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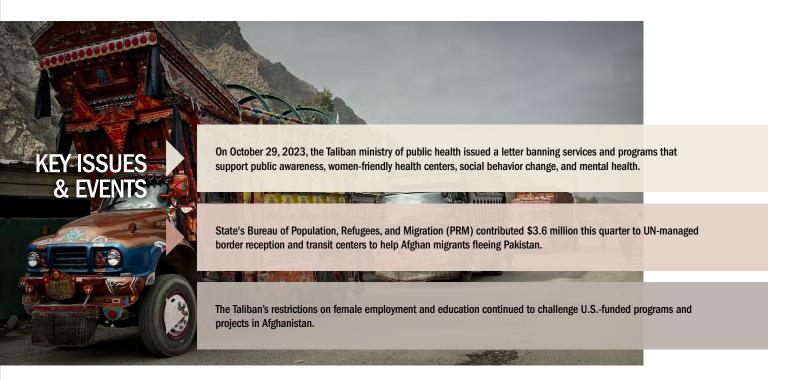
U.S. ASSISTANCE CONTENTS

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An Afghan woman walks in a settlement camp at the Torkham border crossing. (Photo by UN Women)

U.S. ASSISTANCE TO AFGHANISTAN

KEY ISSUES & EVENTS

On October 29, 2023, the Taliban ministry of public health issued a letter banning services and programs that support public awareness, women-friendly health centers, social behavior change, and mental health.

State's Bureau of Population, Refugees, and Migration (PRM) contributed $3.6 million this quarter to UN-managed border reception and transit centers to help Afghan migrants fleeing Pakistan.

The Taliban's restrictions on female employment and education continued to challenge U.S.-funded programs and projects in Afghanistan.

U.S. ASSISTANCE TO AFGHANISTAN

The United States remains the largest donor to programs supporting the Afghan people, disbursing more than $2.8 billion for humanitarian and development assistance since the Taliban takeover in August 2021.[1] "Consistent with U.S. national security objectives, our efforts over the past two plus years have prevented economic collapse, have averted wide scale famine, and have ensured that the health system continues to deliver basic services to the Afghan people," USAID Assistant Administrator of the Bureau for Asia Michael Schiffer told the House Foreign Affairs Subcommittee on Middle East, North Africa, and Central Asia in January 2024.[2]

In September 2023 SIGAR initiated an audit reviewing MOUs signed by State's implementing partners, the legality of those agreements, and the impact MOUs may have on U.S.-funded assistance.

After a short pause in programming following the collapse of the former Afghan government, humanitarian assistance for health, education, agriculture, and food security resumed in September 2021 under a series of humanitarian licenses authorized by Treasury's Office of Foreign Assets Control (OFAC) that allow for the provision of humanitarian assistance to the people of Afghanistan while maintaining sanctions against the Taliban,

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U.S. Guidelines for Taliban Memoranda of Understanding Remain Opaque

Since humanitarian operations resumed in Afghanistan, the Taliban have increasingly demanded that implementing partners sign memoranda of understanding (MOUs) to regulate external institutions and NGOs and establish Taliban-approved operating standards. When MOUs have not been signed, the Taliban have interfered with programming and forced some implementers to suspend operations to protect their staff and beneficiaries.

USAID's Bureau for Humanitarian Assistance (BHA) told SIGAR in March 2022 that the Taliban were requiring implementing partners sign MOUs that included Taliban branding requests, requirements for disposition (of the program, assets, etc.) to the government, and Taliban participation in project planning and monitoring. At that time, negotiations were ongoing and BHA did not provide a total number of MOUs that had been signed between implementing partners and the Taliban. As of January 2024, BHA and State's Bureau of Population, Refugees, and Migration (PRM) said they do not negotiate on behalf of their implementing partners or review and track the MOUs between partners and the Taliban.

USAID/Afghanistan reported in January 2023 that it had only approved one implementing partner MOU with the Taliban. As of January 2024, USAID/Afghanistan reported that its health programs were facing operational challenges since the Taliban ministry of health now requires MOUs to carry out activities. USAID did not report approving any new health MOUs. However, USAID did report that one program partner signed a new MOU with the ministry of rural rehabilitation and another was still in negotiations, as of November 2023.

Prior to the Taliban takeover, USAID partners signed MOUs with the Afghan government under certain circumstances to ensure project goals were mutually understood and supported, and to establish a channel for coordination if problems arose. BHA said that MOU-related delays also existed under the Ghani administration, but certain elements of these Taliban-demanded MOUs were new, including restrictions on female staff. Rather than stopping the delivery of aid completely, USAID, BHA,

and PRM said NGOs can sign MOUs when it is necessary to implement a humanitarian project and/or for the safety of partner staff and/or beneficiaries.

According to USAID/Afghanistan, MOUs should facilitate necessary communication and coordination by the implementing partner with local authorities to: carry out activities; facilitate the safety of staff and beneficiaries; if it is required for project registration, permits, license plate transfers, and other necessary authorizations, provided that communication and coordination occur at the lowest level possible and the MOU does not call for interaction with individuals listed on Treasury's OFAC Specially Designated Nationals and Blocked Persons List.

USAID told SIGAR it does not get involved in any implementing partner discussions or negotiations with the Taliban authorities and USAID does not require a final executed copy of the MOU because USAID is not a party to it. After a draft MOU is approved by USAID, the agency has no further involvement with it. USAID said that as needs and circumstances change, the Mission will review its approach and adjust as necessary.

As of report issuance, USAID/Afghanistan's criteria for approval require that:

(1) MOUs be non-obligating agreements with non-binding language;
(2) Neither funds, nor direct or technical assistance be provided by the implementing partner to the Taliban;
(3) MOUs must not call for Taliban approval of project interventions, activities, modalities, or budgets; not provide for discussion of policy or budget information with the Taliban; and not permit Taliban participation in design meetings, assessments, or field implementation;
(4) MOUs must not permit Taliban involvement in partner staffing or volunteering, selection of vendors or the geographic focus for assistance;
(5) USAID cannot be asked to sign or witness the MOU and the MOU must not appear to confer legitimacy to, or recognition of, the Taliban as the government of Afghanistan.

