SIGAR

Special Inspector General for Afghanistan Reconstruction

SIGAR 24-01 Evaluation Report

Status of Education in Afghanistan: Taliban Policies Have Resulted in Restricted Access to Education and a Decline in Quality

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Special Inspector General for Afghanistan Reconstruction

WHAT SIGAR REVIEWED

Since 2002, the U.S. Department of State (State) and the U.S. Agency for International Development (USAID) have implemented numerous programs to support all levels of education in Afghanistan. These efforts have focused on areas such as constructing and refurbishing schools, printing and distributing textbooks, and training and providing salaries for teachers.

Prior to August 2021, the U.S.'s $1.3 billion investment on education-related programming contributed to significant improvements in Afghanistan's education. However, shortly after the Taliban returned to power in August 2021, the group began issuing policies targeting Afghanistan's educational system with wide-ranging implications for who could attend school and what they could learn.

In November 2021, several public international organizations (PIOs) began identifying critical interventions to prevent the collapse of the Afghan education sector and loss of important educational achievements. They activated Afghanistan's Education Cluster, a group of nongovernmental organizations (NGOs) responsible for coordinating the implementation of education-related programs funded by international donors. State and USAID have also continued to support Afghanistan's education sector through six programs totaling an estimated cost of $185.2 million.

This report examines (1) access to and the quality of the Afghan education system following the government's collapse in August 2021; and (2) the extent to which the Taliban are paying teacher and school administrator salaries and school maintenance costs, and whether the group has directly benefited from international donor education assistance.

October 2023

Status of Education in Afghanistan: Taliban Policies Have Resulted in Restricted Access and a Decline in Quality

SIGAR 24-01 EVALUATION REPORT

WHAT SIGAR FOUND

The Taliban takeover of Afghanistan triggered a decline in the overall access to and quality of education in the country. In September 2021, the Taliban issued education policies that included banning girls from secondary education, mandating gender segregation in schools, and restricting women teachers to girls' primary schools. As a result, student enrollment numbers for secondary school have dropped since August 2021. A USAID survey found that since August 2021, girls' secondary school attendance decreased in every province in Afghanistan, including Kabul. Even boys' secondary school attendance decreased by more than 10 percent in eight provinces. In addition, a chancellor of one private university told SIGAR that immediately following August 2021, the university lost 50 percent of its enrolled students and that all woman's educational programs at the university, except for its midwifery program, closed due to Taliban policies.

Taliban policies have also limited students' access to education because restrictions on women teachers have caused staffing shortages. For example, the Taliban require gender-segregated classrooms and only allow girls to be taught by female teachers. This policy caused teacher shortages because it significantly reduced the role of female teachers and required additional male teachers to teach the newly created, male-only classes and replace female teachers who previously taught co-ed classes. Another factor limiting access to all levels of education is Afghanistan's deteriorating economic condition, which has forced households to pull children out of school to work or to marry off their underage daughters to meet household costs. As a result of these staffing and economic issues, schools have partially or completely shut down.

Taliban policies and priorities have also reduced the overall quality of education in Afghanistan. In addition to reducing the number teachers, Taliban policies have led to a decrease in teacher quality as previously qualified teachers are replaced by unqualified community members or Taliban officials. The policies have also replaced secular curricula with religious studies. Compounding the problem, many teachers are leaving their jobs for personal safety because the Taliban often singles out female teachers for punitive actions like dress code violations, and because travelling to schools puts female teachers at additional risks due to Taliban restrictions on women working and travelling outside the home. According to a 2018 report by a PIO operating in Afghanistan, prior to August 2021, Afghan public schools had approximately 226,000 teachers, 81,000 (36 percent) of whom were women. However, by August 2022, the Taliban had eliminated about 14,000 government jobs held by women, 82 percent of which were teaching positions.

In response to Taliban policies and Afghanistan's degrading education sector, international donors, including USAID, have shifted much of their funding and programming efforts toward private schools, including

community-based education schools (CBEs) and distance learning initiatives. International donors have used CBE schools to expand access to primary-level education in areas with limited public school facilities or with a large population of marginalized children, like girls or internally displaced children. For example, USAID's Girls Education Challenge program supports 5,100 students through 188 private CBEs and accelerated-learning classes, and has resulted in increased enrollment and the continuation of some support for girls' education.

