁰ The BPHS packages were delivered by NGOs across Afghanistan. WHO, “Afghanistan’s Health System is on The Brink of Collapse: Urgent Action is Needed,” January 24, 2022, <https://extranet.who.int/sph/news/afghanistans-health-system-brink-collapse-urgent-action-needed>.

⁵¹ Universal Health Coverage Partnership, formed in 2011, is one of WHO’s largest platforms for international cooperation on universal health coverage and primary care.

stated that the Afghan health system, supported by the previously mentioned two packages, reduced overall morbidity and mortality, and improved infant, child, and maternal health.⁵² For example, maternal mortality dropped from 1,600 deaths per 100,000 live births in 2002 to 638 per 100,000 live births in 2020.⁵³ Across genders, life expectancy at birth rose from 44.5 years in 2004 to 63 years in 2020. Figure 1 shows the decline in Afghanistan’s child mortality rate from 1999 to 2020.

Figure 1 - Afghanistan Child Mortality Rate Decline, 1999–2020



Source: World Health Organization (WHO) data 1999–2020.

Civil Society Organizations & Non-Governmental Organizations

In August 2021, we described Afghanistan’s civil society under Taliban rule from 1996 through 2001 as “anemic.”⁵⁴ Many NGOs were prohibited from activities, fled to Pakistan, or were expelled; those who remained had significant restrictions placed on their activities.⁵⁵ For instance, 38 international NGOs were expelled from Afghanistan because the Taliban claimed they were involved in political activity.⁵⁶ The Taliban banned all women from working for NGOs, severely limited Afghan women’s access to humanitarian relief, and the Taliban prohibited advocacy work focused on human rights and peace building. The majority of NGOs that remained in Afghanistan from 1996 through 2001 focused their efforts on food, health, and economic relief programs.

According to the Heinrich Boll Stiftung Foundation, many diverse and inclusive NGOs were formed in Afghanistan since 2001 to assist in advancing Afghan reconstruction objectives.⁵⁷ USAID described NGOs as the mechanism through which the U.S. government implemented many of its reconstruction efforts. NGOs operated at all levels of Afghan society and contributed directly to the advancements of human rights through

⁵² Universal Health Coverage Partnership, *Stories from the field: Special series on the COVID-19 response – Afghanistan*, January 24, 2022, p. 8.

⁵³ Universal Health Coverage Partnership, *Stories from the field*, p. 8.

⁵⁴ SIGAR, *What We Need to Learn*, SIGAR 21-46-LL, p. 3.

⁵⁵ David Mitchell, “NGO Presence and Activity in Afghanistan, 2000–2014: A Provincial-Level Dataset,” *Stability: International Journal of Security & Development*, vol. 6, no. 1 (2017), p. 2.

⁵⁶ David Moore, “Taliban Governance of NGOs – What to Expect and How to Respond,” *Just Security*, October 15, 2021, <https://www.justsecurity.org/78590/taliban-governance-of-ngos-what-to-expect-and-how-to-respond/>.

⁵⁷ Heinrich Boll Stiftung Foundation is a German-based think-tank that focuses on democracy and human rights.

their support of humanitarian workers, women and girls, lawyers, and medical workers, among others. NGOs also helped to support and strengthen institutional capacity of various Afghan ministries that focused on security, governance, and rule of law. USAID has stated that it—in close coordination with other international donors—helped to establish an open and robust civil society in Afghanistan by advocating for legal and regulatory reforms, and providing NGO and government representatives with training on effective oversight.

According to the International Center for Non-Profit Law, as of January 2021, 1,818 active domestic NGOs and 268 international NGOs in Afghanistan supported various civil society efforts, such as promoting rule of law and accountability, combating discrimination, empowering women, and advancing social justice.⁵⁸ In January 2022, we reported that since 2001, the United States has provided \$10.13 billion in reconstruction funds to multilateral institutions, including NGOs, in Afghanistan.⁵⁹

THE TALIBAN'S TAKEOVER IS UNDOING 20 YEARS OF PROGRESS, RISKING THE HUMAN RIGHTS AND WELL-BEING OF AFGHANS, AND THE EXISTENCE OF CIVIL SOCIETY ORGANIZATIONS

The Taliban's takeover of Afghanistan in August 2021 has already begun to undo the U.S.-supported gains of the past 20 years in women and girls' rights, freedom of the press, education, health care, and civil society. The Taliban's repressive actions and its inability to effectively govern or provide services threaten to return Afghan civil society to where it was when the Taliban were in power in the 1990s: "...worse off than almost any country in the world."⁶⁰

Despite Taliban Assurances That Rights Will Be Respected, Women and Girls Are Seeing a Rapid Reversal of Their Rights

According to a December 2021 UN Women Gender Alert, since the Taliban's takeover, there has been a rapid shift to reestablish discriminatory gender practices and generally curtail the fundamental rights and freedoms of Afghan women and girls.⁶¹ Additionally, a former Ghani administration official has described that the Taliban lacks a legitimate vision for the advancement or protection of women and girls in the economic, social, and governance sectors. For example, the Congressional Research Service reported in September 2021 that 19 months after they signed the agreement with the U.S., "the Taliban have not described in detail how they now view women's rights or what role women would play in a future Taliban-governed society."⁶² Instead of clearly voicing and enacting policies to show that they had revised their repressive positions from the late 1990s, the Taliban made clear, almost immediately, that protecting women's rights was not a priority. They dissolved the Ministry of Women's Affairs—which was created under the former, democratically elected government to advance and protect women's rights in Afghanistan—and instead established the Ministry for the Propagation of Virtue and the Prevention of Vice. In addition, the Congressional Research Service reported that since the Taliban's takeover in August 2021, fear of sexual violence, retaliation, and displacement has increased among Afghan women, highlighting longer-term concerns over the future of women's rights under the Taliban control. In July 2022, State told us that there has been a "further regression in respect for the rights of Afghan women and girls in Afghanistan as the Taliban decreed policies further constraining their public presence," including Taliban efforts to restrict women's travel, dress, and representation in government.

⁵⁸ The International Center for Not-for-Profit Law works to improve the legal environment for civil society, philanthropy, and public participation around the world.

⁵⁹ SIGAR, Quarterly Report to Congress, SIGAR-2022-QR-1, p. 59.

⁶⁰ UNDP, "Focus on Afghanistan."

⁶¹ UN Women, "Gender Alert No. 1: Women's Rights in Afghanistan," p. 1.

⁶² Congressional Research Service, *U.S. Military Withdrawal and Taliban Takeover in Afghanistan: Frequently Asked Questions*, September 17, 2021, p. 32.

Women and girls now again face significant risks, including limited access to education and health; loss of empowerment, including the ability to be professionally, socially, and economically independent; and heightened personal safety and security risks—a return to a life similar to that under the Taliban in the 1990s.

Limited Access to Education

Between 2001 and 2018, student school enrollment in Afghanistan increased from 1 million to 10 million students. Of the 10 million enrolled students, 3.5 million were girls—a stark contrast to the female enrollment during the 1996–2001 Taliban regime when almost no girls were enrolled in school.⁶³ However, since the Taliban’s 2021 takeover, girls and women have again faced greater restrictions, or all-out prohibition, in accessing education.

Starting in September 2021, the Taliban introduced several policies related to female education. New strict gender segregation policies at the primary, secondary, and university levels, require schools to maintain separate entrances for male and female students, girls to be taught only by female teachers, mixed-gender classes only if the number of female students in a classroom is below 15, and the presence of a curtain to divide male and female students in class.

The Taliban have allowed girls to continue attending primary schools up through sixth grade, and women to continue studying at higher education institutions and universities in some instances, but the Taliban have contradicting policies for girls attending secondary education. For example, the December 2021 UN Women Gender Alert stated that under the Ghani administration, Afghan girls had no restrictions in accessing secondary education across all 34 provinces. On September 19, 2021, the Taliban ordered “all male teachers and students” to return to secondary schools, but made no mention of allowing girls to return to secondary schools.⁶⁴ By December 2021, after just 4 months into Taliban rule, State reported that schools in only 9 of Afghanistan’s 34 provinces had allowed girls to attend secondary school before closing for winter break.⁶⁵ Moreover, in June 2022, USAID reported that “no new order had been issued [by Taliban] to open girls’ secondary and upper secondary schools or to allow girls to enroll in or attend classes in mixed schools.”⁶⁶ Taliban spokespersons noted that until a plan is drawn up in accordance with their interpretation of Islamic law and culture, girls will be unable to attend secondary school.⁶⁷ Therefore, as we reported in January 2022, even if female students are, at some point, allowed to attend segregated higher education institutions, their inability to attend secondary schools “would effectively bar them from advancing to the university level.”⁶⁸

The Taliban’s new education policies for women and girls have resulted in a drop in school and university enrollment. According to State’s 2021 Human Rights report, the Taliban’s lack of clear education policy regarding women’s and girls’ access to education, combined with the unfolding financial crisis, has led to low enrollment rates where schools are open.⁶⁹ Afghan activists and education sector representatives told us that the Taliban’s restrictive and varied guidance toward girls’ education, including prohibiting girls from attending school after sixth grade, has had an adverse effect and resulted in an overall reduction in school attendance.⁷⁰

⁶³ SIGAR, *Quarterly Report to the United States Congress*, SIGAR-2021-QR-4, October 30, 2021, p. 136.

⁶⁴ SIGAR, *Quarterly Report to Congress*, SIGAR-2021-QR-4, p. 137.

⁶⁵ State, *2021 Country Reports on Human Rights Practices: Afghanistan*, p. 53.

⁶⁶ USAID, response to SIGAR data call, June 15, 2022, p. 16.

⁶⁷ SIGAR, *Quarterly Report to Congress*, SIGAR-2022-QR-2, p. 119. In July 2022, State told us this Taliban policy is not enforced across all of Afghanistan’s provinces, but did not provide us specific examples.

⁶⁸ SIGAR, *Quarterly Report to Congress*, SIGAR-2022-QR-1, p. 111.

⁶⁹ State, *2021 Country Reports on Human Rights Practices: Afghanistan*, p. 53.

⁷⁰ According to USAID’s November 2021 *Girls’ Access to Education Wave I Surveys*, data collected also showed that “while attendance for both boys and girls has dropped,” girls’ attendance was observed to be “drastically lower” since the Taliban takeover. Management Systems International, *Girls’ Access to Education Wave I Surveys – Summary of Key Findings*, a publication prepared at the request of USAID, November 19, 2021, p. 2.

Since August 2021, women’s access to education at the university level also has been severely restricted. For example, according to UN reporting, 40 public universities closed immediately after the Taliban takeover. In January 2022, the Taliban’s Ministry of Higher Education announced that the public universities would resume operations. By February 26, 2022, universities were open for both men and women. However, an Afghan education professional we interviewed told us that Taliban representatives from the Ministry of Higher Education have imposed strict segregation guidelines for female teachers and students at the university level. According to USAID data from March 2022, women were permitted to attend university classes from 8 am to noon, but were not allowed on campus after 12 pm. Similarly, USAID reported that women living on campus were unable to leave their dormitories after 1 pm. Implementing partners from a USAID women’s education program interviewed students and reported that the Taliban’s segregation policy affects female students’ ability to access university libraries, attend lectures, or engage in group activities. In June 2022, USAID told us that universities are reluctant to engage with USAID programming supporting women’s education “due to fear of retaliation by the Taliban.”

We reported in October 2021 that although the Taliban worked with education-based NGOs to expand community-based education programs in Taliban-controlled areas from 2001 to 2021, NGOs implementing those programs have turned their focus away from “subjects that could draw the Taliban’s ire,” including female education and empowerment.⁷¹ As a result, aid organizations have suspended operations and activities that the Taliban opposes, such as building schools for girls. In addition, an international NGO official and a former Afghan educator told us that while the Taliban have not interfered with community-based education across the country, Afghan parents have elected to remove girls from these opportunities because of fear for their personal safety and lack of trust in the Taliban, thereby further reducing girls’ access to education. Many Afghan families “feel pressured to keep their daughters at home out of concern for their safety.”⁷² In fact, Amnesty International has accused the Taliban of using threats and intimidation to keep attendance low at girls’ schools across Afghanistan.⁷³ USAID’s 2021 Girls’ Access to Education Wave I Survey data reported that 21 percent of Afghan respondents said girls are not able to travel safely to school, again citing Taliban presence as the main concern.⁷⁴ Figure 2 has a timeline of key events related to the education of Afghan women and girls since August 2021.

Figure 2 - Key Events Related to the Education of Afghan Women and Girls Since August 2021

Aug 21	Sept 21	Oct 21	Nov 21	Dec 21	Jan 22	Feb 22	Mar 22
August 15 Taliban Takeover	September 18 Taliban reopens secondary schools for boys; no mention of girls’ secondary schools reopening		November 18 Taliban announces schools will reopen in March 2022, including secondary schools for girls	December Winter break begins, marking the end of the school year until March	January 12 Taliban Minister of Higher Education announced Afghanistan’s public universities will resume operations under strict gender-segregation and Islamic dress guidelines	Feb 2 Public universities opened for both men and women in warm climate provinces Feb 26 Public universities opened for men and women in cold climate provinces	March 23 Schools reopen only for boys; girls are unable to attend secondary school

Source: SIGAR analysis.

⁷¹ Community-based education efforts are informal education programs operated by NGOs for communities beyond the reach of the formal Afghan Ministry of Education system. Since August 2021, USAID has not tracked the operational status of Afghan NGOs that provides community-based education programs. SIGAR, Quarterly Report to Congress, SIGAR-2021-QR-4, p. 132–133.

⁷² SIGAR, Quarterly Report to Congress, SIGAR-2022-QR-1, p. 111.

⁷³ SIGAR, Quarterly Report to Congress, SIGAR-2022-QR-1, p. 111.

⁷⁴ USAID, *Girls’ Access to Education Wave I Surveys*, November 2021, p. 7.

Prior to the collapse of the Afghan government, the Afghan Ministry of Education reported that at least 50,000 more teachers were needed to run Afghanistan's schools.⁷⁵ This shortage has been exacerbated by the Taliban's strict gender segregation policies, such as those requiring girls to be taught only by female teachers. In October 2021, we reported that the vice chancellor of a private university in Kabul warned that many schools will face logistical difficulties in complying with Taliban gender segregation requirements. Similarly, during an interview with us in December 2021, a former Ghani administration education official noted challenges related to resourcing schools and teacher availability that could affect the practical ability of female students to access education. Taliban spokesperson Zabihullah Mujahid said the education of women and girls "is a question of capacity," a statement that ignores the Taliban's prohibition on girls from attending secondary education, regardless of capacity limitations.⁷⁶

Many interviewees with whom we spoke expressed concern that Taliban policies on women's education had not changed from those policies implemented in the 1990s. For example, an Associate Women's Rights Director at Human Rights Watch noted, "Taliban statements are often very different from Taliban actions...no one should believe that the Taliban have stopped blocking girls from secondary education until the evidence from the ground shows that to be the case."⁷⁷ In another example, an NGO official told us in February 2022 that the Taliban do not prioritize spending money on women and girls' education, and therefore, it was unclear if the Taliban would actually allow girls to return to school or make it easier for them to access education. In fact, according to State's 2021 Human Rights Report on Afghanistan, even before the takeover in 2021, the Taliban "largely prohibited women and girls from attending school" in areas under Taliban control.⁷⁸ A Ghani administration official described the Taliban as a "roadblock" to girl's education, claiming the Taliban do not want Afghan girls to be educated under their regime. Furthermore, according to this official, even if the Taliban would allow girls to attend all levels of education, the regime does not have the funds to pay public school staff. In commenting on an early draft of our report, State told us in July 2022, "Even if donors aren't paying teacher salaries [they are not], this problem is not unique to school staff. The Taliban have and could use their own budget to pay public sector workers."