Source: USAID, BHA, response to SIGAR data call, 12/15/2023; State, PRM, response to SIGAR data call, 12/18/2023; USAID, response to SIGAR data call, 12/13/2023; USAID, BHA, correspondence with SIGAR, 2/8/2023; USAID, response to SIGAR vetting, 1/11/2023; Catholic Relief Services, Supporting Transformation for Afghanistan's Recovery (STAR) Quarterly Report FY22 Q3, April 1 to June 30, 2022, 8/1/2022, pp. 5–6; USAID, response to SIGAR vetting, 7/12/2023; USAID/Afghanistan, Mission Order 103.02, 8/31/2016; USAID, Admin Notice 2023-0023, IP MOUs with the Interim Government Announced by the Taliban, 6/8/2023; State, PRM, MOU between Mine Action NGO and DMAC, 12/1/2022; USAID, BHA, response to SIGAR data call, 3/16/2022.

the Haqqani Network, and other entities.[3] U.S.-funded programs are implemented through nongovernmental organizations (NGOs), international organizations, or other third parties, which State said minimizes any benefit to the Taliban to the extent possible.[4]

Consistent with current U.S. policy, which does not recognize the Taliban as the government of Afghanistan, partner NGOs are prohibited from signing binding agreements with any Taliban ministry or entity. However, the Taliban have increasingly pressured NGOs to sign memoranda of understanding (MOUs) as a condition for operating in Afghanistan. These MOUs outline NGO-Taliban coordination and ensure NGOs follow what the Taliban call "national standards." In cases where it is necessary to operate, or protect the safety and security of staff, U.S. agencies may authorize implementing partners to sign MOUs with the Taliban on a case-by-case basis in accordance with U.S. agency guidance. USAID/Afghanistan issues one set of guidelines to its implementing partners, while USAID's Bureau for Humanitarian Assistance (BHA) and State's Bureau of Population, Refugees, and Migration (PRM) provide different guidelines to theirs. There are no standard operating principles used across all government agencies and multilateral institutions for signing MOUs with the Taliban.[5]

USAID/BHA and State/PRM Policy on MOUs

USAID/Afghanistan's MOU requirements do not apply to USAID/BHA or State/PRM. USAID/BHA and State/PRM jointly developed guidelines for implementing partners to navigate MOUs in June 2022.

USAID/BHA and State/PRM's guidelines include:

(1) MOUs should not contain requirements that contravene Afghanistan's existing NGO law and or requirement that have not been agreed to by the Afghanistan Humanitarian Country Team (HCT). [The Afghanistan HCT is a strategic policy-level forum that guides humanitarian action in Afghanistan, and is comprised of core UN agencies, rotating NGO representatives, and donors, as well as observers including the World Bank, UN Development Programme, and Médecins Sans Frontières];
(2) MOUs should not restrict geographical areas of work;
(3) MOUs should not have restrictions or requirements that contravene recognized best practices or undermine the humanitarian nature of assistance;
(4) MOUs should not involve the Taliban beyond a coordination role in beneficiary selection procedures;
(5) MOUs should not include requirements to share or provide access to beneficiary data;
(6) MOUs should not require humanitarian organizations to receive project approval;
(7) MOUs should not require humanitarian organizations to share award documentation;
(8) MOUs should not require humanitarian organizations to involve Taliban staff in the recruitment of staff or volunteers;
(9) MOUs should not require humanitarian organizations to select certain vendors;
(10) MOUs should not contain clauses pertaining to the disposition of equipment or materials;
(11) MOUs should not require the display of Taliban branding or consent to communications associated with the Taliban;
(12) MOUs should not require humanitarian organizations provide support to Taliban staff;
(13) MOUs should not require humanitarian organizations to pay taxes beyond those paid under the Ghani administration;
(14) MOUs must omit any language indicating it is binding or enforceable.

Source: USAID, BHA, response to SIGAR data call, 12/15/2023; State, PRM, response to SIGAR data call, 12/18/2023; USAID, BHA, correspondence with SIGAR, 2/8/2023; USAID, BHA, response to SIGAR data call, 3/16/2022.

ACTIVE USAID/BHA PROGRAMS IN AFGHANISTAN

In addition to providing direct U.S. assistance to the Afghan people, the United States is also the single largest donor to United Nations humanitarian programming in Afghanistan.[6] The UN, through its Humanitarian Response Plan (HRP), leads international efforts to deliver humanitarian assistance directly to Afghans, including food, shelter, cash, and household supplies. The UN requested $3.2 billion for its 2023 HRP, of which it received $1.66 billion as of December 31, 2023. The United States donated over $375 million to the 2023 HRP, 25% of the total funds raised.[7] The UN is requesting $3 billion to fund humanitarian activities in 2024.[8]

USAID/BHA supports several HRP programs, prioritizing direct food assistance and other avenues to help reduce food insecurity and promoting health, nutrition, water, sanitation, and hygiene.[9] The total award amount for these programs, as shown in Table E.1, is more than $661 million.

TABLE E.1

USAID BHA ACTIVE PROGRAMS IN AFGHANISTAN			
Program Supported	Start Date	End Date	Award Amount
Emergency Food and Nutrition Assistance and Air Services	12/7/2022	4/30/2024	$345,634,491
WASH Response and Humanitarian Assistance Program	1/7/2022	7/31/2025	86,230,000
Project Name Withheld at Request of USAID	12/19/2022	11/18/2024	43,000,000
Project Name Withheld at Request of USAID	12/19/2022	11/18/2024	36,000,000
Integrated Nutrition, Cash, WASH, and Protection Services*	12/15/2022	12/14/2023	35,245,916
Project Name Withheld at Request of USAID	1/1/2023	11/30/2024	28,000,000
Project Name Withheld at Request of USAID	1/1/2023	11/30/2024	20,500,000
Project Name Withheld at Request of USAID	5/1/2023	3/31/2025	14,900,000
Project Name Withheld at Request of USAID	12/1/2022	10/31/2024	13,000,000
Project Name Withheld at Request of USAID	12/1/2022	10/31/2024	10,500,000
Project Name Withheld at Request of USAID	3/1/2022	6/30/2025	9,756,243
Scale Up Plan for Health Cluster Coordination Structure	12/26/2022	5/31/2024	7,000,000
Provision of Lifesaving GBV Prevention and Response*	6/10/2022	12/31/2023	6,500,000
Provision of Lifesaving GBV Prevention and Response, MRH services in Emergency through Mobile Health Teams (MHTs) & Strengthen the AAP mechanism and capacity/human resources	8/7/2023	8/6/2024	3,450,000
Information Mgmt. for Disaster Risk Reduction and Response*	1/1/2023	12/31/2023	1,200,000
Information Mgmt. for Disaster Risk Reduction and Response*	1/1/2023	12/31/2023	500,000
Information Mgmt. for Disaster Risk Reduction and Response*	1/1/2022	12/31/2023	361,800
Total			**$661,778,450**

Note: *USAID reported that these programs were active during FY 2024 Q1, despite having an end date in December 2023.

Source: USAID, BHA, response to SIGAR data call, 1/18/2024. Some implementing partner and project names have been withheld at the request of USAID.