CBEs may be successful, in part, due to local community buy-in, such as community involvement in selecting teachers. Community buy-in leads to greater trust, resulting in higher enrollment numbers, especially of girls. However, CBEs have a limited ability to address the litany of issues effecting Afghanistan's weakened public school system. First, CBEs are temporary measures and thus lack permanent infrastructure. Second, CBEs typically provide instruction for grades 1 through 3, while the public school system continues through grade 12. Third, eligible CBE students do not always matriculate into the public school system after graduating from a CBE school because public schools cannot absorb them due to teacher and classroom shortages. Fourth, CBEs are not scalable and are not considered an alternative to public schools. While the CBE strategy is effective at increasing student enrollment for early primary education, the strategy is unlikely to sustain an education after the third grade.

We also found that the Taliban are unable to fully fund teacher salaries and school operations and maintenance costs, which has contributed to the decrease in the number of qualified teachers and has led to deteriorating school buildings, requiring some classes to move into temporary spaces, such as tents or open-air classrooms. Holding primary school classes in public spaces has increased the physical and psychological barriers for girls to attend class and has reportedly led to girls facing additional harassment. The redirection of the international donor aid to CBEs, along with financial and infrastructure challenges facing the Taliban, raises serious questions about how the Taliban can sustain the Afghan education sector and if the Taliban have any intention of doing so.

Finally, SIGAR found that the Taliban indirectly benefit from U.S.-funded education assistance. First, U.S.-funded assistance generates tax revenues for the Taliban, such as through personal income taxes on Afghans employed by U.S.-funded programs and sales tax revenue from goods purchased from landlords, contractors, and vendors. Additionally, implementing partners pay utility bills, such as water and electricity—essential services controlled by the Taliban. USAID officials told us that its implementing partners make these tax withholdings and payments to local authorities across the country; local authorities then send these payments to Afghanistan's central treasury, which is controlled by the Taliban. Allowing implementing partners to make payments to governmental authorities for legal taxes, fees, and essential services is a standard practice throughout the world. Second, the Taliban benefit from U.S. education funding through the establishment of fraudulent NGOs to receive donor assistance, and by infiltrating and extorting existing Afghan NGOs delivering educational assistance. For example, an NGO official told us the Taliban are targeting and extorting Afghans who receive monetary support from U.S.-funded education programs under the guise of taxation. In another example, NGO officials told SIGAR that the Taliban are coercing NGOs to hire Taliban supporters or purchase goods from Taliban-owned companies. State and USAID developed risk mitigation processes and measures for their projects in Afghanistan, including implementing partner vetting requirements, to help prevent U.S. funding from directly benefitting the Taliban. We have ongoing audits to determine the full extent to which the Taliban are benefitting from U.S. assistance in Afghanistan and the extent to which State and USAID have complied with implementing partner vetting requirements.

WHAT SIGAR RECOMMENDS

SIGAR is not making any recommendations in this report.

On September 2023, SIGAR received written comments on a draft of this report from State's Director of Afghanistan Affairs in the Bureau of South and Central Asia Affairs. On October 3, 2023, SIGAR received written comments on its draft report from USAID's Acting Mission Director for Afghanistan. They are reproduced in appendices III and IV, respectively.

SIGAR | Office of the Special Inspector General for Afghanistan Reconstruction

October 13, 2023

The Honorable Antony J. Blinken
Secretary of State

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

This report discusses the results of SIGAR's evaluation of the status of the education sector in Afghanistan since the Taliban's takeover in August 2021. Between 2001 and 2021, the United States' $1.3 billion investment in education-related programming contributed to significant improvements in Afghanistan's education sector. Since August 2021, the U.S. Department of State (State) and the U.S. Agency for International Development (USAID) have supported Afghanistan's education sector through six programs at a total cost to date of approximately $185.2 million. These programs fund a variety of efforts, including community-based education schools (CBEs) and private schools, online learning, scholarships for girls and women to pursue secondary and post-secondary education, and teacher salaries at CBEs and private schools.