Finally, former Afghan education and medical professionals we interviewed summed up the significant risk the Taliban's restrictions and policies place on women and girls' education as an obstacle that would impair the development of the female workforce across all sectors. As a result, unless the risks are addressed, the Afghan female workforce—to the extent the Taliban allow women to participate in the workforce—would become increasingly uneducated, impacting their prospects for economic and professional opportunity, which clearly has broad impact on the country's overall economic outlook.

Physical Security, Justice, and Health Setbacks

Women and girls have faced heightened physical security risks and reduced access to health and justice services since the Taliban's takeover. For example, on September 18, 2021, the Taliban dissolved the Ministry of Women's Affairs and established a new ministry in its place, the Ministry for the Propagation of Virtue and Prevention of Vice.⁷⁹ The UN Human Rights Council reported that the closure of the Ministry of Women's Affairs created a significant institutional gap in support for gender rights in Afghanistan, which was worsened by the closure of various NGOs and advocacy efforts working on gender rights.

The Taliban have issued repressive policies that restrict women's ability to move freely in society since the establishment of the new Taliban ministry. On December 26, 2021, the Taliban's Ministry for the Propagation of Virtue and Prevention of Vice issued guidance limiting women's freedom of movement to no further than 44

⁷⁵ SIGAR, Quarterly Report to Congress, SIGAR-2021-QR-4, pp. 136 and 138.

⁷⁶ SIGAR, Quarterly Report to Congress, SIGAR-2022-QR-1, p. 111.

⁷⁷ Human Rights Watch, "Afghanistan: Reopening Girls' Schools Needs Watching," March 22, 2022, <https://www.hrw.org/news/2022/03/22/afghanistan-reopening-girls-schools-needs-watching>.

⁷⁸ State, *2021 Country Reports on Human Rights Practices: Afghanistan*, April 2022, p. 53.

⁷⁹ UN High Commissioner for Human Rights, *Situation of human rights in Afghanistan: Report of the United Nations High Commissioner for Human Rights*, March 4, 2022, p. 8.

miles from their home unless accompanied by a mahram.⁸⁰ This same guidance also prohibits taxi drivers from driving women if they are not wearing a burqa. On February 27, 2022, the Taliban further restricted women's movement, announcing that women cannot fly abroad unless accompanied by a mahram. In June 2022, USAID told us that the Taliban had implemented a "compulsory male companion" policy, which created "severe movement restrictions" for female students who study away from home or reside in Kabul hostels. Such policies led the UN Human Rights Council to express "serious concerns at the institutionalization of large scale and systematic gender-based discrimination and violence against women and girls."⁸¹

Afghanistan has long struggled to address the widespread abuse of women and girls. According to the UN, Taliban restrictions on women's ability to move freely in society have only exacerbated those abuses and placed Afghan women at greater personal danger as violence against women and girls increased because they are largely confined to their homes.⁸² Moreover, following the Taliban takeover, access to coordinated, comprehensive, and quality services for violence against women and girls has deteriorated, while the need for such services has increased. Of those continuing service providers, a UN Women Gender Alert reported that many have received threats or are being targeted for supporting women and girls.⁸³ According to the March 2022 UN Human Rights Council report, Afghan women and girls have been forced "to return to or remain in situations where they are at serious risk" due to the closure of women's shelters shut down for fear of reprisals and threats, or due to financial constraints.⁸⁴

In addition to the inability of Afghan women and girls to seek help from shelters and other civil assistance providers that were available prior to August 2021, the Taliban have also reduced Afghan women's access to justice, further increasing their personal risk. An Afghan Women's Network official told us that the Taliban shut down government courts that handled family and domestic violence disputes, and have taken steps to reverse or drop previous court cases that upheld women's rights and protections.⁸⁵ This official also stated that the Taliban have urged Afghan lawyers to practice *Sharia* law, as interpreted by the Taliban, to address only criminal complaints, and to disregard domestic abuse because it is not considered criminal under *Sharia*. The March 2022 UN Human Rights Council report stated that previously filed family court cases were in "limbo" because of the changes in the Afghan justice system, an unclear legal framework, and the absence of family courts.⁸⁶ The same report stated that the Taliban also eliminated specialized courts and prosecution offices that addressed violence against women.⁸⁷ In June 2022, State told us that Afghan female victims of domestic violence were either "not interested in reporting their abuse" or are "no longer pursuing legal actions" against their abusers because they fear retribution and had little hope of protection from the Taliban.

Taliban policies restricting the movement of women have resulted in women also having less access to health care, similar to the 1990s Taliban era. In its 2021 Human Rights Report, State reported that these restrictions on movement have "steeply increased the risk of poor health outcomes for women."⁸⁸ For example, international NGO and health care officials told us that Taliban restrictions on women's movement have increased the risk of malnutrition among Afghan women and children. Similarly, according to USAID and the

⁸⁰ On September 7, 2021, the Ministry for Propagation of Virtue and Prevention of Vice was announced as part of the Taliban's new interim government. However, according to Human Rights Watch, this ministry existed during the previous Taliban regime and is known for being "a notorious symbol of arbitrary abuses, particularly against women and girls." Heather Barr, "For Afghan Women, the Frightening Return of the 'Vice and Virtue,'" *Foreign Policy in Focus*, September 29, 2021, <https://fpif.org/for-afghan-women-the-frightening-return-of-vice-and-virtue/>.

⁸¹ UN High Commissioner for Human Rights, *Situation of human rights in Afghanistan*, March 4, 2022, p. 8.

⁸² UN Women, "Gender Alert No. 1: Women's Rights in Afghanistan," p. 5.

⁸³ UN Women, "Gender Alert No. 1: Women's Rights in Afghanistan," p. 5.

⁸⁴ UN High Commissioner for Human Rights, *Situation of human rights in Afghanistan*, March 4, 2022, p. 9.

⁸⁵ The Afghan Women's Network is a non-partisan network of women and NGOs working to empower Afghan women and ensure their equal participation in Afghan society.

⁸⁶ UN High Commissioner for Human Rights, *Situation of human rights in Afghanistan*, March 4, 2022, p. 9.

⁸⁷ UN High Commissioner for Human Rights, *Situation of human rights in Afghanistan*, March 4, 2022, p. 9.

⁸⁸ State, *2021 Country Reports on Human Rights Practices: Afghanistan*, p. 49.

UN, women, especially those in rural areas, have been prevented from accessing medical care because of the mahram requirement.⁸⁹ The UN expressed similar concerns and stated that mobility restrictions on women will have a negative impact on women's mental health, their ability to work, pursue education, seek life-saving services, and participate in public and political life.⁹⁰

Absence of Women's Rights and Prohibition of Political and Economic Participation

Since the takeover, the Taliban have not developed a clear plan or commitment for women to participate politically, socially, or economically in Afghanistan. Women are neither included in nor allowed to have an active role in Afghan political life. The March 2022 UN Human Rights Council report noted that on September 7, 2021, the Taliban installed a "caretaker cabinet," and assigned only male cabinet members to key administrative positions at the national and provincial levels.⁹¹ In addition to excluding women, the Taliban cabinet and administration is predominately Pashtun, and lacks "representation of Afghanistan's diverse ethnic, religious, political and geographic groups."⁹² On October 21, 2021, the Taliban told Kabul's female city government employees not to return to work.⁹³ The Taliban made no further formal announcements to allow women in government positions to return to work.

The UNDP reported in January 2022 that women made up over 20 percent of Afghanistan's workforce prior to the Taliban takeover, and that restrictions on women's employment could therefore "immediately cost the Afghan economy \$1 billion," or a total drop in GDP of 5 percent.⁹⁴ Moreover, the Taliban's restrictions on girls' participation in education and society, coupled with the unfolding economic crisis, are putting the mental, physical, and economic health of Afghan girls at risk.⁹⁵ Afghan women fear retribution and violence if they defy Taliban guidance and attempt to work. Taliban restrictions on women's access to education, health care, freedom of movement and speech, employment, and the ability to choose their clothes have been "enforced through inspections and intimidation, contributing to a broader sense of insecurity."⁹⁶ In addition, according to the UN Human Rights Council, "women-headed households" are specifically at increased risk of poverty due to Taliban movement restrictions and the impact they have on women's ability to work or seek employment.⁹⁷

Female civil society leaders told us that many of their former colleagues and friends were beaten and even killed by the Taliban for protesting against their rule. Many changed their appearances and went into hiding for fear of Taliban reprisal. A former Ghani administration official shared her evacuation story with us. She stated that in the hours following the collapse of the Afghan government, Taliban fighters came to her neighborhood—an area known for housing government officials—and began knocking on doors in search of government officials. According to this female former official, the Taliban arrested two of her neighbors, which prompted her to flee her home, immediately go into hiding, and take shelter in safe houses until she was evacuated from Afghanistan. Separately, a former district-level, female government official stated that in the weeks following the collapse, Taliban representatives visited her office and warned her colleagues that she should not return to work. She then lived in hiding for fear of the Taliban until she was evacuated out of Afghanistan. As of April 30, 2022, Taliban authorities had reportedly used chemical irritants and beatings to disperse women's rights

⁸⁹ Afghan and international subject matter experts we interviewed across the five civil society sectors told us that the Taliban are implementing these restrictive policies across the country, though the level of enforcement might vary from province to province. For example, according to a June 2022 USAID report, there are "no strictly enforced restrictions" on women's access to health in Mazar-e-Sharif. (USAID, response to SIGAR data call, June 15, 2022.)

⁹⁰ UN Women, "Gender Alert No. 1: Women's Rights in Afghanistan," p. 3.

⁹¹ UN High Commissioner for Human Rights, *Situation of Human Rights in Afghanistan*, March 4, 2022, p. 2.

⁹² UN High Commissioner for Human Rights, *Situation of Human Rights in Afghanistan*, March 4, 2022, p. 2.

⁹³ SIGAR, Quarterly Report to Congress, SIGAR-2022-QR-1, p. 102.

⁹⁴ SIGAR, Quarterly Report to Congress, SIGAR-2022-QR-1, p. 101. This order did not apply to female health care and education workers.

⁹⁵ State told us in July 2022, that the Taliban have informally asked some women in education, health care, and law enforcement positions to return to work. However, State provided no evidence or support for its assertion.

⁹⁶ SIGAR, Quarterly Report to Congress, SIGAR-2022-QR-2, p. 79.

⁹⁷ UN Human Rights Council, *Situation of Human Rights in Afghanistan*, March 4, 2022, p. 9.

demonstrations, and as many as six women's rights activists involved in these demonstrations have disappeared.⁹⁸

Taliban Have Repressed Freedom of Speech and the Press

Although the environment for journalists and media has always been difficult in Afghanistan, the Taliban takeover placed the media industry and its members at acute risk of violence and censorship, similar to that under the Taliban in the 1990s. According to the Afghanistan Analysts Network, three factors contributed to the decline of the once thriving Afghan media landscape: (1) a sudden shortage of financial resources, (2) severe Taliban restriction on press freedoms, and (3) fear of violence.⁹⁹ According to the International Federation of Journalists, as of February 2022, 318 Afghan media outlets (almost 51 percent) have shut down since August 15, 2021.

Shortage of Financial Resources

Afghanistan's 2009 Mass Media Law allowed media outlets to generate income from consultancy and advertisement, including donations from national and international organizations. Many Afghan media outlets earned advertising revenue. However, the implementation of restrictive Taliban rules and an economic crisis in Afghanistan has caused advertisement revenue to dry up. For example, according to an Afghan media professional we interviewed, a prominent Afghan media organization lost all its advertisement revenue when the Taliban assumed power. This media organization had a procurement process in place to generate revenue from advertisements, subscriptions, and various contracts with the Ghani administration, but those funding streams disappeared when the Taliban assumed power. In addition, a privately owned radio station with a monthly revenue of 50,000 afghanis (approximately \$800) until the end of July 2021 had not earned any revenue since the Taliban takeover of Afghanistan.¹⁰⁰ The Afghanistan Analysts Network has noted that the Afghan media sectors, like other sectors, heavily relied on foreign funding and were never self-reliant. In addition to an inability to independently earn revenue, the cessation of donor funding to support Afghan media following the Taliban takeover led to the closure of many Afghan media outlets.

Press Restrictions

In September 2021, the Taliban-controlled Government Media and Information Center (GMIC) released a guide that contained the following 11 rules for all journalists and media outlets operating in Afghanistan:

1. Journalists are forbidden to broadcast or publish stories that are "contrary to Islam."
2. Journalists are forbidden to broadcast or publish stories that "insult national figures."
3. Journalists are forbidden to broadcast or publish stories that "violate privacy."
4. Journalists must "not try to distort news content."
5. Journalists must "respect journalistic principles."
6. Journalists must "ensure that their reporting is balanced."
7. "Matters that have not been confirmed by officials at the time of broadcasting or publication should be treated with care."

⁹⁸ SIGAR, Quarterly Report to Congress, SIGAR-2022-QR-2, p. 80. In July 2022 comments on an early draft of this report State told us, "Most of these women have been released/returned to their families." State did not provide additional information to verify its assertion.

⁹⁹ The Afghanistan Analysts Network is an independent non-profit policy research organization, established in 2009 and registered in Germany. Ehsan Qaane, "Regime Change, Economic Decline and No Legal Protection: What has happened to the Afghan Media?" Afghanistan Analysts Network, March 7, 2022, <https://www.afghanistan-analysts.org/en/reports/rights-freedom/regime-change-economic-decline-and-no-legal-protection-what-has-happened-to-the-afghan-media/>.

¹⁰⁰ Qaane, "Regime Change, Economic Decline and No Legal Protection."

8. “Matters that could have a negative impact on the public’s attitude or affect morale should be handled carefully when being broadcast or published.”
9. Media outlets must “adhere to the principle of neutrality in what they disseminate,” and “only publish the truth.”
10. Media outlets should use the form that the GMIC established. The GMIC “designed a specific form to make it easier for media outlets and journalist to prepare their reports in accordance with the regulations.”
11. Media outlets must “prepare detailed reports in coordination with the GMIC.”

Reporters Without Borders expressed they are “very disturbed” by the 11 journalism rules, which are vaguely worded and open the way to censorship and persecution of Afghan journalists.¹⁰¹ For instance, Rules 1 through 3 forbid journalists to broadcast or publish stories that are “contrary to Islam,” “insult national figures,” or “violate privacy.” However, because there is no guidance suggesting what is “contrary to Islam,” insulting to “national figures,” or “violates privacy,” these rules can be interpreted arbitrarily and result in censorship and prosecution.

Rules 4, 5, 6, and 9 require journalists to conform with ethical principles and include obligations to respect “the truth,” not to distort the content of the information, have balanced reporting, and remain neutral when publishing the news. However, similar to Rules 1 through 3, these rules lack specificity and could be open to a wide range of interpretations, further exposing Afghan journalists to arbitrary reprisal.