USAID PROGRAMS

ECONOMIC GROWTH PROGRAMS

USAID's Office of Livelihoods (OLH) continued supporting economic growth activities in Afghanistan. The total estimated costs of OLH's two active economic growth programs—the Afghanistan Competitiveness of Export-Oriented Businesses Activity (ACEBA) and the Turquoise Mountain Trust (TMT) - Exports, Jobs, and Market Linkages in Carpet and Jewelry Value Chains activity—are more than $120 million as shown in Table E.2.[10]

TABLE E.2

USAID ACTIVE ECONOMIC GROWTH PROGRAMS

Project Title	Start Date	End Date	Total Estimated Cost	Cumulative Disbursements, as of 12/19/2023
Afghanistan Competitiveness of Export-Oriented Businesses Activity (ACEBA)	1/27/2020	1/26/2025	$105,722,822	$69,667,338
Carpet and Jewelry Value Chains	1/31/2019	4/30/2025	14,935,752	10,790,274
Total			**$120,658,574**	**$80,457,613**

Note: Numbers have been rounded.

Source: USAID, response to SIGAR data call, 1/13/2024.

Afghanistan Competitiveness of Export-Oriented Businesses Activity

USAID's five-year, $105.7 million Afghanistan Competitiveness of Export-Oriented Businesses Activity (ACEBA) was designed to provide technical assistance and grants to small and medium export-oriented enterprises.[11] Since the Taliban takeover, ACEBA has prioritized livelihood support in 22 provinces.[12] Its apprenticeship activity focuses on four value chains: cashmere, saffron, carpets, and humanitarian goods and services.[13] Livelihood restoration or support includes facilitating access to credit, bolstering private sector efforts to increase liquidity, assisting the jobless to secure apprenticeships, and uplifting private sector suppliers of humanitarian goods to start or sustain production.[14] ACEBA expects to support 1,100 small- and medium-sized enterprises, assist 82,000 individuals through livelihood restoration, provide 27,900 telemedicine consultations, supply 940 firms with working capital, and see a 50% increase in sales of supported firms throughout its life cycle.[15]

Data from ACEBA's October 2023 quarterly report indicate that the program has supported 171 exporters and 850 small and medium enterprises, while 542 firms received working capital.[16] Since the start of ACEBA, 70,000 individuals have received livelihoods support and another 650,000 household members benefited from the activity indirectly.[17] USAID also reported that some 20,160 individuals have reported improved income after ACEBA's assistance.[18]

SIGAR Audit

An ongoing SIGAR audit is reviewing USAID's oversight and management of ACEBA from January 2020 through January 2023. This audit is assessing the extent to which (1) USAID conducted required oversight of ACEBA, and (2) ACEBA achieved program goals and objectives, including those related to sustainability.

Turquoise Mountain Trust - Exports, Jobs, and Market Linkages in Carpet and Jewelry Value Chains

This six-year, $14.9 million project aims to create jobs within the carpet weaving and jewelry industries by providing development assistance to micro-, small-, and medium-size enterprises in Kabul, Jowzjan, and Bamyan Provinces. Turquoise Mountain Trust (TMT) was initially scheduled to end on April 30, 2023, but USAID extended it until 2025 and increased funding by $5 million.[19] According to the most recently available report from September 30, 2023, TMT created a total of 30,817 jobs in the Afghan carpet and jewelry industries, exceeding the activity's target.[20] TMT also confirmed that it continues to support 12 carpet-producing companies and 16 jewelry businesses.[21]

AGRICULTURE PROGRAMS

This quarter, USAID OLH continued to support two agriculture activities in Afghanistan with total estimated costs of more than $155 million, as shown in Table E.3.[22]

USAID's agriculture programs and activities aim to mitigate the immediate hardships of farm households and agribusinesses due to drought, political instability, and financial liquidity challenges, and assist with long-term economic recovery to improve food security and the sustainability of key agricultural value chains. Activities include (1) training, technical assistance, and agriculture extension services (education, marketing, health, business assistance) to smaller-scale farmers; (2) supplying seeds, fertilizer, and other items to farmers to help increase production; (3) providing veterinary services and other support to the livestock and dairy industries to improve animal health, maintain productive assets, and increase production and incomes; and (4) improving domestic market linkages and creating additional value.[23]

TABLE E.3

USAID ACTIVE AGRICULTURE PROGRAMS				
Project Title	Start Date	End Date	Total Estimated Cost	Cumulative Disbursements, as of 12/19/2023
Strengthening Rural Livelihoods and Food Security (SRL-FS)	7/25/2022	7/24/2026	$80,000,000	$40,000,000
Afghanistan Value Chains Program	6/9/2018	6/8/2025	75,672,170	54,899,672
Total			$155,672,170	$94,899,672

Note: Numbers have been rounded.
Source: USAID, response to SIGAR data call, 1/13/2024.

Strengthening Rural Livelihoods and Food Security Activity

USAID's four-year, $80 million, Strengthening Rural Livelihoods and Food Security Activity launched in July 2022, and is designed to enhance food security, nutrition, and resilience among vulnerable households in specific areas where Afghans face significant food insecurity.[24] The UN Food and Agriculture Organization implements this activity in eight provinces (Badakhshan,

Daykundi, Ghor, Jowzjan, Nimroz, Nuristan, Paktika, and Parwan).[25] These eight provinces are all classified at the Phase 4 (Emergency) level of the Integrated Food Security Phase Classification, meaning that households have very high acute malnutrition and excess mortality.[26] This program aims to establish 2,000 Farmer Field Schools involving 60,000 male and female farmers across the program areas, and plans to train and introduce farmers to climate-smart and conservation-agriculture practices.[27]

Activities include improving the efficiency and productivity of food and staple crops such as wheat, beans and legumes, and fresh fruits and vegetables; increasing access to nutritious food at the household level; maintaining and enhancing livestock; increasing production of fodder crops (for livestock grazing); strengthening the capacities of farmers, farmer groups, women vegetable growers, and livestock holders regarding climate-smart cultivation/production practices; and linking them to domestic markets to provide a short-term income boost.[28]

According to its most recent report from September 30, 2023, the program initiated the selection process of 16,800 project beneficiaries to whom they will distribute 840 metric tons of wheat seeds, and conducted Training of Trainers and Training of Facilitators workshops.[29]

Afghanistan Value Chains Program Shows Promising Performance Indicators

USAID's Afghanistan Value Chains Program (AVCP) focuses on maximizing the productivity of anchor firms in livestock and crops value chains, in order to support food security and women in agriculture. AVCP, a newly-merged combination of two former programs—AVC–Livestock and AVC–Crops—is a market-driven, private-sector program, aiming to increase income, employment, commercial viability, and productivity.[30] AVCP's activities support the expansion of sustainable agriculture-led economic growth across Afghanistan. Specifically, AVCP partners with and supports anchor firms through a market systems development approach, including providing credit and collaborating with key stakeholders to better perceive and respond to market opportunities.[31]

According to its most recent report, 3,818 households benefited directly from AVCP activities.[32] Since the start of FY 2023, 10,227 households have benefited, exceeding the target of 8,000 by 28%.[33] Similarly, the percentage of individuals participating in U.S.-funded food security programs increased by a total of 170% in the first three quarters of 2023 compared to its target for the year.[34]

Agriculture Marketing Program Ended, Meeting Most of Its Indicators

The $30 million Agriculture Marketing Program (AMP) was a follow-on award to USAID's Commercial Horticulture and Agricultural Marketing Program and closed out operations on September 30, 2023, as scheduled. USAID said AMP primarily focused on women, with grants and incentives aimed at supporting female economic empowerment. According to USAID, AMP worked with

Benefited directly: "Households where one or more members received goods or services, [including] farm inputs, such as feed, fertilizer, farm tools," and so on. Indirect beneficiaries are those households that receive assistance that is "not significant or enough to result in progress that can be attributed to AVCP interventions."