We found that since August 2021, Taliban policies have limited access to education at all levels, especially for girls and women, and resulted in a decline of education quality. For example, Taliban policies have largely prohibited girls and women from receiving an education, led to significantly decreased student enrollment beyond primary school, created a teacher shortage, replaced secular subjects with religious studies, and converted public schools into religious schools. In response, international donors shifted most education programming away from Afghanistan's formal public school system and primarily toward CBEs for grades 1 through 3 to expand access to early education for Afghans, especially in rural areas. However, CBEs are not sustainable and cannot replace the public school system. Additionally, we found that the Taliban have been unable to fully fund public school teacher salaries and building maintenance costs, leading to further teacher shortages and the deterioration of school buildings.

Lastly, we found that the Taliban have benefited from U.S.-funded education programming. For example, U.S.-funded assistance generates tax revenues for the Taliban, such as through personal income taxes on Afghans employed by U.S.-funded programs and sales tax revenue from goods purchased from landlords, contractors, and vendors. Additionally, implementing partners pay utility bills, such as water and electricity—essential services controlled by the Taliban. (Allowing implementing partners to make payments to governmental authorities for legal taxes, fees, and essential services is a standard practice throughout the world.) However, the Taliban are also benefiting from donor-funded education assistance through more nefarious methods. For example, the Taliban have established fraudulent nongovernmental organizations (NGOs) and extorted and infiltrated existing NGOs to obtain or direct international donor aid.

We are not making any recommendations in this report. SIGAR received written comments on our draft report from State's Director of Afghanistan Affairs in the Bureau of South and Central Asia Affairs, and USAID's Acting Mission Director for Afghanistan. They are reproduced in appendices III and IV, respectively.

SIGAR conducted this work under the authority of Public Law 110-181, as amended, and the Inspector General Act of 1978, as amended; and in accordance with *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

TABLE OF CONTENTS

Background 1

Taliban Policies Limit Access to Education, Especially for Girls and Women, And Have Caused A Decline In Education Quality, But Donor Assistance Continues 5

The Taliban are Unable to Fully Fund Teacher Salaries And School Maintenance Costs, and International Donor Assistance Benefits the Taliban 15

Conclusion 19

Recommendations 20

Agency Comments 20

Appendix I - Scope and Methodology 21

Appendix II - Prior SIGAR Reports on U.S. Efforts to Support Education and Infrastructure in Afghanistan 23

Appendix III - Comments from the U.S. Department of State 25

Appendix IV - Comments from the U.S. Agency for International Development 27

Appendix V - Acknowledgments 28

FIGURES

Figure 1 - Timeline of Taliban Policies Restricting Access to Education as of June 30, 2023 4

ABBREVIATIONS

CBEs	community-based education schools
DOD	U.S. Department of Defense
NGO	nongovernmental organization
PIO	public international organization
State	U.S. Department of State
UNICEF	United Nations Children's Fund
USAID	U.S. Agency for International Development

The United Nations Children's Fund (UNICEF) characterizes education as a fundamental human right that is critical to children's development, promotes cohesive societies, and contributes to state building.[1] Similarly, according to the Inter-Agency Network for Education in Emergencies, a quality education contributes directly to the social, economic, and political stability of societies.[2] However, the Network also warns that education can contribute to conflict when inequities and restrictions to accessing education are present for some students, or if curricula or teaching practices are biased. Furthermore, when such inequities or restrictions are present, education facilities, students, and administrators can become targets of violent actions.

Although the United States' $1.3 billion investment in Afghanistan contributed to significant improvements the Afghan education sector from 2001 to August 2021, the recent economic crisis and return of repressive Taliban policies have stymied or reversed that progress and restricted access to quality education for all Afghans.

This report examines the conditions of the Afghan education sector since August 2021. Specifically, our objectives were to assess

1. access to and the quality of the Afghan education system following the Afghan government's collapse in August 2021; and
2. the extent to which the Taliban are paying teacher and school administrator salaries and school maintenance costs, and whether the group has directly benefited from international donor education assistance.