Rules 7, 8, 10, and 11 facilitate a return to news control and censorship, similar to those governing Afghan media prior to 2001. Rules 10 and 11 instruct media outlets to produce news reports using a specific form developed by the Taliban’s GMIC (rule 10) and in coordination with the Taliban’s GMIC (rule 11). The GMIC censors all non-Islamic news, and Afghan media professionals we spoke with told us that Taliban members enter media organizations and dictate the type of information to broadcast, print, and distribute for the public. Media professionals also told us that press conferences are no longer allowed, and that many journalists and media professionals have resorted to “citizen journalism,” which has become popular across Afghanistan.¹⁰² However, a media professional told us the Taliban have started random checks of mobile phones and social media pages of Afghans to curtail citizen journalism. According to Reporters Without Borders, these rules are “dangerous and liable to be used to persecute” Afghan journalists, and open the way to tyranny and media oppression.”¹⁰³

The Afghanistan Analysts Network reported that since August 2021, some of the remaining Afghan media outlets’ narratives and their coverage of the Taliban have resulted in an increased level of self-censorship. Any news and information that may negatively affect the public’s opinion about the Taliban is forbidden from broadcast. For example, the Taliban prohibited media outlets from reporting on rising poverty levels and high exchange rates because it portrays the Taliban regime as weak. The Taliban also annulled the Afghan 2019 Access to Information Law, thus eliminating Afghan citizens’ right to access all information regarding the Taliban’s activities, and no longer requiring the Taliban to uphold the “transparency and accountability” requirement of this law.

Several Afghan and international media professionals we interviewed said that broadcasting to the public was halted during the first few days of the Taliban’s takeover. Our interviewees added that although broadcasting resumed shortly thereafter, the content and programs transmitted were Islamic programs that were specifically selected and approved by the Taliban.

¹⁰¹ Reporters Without Borders, “11 Journalism Rules Imposed by the Taliban Open Way to Censorship and Arbitrary Decisions, RSF Warns,” September 22, 2021, <https://rsf.org/en/afghanistan-11-journalism-rules-imposed-taliban-open-way-censorship-and-arbitrary-decisions-rsf>.

¹⁰² Citizen journalism is a form of information reporting where individuals utilize their personal mobile devices to secretly record videos of a group’s activities, in this case, the brutality, harassment, and intimidation tactics used by the Taliban.

¹⁰³ Reporters Without Borders, “11 Journalism rules imposed by the Taliban...”

An Afghan media professional told us the Taliban specifically wanted to mute female media professionals and journalists. According to the Afghanistan Analysts Network, the Afghan media landscape was suddenly devoid of female journalists in the days after the Taliban takeover.¹⁰⁴ The Taliban subsequently announced laws that restricted women from working in media outlets and issued guidance limiting, and in certain instances prohibiting, the appearance of women in television. The Taliban also imposed dress code guidelines requiring women to fully cover their faces, and female media professionals were prohibited from working as translators on foreign news shows or dubbed shows. According to the International Federation of Journalists, 72 percent of female journalists have lost their jobs since August 2021, with female journalists in the provinces or with smaller organizations being affected to a greater degree.¹⁰⁵

Taliban Policies and a Lack of Resources Have Begun to Undo Two Decades of Progress to Expand Access to and Quality of Education

The U.S. government, international community, and Afghans have all described advancements in access to and quality of education as one of the greatest achievements in Afghanistan over the past two decades. Prior to August 2021, the Taliban publicly expressed openness to a co-education system and assured the international community of their intent to honor Afghans' right to education. However, their messaging has changed since their takeover, and has been geared toward reforming curriculum to focus on Islamic studies and establishing gender restrictions in schools, rather than expanding access to and improving the quality of education in Afghanistan.¹⁰⁶ The Taliban's restrictive educational policies risk rolling back decades of progress and could exacerbate Afghanistan's dual economic and social crises by creating generations of undereducated workers and further dividing society and human rights by gender.

The Taliban have issued new education policies placing restrictions on who can attend school and what can be studied. As we reported above, the Taliban placed significant restrictions on education for girls and women. For instance, according to the Taliban's Minister of Higher Education, "Co-education is in conflict with the principles of Islam and with national values and it is against the traditions of Afghan as well."¹⁰⁷ As a result, Afghanistan's female workforce faces an increasing risk of becoming singly uneducated, affecting their prospects for economic and professional opportunity.

In addition, provincial Taliban leaders established policies dictating Afghan educational curricula. For example, in February 2022, the Taliban announced that "education will continue based on the plans and policies of the Islamic Emirate of Afghanistan."¹⁰⁸ According to a report by the Overseas Development Institute, the Taliban's attitudes towards education policy is to regulate, control, and shape the provisions of all forms of education, including what subjects to be taught.¹⁰⁹ While Islamic study is mandated by Article 45 of the 2004 Afghan Constitution, the Taliban want more time devoted to Islamic learning. An NGO official with experience in

¹⁰⁴ Qaane, "Regime Change, Economic Decline and No Legal Protection."

¹⁰⁵ International Federation of Journalists, "New report reveals catastrophic scale of media collapse in Afghanistan", February 03, 2022, <https://www.ifj.org/media-centre/news/detail/category/press-releases/article/new-report-reveals-catastrophic-scale-of-media-collapse-in-afghanistan.html>.

¹⁰⁶ The Ghani-Administration's Ministry of Education Afghan National Education Strategic Plan III recognized advancements in access to education since 2001, and established the goals of expanding access and increasing the quality of education. According to the strategic plan, these goals would ultimately prepare skilled and competent citizens to sustain Afghanistan's socioeconomic development and social cohesion. Similarly, USAID's strategic goals for fiscal years 2019 through 2023 included improving the quality of education and increasing access to education in Afghanistan.

¹⁰⁷ Ayaz Gul, "Taliban: Afghan Public Universities to Begin Reopening Wednesday," Voice of America News, January 30, 2022, <https://www.voanews.com/a/taliban-afghan-public-universities-to-begin-reopening-wednesday/6419122.html>. Although gender segregation existed in some primary and secondary schools prior to the Taliban's takeover, the Ghani administration did not have any restrictions placed on women and girls receiving an education.

¹⁰⁸ Samya Kullab, "Afghan students return to Kabul U, but with restrictions," Associated Press News, February 26, 2022, <https://apnews.com/article/afghanistan-education-higher-education-kabul-taliban-e57683e739550cb4a14687a96d5191dc>.

¹⁰⁹ Amiri and Jackson, "Taliban Attitudes and Policies Towards Education," p. 13.

Afghanistan told us that the Taliban's basic education priority is to revise textbooks in alignment with their interpretation of Islamic law. Moreover, according to Human Rights Watch, and Afghan educators we interviewed, the Taliban have already removed a series of topics taught in some schools prior to August 2021, including social and economic studies, political science, and journalism. The Taliban replaced such courses with additional Islamic studies, disregarding international standards for a comprehensive education system.¹¹⁰

The Taliban's emphasis on Islamic education poses a risk to quality of education across Afghanistan. For example, according to USAID, the Taliban more than tripled required religious studies hours in university curricula from 6 to 20 credits. USAID told us that it is concerned about the conversion of public school buildings, specifically technical and vocational education and training centers and Teacher Training Colleges, to *madrassas*, Islamic religious schools. A Ghani administration official expressed similar concerns to us, saying that without intervention from the international community, the Taliban will use schools to teach their ideologies and philosophy to Afghan boys in these schools.

The Taliban's takeover has also resulted in a significant reduction in education funding, resources, and overall school enrollment. For example, like the other civil society sectors in Afghanistan, the education sector was heavily reliant on international aid, which paid for teachers' salaries, the construction of schools, scholarships for students, and operational expenses. However, following the Taliban's takeover, the U.S. and international donors suspended or terminated a significant portion of education assistance. For example, from 2002 to April 12, 2022, USAID disbursed approximately \$1.2 billion cumulative in development assistance to Afghanistan's education sector. However, since the return of the Taliban to power, USAID's education assistance has largely stopped. The limited remaining educational assistance now focuses on a few very specific uses, such as providing informal community-based education programs and support for scholarships.¹¹¹

The cessation of international support for teacher salaries following the Taliban takeover has also impacted access to education throughout Afghanistan. According to the UN Under Secretary General for Human Rights, 70 percent of Afghan teachers did not receive their salaries from August 2021 to December 2021 because of suspensions to international funding.¹¹² In an effort to curb the economic hardship and sustain some of the education gains from the past 20 years, United Nations International Children's Emergency Fund (UNICEF) provided emergency support that it referred to as "stipends," for January, February, and a portion of March 2022 to pay teachers.¹¹³ In June 2022, the World Bank indicated that the Taliban paid 1 month of salary to teachers between March and June 2022; however, the World Bank could not verify the completeness of payments, and USAID told us that it was not aware of any salary payments made to teachers, either by the Taliban or other donors, apart from the UNICEF stipends.

Apart from a lack of funding to pay teacher salaries, other resource issues have been pervasive in higher education, as well, with both private and public institutions suffering from a loss of students, revenue, and professors. An Afghan education professional told us that many private universities in Afghanistan closed their doors because students could not pay their tuition. USAID told us, "It is understood that professors at universities, who are still teaching, seem to be paid a salary amount which is only 30–40 percent of their original salaries, and benefits have been cut."

In addition to the lack of funds for salaries, reduced benefits, and the closing of schools, the return of the Taliban to power has also caused other issues with educator availability. Since August 2021, many educators fled Afghanistan for fear of their, or their families, safety. An Afghan education professional told us that many

¹¹⁰ The International Standard Classification of Education is the official framework used to facilitate international comparisons of education systems. It was developed in 1976 by UNESCO, and was revised in 1997 and 2011.

¹¹¹ USAID's two ongoing education programs, other than those supporting community-based education, are (1) support for the American University of Afghanistan to allow the university to conduct online instruction; and (2) the Strengthening Education in Afghanistan program, which is focused on increasing the number of affordable private schools.

¹¹² SIGAR, Quarterly Report to Congress, SIGAR-2022-QR-1, p. 119.

¹¹³ The "stipend" was funded by the UN and the U.S., and was equal to around \$100 per month paid to approximately 194,00 public school teachers across Afghanistan. In order to distribute stipend payments, the UN reportedly conducted a verification process to ensure the existence of schools and teachers.

educators fled because the Taliban perceived them as “infidels of the West.” For example, an Afghan education professional told us there were no instructors available to teach at one university’s School of Journalism and Mass Communication because faculty members fled the country. The departure of teachers further drained an already shallow teacher pool. Specifically, UNESCO reported that the education sector was already suffering from a significant teacher shortage prior to the Taliban’s takeover, and the Afghan government reported that at least 50,000 more teachers were needed to meet the demands of the school system.¹¹⁴ Consequently, the flight of Afghans following August 2021 further reduced the number of available and experienced educators.

Although the Taliban acknowledge the shortage of teachers, they continue to implement policies that deprive the education system of potential educators. For example, the Taliban’s policy on requiring women to have a male guardian escort is making women apprehensive about continuing their professions.¹¹⁵ In addition, a current educator told us the Taliban are evaluating existing university faculty and staff based on their knowledge and understanding of religious content. The Taliban have explicitly expressed their intent to remove educators who fail the evaluation—a move that is further worsening the shortfall of educators.

With the Taliban’s takeover, the international community stopped providing educational assistance directly to the government. Informal education programming, such as community-based education, remains a critical tool through which the U.S. government and the international community can help provide some education to the Afghan people. An NGO official with experience in Afghanistan told us that while community-based education cannot replace the former education system, it definitely plays a critical role in providing access to education to millions of Afghan children and will continue to improve the Afghan literacy rate. UNICEF plans to strengthen 10,000 community-based education classes that are funded by development partners and supervised by village leaders.¹¹⁶ The plan will provide professional development to teachers and promote the development of secondary education teachers.

The Afghan Health Care System Remains in Crisis and Lacks Resources

Since the Taliban takeover in August 2021, Afghanistan’s health care system has faced a serious crisis due to a significant reduction in financial, human, and physical resources; a collapsing infrastructure; concerns about personal safety; and increases in health care demand and the prevalence of communicable diseases.

In the immediate aftermath of the Taliban’s takeover, the health care sector faced an urgent funding lapse when international support and government funding for Afghanistan’s health sector was immediately paused. The World Bank halted funding for its *Sehatmandi* program, pushing the health care system to the brink of collapse.¹¹⁷ For example, a World Health Organization (WHO) representative stated, “The recent funding pause by key donors to the country’s biggest health program (Sehatmandi) will cause the majority of public health facilities to close.”¹¹⁸ In January 2022, UNICEF and the WHO reported that only 17 percent of 2,300 health facilities they assessed throughout Afghanistan in September 2021 were fully functional.¹¹⁹ In addition, prenatal care reduced by 21 percent, institutional newborn deliveries reduced by 29 percent, and major

¹¹⁴ UNESCO, *The right to education*, p. 23. SIGAR, Quarterly Report to Congress, SIGAR-2022-QR-1, p. 111.

¹¹⁵ SIGAR, Quarterly Report to Congress, SIGAR-2022-QR-2, p. 79.

¹¹⁶ SIGAR, Quarterly Report to Congress, SIGAR-2022-QR-2, p. 102.

¹¹⁷ Sixty percent of Afghanistan’s 3,758 public-health facilities (across 31 of 34 provinces) contracted directly with local NGOs to offer basic health services and essential hospital services through funding made available by the World Bank’s Sehatmandi program (see, SIGAR, Quarterly Report to Congress, SIGAR-2022-QR-1, p. 118). Sehatmandi is funded through a multilateral donor trust and supported by USAID and over 30 international donor partners.

¹¹⁸ WHO, “Afghanistan’s health system is on the brink of collapse.”

¹¹⁹ UNICEF and WHO, *Update on Sustaining Sehatmandi – Lessons learned from the field – implementation, flow of funds, SPs capacity: Consultation on the Future of the Health Engagement in Afghanistan*, January 2022, (PowerPoint presentation provided to SIGAR, February 22, 2022).

surgeries reduced by 31 percent in the first months following the Taliban takeover.¹²⁰ The WHO reported in September 2021 that the closure of these health facilities and reduction in key services resulted in minimal, if any, health care for over 30 million Afghans.¹²¹

An Afghan health care official told us in March 2022 that because of a lack of doctors to examine patients, staff shortages due to salary payment gaps, and no supplies or medication for patients, the health care services provided in national and provincial hospitals are “minimal and limited.” In addition, a February 2022 WHO report stated the closure of many health care facilities and limited health care services due to the funding lapse, created difficulty for Afghans to receive inoculations or seek treatment for communicable diseases, resulting in an increase in the number of communicable disease cases, such as measles and COVID-19, across Afghanistan.¹²²

Starting in October and November 2021, USAID and other international donors provided bridge funding to sustain Sehatmandi in the short term, averting a complete collapse of Afghanistan’s public health system.¹²³ Many local NGOs that support Sehatmandi started receiving payments to resume their health care operations under new guidelines issued by the U.S. Department of the Treasury, which intended to prevent funds from directly benefiting the Taliban. An Afghan NGO official told us the amount of bridge funding the NGO received is much lower than what it received before the collapse of the former Afghan government, and health care facilities have since provided fewer services. Another NGO official with experience in Afghanistan told us the bridge funding did not reimburse operational expenses, such as employee salary payments and administrative costs, for the period between July 1, 2021, and August 15, 2021, when NGOs incurred costs but did not receive funding.

According to the same NGO officials, the bridge funding also did not cover the cost of many facilities, such as family health houses, COVID-19 health centers, and the upgrades to or opening of new health facilities.¹²⁴ The temporary nature of the bridge funding coupled with the low funding amount is concerning to many health care professionals because it makes long-term planning challenging.¹²⁵ Moreover, Afghan medical professionals and NGOs told us that it remains unclear whether the hospitals and clinics administered by the Afghan Ministry of Public Health (those not funded through the international community and operated by NGOs) will ever resume operation. An NGO official told us that efforts are underway to transfer the administration and operation of specialty hospitals, such as maternity, pediatric, regional, and provincial hospitals, to the International Committee of the Red Cross.