Source: USAID, response to SIGAR vetting, 10/12/2023.

Afghan farmers and agribusiness to "increase farm production and boost domestic sales." Recently, AMP pivoted from an earlier model that focused largely on export markets to adopt a "domestic, market-driven approach that focuses on supporting private sector growth and sustainability."[35]

Despite facing several challenges, including the COVID-19 pandemic, regime change, security, and restrictions on its female staff and clients, AMP met and exceeded most of its indicators, according to its final report.[36] AMP's final report identified opportunities in achieving its indicators, including the adoption of online communication platforms in response to the COVID-19 pandemic and subsequent Taliban restrictions on the women's freedom of movement; new markets in Turkey, although trade activities were interrupted after the Taliban takeover; and a focus on domestic processing in lieu of exports since the Taliban seized power.[37]

EDUCATION PROGRAMS

USAID's Office of Social Services (OSS) supports three education development activities in Afghanistan, with a total estimated cost of $230.3 million, as shown in Table E.4.[38] This quarter, USAID reported that it awarded two new education activities: Accessible and Quality Basic Education (AQBE), which aims to improve safe, equitable access to quality education for primary aged girls and boys and secondary school-aged girls, and Young Women Lead (YWL), which seeks to expand post-secondary education opportunities for Afghan young women. These activities are in their start-up phase, according to USAID, and not yet operational. Three other USAID-funded programs closed on December 31, 2023. USAID continues to support primary school education for girls and boys as well as women's and men's higher education, but reported that the Taliban ban on girls' secondary and higher education has directly impacted OSS activities.[39]

According to USAID, the Taliban did not threaten or otherwise interfere with the physical security of OSS's international or NGO implementing partners this quarter.[40]

TABLE E.4

USAID ACTIVE EDUCATION PROGRAMS				
Project Title	Start Date	End Date	Total Estimated Cost	Cumulative Disbursements, as of 12/19/2023
Accessible and Quality Basic Education (AQBE)	10/1/2023	9/30/2028	$79,249,987	$ -
Strengthening Education in Afghanistan (SEA II)	5/19/2014	12/31/2023	49,828,942	47,769,163
Keep Schools Open	7/11/2022	12/31/2023	40,000,000	40,000,000
Girls' Education Challenge Programme (GEC)	6/29/2016	12/31/2023	29,000,000	29,000,000
Supporting Student Success in Afghanistan (SSSA)	1/1/2023	12/31/2026	27,284,620	3,294,737
Young Women Lead (YWL)	9/28/2023	9/27/2025	4,935,797	-
Total			**$230,299,346**	**$120,063,900**

Note: Numbers have been rounded.

Source: USAID, email to SIGAR, 1/18/2024; USAID, response to SIGAR data call, 1/13/2024.

Supporting Student Success in Afghanistan

In January 2023, USAID began supporting an American University of Afghanistan (AUAF) activity entitled Supporting Student Success in Afghanistan (SSSA) after the U.S.-funded technical capacity building program for AUAF ended on December 31, 2022. SSSA aims to sustain access to and improve retention in local higher education opportunities for students living in Afghanistan.[41]

Following the closure of AUAF's Kabul campus after the Taliban takeover, AUAF opened a satellite campus in Doha, Qatar.[42] AUAF continued to provide a hybrid-flexible model of education to its students, offering in-person classes to students in Qatar and online classes to students elsewhere.[43] This quarter, AUAF reported that of its 1,057 enrolled students for the fall 2023 semester, 674 students resided in Afghanistan and attended classes virtually.[44] According to USAID, SSSA provides the majority of funding for AUAF operations.[45] USAID told SIGAR this quarter that AUAF also receives "other sources of funding as cost-share to USAID's award."[46]

Girls' Education Challenge Closed

The Girls' Education Challenge (GEC) was a collaboration between USAID and the UK's Foreign Commonwealth and Development Office, and implemented by a large consortium of partners. GEC provided students in 15 rural provinces with critical education resources and opportunities through community-based classes and accelerated learning programs. Students completed their learning programs in August 2023 and GEC closed on December 31, 2023.[47]

GEC's project completion report highlighted that GEC's Leave No Girls Behind (LNGB+) program enrolled 5,607 female and 206 male students, exceeding its project target of 5000 female students; it also reached its target of male students.[48] GEC's LNGB+ focused on primary education "for the most marginalized adolescent girls in 14 target provinces."[49] Among its recommendations, the GEC final report said "the need for education projects for girls is higher now more than ever," adding that "it is clear that the consequences of inaction and inadequate funding are extremely high, urging all to scale up to meet new needs and protect the progress made over the last two decades."[50]

Last quarter, USAID reported that sixth grade graduates were prepared for, but unable to attend, seventh grade because of the Taliban's ban on girls' education beyond the primary level. According to GEC, even a one-year gap can have a negative impact on the students' education, saying, "If schools do not reopen for them for another academic year, some students might exceed the age limit for grade 7 and may choose to marry or get engaged, which will make it difficult [and] less likely they will continue their education."[51]

Strengthening Education in Afghanistan Closed

Strengthening Education in Afghanistan (SEA II) activity, which started in 2014, closed on December 31, 2023, and aimed to improve the institutional capacity, operations, management, and programming of educational institutions and civil society organizations (CSOs) in Afghanistan.[52] According to USAID, in its last operating quarter, SEA II provided training in school governance and financial management to 66 of the 80 schools that it supported.[53]

This quarter, SEA II provided SIGAR a third-party impact review of the nearly decade-long activity.[54] The report highlighted SEA II's accomplishments, including expanding "equitable education access to girls and women, through scholarships at the secondary and tertiary levels and successful efforts to help promote scholars improve their English, computer, and soft skills" for future employment.[55] The review also commended SEA II's pivot to innovative activities following the Taliban takeover, including its new virtual programs and STEM videos available for girls who were prohibited from attending secondary and tertiary levels of education.[56]

The review noted security and safety as the primary challenges in implementing SEA II's activities, particularly in remote provinces, where its work slowed down due to a lack of security.[57] Additionally, it stated that "a number of scholars left the BA [Bachelor of Arts] program because of a change in family support for their education," following the Taliban takeover and the subsequent economic downturn.[58]

Keep Schools Open Closed

UNICEF's $40 million Keep Schools Open project, supported by USAID, ended on December 31, 2023.[59] Keep Schools Open implemented "Education Cash Plus," which aimed to keep girls in school, despite Taliban policy, by providing cash assistance to Afghan families with at least one adolescent girl in primary school, especially those at risk of dropping out due to ongoing humanitarian, economic, and political crises.[60] UNICEF said that girls are still able to attend grades 1–6 in formal schools, madrassas, and community-based schools under the Taliban.[61] According to a UNICEF report issued in November, UNICEF completed a final installment of cash distributions to 14,458 households, meetings the overall program target of supporting over 87,000 households with adolescent girls.[62] SIGAR plans to follow up with USAID on the project's final report.