To accomplish our objectives, we compiled and analyzed information on primary, secondary, and post-secondary-level education programs funded by the Department of State (State) and the U.S. Agency for International Development (USAID) since August 2021. Using information obtained through responses to requests for information, interviews, and independent research, we identified strategies guiding the agencies' education sector efforts. We analyzed State and USAID performance management documentation to determine the extent to which the agencies monitored and evaluated their progress in the sector, in accordance with applicable requirements. Additionally, we interviewed a total of 48 Afghan education officials at primary and secondary schools between June 1, 2023, and July 30, 2023. We also assessed the condition of 122 education centers in Afghanistan, which included primary and secondary schools, universities, and five teacher training institutes. We submitted written interview questions to USAID and received responses from USAID officials responsible for education programming in Afghanistan. We interviewed subject matter experts on the education sector in Afghanistan, including academics and field researchers. We also interviewed private Afghan education center administrators, former Afghan government officials, nongovernment organization (NGO) staff, and aid organizations providing humanitarian assistance to the education sector. We conducted our work in Arlington, Virginia, and in locations throughout Afghanistan, from August 2022 through October 2023.

BACKGROUND

From 2001 through 2021, State and USAID implemented several U.S.-funded education projects in Afghanistan. These included, for example, supporting the American University of Afghanistan, Afghanistan's sole English-only university; supporting infrastructure projects to build schools across the country; training school administrators and teachers; printing new textbooks; offering Master of Public Policy and Administration degrees to develop government leaders at the former Ministry of Higher Education; and supporting the education of 75,000 women and girls by providing leadership training, facilitating women's entry into government service, reducing workplace barriers for women, and strengthening capacity for women's advocacy

[1] UNICEF, *A Human Rights-Based Approach to Education for All*, September 2007, pp. 7–9.

[2] The Inter-Agency Network for Education in Emergencies is an open, global network of humanitarian actors and policy makers working together to ensure all persons in emergency environments the right to a quality education and a safe learning environment (see, Inter-Agency Network for Education in Emergencies, *Minimum Standards for Education: Preparedness, Response, Recovery*, December 3, 2010).

groups. According to the UN, international investments in Afghanistan's education sector increased total enrollment by 9 million students, increased girls' enrollment in post-secondary institutions by 85,000, and nearly doubled the female literacy rate during this 20-year period.[3]

Afghanistan's public education system consists of three levels:

- Primary Level: grades 1 through 6 for students aged 7 to 12 to learn reading, writing, arithmetic, and national culture.
- Secondary Level: grades 7 through 12 for students aged 13 to 18. In grades 10 through 12, students choose between continuing with an academic path that could lead to a university, or studying subjects such as applied agriculture, aeronautics, arts, commerce, and teacher training.
- Post-Secondary Level: university-level education for students 18 and older. Afghanistan's higher education sector includes public and private institutions that offer degree programs at the bachelor's and master's levels.

In addition to Afghanistan's established, formal education sector, international donors and local Afghan communities have also funded temporary, private schools that operate outside of the public school system. Known as community-based education schools (CBEs), these learning centers are an alternative for children who do not have access to public schools due to distance, security concerns, or other barriers, such as restrictive policies against girls' education.[4] CBEs are designed to teach grades 1 through 3, after which time students eligible for a public education may transfer to the public school system.

Prior to August 2021, the Afghan Ministry of Education implemented distance learning programs to bring education to students unable to attend school in person.[5] For example, when schools were closed from March to October 2020 due to the COVID-19 pandemic, the Ministry, in coordination with public international organizations (PIOs), developed its Alternative Learning Plan, allowing millions of students to continue their education through self-study, internet, TV, radio, and small group study.[6] State and USAID also established specific programs to support distance learning. For example, one State program established 27 Lincoln Learning Centers in 24 provinces across Afghanistan, which provided free classroom space for up to 30 students, a minimum of 800 books, and 12–15 computers with internet access, printers, and a reliable power supply provided by a generator. In another example, one USAID program worked with the former government's Ministry of Education to adapt teaching methods for distance learning, such as using radio to broadcast lessons, and sustain learning at all education levels.

State and USAID Have Six Ongoing Education Programs

Although State and USAID on-budget education assistance, which directly funded the Afghan government so it could provide needed services such as teacher salaries, ceased after the Taliban's takeover in August 2021, State and USAID have continued to support Afghanistan's education sector through remote learning and higher education scholarship programs. State and USAID currently implement six programs with an estimated cost to the agencies of $1.9 million and $183.3 million, respectively.[7] State's sole program, the English Language and

[3] UN Educational Scientific and Cultural Organization, *The right to education: What's at stake in Afghanistan? A 20-year review*, August 2021, p. 5.