USAID told us in November 2021, and again in February 2022, that it was working to find long-term solutions to support the health care system in Afghanistan and protect the gains and achievements of the past 20 years. On October 10, 2021, USAID issued a 3-year roadmap (fiscal years 2021 through 2024) to address the crisis and prevent the collapse of the Afghan health care system by continuing its programs until the end of December 2024.¹²⁶ The roadmap is supposed to prevent the complete failure of the Afghan health care

¹²⁰ UNICEF, *Update on Sustaining*, January 26–28, 2022.

¹²¹ WHO, “Funding Pause Results in Imminent Closure of More Than 2000 Health Facilities in Afghanistan,” September 6, 2021, <http://www.emro.who.int/afg/afghanistan-news/funding-pause-results-in-shut-down-of-more-than-2000-health-facilities-in-afghanistan.html>.

¹²² WHO, *Afghanistan Emergency Situation Report*, Is. 13, March 6, 2022.

¹²³ According to January 2022 UN announcement, the UNDP-funded Sehatmandi in October 2021. The UNICEF and the WHO also funded an additional 3 months to the end of January 2022.

¹²⁴ Family health houses are community-based health facilities that are established in areas that are located at least 10 km from the nearest BPHS facilities and cover a population of 1,500–3,000 people. They provide basic reproductive, maternal, newborn, and child health services, and establish a timely referral system to BPHS facilities.

¹²⁵ An NGO official told SIGAR in March 2022 that the UNDP provided funding for the month of October 2021. After October 2021, UNICEF and the WHO funded NGOs for short, monthly, periods.

¹²⁶ According to the roadmap, funding for Year 1 (October 2021–October 2022) is available from prior year appropriations and will be provided to NGOs to deliver health services to the Afghan people. However, activities beyond the first year require an additional appropriation of \$90 million per year. Although it is not clear if this road map will be funded for Year 2 and Year 3, the lack of funding could result in the collapse of essential health service delivery; without funding, the Afghan

system and avoid a catastrophic effect on the Afghan population, particularly for women and children. The proposed roadmap provides funding for Sehatmandi, addresses gaps in COVID-19 services, and resumes operations in key regional and specialty hospitals that were previously managed by the Afghan Ministry of Public Health. USAID also plans to finance and reinstate the 30 consultant positions previously funded under Sehatmandi that supported the Afghan Ministry of Public Health administered hospitals.

In addition to the serious financial and supply shortages, Afghanistan is also facing a growing shortage of knowledgeable and trained health care professionals. For example, we reported that in 2018 Afghanistan had long suffered from the lack of trained health care professionals and, at only 3.5 medical doctors and 3.6 nurses per 10,000 people, was far below the WHO's international standard of 23 medical professionals per 10,000 people.¹²⁷ Since August 2021, the shortage has worsened. After the Taliban takeover, NGO officials told us that many health care professionals fled the country because of security threats and nonpayment of salaries. Security challenges and import restrictions also created a shortage of workers, essential medicines, and health care supplies. On December 27, 2021, the Taliban made matters even worse and issued a letter dismissing 34 provincial health care directors from the previous government and replacing three deputy ministers from the Afghan Ministry of Public Health with Taliban members. The letter stated that previous directors of public health did not have the authority to sign Ministry of Public Health documents and would not be paid a salary. Health care professionals told us the positions were filled with Taliban members who lack knowledge, expertise, and the institutional capacity to manage the health care sector.

Taliban Restrictions and the Absence of International Assistance Threaten the Sustainability of NGOs and Afghan Civil Society

Since the Taliban's takeover, the NGO community has significantly shrunk because of security concerns, lack of funding, and Taliban policies. The international donor community fears that the lives of millions of Afghans will depend on how the Taliban chooses to regulate, cooperate with, or inhibit the activities of civil society organizations and NGOs, including those promoting and providing assistance related to the rights of women and girls, gender-based violence, addiction, health care, and education.

Afghan and international subject matter experts emphasized to us that the Taliban's takeover directly threatens civic engagement, social activism, and community governance in Afghanistan, just as it did in the 1990s. For example, these experts told us the Taliban have used violence, harassment, and intimidation that threaten the personal safety of civil society actors. One NGO official with experience in Afghanistan shared stories about local Taliban members arbitrarily arresting four NGO officials in Ghor province and an NGO leader in Badghis province. In another example, the UN Human Rights Council reported in January 2022 that three civil society activists were killed and 44 activists were arrested, beaten, and threatened by the Taliban since August 16, 2021.¹²⁸ A separate March 2022 UN Human Rights Council report stated that some peaceful protests, especially those advocating for women's rights, have been met with violence or intimidation by the Taliban.¹²⁹ An advocacy expert with experience in Afghanistan told us that many Afghan NGOs were unable to promote and advocate for their respective organization's mission and goals, and were compelled to shut down because of threats made by the Taliban. An international NGO director told us in February 2022 that the extent to which organizations can withstand the Taliban is uncertain, and the impact of the Taliban's pressure and retaliation against NGOs is still unfolding.

health care system will fail to avert preventable deaths of more than 112 children, 55 neonates, and 10 mothers per day, according to the roadmap.

¹²⁷ SIGAR, *Quarterly Report to the United States Congress*, SIGAR-2020-QR-1, January 30, 2020, p. 120.

¹²⁸ UN Human Rights Council, *Situation of Human Rights in Afghanistan*, January 1, 2022 p. 7. The UN report noted that three additional NGO officials were murdered by the Islamic State-Khorasan Province, and two other killings could not be attributed.

¹²⁹ UN Human Rights Council, *Situation of Human Rights in Afghanistan*, March 4, 2022, p. 11.

According to a Ghani administration official, civil society thrived in Afghanistan before the Taliban's takeover. However, since the collapse, the withdrawal of U.S. and other donor financing—in addition to the direct threat to personal and organizational safety posed by the Taliban—has significantly affected the viability of Afghanistan's civil society and NGOs because these organizations relied on international aid for their operations. International NGOs that operated development programs, including education, agriculture, health care, and livelihood efforts, paused immediately after the Taliban takeover as a result of international financial sanctions against the group and its members. An international NGO official told us that although NGOs have built credibility within communities, sanctions interrupted development operations. Moreover, the Taliban's takeover and the resulting suspension of multilateral and bilateral assistance, freezing of Afghan assets, and strict sanctions against the Taliban resulted in a liquidity crisis and collapse of the banking system in Afghanistan.

In commenting on an early draft of our report, State told us in July 2022 that the liquidity crisis was caused by the freezing of Da Afghanistan Bank's assets and deposits at the foreign exchange, and the interruption of printing afghanis. Da Afghanistan Bank, Afghanistan's central bank, was unable to provide necessary foreign exchange and liquidity to banks to meet deposit or withdrawal demands. State also commented that the liquidity crisis resulted from the Taliban's refusal to engage in a meaningful political process to form an inclusive and diverse governing authority. This disrupted the operations of many NGOs and compelled several to shut their doors because they were unable to finance basic services and pay staff salaries.

For example, the Taliban imposed capital controls limiting the withdrawal amounts from banks and a complete ban on the use of foreign currency, such as U.S. dollars, making it more difficult for international aid to reach the appropriate NGO recipients. These capital controls also create challenges in paying for operating expenses, such as staff salaries, vendor payments, and administrative expenses. Many organizations have opted to make cash payments to continue operations. For example, several international NGO personnel told us this forced existing NGOs to rely on the *hawala* system for banking.¹³⁰ However, using cash to pay for NGO operations and personnel creates further risks, including exposing individuals carrying large amounts of cash to corruption, theft, armed robbery, and carjacking.¹³¹

In addition, according to an NGO official with experience in Afghanistan, the Taliban's Ministry of Economy only approves NGO memoranda of understanding that provide humanitarian and emergency assistance, significantly limiting which NGOs can legally operate and what NGOs may legally do in the country.¹³² Another NGO official told us there are constant delays in approving the memoranda. The Taliban also introduced a monitoring and control plan of NGO activities that severely restricts the ability of NGOs to operate in Afghanistan because of hiring and financial reporting requirements. Directors of Afghan and international NGOs told us that the remaining NGOs still operating in Afghanistan have discontinued civic programs, such as education and literacy programs, and amended their projects to focus on Taliban-approved work, such as providing food, shelter, and health services.

Since August 2021, the Taliban also dissolved the Afghanistan Independent Human Rights Commission, the Afghanistan Independent Bar Association, and the Ministry of Justice Human Rights Support Department—organizations critical to the Afghan justice and human rights accountability system. In a January 2022 report, the UN General Assembly Security Council stated that the Taliban appointed its own members as the Minister of Justice, Chief Justice, and Head of the Supreme Court.¹³³ The same report also stated that in December 2021, the Taliban issued a decree appointing 32 directors, heads of departments, judges, and other key Taliban representatives to the Supreme Court of Afghanistan. The Taliban filled numerous judicial positions across the provinces; however, former judges, prosecutors, and lawyers were not integrated into the justice

¹³⁰ *Hawala* is a system of centuries-old informal money transmission networks that arrange for the transfer and receipt of funds or equivalent value, and settle their accounts through trade and cash.

¹³¹ SIGAR, Quarterly Report to Congress, SIGAR-2022-QR-2, p. 78.

¹³² In January 2022, the Taliban issued a letter permitting NGOs, including international NGOs, to resume their activities under the supervision and monitoring of the Taliban's Ministry of Economy in Kabul.

¹³³ UN Secretary General, *The situation in Afghanistan and its implications for international peace and security: report of the Secretary-General*, January 28, 2022, p. 3.

system, and women remain excluded from working in the justice sector. An Afghan lawyer and activist told us that the Taliban dismissed and replaced all Ghani administration-appointed judges with Taliban member judges, and require the new judges to use Sharia law in courts. As a result, members of the NGO community and civil society do not have legal protections against targeted violence or pushback from provincial Taliban leaders who do not approve of civic or advocacy programs. This will lead to varying levels of insecurity and protection for civil society actors across Afghanistan, and these effects will likely be most profound in rural districts and provinces where local provincial leaders will likely feel less pressure from the international community to protect the civic space. One expert told us that the Taliban's approach to criminal justice is to flog, detain, and imprison people; these often violent approaches are similar to the 1990s Taliban rule.

U.S. GOVERNMENT HELPED MITIGATE SOME RISKS THROUGH EVACUATION, CONTINUED FINANCIAL ASSISTANCE, ECONOMIC STABILIZATION, AND ADVOCACY

The U.S. government has helped mitigate some of the risks Afghans have faced since the Taliban takeover through two primary efforts—evacuating at-risk Afghans and providing financial assistance through international donor organizations. From August 15, 2021, to August 31, 2021, the United States completed a Noncombatant Evacuation Operation that facilitated the departures of U.S. citizens, diplomats, and foreign nationals from allied and partner countries, and evacuated hundreds of at-risk Afghans.¹³⁴ Since August 2021, State has continued to engage with Taliban representatives to help ensure the Taliban abide by commitments to permit the departure from Afghanistan of U.S. citizens, lawful permanent residents, Special Immigrant Visa holders, and other Afghan allies. A U.S. Department of Homeland Security report stated that by February 19, 2022, the U.S. government had evacuated approximately 84,600 Afghan nationals, U.S. citizens, and lawful permanent residents to the U.S. as part of the Operation Allies Welcome.¹³⁵ The evacuations helped address personal security risks that Afghans faced under the Taliban by fleeing the country for safer locations.

As noted above, we encountered obstruction and a lack of cooperation from State and DOD during our work on this evaluation. As a result, we were not able to fully evaluate the mitigation efforts the U.S. government has taken to address ongoing risks faced by Afghans, or the impact these risks have on future U.S. assistance plans in Afghanistan. For example, according to State officials, although State helped coordinate global efforts to evacuate at-risk Afghans to other countries through its Coordinator for Afghan Relocation Efforts, State denied our travel to view coordination operations in Albania, and prevented us from interviewing State officials. State's Legal Adviser's Office reiterated in July 2022 that this evaluation work was outside our agency's jurisdiction. We strongly disagree and, as we reported above, the SIGAR Inspector General and General Counsel communicated with Congress, State, and USAID on SIGAR authority under its enabling legislation.

The Taliban takeover of Afghanistan resulted in the United States closing its embassy in Kabul, and suspending or terminating programs it funded directly through the Afghan government. However, the United States has since restarted some work, including reconstruction activities that were active prior to August 2021. State and USAID have restarted activities that were ongoing prior to the Taliban takeover and provided new funding to address needs such as poverty, hunger, malnutrition, economic stress, health care, agriculture, and education.¹³⁶

However, the economic crisis and banking restrictions in Afghanistan since August 2021 have led UN officials, representatives from high-profile NGOs, and members of Congress to express concerns that by cutting off Afghanistan from the international financial system, the international community contributed to an economic crisis that is exacerbating the suffering of millions of Afghans. In November 2021, the UN Special

¹³⁴ SIGAR, Quarterly Report to Congress, SIGAR-2021-QR-4, p. 72.

¹³⁵ Operation Allies Welcome is the coordinated effort across the U.S. government to support and resettle vulnerable Afghans, including those who worked on behalf of the United States. Department of Homeland Security, press release, "Operation Allies Welcome Announces Departure of All Afghan Nationals from U.S. Military Bases," February 19, 2022.

¹³⁶ SIGAR, Quarterly Report to Congress, SIGAR-2022-QR-3, pp. 105–106, 115–117, 120–126.

Representative for Afghanistan reported, “The financial sanctions applied to Afghanistan have paralyzed the banking system, affecting every aspect of the economy... An entire complex social and economic system is shutting down in part due to the asset freeze, the suspension of non-humanitarian aid flows and sanctions.”¹³⁷ State commented to us in July 2022 that the “UN began [in December 2021], in earnest its cash shipments to Afghanistan to support humanitarian operations.”

The Afghan banking crisis is also impacting humanitarian aid delivery. The lack of a functioning formal banking system, with the exception of the Afghanistan International Bank, presents a significant challenge for ongoing and planned work. Not all Afghans have bank accounts and the UN pays some salaries in cash with verified identification. Further, as a result of the issues with Afghanistan’s formal banking system and the lack of in-country cash reserves, the UN has flown in physical cash to provide salaries, payments to vulnerable households, and support to cash-for-work programs.

Although State and USAID have stated that their ongoing assistance will help at-risk Afghans, it is unclear the extent to which the agencies have established monitoring and evaluation plans, are cooperating with United Nations Assistance Mission for Afghanistan, or conducted required oversight to ensure the aid is reaching the appropriate destinations.¹³⁸ Robust, independent oversight is critical given the billions of dollars in ongoing and planned U.S. assistance amid the significant changes in Afghanistan. During our evaluation, we sought this and other information about State and USAID’s current spending and future plans in Afghanistan. However, after roughly 14 years of cooperating with SIGAR’s work, State and USAID have refused to provide our office with information concerning their ongoing assistance in Afghanistan. We maintain that SIGAR has jurisdiction to evaluate the effectiveness of State and USAID programs and projects related to the reconstruction of Afghanistan, including the effectiveness of those efforts in light of the Taliban’s takeover.¹³⁹ The lack of cooperation is very concerning because State and USAID officials are legally prohibited from preventing SIGAR from carrying out our oversight of programs and projects related to the reconstruction of Afghanistan.¹⁴⁰ Furthermore, given that the Taliban now controls the institutions of the Afghan state, the millions of U.S. taxpayer funds that continue to be spent in Afghanistan are more vulnerable to waste, fraud, and abuse than at any other time in the last 20 years.