PUBLIC HEALTH PROGRAMS

USAID continues to implement 11 initiatives with a total estimated lifetime cost of $502.6 million, as shown in Table E.5.[63] This quarter, the Taliban ministry of health issued a letter stating that specific services and activities were banned, including: public health awareness campaigns, women-friendly health centers, social behavioral change, and mental health services.

According to USAID, the extent to which restrictions are enforced by local authorities differs by province; restrictions are more rigidly enforced in the more conservative Ghazni, Helmand, Kandahar, and Nangarhar Provinces.[64]

In addition to the threats posed by the Taliban's health-related edicts, USAID said Afghanistan's health care system is also at risk due to its reliance on donor support, which has decreased since the Taliban take-over. The Afghanistan Resilience Trust Fund (formerly the Afghanistan Reconstruction Trust Fund) and Health Emergency Response project fully fund operational costs at more than 2,300 health facilities. USAID told SIGAR that while it is attempting to mitigate the repercussions of Taliban policy through local negotiation and program adaption, it does not have a solution to the funding issue.[65]

TABLE E.5

USAID ACTIVE HEALTH PROGRAMS

Project Title	Start Date	End Date	Total Estimated Cost	Cumulative Disbursements, as of 12/19/2023
Local Health Systems Sustainability (LHSS)	8/29/2019	8/28/2024	$209,425,192	$3,928,993
Assistance for Families and Indigent Afghans to Thrive (AFIAT)	7/10/2020	7/9/2025	117,000,000	45,830,563
Urban Health Initiative (UHI) Program	10/14/2020	10/13/2025	104,000,000	47,640,577
New DEWS Plus	2/2/2022	9/30/2031	50,000,000	11,876,066
Afghanistan Demographic and Health Survey (ADHS) Follow-On	10/9/2018	9/9/2023	10,500,000	165,269
Consolidated Grant - COVID-19 Response	9/30/2021	9/29/2026	6,000,000	5,934,715
Central Contraceptive Procurement (CCP)	4/20/2015	11/28/2023	3,599,998	3,676,081
Modeling American Healthcare, Standards & Values in Afghanistan	10/1/2020	9/30/2024	1,092,601	1,084,065
TB Data, Impact Assessment and Communications Hub (TB DIAH)	9/24/2018	9/24/2023	600,000	600,000
Meeting Targets & Maintaining Epidemic Control	4/15/2019	4/14/2024	270,000	1,155,000
Global Health Supply Chain Management (GHSCM-PSM)	4/20/2015	11/28/2023	176,568	5,220,172
Total			**$502,664,359**	**$127,111,502**

Note: Numbers have been rounded.
Source: USAID, response to SIGAR data call, 1/13/2024.

Assistance for Families and Indigent Afghans to Thrive

The Assistance for Families and Indigent Afghans to Thrive (AFIAT) pro-gram aims to improve health outcomes for Afghans, particularly women of childbearing age and preschool children, in rural and peri-urban Afghanistan. AFIAT worked in 14 provinces this quarter to improve health and nutrition services and access to those services, increase the adoption

UNICEF distributes hygiene kits in Herat Province after the October 2023 earthquakes. (Photo by UNICEF/Sharifa Khan)

of ideal health and nutrition behaviors in communities, and work with partners to plan, finance, and manage the public health system.[66]

According to its 2023 annual report, AFIAT supported 249 health facilities and 764 health practitioners over the year, trained 349 providers on clinical competency and counseling, and made 4,255 visits to its targeted health facilities.[67] AFIAT also supported several maternal health-focused initiatives. Safe cesarean surgery was introduced in provincial hospitals in Ghazni and Faryab Provinces and implementing partners conducted four tranches of training for 102 participants. AFIAT also introduced interventions to identify and manage post-partum hemorrhage in 18 health facilities in five provinces. Among 36,312 births at these facilities in 2023, 99.9% of women received active care throughout labor, and the postpartum hemorrhage fatality rate was just 0.3%.[68]

AFIAT plans to train two cohorts of midwives in 2024 in leadership skills following the successful completion of a six-month leadership training program for 15 midwives in 2023. AFIAT is also working to increase the number of community midwives, female nurses, and female doctors.[69]

Urban Health Initiative

The Urban Health Initiative (UHI) project is a five-year cooperative agreement funded by USAID and led by a consortium of implementing partners. UHI aims to improve access to primary care and lifesaving secondary and referral care for Afghans in urban areas, with a focus on women, children, and other vulnerable populations.[70]

According to its 2023 annual report, UHI improved service delivery readiness across reproductive, maternal, newborn, child, and adolescent health

in 76 health facilities over the year through in-person and tele-mentoring. In total, 198,090 antenatal care visits and 237,246 first postnatal care visits were conducted, and 582,147 women were counseled on family planning. Of these, 346,722 women accepted family planning contraceptives, including condoms, oral pills, IUDs, tubal ligation, and implants. UHI-trained midwives and delivery-care providers also supported 230,059 births at these health facilities and screened 650,431 children aged 2–5 years old for malnutrition.[71]

This quarter, USAID reported that the Taliban halted UHI community midwifery activities in Kabul City because they involved home visits, which the Taliban restricted in an August 2023 edict. Midwifery activities at static health facilities continued to operate.[72]

Local Health Systems Sustainability

Local Health Systems Sustainability (LHSS), a five-year, $8 million project under the USAID Integrated Health Systems IDIQ [Indefinite Delivery, Indefinite Quantity contract], aims to help low-income countries transition to self-financed health systems. Through a partnership with the Afghanistan Social Marketing Organization, LHSS promotes affordable, socially marketed health products focused on women and children.[73]

According to the LHSS 2023 annual report, the Afghanistan Social Marketing Organization expanded distribution to 100 new district areas and impoverished urban areas and grew their network of midwifery clinics and hospitals in low-income areas to serve women more effectively. In total, LHSS grew its network of private providers to include 144 solo practicing midwives this year in 31 hospitals and 126 pharmacies. LHSS also finalized a blueprint for launching a sustainable community-based distribution model, which will enter its pilot phase in 2024 contingent on available funding.[74]