[4] NGOs working in the Afghan education sector establish CBEs around local communities across Afghanistan, combining international donor funding with funding and staffing from the local community. The Taliban Ministry of Education may issue CBE students identification cards but does not provide any additional support to CBE students or programs.

[5] Distance learning is any instruction that occurs when the teacher and student are geographically separated.

[6] Afghanistan's in-person classes for public, private, and community-based schools resumed in October 2020. A PIO is an international organization composed of multiple member states.

[7] In January 2023, we reported that U.S. contributions to the Afghanistan Reconstruction Trust Fund ceased after the Taliban takeover of Afghanistan in August 2021, but they resumed in September 2022 when the United States contributed $53.7 million for basic service delivery, livelihood, and private sector support projects. However, in response to our request for

Computer Learning Centers program, provides virtual English language, writing, and computer classes, and exam preparation courses for public university students. The program's period of performance was set to conclude in June 2022 but was extended through September 2023.[8] As of May 2023, State had disbursed $610,000 since August 2021.

USAID's five education programs are:

1. The $29 million Girls Education Challenge program, whose objectives are to provide girls in grades 1 through 12 access to a quality education by establishing CBEs and other safe classroom spaces and providing learning materials in 17 provinces, and to provide training and mentoring to teachers and community leaders.
2. The $40 million Keep Schools Open program, whose objectives are to keep schools operational through incentive payments to cover teachers' basic household needs and professional development; establishing or sustaining CBEs ; ensuring that learning environments are safe and support the social and emotional wellbeing of learners and educators; providing school meals and nutritional support; and supporting marginalized families with academic and financial assistance to keep their children in school.
3. The $49.8 million Strengthening Education in Afghanistan II program, whose objective is to improve the capacity, operations, management, and programming of the Afghan primary, secondary, and post-secondary education sector. Since August 2021, this program has supported 80 private schools in Kabul, including providing scholarships for girls in secondary school and 150 scholarships to women to study midwifery at a private Afghan university.
4. The $4.5 million Supporting Student Success in Afghanistan program, whose objective is to offer access to a high quality post-secondary education for Afghans living in Afghanistan, especially women and marginalized communities, so they can participate in the workforce upon graduation.[9]
5. The $60 million Women's Scholarship Endowment program, whose objectives are to provide scholarships to Afghan women pursuing bachelor- or master-level studies at local and regional universities in science, technology, engineering, or mathematics, or other relevant professional fields of study; and assist Afghan women graduates obtain professional positions in the public and private sector.[10] However, due to the Taliban decree banning women from higher education institutions, USAID determined that as of July 2023, its efforts to strengthen the organizational capacity of local partner universities, including the capacity of universities to create their own women's scholarship programs, is not feasible and is on hold.

According to USAID, these education programs help to "1) sustain access to basic and higher education opportunities; 2) maintain relevant learning outcomes for children and youth, particularly the most

information for this report, USAID told us that although the Fund is operational and performing educational activities, USAID has not made contributions since August 2021. Therefore, USAID's number of education programs and cost excludes the Fund's education programs. *See*, SIGAR, *Quarterly Report to the United States Congress*, SIGAR 2023-QR-1, January 30, 2023, p. 58.

[8] In June 2023, State told us that they were working with the program's implementing partner to issue a no-cost extension until September 30, 2025.

[9] According to USAID, the $4.5 million obligated by USAID for this program is estimated to be sufficient only to cover program costs through June 30, 2023. In total, USAID estimated program costs at $27.2 million.