CONCLUSION

The U.S. government provided two decades and hundreds of billions of dollars to improve the lives of Afghans from late 2001 to August 2021. However, the Taliban’s takeover in Afghanistan has resulted in significant risks to Afghans’ safety and freedoms, ones that closely compare to life under Taliban rule in the 1990s. When coupled with reduced international assistance, an economy spiraling downward, and a global pandemic, the Taliban’s repressive rules and harsh enforcement threaten 20 years of gains related to the rights of women and girls, the free press, education, health care, and NGOs. Although the U.S. has committed to rescuing and evacuating at-risk Afghans, and provided over a billion additional dollars of assistance since August 2021 to address emergent and ongoing needs, it is too early to tell if these efforts can alleviate the suffering in Afghanistan when the Taliban have, thus far, proven unable to provide even the most basic services. Furthermore, although State and USAID have stated that their ongoing assistance will help at-risk Afghans, it is unclear the extent to which the agencies have established monitoring and evaluation plans, are coordinating with other donors and multi-lateral institutions, or are conducting required oversight to ensure aid is reaching intended recipients. In the current environment, there is increased risk that aid to Afghanistan will be diverted

¹³⁷ Deborah Lyons, “Briefing to the United Nations Security Council by the Secretary-General’s Special Representative for Afghanistan, Ms. Deborah Lyons,” United Nations Assistance Mission for Afghanistan, New York, November 17, 2021.

¹³⁸ SIGAR has ongoing and planned work to examine State and USAID’s continuing programming, including those that promote gender rights, and support for health care, food assistance, education, and economic recovery. DOD said it did not have information to provide.

¹³⁹ National Defense Authorization Act for Fiscal Year 2008, Pub. L. No. 110-181 § 1229.

¹⁴⁰ National Defense Authorization Act for Fiscal Year 2008, Pub. L. No. 110-181 § 1229.

to others before it reaches the people who need it most, thereby potentially wasting billions more in assistance funds. As a result, SIGAR has initiated audits and evaluations related to ongoing State and USAID efforts.

AGENCY COMMENTS

We provided a draft of this report to DOD, State, and USAID for review and comment. We received a written response from State's Director, Office of Afghanistan Affairs, Bureau of South and Central Asian Affairs on September 16, 2022, which is reproduced in appendix II. In its comments, State included correspondence challenging SIGAR's jurisdiction; that correspondence is also reproduced in appendix II. DOD and USAID did not provide comments.

State's letter stated, "The Department has no comments on the content of this [E-015 evaluation] report, except to address SIGAR's claim that it 'encountered obstruction and lack of cooperation from the U.S. Department of State.'" In addition, State noted that it provided responses to 20 requests for information and "also provided substantive comments and suggestions on the Statement of Facts (SOF) for this evaluation (which SIGAR essentially used as an outline for this report), and we are pleased to see that SIGAR chose to incorporate *some* of this carefully considered feedback."

Although State provided some information in the responses to 20 requests over the course of our work, which we incorporated as appropriate, it is inaccurate for State to say it cooperated with SIGAR "throughout the course of the evaluation." Specifically, we sent one request for information to State in October 2021. That request contained 20 items. Over the next 10 months while we conducted field work, State only fully responded to 3 of the 20 questions (seeking points-of-contact) and did not provide complete or timely information for the 17 remaining questions, despite our repeated follow-up to obtain the information and discuss the status of our request. Moreover, State refused all of our requests for interviews, which further hindered data collection efforts. State told us that our work, responding to a congressional request, was outside of SIGAR's jurisdiction, and that the department did not need to and would not provide requested information or access.

Our reply letters to State and USAID clarifying our jurisdiction are reproduced in appendix III. Both our General Counsel and Inspector General have clearly articulated our jurisdiction to State and USAID counsel and leadership. In our view, there is no legitimate reason to continue refusing to provide information and access that is routine, customary, and deemed necessary related to ongoing SIGAR work.

APPENDIX I - SCOPE AND METHODOLOGY

This evaluation examined the potential risk to the Afghan people and civil society organizations resulting from the Taliban's takeover in August 2021. The scope of our evaluation was February 2020 to April 2022. Our objectives were to (1) identify the potential risks to the Afghan people and civil society organizations, including Afghan women and girls, journalists, educational institutions, health care operations, and nongovernmental organizations (NGO) resulting from the Taliban takeover; and (2) assess the extent to which the U.S. government is mitigating these risks, and the impact the risks may have on future U.S. assistance. This evaluation was conducted in response to a congressional request and is descriptive in nature; it does not contain any recommendations.

To carry out this evaluation, our team conducted 54 interviews and reviewed documentation. To examine the potential risk to the Afghan people and civil society organizations, we interviewed Afghan and international subject matter experts who were engaged in advancing the rights of women and girls, journalism and media, education, health care, and NGOs. In addition, we interviewed officials from the following agencies and organizations:

- USAID's Mission to Afghanistan, including the Gender Office; Office of Transition Initiative; Office of Afghanistan and Pakistan Affairs; Peace and Reconciliation Section; Office of Health, Population, and Nutrition; Office of Democracy and Governance; Office of Education; Office of Agriculture; Office of Infrastructure; and the Comptroller's office
- World Bank
- International NGOs

We also reviewed documents, such as the following:

- Various human rights documentation, such as UN Universal Declaration of Human Rights
- Afghanistan's Constitution of 2004, January 3, 2004
- Data calls for SIGAR's quarterly reports with representatives from the Department of State (State) and the U.S. Agency for International Development (USAID)
- UN reports and fact sheets
- Media and journalist reports
- Previously SIGAR reports and publications
- USAID Health Programming in Afghanistan, Three Year Roadmap (2021-2024) to Mitigate a Humanitarian Crisis, October 10, 2021
- Afghan National Education Strategic Plan

To examine the extent to which the U.S. government is mitigating potential risks to the Afghan people and civil society organizations, and the impact these risks might have on future U.S. assistance, we reached out to the Department of Defense (DOD), State, and USAID for interviews. However, we encountered an unprecedented lack of cooperation from DOD and State that placed limitations on our ability to fully address this objective. A DOD official told us, "This project has nothing to do with DOD's mission. Thus, DOD had no information to provide in response to SIGAR's requests for information." State's Legal Adviser's Office said this evaluation work was outside SIGAR's mission. USAID told us it will not cooperate on work involving USAID's Bureau of Humanitarian Assistance, stating that this is beyond our mission's scope. SIGAR is working with Congress to address the agencies' denials and lack of cooperation.

We did not use or rely on computer-processed data for the purpose of our evaluation objectives.

We conducted our evaluation work in Arlington, Virginia, from August 2021 to October 2022, in accordance with the Council of the Inspectors General on Integrity and Efficiency's Quality Standards for Inspection and Evaluation. Those standards require that we plan and perform the evaluation to obtain sufficient, appropriate

evidence to provide a reasonable basis for our findings and conclusions based on our objectives. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our evaluation objectives. SIGAR performed this evaluation under the authority of Public Law No. 110-181, as amended, and the Inspector General Act of 1978, as amended.

APPENDIX II - COMMENTS FROM THE DEPARTMENT OF STATE



United States Department of State

Washington, D.C. 20520

September 16, 2022

Mr. John M. Sopko
Special Inspector General
Office of the Special Inspector General for Afghanistan Reconstruction (SIGAR)
2530 Crystal Drive
Arlington, VA 22202

Dear Special Inspector General Sopko:

The Department of State appreciates the opportunity to work closely with SIGAR to ensure transparency and accountability to the American people regarding U.S. reconstruction efforts in Afghanistan.

The Department has no comment on the content of this report, except to address SIGAR's claim that it "encountered obstruction and a lack of cooperation from the U.S. Department of State."

As you are aware, the Department and the United States Agency for International Development first raised a jurisdictional question with certain aspects of this evaluation in a letter to SIGAR's General Counsel on April 25, 2022. In a follow-up letter to you and SIGAR's General Counsel on July 8, 2022, we reiterated the initial request for clarification on how this evaluation – and similar ones launched in the fall of 2021 – related to SIGAR's jurisdiction to audit reconstruction activities. The July 8 letter also clearly states: "Since the Taliban takeover in August 2021, the United States has stopped providing assistance for the purpose of the reconstruction of Afghanistan." This remains true. The Department asks that SIGAR include both letters and today's correspondence in any dissemination of your report, as part of the Department's official response.

Although this jurisdictional concern remains unresolved, the Department continued to engage with and cooperate with SIGAR throughout the course of this evaluation. Relevant offices within the Department provided responses to 20 specific RFIs that SIGAR submitted as part of this evaluation. These responses provided SIGAR with detailed information and analysis, key documents (including congressional notifications, internal memoranda, and spreadsheets that identify relevant contracts and awards), and the names and contact information of Department employees with expertise in the matters SIGAR evaluated. The Department also responded to follow-up questions from SIGAR, providing additional information to help answer questions posed by SIGAR about responses to certain RFIs.

The Department also provided substantive comments and suggestions on the Statement of Facts (SOF) for this evaluation (which SIGAR essentially used as an outline for this report), and we are pleased to see that SIGAR chose to incorporate *some* of this carefully considered feedback.

Please find the Department's April 25, 2022, and July 8, 2022, letters to SIGAR enclosed. Thank you for this opportunity to review and comment on SIGAR's E-015 report on "Afghan Civil Society: The Taliban's Takeover Risks Undoing 20 Years of Reconstruction Accomplishments."

Sincerely,

A handwritten signature in black ink, appearing to read "Kevin Covert".

Kevin Covert
Director
Office of Afghanistan Affairs
Bureau of South and Central Asian Affairs

Enclosure: as stated.



April 25, 2022

John G. Arlington
General Counsel
Office of the Special Inspector General
for Afghanistan Reconstruction (SIGAR)
2530 Crystal Drive
Arlington, VA 22202-3940

Dear Mr. Arlington:

Thank you for SIGAR's October 1, 2021, letter to Secretary Blinken, Administrator Power, and Secretary Austin requesting information related to five evaluations SIGAR is conducting at the request of the Chairwoman and Ranking Member of the U.S. House of Representatives Committee on Oversight and Reform, and the Chair and Ranking Member of its Subcommittee on National Security. The Department of State and USAID appreciate the opportunity to assist SIGAR with these evaluations and other lines of inquiry in furtherance of SIGAR's vital mandate to audit funds expended on reconstruction efforts in Afghanistan. SIGAR's audits are an important part of Afghanistan-related oversight, which now includes inquiries from agency inspectors general, internal agency after-action reviews, the Afghanistan War Commission established in this year's National Defense Authorization Act, and Congress itself. Our agencies have responded to many of SIGAR's requests for information (RFIs) and for interviews of employees pursuant to these evaluations and continue to provide reconstruction-related data for SIGAR's regular quarterly reports.

SIGAR's enabling statute authorizes it to audit, supervise, and investigate the "programs and operations funded with amounts appropriated or otherwise made available for the reconstruction of Afghanistan." A particular investigation falls within SIGAR's jurisdiction if it concerns "the treatment, handling, and expenditure of amounts appropriated or otherwise made available for the reconstruction of Afghanistan, and of the programs, operations, and contracts carried out utilizing such funds," § 1229(f)(1). This grant of jurisdiction includes all funds expended through the Afghanistan Security Forces Fund or the Afghanistan Commanders' Emergency Response Program without limitation to expenditures only for reconstruction purposes, § 1229(m)(1)(A), as well as those funds "for the reconstruction of Afghanistan" expended through other provisions of law, § 1229(m)(1)(B). The grant of jurisdiction is not limited to financial audits of the expenditure of the designated funds, but rather authorizes SIGAR to conduct oversight of the programs and activities that utilize such funds. We note that, as part of the 2022 budget process, SIGAR expressly sought an expansion of its statutory mandate from "reconstruction" to "reconstruction, humanitarian, and other development assistance for" Afghanistan. That requested expansion has not been enacted into law and, as such, activities involving humanitarian and development assistance remain outside SIGAR's current mandate.

We are writing to ask for clarification regarding several of SIGAR's evaluations that appear to contain within their scope lines of inquiry that would exceed SIGAR's jurisdiction: Evaluation 11, which seeks information related to "the collapse of the Afghan government in August 2021"; Evaluation 15, which

concerns “the potential risk to the Afghan people and civil society since the Taliban regained control of the government in Afghanistan”; Audit 152A, which examines “State’s and USAID’s adherence to guidance issued by OFAC regarding contracting in Afghanistan since September 24, 2021”; and Audit 153A, which pertains to “USAID’s support for emergency food assistance in Afghanistan since FY 2020.” In the requests for information stemming from these reviews, SIGAR has not limited the scope to information related to reconstruction expenditures. Pursuant to these evaluations, SIGAR has, among other things, indicated that SIGAR plans to travel internationally to interview Afghans about their evacuation from Afghanistan and experience in resettlement abroad and sought “copies of any analytical products discussing the non-security factors that contributed to the collapse of the Afghan government, including but not limited to any chronic weaknesses with respect to the governing authority of Afghanistan since 2002” (with a particular interest in “products generated during the run-up to President Biden’s announcement of the full U.S. troop withdrawal in April 2021 and since that time.”). Separately, SIGAR has sought information regarding \$3.5 billion in Afghan Central Bank assets held in the Federal Reserve Bank of New York that will be used for the benefit of the Afghan people, and other topics that may implicate information that falls outside the scope of SIGAR’s mandate to audit.

To be clear, the State Department and USAID remain committed to assisting SIGAR with its important auditing role. Nevertheless, given the apparent attenuation between some of the requests for information and SIGAR’s statutory jurisdiction, we would appreciate additional information regarding the nexus of each RFI sent pursuant to Evaluations 11 and 15, and Audits 152A and 153A, to the funds expended on reconstruction that fall within SIGAR’s statutory authority to investigate. Going forward, it would be helpful if SIGAR would provide the jurisdictional basis for each forthcoming RFI. Further information about SIGAR’s jurisdiction over these matters will help us ensure that the proper oversight authority is investigating the many aspects of the U.S. Government’s role in Afghanistan over the past 20 years. Many of the requests for information from SIGAR address topics that are currently the subject of oversight by other investigative bodies with whom our agencies are already cooperating, including congressional committees and our own Inspectors General, or fall within the purview of the newly established Afghanistan War Commission. De-duplicating these efforts and ensuring that they are handled by duly mandated oversight bodies will guarantee that taxpayer dollars are spent efficiently and that each body’s investigative expertise is put to its best and highest use.

Sincerely,



Richard C. Visek
Acting Legal Adviser
Department of State



Margaret L. Taylor
General Counsel
USAID



July 8, 2022

John F. Sopko,
Special Inspector General for
Afghanistan Reconstruction (SIGAR)
2530 Crystal Drive
Arlington, VA 22202-3940

John G. Arlington
General Counsel, SIGAR

Dear Messrs. Sopko and Arlington:

We acknowledge our Agencies' receipt of SIGAR's June 22, 2022, letter to Secretary Blinken and Administrator Power, as well as of SIGAR's May 6, 2022, letter in response to our April 25, 2022, letter. We appreciate SIGAR's continued engagement on issues related to SIGAR's jurisdiction and, on behalf of our Agencies, wish to provide you with the following additional information.