Following the December 2022 Taliban directive restricting women in the workforce, LHSS worked for approvals to reinstate female staff, and hired a new female staff member on the Monitoring, Evaluation, and Learning team to better support clinics that target female clients. Throughout 2023, LHSS strengthened its gender committee to better integrate gender inclusion into promotional materials and hold trainings for staff on the code of conduct. LHSS supported 88,000 low-income clients, 78% of whom were women, in receiving free or discounted health services.[75]

LHSS reported one instance of Taliban interference this quarter. According to USAID, on November 22, 2023, a group of armed Taliban police from the General Directorate of Intelligence entered the main office of a LHSS grantee. They seized USAID-donated equipment and detained three senior executives who were interrogated for three days before being released. The seized equipment has not been returned, but no additional

safety measures have been instituted and USAID reported that staff continued to work despite the incident.[76]

World Health Organization Initiatives

USAID/Afghanistan provides support to the World Health Organization (WHO) for polio eradication and national disease surveillance reporting.[77] This quarter, USAID approved a new one-year scope of work for WHO to support early detection and response to infectious disease outbreaks. WHO will work to expand the National Disease Surveillance and Response system's capacity to rapidly detect and respond efficiently to infectious disease outbreaks and other public health risks.[78]

USAID BHA also funds various WHO health activities. In October 2023, as part of routine third-party program monitoring, USAID's Afghanistan Monitoring, Evaluation, and Learning Activity (AMELA) conducted site visits to five provinces to observe BHA-funded WHO health interventions. AMELA interviewed 40 beneficiaries and 10 implementing partner staff across five sites.[79] In total, the sites had 17 female health practitioners (at least three per site) and the majority of beneficiaries were female.[80]

AMELA identified a number of potential problems and issues during these site visits that it said warrant further exploration, including: (1) not all staff were trained on the prevention of sexual exploitation and abuse; (2) no shaded waiting area for people seeking health services; (3) lack of required pharmaceutical drugs such as Mebendazole, used to treat roundworm, whipworm and similar infections; (4) no available drinking water; (5) staff did not wear gloves; (6) staff did not tell beneficiaries about feedback/complaint mechanisms; and (7) no toilets for men.[81]

Despite these problems, all five sites were determined to be clean, have separate queues for men and women, and have available handwashing stations. All interviewed staff also said they were able to provide the full range of services required by their scope of work at the health facilities, and that services followed Taliban ministry of public health guidelines, such as separate workspaces for men and women.[82] For more information on public health in Afghanistan, see page 31.

DEMOCRACY, GENDER, AND RIGHTS PROGRAMS

USAID continues to manage five democracy, gender, and rights programs in Afghanistan focused on providing support to CSOs, the media sector, Afghan women and girls, and conflict-affected civilians.[83] Total estimated cost for these active programs is more than $150 million, as seen in Table E.6.

TABLE E.6

USAID ACTIVE DEMOCRACY, GENDER, AND RIGHTS PROGRAMS				
Project Title	Start Date	End Date	Total Estimated Cost	Cumulative Disbursements, as of 12/19/2023
Women's Scholarship Endowment	9/27/2018	9/26/2028	$60,000,000	$50,000,000
Enabling Essential Services for Afghan Women and Girls	7/25/2022	7/24/2025	30,000,000	21,291,247
Supporting Transformation for Afghanistan's Recovery (STAR)	2/18/2021	12/31/2024	28,338,901	19,221,000
Afghan Support Project	9/16/2022	9/15/2025	19,999,554	4,834,221
Supporting Media Freedom and Access to Information for Afghan Citizens	9/23/2022	9/1/2025	11,798,379	2,750,000
Total			$150,136,834	$98,096,468

Note: Numbers have been rounded.
Source: USAID, response to SIGAR data call, 1/13/2024.

Supporting Transformation for Afghanistan's Recovery (STAR)

Since February 2021, USAID's STAR program has aimed to build resilience in some of Afghanistan's poorest and most conflict-affected communities by strengthening food and livelihood security through a consortium of implementing partners. STAR provides cash assistance, agricultural and livestock support, and supported market skills and linkages across nine provinces. The program was scheduled to end operations in September 2023, but an implementing partner requested a cost extension to meet some project targets before the activity closed. USAID extended the agreement to December 31, 2024, which now includes additional activities to help address civilian victims of conflict.[84]

STAR's 2024 extension includes two activities: $3.3 million to complete planned water, sanitation, and hygiene activities, and $5 million to expand activities to support civilian victims of conflict. One STAR implementing partner signed an MOU with the Taliban ministry of rural rehabilitation and development. Another implementing partner is discussing an MOU with the same ministry.[85]

According to the STAR annual report, the program reached 56,582 direct beneficiaries and 446,416 indirect beneficiaries in FY 2023. The primary objectives included improving livelihood security, access to safe water, and supporting conflict-affected children. A total of 3,137 cash for work laborers were hired on infrastructure projects; STAR consortium partners completed 43 water supply systems in Ghor and Herat Provinces, bringing safe drinking water to 37,963

UN Special Representative Roza Otunbayeva attends the Kabul Women's Trade Fair in November 2023. (Photo by UNAMA)

community members; and STAR reached 2,577 conflict-affected children and youth in 80 communities.[86]

Enabling Essential Services for Afghan Women and Girls

On August 12, 2022, USAID announced $30 million in development assistance to support gender equality and women's empowerment in Afghanistan. These funds, programmed through UN Women, support the Enabling Essential Services for Afghan Women and Girls activity and aim to increase Afghan women and girls' access to protection services; provide resources and support directly to women-led CSOs working to advance women's rights in Afghanistan; and increase women's economic empowerment through skills and business development training and entrepreneurship support. The project is scheduled to run through July 2025.[87]

This quarter, UN Women continued to face challenges, including difficulties implementing partners had in registering projects with the ministry of economy, as required by the Taliban. UN Women is adapting to this operating environment, but USAID is withholding additional details for the safety of staff and beneficiaries. UN Women continues to operate three women's protection centers in Kabul and one family resource center in Baghlan. In support of these shelters this quarter, UN Women partnered with 11 CSOs and trained 49 service providers on the provision of care to victims of gender-based violence.[88]

UN Women also expanded its work with women in prisons, providing clothes, hygiene kits and personal care items, psychosocial services, and temporary accommodation for released detainees without family support.[89]

Women's Scholarship Endowment

The Taliban December 2022 ban on women's university education has affected all students in Afghanistan supported by the Women's Scholarship Endowment (WSE), USAID's five-year, $50 million program that help Afghan women earn a university or graduate degree in science, technology, engineering, and mathematics (STEM).[90] In July 2023, USAID extended WSE by five years to September 26, 2028, and increased the award to $60 million. WSE now offers fields of study beyond STEM and expanded career readiness and leadership training activities.[91]