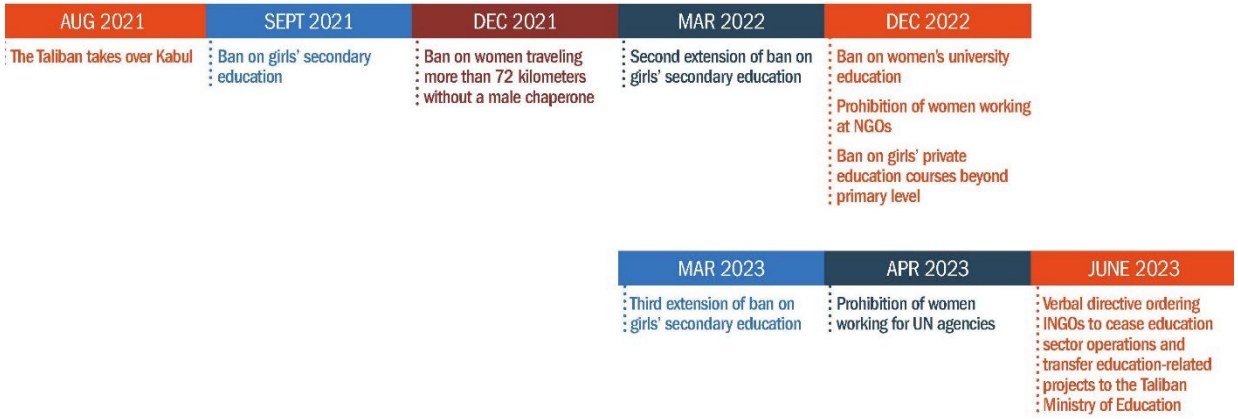
[10] USAID operates the Women's Scholarship Endowment as an endowment, providing the implementing partner with the initial investment of $50 million in August 2019. In June 2023, USAID modified the endowment and obligated an additional $10 million for its implementation, but has not disbursed this additional amount as of this report's date.

marginalized; and 3) ensure learner and educator protection and well-being."[11] As of May 2023, USAID had disbursed at least $48.9 million for these programs since August 2021.[12]

Taliban Polices Affecting Afghanistan's Education Sector

In August and September 2021, the Taliban began enforcing gender segregation in primary, secondary, and post-secondary-level classes by (1) requiring schools to maintain separate entrances for male and female students, (2) allowing girls to be taught only by female teachers, (3) allowing mixed-gender classes only if the number of female students in a classroom is below 15, (4) requiring the presence of a curtain to divide male and female students in mixed-gender classes, and (5) banning girls from secondary-level education.[13] In March 2022, when the new school year started, the Taliban renewed the ban on girls' secondary education. In December 2022, Taliban officials announced a new policy banning women from attending university classes or from attending private schools beyond the primary education level. In June 2023, Taliban officials announced a new policy requiring foreign PIOs and NGOs to cease funding education programs and CBEs, and in August 2023, the Taliban issued a new policy prohibiting women from traveling to the United Arab Emirates to pursue a post-secondary education.[14] See figure 1 for a timeline of some of the Taliban's repressive policies restricting access to education as of June 30, 2023.

Figure 1 - Timeline of Taliban Policies Restricting Access to Education as of June 30, 2023



Source: SIGAR figure generated with data from Gabija Leclerc and Rosamund Shreeves, European Parliamentary Research Service, *Women's rights in Afghanistan: An ongoing battle*, April 2023, p. 7.

In November 2021, several PIOs began identifying critical interventions to prevent the collapse of Afghanistan's education sector and loss of important educational achievements in the country. The PIOs activated Afghanistan's Education Cluster, a group of NGOs responsible for coordinating the implementation of education-related programs funded by international donors to ensure safe and equitable access to educational opportunities for all Afghans.[15] The Education Cluster is co-led by two organizations, a PIO and an NGO, and

[11] USAID, written response to SIGAR request for information, March 15, 2023, p. 5.

[12] This amount excludes Women's Scholarship Endowment programming amounts, as USAID has not disbursed funds since August 2019 and its operations are funded by investment income earned by the endowment.

[13] Some schools did not immediately comply with some of the Taliban's ban, namely that pertaining to restricting girls' secondary-level education. Schools in 9 of the 34 provinces allowed girls to complete the remainder of the school year.

[14] Other Taliban policies affecting Afghanistan's education sector include closing schools for the blind in some provinces, dress requirements for girls, expelling girls from schools, banning women from teaching at the secondary and post-secondary level, and barring post-secondary institutions from issuing transcripts for women graduates.

[15] Clusters are established groups of PIOs and NGOs organized around a particular area of need (e.g., water, food, shelter, health, education, etc.) and designed to rapidly respond to emergencies in a coordinated manner. The Education Cluster,

includes other PIOs and NGOs as members.[16] The Education Cluster developed the Afghanistan Education Sector Transitional Framework to ensure coordination of programmatic approaches, strategies, and investments intended to produce equitable outcomes for all Afghans.