In our April 25, 2022, letter, we made clear that the Department of State and USAID have long been—and remain—committed to helping SIGAR fulfill its important statutory mandate. Consistent with President Biden's deep commitment to transparency for the American people, the Department and USAID believe in the importance of inspectors general to protect against fraud, waste, and abuse.

In that spirit, we asked SIGAR to clarify for us its authority to investigate certain matters that do not appear to relate to the reconstruction of Afghanistan. We also requested that SIGAR provide a written basis for SIGAR's jurisdiction in connection with any future requests for information. Our purpose in seeking these clarifications was to engage on a way forward that will allow SIGAR to continue its work that falls within its statutory mandate, while accounting for the significantly changed circumstances in Afghanistan. We noted that this additional information would be particularly useful as we work to ensure that we are responding appropriately to the entities reviewing the U.S. government's role in Afghanistan over the past 20 years, which include our own Inspectors General, who have jurisdiction over all of our respective programs and operations, the Government Accountability Office, Congress itself, and, notably, the Afghanistan War Commission—the body Congress established through legislation that the President signed into law in order to conduct a comprehensive review of the war effort.

We recognize, as SIGAR's May 6, 2022, letter states, that SIGAR has broad authority under its enabling legislation to conduct oversight of "programs and operations funded with amounts

appropriated or otherwise made available for the reconstruction of Afghanistan.”¹ We also acknowledge that SIGAR’s jurisdiction extends to oversight of all funds made available to the Afghanistan Security Forces Fund or programs similar to the Commanders’ Emergency Response Program established under subsection (a)(2) of section 1202 of the National Defense Authorization for Fiscal Year 2006, as well as those funds made available “for the reconstruction of Afghanistan” expended under (i) the Economic Support Fund; (ii) the International Narcotics Control and Law Enforcement account; or (iii) any other provision of law.² Similarly, we do not dispute SIGAR’s assertion that “any funds used for a reconstruction purpose are within SIGAR’s jurisdiction, regardless of the fund or account from which those funds derive.”

The State Department and USAID Continue to Engage with SIGAR on Reconstruction-Related Activities

Since receiving requests for information sent pursuant to Evaluations 11-16, the State Department and USAID have responded to SIGAR’s evaluations that relate to the reconstruction of Afghanistan. The State Department and USAID have responded to Evaluation 13, pursuant to which SIGAR sought to “review the current status of U.S. funding appropriated or obligated for reconstruction programs in Afghanistan as of October 1, 2021.” We have likewise responded to Evaluation 14, pursuant to which SIGAR sought to “evaluate the extent to which the Taliban have access to U.S. on-budget assistance or U.S.-funded equipment and defense articles previously provided to the government of Afghanistan and the ANDSF, as well as any mechanisms the U.S. government is using to recoup, recapture, or secure this funding and equipment.” In response to these evaluations, the State Department and USAID provided written responses to dozens of questions and thousands of pages of responsive documents, analyses, and Excel spreadsheets describing dozens of programs that were part of the U.S. government’s reconstruction effort in Afghanistan.

We understand that neither the State Department nor USAID received official requests for information pursuant to Evaluation 12 because that evaluation addressed Department of Defense programs related to the collapse of the ANDSF.

In addition to the above engagements, the State Department and USAID have consistently provided SIGAR data related to the reconstruction of Afghanistan for its regular quarterly reports, as well as reviewed and provided recommended edits to the draft versions of these reports (the unclassified reports and their accompanying classified supplements). Both USAID and the State Department have also provided edits and commentary on reports SIGAR publishes as part of its evaluations. Moreover, SIGAR continues to have access to State Department cables classified up to the SECRET level.

The State Department and USAID raised questions about two of the evaluations SIGAR submitted: Evaluation 11, which sought information related to “the collapse of the Afghan government in August 2021”; and Evaluation 15, which addressed “the potential risk to the Afghan people and civil society since the Taliban regained control of the government in

¹ Section 1229(a)(1) of the National Defense Authorization Act for Fiscal Year 2008 (5 U.S.C. App 8G note) (NDAA for FY 2008).

² *Id.*, Sections 1229(m)(1)(A) and 1229(m)(1)(B).

Afghanistan.” In our April 25, 2022, letter, we asked that you explain how these evaluations related to SIGAR’s jurisdiction to audit reconstruction activities. We also inquired about the nexus between the reconstruction of Afghanistan and two audits you opened—Audit 152A, which examines, *inter alia*, “State’s and USAID’s adherence to guidance issued by OFAC regarding contracting in Afghanistan since September 24, 2021”; and Audit 153A, which pertains to “USAID’s support for emergency food assistance in Afghanistan since FY 2020.” We also separately raised a question about Evaluation 16, which sought information related to “U.S. funding appropriated or obligated for reconstruction programs in Afghanistan, as of March 1, 2022” (later modified to March 31, 2022), as the time period in question became increasingly attenuated from the period during which reconstruction efforts had been undertaken in Afghanistan. Notwithstanding these questions, the State Department and USAID responded to reconstruction-related inquiries within Evaluations 11, 15, and, in USAID’s case, 16 by replying to requests for information, providing narrative responses and documents, coordinating an interview for SIGAR, and conducting a mission-wide interview. The State Department and USAID also responded to Audit 152A by providing narrative responses, spreadsheets of contracts, and points of contact.

We sought clarifications about these inquiries, several of which are currently the subject of oversight from our own Inspectors General, because of their seemingly attenuated relationship to funds made available for the reconstruction of Afghanistan. Our Inspectors General are currently conducting or about to begin several reviews related to Afghanistan outside of reconstruction, including reviews of sanctions policies and procedures, humanitarian assistance programming, the Afghan Special Immigrant Visa program, and emergency action planning guiding the evacuation and suspension of operations at U.S. Embassy Kabul. Our Inspectors General have also recently closed or are currently monitoring compliance regarding dozens of other audits and reviews related to Afghanistan that concern activities other than reconstruction.

Reconstruction in Afghanistan Has Ended

Since the Taliban takeover in August 2021, the United States has stopped providing assistance for the purpose of the reconstruction of Afghanistan. Before August 2021, the United States undertook a broad range of activities as part of a partnership with the government of Afghanistan, including activities for the reconstruction of Afghanistan. That broad effort has since ceased. Since August 2021, the United States has dramatically changed the nature and scope of its activities in Afghanistan to focus instead on humanitarian aid and targeted assistance designed to help meet basic human needs and avoid a complete and imminent economic collapse. As SIGAR noted in its August 2021 “lessons learned” retrospective on 20 years of reconstruction in Afghanistan, reconstruction is different in kind from stand-alone humanitarian aid:

Reconstruction programs are not like humanitarian aid; they are not meant to provide temporary relief. Instead, they serve as a

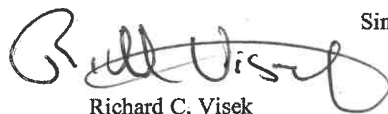
foundation for building the necessary institutions of government, civil society, and commerce to sustain the country indefinitely.³

The assistance the U.S. government has provided to Afghanistan since August 2021 has been focused on alleviating the immediate humanitarian situation in the country, supporting early recovery and basic human needs, and averting a further economic crisis, not on the broad-based reconstruction projects of the previous 20 years. While certain assistance may once have fallen under SIGAR's jurisdiction insofar as it was part of the United States' broader reconstruction effort, our assistance after August 2021 is no longer being provided for the reconstruction of Afghanistan.

You have repeatedly cited section 1229(i)(2) of the NDAA for FY 2008 as giving SIGAR jurisdiction over humanitarian and development programs. Section 1229(i)(2), however, does not expand SIGAR's jurisdiction but rather is merely a reporting provision that requires that SIGAR's quarterly reports address specific activities within its existing jurisdiction. We further note SIGAR's suggestion in its previous correspondence that a request from a congressional committee and language in a committee report imbue it with additional, freestanding jurisdiction over the matters about which we have asked you for clarification. This is incorrect. Notwithstanding your description of SIGAR's recent inquiries as "Congressionally-mandated," neither a congressional request nor a committee report can augment SIGAR's statutory jurisdiction. Only an act of Congress can do that. In addition, Congress itself routinely obtains information on Afghanistan-related matters outside SIGAR's jurisdiction by directly engaging State and USAID. Since reconstruction in Afghanistan ended, we have provided Members and committees with over 150 briefings on Afghanistan-related matters, participated in hearings addressing these topics, and responded to numerous requests for information from Members and staff in writing.

Moving forward, State and USAID will continue to provide SIGAR information about reconstruction assistance for Afghanistan, taking into account that the United States is no longer engaged in reconstruction in Afghanistan. We will also continue to cooperate with the oversight of congressional committees, our own Inspectors General on our current humanitarian and other programming in Afghanistan, and the Afghanistan War Commission when it begins its review.

Our SIGAR liaisons remain our points of contact for our ongoing cooperation with SIGAR. We look forward to assisting you with your work.



Richard C. Visek
Acting Legal Adviser
Department of State

Sincerely,



Margaret L. Taylor
General Counsel
USAID

³ Special Inspector General for Afghanistan Reconstruction, "What We Need to Learn: Lessons from Twenty Years of Afghanistan Reconstruction," August 2021, available online at <https://www.sigar.mil/lessonslearned/lessonslearnedreports/index.aspx>.

APPENDIX III – CORRESPONDENCE FROM SIGAR TO THE DEPARTMENT OF STATE AND THE U.S. AGENCY FOR INTERNATIONAL DEVELOPMENT REGARDING SIGAR’S JURISDICTION



SIGAR | Office of the Special Inspector General
for Afghanistan Reconstruction

John F. Sopko
Special Inspector General

June 22, 2022

The Honorable Antony J. Blinken
Secretary of State

The Honorable Samantha Power
Administrator
U.S. Agency for International Development

Dear Secretary Blinken and Administrator Power:

As required by Section 1229(h)(5)(B) of the National Defense Authorization Act for FY 2008 and Section 6(c)(2) of the Inspector General Act of 1978, as amended, I am writing to report that State and USAID officials are unreasonably refusing to provide information and assistance requested by SIGAR. This information and assistance is needed for several audits and Congressionally mandated reviews pertaining to, among other things: (1) the collapse of the U.S.-backed government in Afghanistan; (2) State and USAID compliance with laws and regulations prohibiting the transfer of funds to the Taliban; and (3) ongoing humanitarian and development programs supporting the Afghan people.

Historically, State and USAID officials have supported SIGAR’s mission and honored my office’s requests. Where there has been confusion on the part of State and USAID concerning the extent of SIGAR’s jurisdiction, forthright exchanges between our offices have consistently concluded with State and USAID correcting course and complying with SIGAR’s requests. Inexplicably, this long track record of cooperation seems to have abruptly ended. Agency officials now appear to have adopted a premeditated position of obstruction.

I find this development particularly troubling in light of the clear legal prohibitions against State and USAID officials preventing SIGAR’s oversight work,¹ as well as recent OMB guidance calling for cooperation with federal offices of inspectors general.² The President underscored the importance of such cooperation only a few weeks ago, when he stated unequivocally, “[I]n my administration, the watchdogs are back.”³

¹ National Defense Authorization Act for Fiscal Year 2008 (“NDAA for FY2008”), Pub. L. No. 110-181, § 1229(e)(2); Inspector General Act of 1978, 5 U.S.C. app. § 3(a) (“Neither the head of the establishment nor the officer next in rank below such head shall prevent or prohibit the Inspector General from initiating, carrying out, or completing any audit or investigation . . .”).

² Memorandum from the Executive Office of the President, Office of Management and Budget, *Promoting Accountability through Cooperation among Agencies and Inspectors General* (December 3, 2021) at 1.

³ Remarks by President Biden with Inspectors General on Commitment to Oversight, Accountability, and Transparency (April 29, 2022).

1550 Crystal Drive, 9th Floor
Arlington, Virginia 22202

Mail: 2530 Crystal Drive
Arlington, Virginia 22202-3940

Tel: 703 545 6000

www.sigar.mil

As discussed below, the coordinated efforts by State and USAID officials to deny SIGAR access to information and assistance are unprecedented. However, the billions of U.S. taxpayer dollars that have been spent and continue to be spent in support of the Afghan government and the Afghan people warrant independent oversight, and the law requires it. Therefore, I respectfully request that you direct State and USAID officials to cease their illegal obstruction of SIGAR's oversight work and to provide the requested information and assistance without further delay.

Congress Has Directed SIGAR to Conduct Studies of the Collapse of the Afghan Military and the Afghan Government

The information and assistance requested by SIGAR is needed to carry out evaluations and reports required by Congress. Specifically, Congress has directed SIGAR to:

[C]onduct an evaluation of the performance of the ANDSF for the period between February 2020 and August 2021. The committee also directs the Special Inspector General for Afghanistan Reconstruction to submit a report to the Committees on Armed Services of the Senate and the House of Representatives and the Secretary of Defense by March 1, 2022, on the findings of such evaluation, including why the ANDSF proved unable to defend Afghanistan from the Taliban following the withdrawal of U.S. military personnel; the impact of the withdrawal of U.S. military personnel had on the performance of the ANDSF; elements of the U.S. military's efforts since 2001 to provide training, assistance, and advising to the ANDSF that impacted the ANDSF's performance following the U.S. military withdrawal; the current status of U.S.-provided equipment to the ANDSF; the current status of U.S.-trained ANDSF personnel; and any other matters the Special Inspector General for Afghanistan Reconstruction deems appropriate.⁴

Congress also directed SIGAR to examine:

[T]he underlying causes that may have contributed to the rapid collapse . . . of the government of Afghanistan and the Afghan National Defense and Security Forces (ANDSF), any potential loss or compromise of U.S. reconstruction assistance resulting from the Taliban's return to power, and the ramifications of the U.S. military and diplomatic withdrawal for U.S. national security and the people of Afghanistan.⁵

⁴ H. Rept. No. 117-118 at 251 (2021).

⁵ U.S. House of Representatives, Committee on Oversight and Reform and Subcommittee on National Security, Letter to John F. Sopko, Sep. 10, 2021. In response to this request, we initiated four evaluations to examine: (1) the circumstances surrounding the collapse of the Afghan government); (2) the continued risk to U.S.-funded reconstruction assistance in Afghanistan); (3) the Taliban's access to U.S.-provided funds and defense equipment); and (4) the risk to vulnerable Afghans resulting from the Taliban's return to power.⁶ NDAA for FY2008, § 1229(h)(5)(A).

Two SIGAR audits are also being hindered by a lack of cooperation from State and USAID. The first evaluates your agencies' compliance with the laws and regulations prohibiting transfers of funds to members of the Taliban and the Haqqani Network. The second concerns ongoing emergency food assistance to Afghanistan.

SIGAR was also informed by State that the Department would not cooperate with future financial audits conducted by SIGAR, but would from now on choose its own auditors. It should go without saying, but neither SIGAR's authorizing statute nor the Inspector General Act of 1978 contain a "choose your own auditor" provision.