This quarter, the majority of WSE scholars were enrolled at the American University of Afghanistan in Doha, Qatar, and two were enrolled at a higher education institution in Afghanistan. The two students in Afghanistan are studying curative medicine and midwifery, study areas that are exempted from the Taliban ban. This quarter, no female students stopped their studies. In total, 28 students have completed degree programs under WSE scholarships. An additional 175 students continue to pause their studies while WSE explores options at regional universities.[92]

In early 2024, WSE will complete the curricula for Women's Leadership Training, which equips beneficiaries with leadership skills and helps empower them to contribute to society. WSE will also launch soft skills trainings in 2024 on interpersonal development, administrative skills, and positive self-concept. WSE previously launched career readiness soft skill trainings in 2023, which 129 students completed.[93]

Afghan Support Project

In late 2022, USAID launched the $21.8 million Afghan Support Project (ASP) to support CSOs, civic activists, human rights defenders, and journalists in their efforts to protect basic rights and freedoms and ensure access to credible media. The project is expected to operate through September 2025.[94] ASP provides support through rapid response grants, professional development grants, window of opportunity grants, innovation grants, and its legal advisory defense fund.[95] ASP has not received any exemptions from the Taliban, nor has the implementing partner signed an MOU with them. This quarter, the Taliban expanded their ban on radio stations playing programs that include both male and female voices from Helmand Province to include Uruzgan, Farah, Ghor, and Logar Provinces.[96]

This quarter, USAID modified ASP to include a Combating Trafficking in Persons (CTIP) component with $1.85 million added to the award amount. Two related grants were issued to provide residential shelters for vulnerable boys, internally displaced children, homeless children, and other groups at-risk of being trafficked.[97] CTIP is anticipated to expand to a three-year activity under USAID's Office of Democracy, Gender, and Rights in early 2024 with the objectives of increasing trafficking case identification and referral through public awareness; improving victim protection

and support services; improving rehabilitation, recovery, and reintegration services; and increasing local CSOs' capacity and access to resources to combat trafficking in persons.[98]

In total, ASP has awarded 62 grants, including 45 this quarter, to CSOs', media entities, journalists, and human rights defenders. According to USAID, grants help with various operational costs. Additionally, 275 beneficiaries received training or technical assistance.[99]

Information, Dialogue, and Rights in Afghanistan

In September 2022, USAID started the $6.1 million Supporting Media Freedom and Access to Information in Afghanistan program.[100] USAID modified the award to include a second component called "Supporting National Dialogue and Rights Advocacy" and changed the program name to Information, Dialogue, and Rights (IDR) in Afghanistan. The award was increased to $11,798,379 and the performance period extended to June 30, 2026.[101]

The program's objective is to help deliver news and educational content to national audiences that strengthen Afghanistan's human capital and enable citizens to freely organize and communicate. The activity supports independent media and reporting on rights and governance issues; develops a strong cadre of female journalists and producers; assists journalists to operate safely; and informs Afghan citizens about critical issues of public interest.[102]

This quarter, IDR's media partner aired 939 segments on an Afghan media network across a range of development topics. Key coverage included women's protests against restrictive Taliban policies and the Taliban's limits on the public's access to information. In addition to TV segments, online articles were viewed 16 million times, an 8% increase from the previous quarter.[103]

STATE DEPARTMENT PROGRAMS

DEMOCRACY AND HUMAN RIGHTS

The State Department's Bureau of Democracy, Human Rights, and Labor currently runs two programs supporting CSOs in Afghanistan.[104] Due to the current security situation in Afghanistan, information about these programs has been withheld at the request of the State Department.

SUPPORT FOR REFUGEES AND INTERNALLY DISPLACED PEOPLE

USAID and State/PRM continued to implement assistance to support Afghan refugees and internally displaced persons.[105] This quarter, assistance was newly targeted along the Afghanistan-Pakistan border to support Afghan refugees deported from Pakistan.[106] Some 493,000 Afghans returned to Afghanistan between September 15, 2023, and January 4, 2024, with hundreds of thousands more expected before July 2024.[107]

On November 1, 2023, the government of Pakistan began implementing the "Illegal Foreigners Repatriation Plan" authorizing the arrest, detention, and deportation of all unregistered migrants, the majority of whom are Afghan. The UN's International Organization for Migration released the Border Consortium Appeal to support the immediate needs of Afghan returnees at the Afghanistan-Pakistan border, including protection screening, shelter, and transportation to areas of origin or return. This quarter, PRM provided $3.6 million to the Border Consortium partners to help support newly returned Afghans at border reception and transit centers.[108]

PRM also broadly supports the UN's Afghanistan HRP and funds its lifesaving, multisectoral humanitarian and protections activities across Afghanistan. In 2023, PRM made the following contributions to activities under the HRP:[109]

- $39,300,000 to the UN High Commissioner for Refugees
- $28,200,000 to the UN Population Fund
- $13,500,000 to the International Organization for Migration.

For more information on Afghan refugees and internally displaced people, see page 21.

REMOVING EXPLOSIVE REMNANTS OF WAR

This quarter, the UN reported that close to 500 schools and over 100 health facilities were each within one kilometer (0.62 miles) of an explosive hazard and that over 60 people are killed or injured every month by unexploded ordnance in Afghanistan.[110] UN humanitarian mine action partners have cleared over 19 million items of unexploded ordnance from Afghanistan, but the threat remains high, especially for children.[111]

State's Bureau of Political-Military Affairs' Office of Weapons Removal and Abatement (PM/WRA) manages the Conventional Weapons Destruction program in Afghanistan and—due to the ongoing risk to civilians—continues to fund land mine and explosive remnants of war (ERW) clearance activities through implementing partners.[112] PM/WRA currently supports five Afghan NGOs, one public international organization (UN Mine Action Service), and four international NGOs to help clear areas in Afghanistan contaminated by ERW and conventional weapons (e.g., unexploded mortar rounds).[113]

SIGAR Initiates Audit on State's Demining Activities in Afghanistan

This quarter, SIGAR initiated an audit of State PM/WRA's Conventional Weapons Destruction (CWD) program in Afghanistan since 2021 to evaluate how the bureau has modified its CWD activities as a result of the Taliban's takeover. SIGAR is also reviewing how State has measured and achieved activity goals and conducted required oversight of the Afghanistan CWD program.

SIGAR has previously audited State's CWD program and found that while State generally performed required oversight, it was often not within the required time frames and therefore State could not determine if its award adjustments were effective. SIGAR also found that the amount of mine and explosives-contaminated land increased despite demining programs. For more information on SIGAR's ongoing audits, see pages 140–143.