SIGAR Has Previously Reported on U.S. Efforts to Support Education in Afghanistan

In April 2016, we reported on the status of Afghanistan's education sector, examining $759.6 million in U.S. Department of Defense (DOD), State, and USAID funding for primary and secondary education.[17] The report found (1) limitations in the DOD's effectiveness in measuring program progress and effectiveness; (2) that USAID was the only agency with an education sector strategy, although it did not articulate the DOD's or State's roles and responsibilities with regards to the strategy, or how USAID's education programming contributed to its overall strategy in Afghanistan; and (3) that DOD, State, and USAID had not conducted comprehensive sector-level assessments, making it difficult to determine which programs were successful. In an October 2019 report, we examined USAID-funded school facilities and assessed the extent to which they were maintained and used.[18] We found that 98 percent of the schools we visited for the report were open and in use, but many had structural damage, health or safety concerns, and other deficiencies. Finally, in an October 2022 report, we identified the risks associated with Afghan educational institutions and assessed the implications of Taliban policies on the ability of Afghans to access education.[19] Appendix II contains a comprehensive listing and description of our education-related products.

TALIBAN POLICIES LIMIT ACCESS TO EDUCATION, ESPECIALLY FOR GIRLS AND WOMEN, AND HAVE CAUSED A DECLINE IN EDUCATION QUALITY, BUT DONOR ASSISTANCE CONTINUES

The Taliban's takeover triggered a decline in the access to, and quality of, education in Afghanistan. While Taliban policies have negatively affected Afghan students' access to education at all levels, women and girls have been the most affected, particularly because of bans on their access to education after primary school. Afghanistan's deteriorating economic condition and the tenuous security situation have compounded its education sector issues. For example, many Afghan families have found themselves with dwindling financial resources, due in part to Taliban restrictions on women working or travelling outside the home. Some families have made the difficult decision to reduce spending on their children's education to help meet basic living needs. Taliban policies have also reduced the quality of education by, for example, reducing the number of qualified and available teachers (fewer teachers teaching fewer classes with more students), and removing and replacing secular curricula with religious ones. Although the lack of education access and the decline in quality have significantly affected Afghans, U.S. agencies are still funding programs and taking some steps to help address these problems.

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and the cluster system more broadly, is a humanitarian coordination mechanism used to organize short-term humanitarian activities, while development agencies support long-term education programming. The Education Cluster was activated in November 2021, following the Taliban takeover of Afghanistan, as a neutral body for coordination of humanitarian-based education activities.

[16] The Education Cluster co-leads are based in Kabul. To coordinate humanitarian education programming in Afghanistan, the Cluster co-leads established six regional clusters (North, Northeast, South, West, Central, and East) led by PIOs and NGOs with a strong operational presence in the respective region.

[17] SIGAR, *Primary and Secondary Education in Afghanistan: Comprehensive Assessments Needed to Determine the Progress and Effectiveness of Over $759 Million in DOD, State, and USAID Programs*, SIGAR 16-32-AR, April 26, 2016.

[18] SIGAR, *Observations from Site Visits At 171 Afghan Schools Funded by USAID*, SIGAR 20-03-SP, October 10, 2019.

[19] SIGAR, *Afghan Civil Society: The Taliban's Takeover Risks Undoing 20 Years of Reconstruction Accomplishments*, SIGAR 23-02-IP, October 5, 2022.

Taliban Polices, Economic Conditions, and Security Issues are Limiting Access to Education, Causing an Overall Decrease in Student Enrollment

Despite the Taliban's initial commitments claiming to support comprehensive access to a quality education, their policies, as well as deteriorating economic conditions and security issues since their August 2021 takeover, have limited access to all education-levels and caused an overall decrease in student enrollment, with girls' and women's access being most affected.