State and USAID are Required by Law to Provide Information and Assistance to SIGAR Upon Request

SIGAR's authorizing statute provides that,

Upon request of the Inspector General for information or assistance from any department, agency, or other entity of the Federal Government, the head of such entity shall, insofar as is practicable and not in contravention of any existing law, furnish such information or assistance to the Inspector General, or an authorized designee.⁶

The Inspector General Act of 1978, as amended, contains a similar provision.⁷

The statute goes on to state that,

Whenever information or assistance is, in the judgment of the Inspector General, unreasonably refused or not provided, the Inspector General shall report the circumstances to the Secretary of State or the Secretary of Defense, as appropriate, and to the appropriate congressional committees without delay.⁸

State and USAID's failure to provide information and assistance to SIGAR also violates the December 3, 2021, guidance from the Office of Management Budget regarding cooperation with federal inspectors general, which states that, "It is the President's expectation that executive departments and agencies will restore and respect the integrity and independence of their respective agency inspectors general (IGs) and work with the Congress to ensure that IG offices can exercise their vital oversight role."⁹ The OMB Guidance goes on to explain that "in

⁶ NDAA for FY2008, § 1229(h)(5)(A).

⁷ See Inspector General Act of 1978, 5 U.S.C. app. § 6(c)(1). Section 6(a)(1)(A) of the IG Act authorizes inspectors general "to have timely access to all records, reports, audits, reviews, documents, papers, recommendations, or other material available to the applicable establishment which relate to programs and operations with respect to which that Inspector General has responsibilities under this Act."

⁸ NDAA for FY2008, § 1229(h)(5)(B).

⁹ Memorandum from the Executive Office of the President, Office of Management and Budget, *Promoting Accountability through Cooperation among Agencies and Inspectors General* (December 3, 2021) at 1.¹⁰ *Id.* at 3.¹¹ NDAA for FY2008, § 1229(e)(2).

recent years, there have been concerns that executive branch agencies have not consistently provided their IGs with the full cooperation and access to which they are entitled under the law.” OMB then noted that the most effective agency leadership communications, “affirmed the duty of agency personnel to cooperate” and noted that the IG Act “requires IG’s timely access to all agency records.”¹⁰

State and USAID are Prohibited by Law from Preventing SIGAR from Carrying Out Its Duties

SIGAR’s authorizing statute states that:

No officer of the Department of Defense, the Department of State, or the United States Agency for International Development shall prevent or prohibit the Inspector General from initiating, carrying out, or completing any audit or investigation related to amounts appropriated or otherwise made available for the reconstruction of Afghanistan¹¹

The Inspector General Act of 1978, as amended, contains a similar provision.¹²

In addition, Section 7 of the Inspector General Act of 1978 authorizes SIGAR to interview government employees and prohibits the agency from retaliating against those employees:

The Inspector General may receive and investigate complaints or information from an employee of the establishment concerning the possible existence of an activity constituting a violation of law, rules, or regulations, or mismanagement, gross waste of funds, abuse of authority or a substantial and specific danger to the public health and safety.¹³

* * * *

Any employee who has authority to take, direct others to take, recommend, or approve any personnel action, shall not, with respect to such authority, take or threaten to take any action against any employee as reprisal for making a complaint or disclosing information to an Inspector General, unless the complaint was made or the information disclosed with the knowledge that it was false or with willful disregard for its truth or falsity.¹⁴

A State official has informed SIGAR that department staff have received internal direction to not engage with or speak to SIGAR without prior clearance from State legal counsel. This

¹⁰ *Id.* at 3.¹¹ NDAA for FY2008, § 1229(e)(2).

¹¹ NDAA for FY2008, § 1229(e)(2).

¹² The Inspector General Act of 1978, 5 U.S.C. app. § 3(a) provides that “[n]either the head of the establishment nor the officer next in rank below such head shall prevent or prohibit the Inspector General from initiating, carrying out, or completing any audit or investigation”

¹³ Inspector General Act of 1978, 5 U.S.C. app. § 7(a).

¹⁴ *Id.* § 7(c).

direction is at odds with Section 7 of the Inspector General Act and other legal protections related to whistleblowers.¹⁵

State and USAID Officials Are Coordinating to Obstruct SIGAR Audits and Congressionally Mandated Reviews

As of the date of this letter, State and USAID have unreasonably failed to provide the majority of the information SIGAR requested in support of several audits and Congressionally-mandated reviews. State and USAID have, in some cases, simply ignored our communications, refused to make staff available for interviews, or refused to permit SIGAR to travel internationally to conduct research on the ground – all of which I have determined are unreasonable and in disregard of the responsibilities of my office. SIGAR’s audit and evaluation teams have been completely flexible and provided many options to facilitate your department’s cooperation with our mission, to little effect.

1. State and USAID Officials Were Given Several Months to Comply with SIGAR’s Requests for Information

On October 1, 2021, SIGAR announced that it was beginning several evaluations pertaining to the collapse of the Afghan government. Beginning on October 26, 2021, my office sent requests for information ("RFIs") to multiple offices and bureaus involved in Afghanistan reconstruction, including the Bureau of South and Central Asian Affairs; the Bureau of International Narcotics and Law Enforcement Affairs; the Coordinator for Afghanistan Relocation Efforts; and the U.S. diplomatic interests section for Afghanistan in Qatar, among others. Over the succeeding months, we submitted more than 20 follow-up or supplemental requests.

Unfortunately, after giving your agencies several months to provide the requested information and assistance, it is now evident that offices and staff who have cooperated with similar requests in the past were being silenced or overruled by officials opposed to SIGAR’s independent oversight. For example, State declined to make staff available for interviews regarding the settlement of Afghan refugees and the conditions those refugees faced when fleeing Afghanistan. Similarly, USAID’s Bureau of Humanitarian Assistance ("BHA") declined to provide funding information regarding its ongoing programs in Afghanistan, citing ongoing consultation with its legal counsel.

Of greatest concern, however, has been State and USAID’s refusal to provide basic information relevant to SIGAR’s audit concerning efforts to ensure that ongoing programs supporting the people of Afghanistan do not result in the illegal transfer of U.S. taxpayer funds to the Taliban or the Haqqani Network. This audit is simply the latest in a number of audits that SIGAR has

¹⁵ Whistleblower Protection Act of 1989, Pub. L. No. 101-12, § 4 (codified at 5 U.S.C. § 2302(b)(8), as amended).¹⁶ See, e.g., SIGAR, *Contracting with the Enemy: State and USAID Need Stronger Authority to Terminate Contracts When Enemy Affiliations Are Identified*, SIGAR Audit 13-14 (July 2013).

undertaken over the past decade related to the U.S. government's efforts to prevent contracting with the enemy.¹⁶ The fact that State and USAID would obstruct such oversight work, particularly after the Taliban's seizure of governmental power in Afghanistan, is unprecedented. Given the express prohibition against State and USAID officials preventing SIGAR from conducting its oversight work, it is also illegal.¹⁷

2. State and USAID Legal Counsel Falsely Claim that SIGAR Lacks Jurisdiction Over Humanitarian and Development Programs in Afghanistan

In April 2022, following more than six months of delay, the State Department's Acting Legal Adviser and USAID's General Counsel sent a letter to SIGAR requesting "clarification" of SIGAR's jurisdiction to conduct the audits and Congressionally mandated reviews noted above. The letter asserted, without basis, that "activities involving humanitarian and development assistance remain outside SIGAR's current mandate."¹⁸

SIGAR's General Counsel promptly responded to the State and USAID legal counsels' letter, explaining the broad scope of SIGAR's existing jurisdiction as stated in both the plain text of SIGAR's authorizing statute and its legislative history.¹⁹ A copy of SIGAR's letter is attached. The bottom line is that SIGAR's authorizing statute provides that SIGAR has jurisdiction to audit, investigate, and report on projects and programs using:

"any . . . funding mechanism" that supports "any of the following purposes:

(A) To build or rebuild physical infrastructure of Afghanistan.

(B) To establish or reestablish a political or societal institution of Afghanistan.

[and]

(C) To provide products or services to the people of Afghanistan."²⁰

More than a month later, SIGAR's General Counsel still has not received a response to his letter. However, two weeks ago, a State Department audit liaison sent a terse email to SIGAR's auditors stating that "the Department's position has not changed" and State would not cooperate with SIGAR's requests for information.²¹

Consistent with the plain text of SIGAR's authorizing legislation, we have since 2008 reported on humanitarian and development assistance programs in Afghanistan. For example, SIGAR's very first Quarterly Report to Congress discusses humanitarian and development assistance

¹⁶ See, e.g., SIGAR, *Contracting with the Enemy: State and USAID Need Stronger Authority to Terminate Contracts When Enemy Affiliations Are Identified*, SIGAR Audit 13-14 (July 2013).

¹⁷ NDAA for FY2008, § 1229(e)(2).

¹⁸ Letter from Richard C. Visek, Acting Legal Adviser, Department of State, and Margaret L. Taylor, General Counsel, USAID, to John G. Arlington, General Counsel, SIGAR (April 25, 2022).

¹⁹ Letter from John G. Arlington, General Counsel, SIGAR, to Richard C. Visek, Acting Legal Adviser, Department of State, and Margaret L. Taylor, General Counsel, USAID (May 6, 2022).

²⁰ NDAA for FY2008, § 1229(i)(2).

²¹ E-mail from State Department Audit Liaison to SIGAR Auditor (May 31, 2022).

within the broader context of Afghanistan reconstruction.²² No federal agency has challenged SIGAR's authority to conduct oversight of such programs until now. State and USAID legal counsels' claim that SIGAR's jurisdiction does not include such matters is not only contrary to the law, but a gross deviation from over 14 years of precedent set by three prior administrations.

Conclusion

As the U.S. government continues adding to the billions of dollars that it has already spent on the Afghan government and people since 2002, U.S. taxpayers deserve objective information concerning where their money is going and to whom it is being given. It is my sincere hope that you will follow the example of your predecessors across administrations and affirm the duty of State and USAID officials to comply with SIGAR's requests for information and assistance.

I respectfully request that your office respond to this letter within 10 days and advise SIGAR of your agencies' plans to provide the requested information and assistance, and to accept our interview requests. In addition, I request that you take immediate action to rescind any written or oral direction prohibiting State or USAID staff from communicating with SIGAR.

Pursuant to my duty under Section 1229(h)(5)(B) of the National Defense Authorization Act for FY 2008, I am providing a copy of this letter to the appropriate Congressional committees.

Thank you for your assistance in this matter. Should you have any questions with regard to this letter, please contact me at 703-545-6000, or john.f.sopko3.civ@mail.mil, or your staff may contact Jaryd M. Bern, Chief of Staff, at 703-861-1269 or jaryd.m.bern.civ@mail.mil.

Sincerely,



John F. Sopko
Special Inspector General
for Afghanistan Reconstruction

cc: The Honorable Ron Klain, Chief of Staff, Executive Office of the President
The Honorable Shalanda Young, Director, Office of Management and Budget

Attachment: As stated

²² SIGAR, Quarterly Report to the United States Congress, October 2008.



SIGAR

Office of the Special Inspector General
for Afghanistan Reconstruction

John G. Arlington
General Counsel

May 6, 2022

Mr. Richard C. Visek
Acting Legal Advisor
Department of State

Ms. Margaret L. Taylor
General Counsel
USAID

Dear Mr. Visek and Ms. Taylor:

I am in receipt of your letter of April 25 in response to SIGAR's October 1, 2021 request for information ("RFI"). SIGAR submitted the October 1 RFI to carry out a bipartisan request by the House Committee on Oversight and Reform to examine

"... the underlying causes that may have contributed to the rapid collapse [in August 2021] of the government of Afghanistan and the Afghan National Defense and Security Forces ("ANDSF"), and potential loss or compromise of U.S. reconstruction assistance resulting from the Taliban's return to power, and the ramifications of the U.S. military and diplomatic withdrawal for U.S. national security and the people of Afghanistan."

To carry out that request, and in consultation with the requestors, SIGAR divided the task into five parts, evaluating: (1) the circumstances surrounding the collapse of the Afghan government; (2) the collapse and dissolution of the ANDSF; (3) the continued risk to U.S.-funded reconstruction assistance in Afghanistan; (4) the Taliban's access to U.S.-provided funds and military equipment; and (5) the risk to vulnerable Afghans, including women and girls, resulting from the Taliban's return to power.

Your letter asks for "clarification regarding several of SIGAR's evaluations" which you assert "appear to contain within their scope lines of inquiry that would exceed SIGAR's jurisdiction."

Specifically, you object to providing information related to "the collapse of the Afghan government in August 2021" and "the potential risk to the Afghan people and civil society since the Taliban regained control of the government in Afghanistan." You particularly object to SIGAR interviewing Afghan refugees about the collapse of the Afghan government and SIGAR's request for USAID information regarding the collapse of the Afghan government.

1550 Crystal Drive, 9th Floor
Arlington, Virginia 22202

Mail: 2530 Crystal Drive
Arlington, Virginia 22202-3940

Tel: 703 545 6000

www.sigar.mil

You also object to providing information for two SIGAR audits: Audit 152A, which examines State's and USAID's compliance with guidance issued by the Treasury Department's Office of Foreign Assets Control ("OFAC") regarding agency contracting in Afghanistan following the collapse of the Afghan government; and Audit 153A, which pertains to USAID's support for emergency food assistance in Afghanistan since FY 2020.

You also object to SIGAR's request for information pertaining to State's proposal to use \$3.5 billion of Afghan Central Bank assets now frozen in the United States "for the benefit of the Afghan people."

Finally, I note that last week, USAID's Bureau of Humanitarian Affairs ("BHA") notified SIGAR auditors that, based on your letter, it would no longer cooperate with future SIGAR financial audits of its Afghanistan programs and activities, but would "use USAID's internal process to conduct cost audits . . . via the Defense Contract Audit Agency."

In sum, you assert that SIGAR's audits and requests for information do not pertain to reconstruction and that "activities involving humanitarian and development assistance remain outside SIGAR's current mandate."

Your claim that these matters are not within SIGAR's jurisdiction is astonishing. SIGAR has been reviewing, auditing, investigating, and reporting on these and related issues for more than 12 years, including USAID humanitarian assistance (for example, food assistance programs) and support to Afghan refugees. These audits and requests for information are squarely within areas in which we have conducted oversight in the past.¹ Moreover, SIGAR has been issuing Congressionally mandated quarterly reports on security, governance, and economic and social development since 2009, incorporating large amounts of information obtained from your agencies. Prior to the collapse of the Afghan government in August 2021, State and USAID generally cooperated with our audits and requests for information.² What has changed?

There is little to no substantive difference between assistance referred to as "reconstruction" and assistance referred to as "development" or "humanitarian." It is a classic distinction without a difference. In the context of SIGAR's enabling legislation, reconstruction assistance is the broadest term, subsuming both development and humanitarian assistance. As explained below, Congress fully intended to include both development assistance and humanitarian assistance within SIGAR's jurisdiction, which only makes sense. What would be accomplished

¹ See, e.g., *Emergency Food Assistance to Afghanistan: Incomplete Reporting and Limited Site Visits Hindered USAID's Oversight of Millions of Dollars of Food Assistance*, SIGAR 20-10-AR, November 21, 2019; SIGAR, *Audit Letter: Efforts to Support Afghan IDPs*, SIGAR 16-47-AL, July 25, 2016; *Afghan Refugees and Returnees: Corruption and Lack of Afghan Ministerial Capacity Have Prevented Implementation of a Long-term Refugee Strategy*, SIGAR 15-83-AR, August 27, 2015; *Contracting with the Enemy: State and USAID Need Stronger Authority to Terminate Contracts When Enemy Affiliations Are Identified*, SIGAR Audit 13-14, July 24, 2013.

² State periodically objected to our requests for information about diplomatic and consular expenditures in Afghanistan, but in the end provided the requested information.

by trying to distinguish development assistance and humanitarian assistance from reconstruction assistance?