Direct assistance to the former Afghan Directorate for Mine Action Coordination (DMAC), an Afghan government entity, was canceled on September 9, 2021, in compliance with international sanctions against specially designated terrorist groups.[114] PM/WRA said DMAC, which oversees humanitarian mine action programs and is run by the Taliban, resumed its accreditation of U.S.-funded projects and implementing partners, which are extensions of those granted prior to August 2021. DMAC accreditation certifies that an organization has the technical capability to conduct demining programs and its procedures are consistent with international and national mine action standards.[115] DMAC still lacks the resources to fully operate the national mine database, quality assurance practices, and its own operations.[116] PM/WRA said that DMAC has supported humanitarian mine programs by working with the UN when local authorities have attempted to interfere with regular clearance operations.[117]

This quarter, PM/WRA implementing partners cleared 9,287,279 square meters of minefields, and destroyed 176 anti-tank mines and anti-personnel weapons, 468 items of unexploded ordnance, and 852 small arm ammunitions.[118] PM/WRA had $5 million in FY 2023 funds available for obligation as of December 15, 2023.[119] Since September 2021, PM/WRA implementing partners have paid nearly $1.3 million in taxes to Taliban entities, the majority of which is withheld payroll tax.[120] Several PM/WRA implementing partners have signed MOUs with the Taliban's director of mine action; none signed agreements with Taliban provincial and district officials this quarter.[121]

From 1997 through December 15, 2023, State allocated over $473 million in weapons-destruction and mine-action assistance to Afghanistan. During this period, PM/WRA implementing partners have cleared a total of 377,178,915 square meters of land and destroyed 8,509,702 landmines and ERW.[122] However, the exact number of landmines and ERW yet to be destroyed is unknown. After the first quarter of FY 2024, PM/WRA

estimated there are 1,130 square kilometers of contaminated minefields and battlefields remaining, but this figure fluctuates with additional surveys and clearance activities' completion.[123]

COUNTERNARCOTICS

From 2003 until the fall of the Afghan government in August 2021, the State Department's Bureau of International Narcotics and Law Enforcement Affairs (INL) operated multiple programs in Afghanistan to reform the criminal justice system and limit the production and trafficking of illegal drugs.[124]

As of December 2023, INL counternarcotics programming supported counternarcotic oversight and messaging efforts, including funding the Afghanistan Opium Surveys and the Afghan Opiate Trade Project (AOTP) through the UN Office on Drugs and Crime (UNODC). INL disbursed $25 million for the Afghanistan Opium Surveys from 2006 to December 2023, and $10.3 million for AOTP between December 2011 and December 2023.[125] The AOTP monitors and analyzes trends in the Afghan opiate industry to support the international response to the illicit drug economy.[126] The Afghanistan Opium Surveys utilize data collected by UNODC through remote sensing, surveys, and global data collections on drugs to predict medium- and long-term trends in the narcotics industry.[127] INL also funds an inter-agency agreement with the U.S. Agency for Global Media to implement public information and counternarcotics messaging programs, with a total disbursement of $4.5 million from February 2017 to December 2023.[128]

INL's treatment and prevention services and alternative livelihood programs remain active in Afghanistan. To date, INL has disbursed approximately $86 million to implement these programs.[129] For more information on Afghanistan's narcotics production, see page 50.

DEPARTMENT OF DEFENSE PROGRAMS

U.S. SECURITY CONTRACT CLOSE-OUTS

Following the Taliban takeover, U.S. funding obligations for the Afghan National Defense and Security Forces (ANDSF) ceased, but disbursements to contractors continue, as necessary, until all Afghanistan Security Forces Fund (ASFF) obligations are liquidated, DOD told SIGAR.[130]

According to DOD, resolving ASFF-funded contracts is an ongoing contract-by-contract matter between contractors and the contracting office in the military departments (Army, Air Force, and Navy). Whether the contracts were awarded using ASFF funds, for which the Combined Security Transition Command-Afghanistan (CSTC-A) received obligation authority from the DOD Comptroller, or using ASFF funds for which the Defense Security Cooperation Agency received obligation authority and then passed

it through to the military departments to implement using pseudo-Foreign Military Sales (FMS) cases, all contracts being closed out were awarded by a contracting entity within one of the military departments.[131]

Contract vendors must submit claims to begin the close-out process. Vendors typically have a five-year window before expired funds are cancelled by DOD, and DOD cannot force vendors to submit invoices for payment. For these reasons, DOD cannot at this time provide complete information on contract closing dates, the amount of funds available to be recouped, or the approximate costs of terminating each contract.[132]

As seen in Table E.7, ASFF funds that were obligated by CSTC-A or its successor Defense Security Cooperation Management Office-Afghanistan (DSCMO-A) (which was disbanded on June 1, 2022), for use on new contracts awarded locally by Army Contract Command-Afghanistan or as military interdepartmental purchase requests to leverage already-awarded contracts, have total remaining unliquidated ASFF obligations of $77.8 million. Contracts, used to support pseudo-FMS cases managed by the Departments of the Army, Air Force, and Navy, have total unliquidated ASFF obligations of $216.4 million.[133]

Between FY 2002 and FY 2021, Congress appropriated $88.8 billion to the Islamic Republic of Afghanistan to provide security for Afghanistan.[134]

TABLE E.7

SUMMARY STATUS OF ASFF OBLIGATED CONTRACTS				
	Cumulative Obligations	**Cumulative Expenditures**	**Unliquidated Obligations (ULO)[a]**	**ULO as of:**
Defense Security Cooperation Management Office-Afghanistan Obligations				
Contracts	$239,790,849	$161,952,465	$77,838,384	12/21/2023
Department of the Air Force Obligated Contracts				
A-29s	$1,031,492,000	$992,632,000	$38,860,000	10/24/2023
C-130	153,070,000	112,680,000	40,390,000	11/30/2023
PC-12	40,671,848	19,387,272	21,284,573	1/30/2023*
C-208	120,903,024	115,620,239	3,181,662	9/29/2023
Munitions	18,852,000	10,705,000	8,145,000	12/8/2023
Department of the Army Obligated Contracts				
ASFF	$342,418,035	$300,425,657	$41,992,378	12/14/2023
UH-60	327,840,177	310,864,002	16,967,482	12/14/2023
ASFF Ammunition	59,212,970	42,729,733	16,461,206	12/8/2023
PEO STRI (simulation, training, and instrumentation)	451,305,554	445,471,086	5,834,469	12/14/2023
Department of the Navy Obligated Contracts				
Contracts	$30,714,660	$7,395,672	$23,317,006	12/14/2023
Total	**$2,816,271,117**	**$2,519,863,126**	**$294,272,161**	

Note: [a]Unliquidated Obligations (ULOs) are equal to undisbursed obligations minus open expenses.
* DOD did not report any updates this quarter.

Source: DOD, response to SIGAR data call, 12/21/2023 and 12/15/2023; DOD, "DOD Dictionary of Military and Associated Terms," 11/2021, p. 295.

U.S. ASSISTANCE ENDNOTES

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"The diversion of humanitarian assistance by the Taliban is of particular concern given the humanitarian crisis the populace faces as well as the Taliban's terrorist ties."

—*Inspector General John F. Sopko*