You agree that Congress' grant of jurisdiction to SIGAR "is not limited to financial audits of the expenditure of [these] funds, but rather authorizes SIGAR to conduct oversight of the programs and activities that utilize such funds." SIGAR also has the authority to examine the effectiveness, sustainability, and outcome of those same programs and activities, which is something that we have emphasized in our work from the very beginning. Success is not measured merely by how many schools are built or how many medical supplies were delivered, but by the outcome of those and other reconstruction activities taken as a whole.

It is therefore particularly striking that you object to SIGAR examining the reasons for the collapse of the Afghan government. Congress and the American public want to know why the Afghan government and the Afghan army collapsed after the State Department, USAID, and the Department of Defense spent more than \$135 billion on reconstruction. And Congress wants to know the risks involved in continued aid to Afghanistan, and the risks to vulnerable Afghans, especially women and girls, now that the Taliban have taken over.

I would think that State and USAID would welcome SIGAR's independent and objective evaluation of these important questions. It would make no sense to argue that SIGAR may audit and investigate discrete projects and programs, but not look at the overall result of 20 years of reconstruction assistance.

Nevertheless, you have asked for clarification of SIGAR's statutory authority to conduct this work. As explained below, SIGAR's enabling statute gives it broad authority to audit, supervise, and investigate all U.S. reconstruction aid to Afghanistan, which excludes war-fighting activities by U.S. forces.³ In addition, State and USAID are required to provide information and assistance to SIGAR upon request, and it is illegal for USAID's Bureau of Humanitarian Assistance to refuse to allow SIGAR to audit its Afghanistan programs.

SIGAR Has Jurisdiction Over All Reconstruction Assistance

Congress gave SIGAR broad jurisdiction over all assistance to Afghanistan, except for the war-fighting activities of U.S. military forces.⁴ This broad grant of jurisdiction is defined by the purposes, duties, and authorities set forth in Section 1229 of SIGAR's enabling legislation.

³ While the vast majority of U.S. war-fighting activities are outside SIGAR's jurisdiction, there are some limited exceptions. For example, Section 842 of the National Defense Authorization Act for Fiscal Year 2008 authorizes SIGAR to audit and investigate logistics contracts in support of U.S. military forces in Afghanistan, and private security contracts.

⁴ SIGAR's enabling legislation is § 1229 of the National Defense Authorization Act for Fiscal Year 2008, Pub. L. No. 110-181, 122 Stat. 3, 378-85 (Jan. 28, 2008) (codified as amended at 5 U.S.C. App. § 8G note) ("NDAA for FY 2008").

Section 1229(a) states the purposes of the law:

"(1) To provide for the independent and objective conduct and supervision of audits and investigations relating to the programs and operations funded with amounts appropriated or otherwise made available for the reconstruction of Afghanistan.

(2) To provide for the independent and objective leadership and coordination of, and recommendations on, policies designed to—(A) promote economy efficiency, and effectiveness in the administration of the programs and operations described in paragraph (1); and (B) prevent and detect waste, fraud, and abuse in such programs and operations.

(3) To provide for an independent and objective means of keeping the Secretary of State and the Secretary of Defense fully and currently informed about problems and deficiencies relating to the administration of such programs and operations and the necessity for and progress on corrective action."

To carry out these purposes, Section 1229(f)(1) provides that,

"It shall be the duty of the Inspector General to conduct, supervise, and coordinate audits and investigations of the treatment, handling, and expenditure of *amounts appropriated or otherwise made available for the reconstruction of Afghanistan*, and of the programs, operations, and contracts carried out utilizing such funds . . ." [emphasis added]

In addition, Section 1229(f)(3) confers on the Inspector General "the duties and responsibilities of inspectors general under the Inspector General Act of 1978." As pertinent to this discussion, this includes the duty "to recommend policies for, and to conduct, supervise, or coordinate other activities carried out or financed by [the relevant agency] for the purpose of promoting economy and efficiency in the administration of, or preventing and detecting fraud and abuse in, its programs and operations".⁵

Further, Section 1229(g)(1) confers on the Inspector General all of the authorities provided in Section 6 of the Inspector General Act of 1978. This includes authority "to make such investigations and reports relating to the administration of the programs and operations of the applicable establishment as are, *in the judgment of the Inspector General*, necessary or desirable" [emphasis added].

Thus SIGAR is not limited to issuing audit reports, but may issue other reports, such as lessons learned reports, evaluations, studies, reviews, and analyses. SIGAR may undertake such investigations and reports as the Inspector General judges to be "necessary or desirable."

⁵ Inspector General Act of 1978 § 4(a)(3), as amended.

While your letter does not include reference to all of the duties and authorities cited above, you agree that SIGAR's jurisdiction "is not limited to financial audits of the expenditure of the designated funds, but [SIGAR is authorized] to conduct oversight of the programs and activities that utilize such funds."

However, you assert that "activities involving humanitarian and development assistance remain outside SIGAR's current mandate." This view is directly controverted by SIGAR's enabling legislation and its legislative history.

Subsection 1229(m)(1)(B) defines the term "amounts appropriated or otherwise made available for the reconstruction of Afghanistan" to include amounts appropriated or otherwise made available for any fiscal year for the reconstruction of Afghanistan under-

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

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

- "(i) Operating Expenses of the United States Agency for International Development.
- (ii) Economic Support Fund.
- (iii) International Narcotics Control and Law Enforcement.
- (iv) International Affairs Technical Assistance.
- (v) Peacekeeping Operations.
- (vi) Diplomatic and Consular Programs.
- (vii) Embassy Security, Construction, and Maintenance.
- (viii) Child Survival and Health.
- (ix) Development Assistance.
- (x) International Military Education and Training.

- (xi) Nonproliferation, Anti-terrorism, Demining and Related Programs.
- (xii) Public Law 480 Title II Grants.
- (xiii) International Disaster and Famine Assistance.
- (xiv) Migration and Refugee Assistance.
- (xv) Operations of the Drug Enforcement Agency.”⁶

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

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

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

- (A) To build or rebuild physical infrastructure of Afghanistan.
- (B) *To establish or reestablish a political or societal institution of Afghanistan.*
- (C) *To provide products or services to the people of Afghanistan.”*
[emphasis added].

Those provisions make it clear that SIGAR has the duty to examine and report on the collapse of the Afghan government and on humanitarian aid (*i.e.*, products or services provided to the people of Afghanistan). For example, SIGAR’s request for information from State and USAID regarding the proposal to use \$3.5 billion of the now-frozen assets of the Afghan Central Bank “for the benefit of the Afghan people” falls directly under these provisions.⁷

⁶ See Senator Lautenberg’s amendment to Sen. Amendment No. 2011 to H.R. 1585, the Senate bill that led to the NDAA for FY 2008, 153 Cong. Rec. S11907, S11909 (Sep. 20, 2007). The Lautenberg language was later changed to “any other provision of law” [§ 1229(m)(1)(B)(iii), as enacted] so as to ensure that no form of assistance to Afghanistan was inadvertently omitted.

⁷ In your letter you assert that “SIGAR expressly sought an expansion of its statutory mandate from “reconstruction” to “reconstruction, humanitarian, and other development assistance.” That is false. In fact, OMB asked SIGAR for language to clarify existing law due to OMB’s concern that one or more federal agencies might

In addition, SIGAR, like all other inspectors general, has the authority to review whether agency contracting and other activities comply with Federal law. Yet your letter objects to SIGAR Audit 152A, which examines State's and USAID's compliance with OFAC guidance regarding agency contracting in Afghanistan following the collapse of the Afghan government. The OFAC guidance is intended to ensure that U.S. support provided to Afghanistan does not end up in the hands of the Taliban or other terrorist groups. Your letter is unclear about the basis for your objection to this audit. But there can be no serious argument that SIGAR does not have the authority to review whether State and USAID contracts and other support are being provided to hostile forces. SIGAR has been conducting work on contracting with the enemy for years and received the cooperation of State and USAID in the past.⁸

State and USAID are Required by Law to Provide Information to SIGAR Upon Request

State and USAID have a statutory duty to provide information to the Inspector General upon request, regardless of their interpretation of SIGAR's jurisdiction or whether the agencies judge that some of the requested information may concern matters outside SIGAR's jurisdiction.

SIGAR's authorizing statute provides that

"[u]pon the Inspector General's request for information or assistance from any department, agency, or other entity of the Federal Government, the head of such entity shall, insofar as is practicable and not in contravention of any existing law, furnish such information or assistance to the Inspector General, or an authorized designee."⁹

This provision gives the Inspector General a broad mandate to obtain the requested information or assistance, the only exceptions to which are impracticability or contravention of existing law.¹⁰

For example, if the Inspector General were to request information or assistance in order to determine whether SIGAR should audit a particular project, program, or activity, or whether to

seek to prevent SIGAR from overseeing post-collapse assistance to Afghanistan. Unfortunately, it appears from your letter that OMB's concerns may have been justified.

⁸ See, e.g., *Contracting with the Enemy: State and USAID Need Stronger Authority to Terminate Contracts When Enemy Affiliations Are Identified*, SIGAR Audit 13-14, July 24, 2013.

⁹ NDAA for FY 2008, § 1229(h)(5)(A). Section 4(a) of the Inspector General Act of 1978, as amended, contains a similar provision.

¹⁰ Commenting on the similar provisions of Section 6 of the Inspector General Act, which also extend to SIGAR, the Senate Committee on Governmental Affairs in its report to accompany H.R. 8588 (enacted as the IG Act) stated as follows: "Access to all relevant documents available to the applicable establishment relating to programs and operations for which the [Inspector General] has responsibilities is obviously crucial. The committee intends this subsection to be a broad mandate permitting the [Inspector General] the access he needs to do an effective job, subject, of course, to the provisions of other statutes, such as the Privacy Act The committee believes that . . . denials [of requested information or assistance] are extremely serious." S. Rept. No. 95-1071 (95th Cong. 1978), 33-34, 35.

open a criminal investigation, or as background for a report, State and USAID would have a duty to provide that information or assistance, unless doing so would be impracticable or contravene existing laws. State's and USAID's views on whether the requested information might simultaneously relate to matters outside as well as within SIGAR's jurisdiction, or might duplicate other requests,¹¹ have no bearing on their duty to provide it.

The logic of this provision of the law is clear. It ensures that an audited agency cannot simply decide to opt out of oversight by SIGAR.

Your position that you can decide what information SIGAR may have access to is contrary to the statute and its purpose. It would effectively reserve to an audited agency the decision whether to provide information requested by an Inspector General, even though providing the information would not be impracticable or contravene existing law. The result would be to make audits and investigations optional, and negate the entire purpose of having an independent Inspector General.

This problem is demonstrated by USAID's Bureau of Humanitarian Assistance, which has now decided that, based on your letter, it will no longer cooperate with future SIGAR financial audits, but will "use USAID's internal process to conduct cost audits . . . via the Defense Contract Audit Agency." BHA's position is clearly contrary to its duty to cooperate with SIGAR. Moreover, I am not aware of any Federal agency that has the authority to decline oversight by an Inspector General or to pick its own auditor.

Duplication of Effort

You have also expressed concern about the possibility of duplication of effort, stating that many of SIGAR's requests for information "address topics that are currently the subject of oversight by other investigative bodies with whom we are already cooperating"

All of our audit work is coordinated with other oversight bodies prior to initiation, specifically to avoid duplication. GAO has reviewed our process for coordination and found that it successfully avoids duplication. In fact, following extensive review of SIGAR products, GAO found no instances of duplication in SIGAR work.¹²

SIGAR's request for information for our Congressional evaluations was submitted to State and USAID on October 1, 2021, over seven months ago. Neither State or USAID has informed us of any undue burden placed on them by SIGAR's RFI. In addition, as noted above, State and USAID have a duty to provide information to SIGAR regardless of whether some of it may be information requested by other oversight or investigative bodies.

¹¹ SIGAR has a process for coordinating its efforts with other oversight bodies to avoid needless duplication.

¹² See GAO, *Documented Agreement of Certain Roles and Responsibilities Could Further Enhance Coordination in Afghanistan*, GAO -18-6 (Nov. 2017).

Conclusion

As discussed above, SIGAR has a clear mandate to conduct oversight of, among other things, funding used to build or rebuild physical infrastructure in Afghanistan; to establish or reestablish a political or societal institution of Afghanistan; and to provide products or services to the people of Afghanistan. Concomitant with that is the authority to request information about those and related matters.

Shifting the funding from one bureau to another or changing the name of a fund does not change the fact that the money is still being spent for reconstruction purposes, as defined by SIGAR's enabling legislation. In short, reconstruction funding by any other name remains reconstruction funding. And changing the name from "reconstruction assistance" to "humanitarian assistance" or "development assistance" doesn't shield an agency from audits and investigations by SIGAR. It is American taxpayer money being spent in Afghanistan and Congress has given SIGAR the statutory duty to oversee it.

It is particularly disappointing to see the position taken in your letter in view of the President's emphasis on cooperating with Inspectors General. The December 3, 2021, guidance from the Office of Management Budget regarding cooperation with Federal inspectors general states that, "It is the President's expectation that executive departments and agencies will restore and respect the integrity and independence of their respective agency inspectors general (IGs) and work with the Congress to ensure that IG offices can exercise their vital oversight role."¹³

The OMB Guidance goes on to explain that "in recent years, there have been concerns that executive branch agencies have not consistently provided their IGs with the full cooperation and access to which they are entitled under the law." OMB then noted that the most effective agency leadership communications, "affirmed the duty of agency personnel to cooperate with their Office of the Inspector General" and noted that the IG Act "requires IG's timely access to all agency records."¹⁴

In view of the clarity of the law, and the views of the President as expressed by OMB, I recommend that you provide advice to your respective agencies acknowledging SIGAR's authority and requesting full cooperation with all of SIGAR's requests for information and assistance. You may also wish to remind agency officers and employees of their right to speak to the Inspector General with a guarantee of anonymity and protection from reprisals for doing so.¹⁵

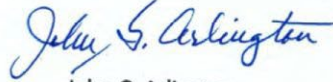
¹³ Memorandum from the Executive Office of the President, Office of Management and Budget, *Promoting Accountability through Cooperation among Agencies and Inspectors General* (December 3, 2021) at 1.

¹⁴ *Id.* at 3.

¹⁵ See Inspector General Act of 1978, as amended, § 7(b).

Should you have any further questions about this matter, please let me know.

Sincerely,



John G. Arlington
General Counsel

APPENDIX IV - ACKNOWLEDGMENTS

Eugene Gray, Deputy Assistant Inspector General for Audits and Inspections

Suzana Chowdhury, Analyst-in-Charge

Khadir Houston, Senior Program Analyst

Fawad Arzoiee, Senior Program Analyst

Julianna Barr, Senior Program Analyst

Adwoa Boateng, Program Analyst

Kevin Macar, Program Analyst

Marie Acevedo, Subject Matter Expert

Harrison Akins, Subject Matter Expert

Alyssa Goodman, Subject Matter Expert

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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.

SIGAR's Mission

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- Phone International: +1-866-329-8893
- Phone DSN International: 312-664-0378
- U.S. fax: +1-703-601-4065

To Report Fraud, Waste, and Abuse in Afghanistan Reconstruction Programs

Public Affairs Officer

- Phone: 703-545-5974
- Email: sigar.pentagon.ccr.mbx.public-affairs@mail.mil
- Mail: SIGAR Public Affairs
2530 Crystal Drive
Arlington, VA 22202