The former Afghanistan government committed itself to providing equal access to education through two international conventions, its constitution and laws, and its education strategic plan. The UN Convention on the Rights of the Child, ratified in March 1994 and honored by the former government, committed Afghanistan to provide every child with free primary and secondary education and access to higher education. The UN Convention on the Elimination of All Forms of Discrimination Against Women, ratified by Afghanistan in March 2003, stated that a woman's right to education in Afghanistan is equal to that of a man, including in quality, curricula, examinations, school infrastructure, and qualified teaching staff. In addition, Afghanistan's 2004 constitution guaranteed all citizens the right to an education, including 9 years of compulsory education, and granted other educational rights, such as regional language courses and free education through secondary school in state educational institutions. Furthermore, in March 2019, Afghanistan passed the Law on the Protection of Child Rights, which reiterated children's rights to equal access to education. In addition to these commitments and statutory rights, the former Afghan government developed its National Education Strategic Plan (2017–2021), which included an objective to increase "… equitable and inclusive access to relevant, safe, and quality learning opportunities for children, youth, and adults in Afghanistan, especially women and girls…," and established key milestones to achieve that objective, including increasing total student enrollments and upgrading school infrastructure.[20]

Taliban Polices have Restricted Access to Education, Especially for Girls and Women

Early statements by Taliban education officials indicated support for the objectives of the former government's National Education Strategic Plan. However, the Taliban have not adhered to those objectives, or the education policies and commitments of the former Afghan government. As a result of the policy change, Afghan students, especially girls and women, have less access to formal education at all levels.

Prior to the Taliban takeover, educational access for girls and women had increased. Between 2001 and 2018, girls' enrollment in primary school increased from almost zero to 2.5 million girls.[21] In addition, between 2001 and 2021, Afghanistan made significant progress in increasing access to higher education for all Afghan students. By 2021, total student enrollment reached 410,000 at Afghanistan's 170 public and private universities where students studied diverse disciplines and were taught or supported by nearly 37,200 professors and administrative staff. Further, women made significant strides in attending institutions of higher education, with 90,000 enrolled women students in 2018, up from 5,000 in 2007.[22]

A USAID survey conducted in summer 2022 found parity between the current primary school enrollment rates for boys and for girls, and that enrollment numbers for both boys and girls had slightly increased compared to 2021.[23] An Education Cluster PIO we spoke with confirmed this finding, stating that when military operations ceased, the security situation in areas held by the Taliban insurgency improved, allowing the PIO to establish

[20] Islamic Republic of Afghanistan, "National Education Strategic Plan (2017–2021)," p. 32.

[21] Afghanistan Education Cluster, "Education Sector Transitional Framework," February 2022, pp. 10–11.

[22] International donors have not performed a comprehensive assessment of Afghanistan's education sector since 2018, instead focusing on narrowly scoped education assessments and surveys. Afghanistan Education Cluster, "Education Sector Transitional Framework," pp. 10, 29.

[23] USAID, "Girls' Access to Education Wave 2 Surveys July–August 2022," November 2022, p. 4. USAID's Wave 2 Survey included a household telephone survey of 17,155 randomly selected households across all 34 Afghan provinces, a teacher survey of 8,213 teachers across 34 provinces, a school administrator survey of 582 administrators across all 34 Afghan provinces, and a survey that provided district-level observations from 412 monitoring professionals.

CBEs in new areas, which have allowed more children to attend primary school. While rural primary school enrollments have improved, many rural children still do not attend school. According to a 2023 UNICEF report, only 48 percent of eligible children are attending primary school nationwide, but the number fell to 42 percent in rural areas, compared to 67 percent in urban areas.[24]

However, student enrollment numbers for secondary school have dropped since August 2021. In September 2021, the Taliban issued policies that prohibited girls from secondary education, mandated gender segregation in schools, and limited female teachers to girls' primary schools. The largest factor contributing to the decline in secondary school enrollment has been the ban on girls' access to secondary school. A November 2022 USAID survey found that since August 2021, girls' secondary school attendance has decreased in every Afghan province, including Kabul, which experienced a 63 percent decrease. Furthermore, the same survey found that 44 percent of program monitoring professionals witnessed girls' secondary school closures since August 2021, and that 30 percent of household respondents said that school closure was the primary reason girls were not attending school. While the Taliban prohibits girls from attending school beyond the primary level, international donors and some local communities have taken action to enable girls to attend secondary school. For example, donors have supported distance learning alternatives and some communities have not enforced the Taliban ban on girls' education.

The November 2022 USAID survey stated that although the Taliban had planned to increase boys' access to education by closing and reallocating resources from girls' schools to operate boys' schools, the survey found that boys' secondary school attendance decreased in seven provinces by more than 10 percent.[25] Further, an August 2022 Education Cluster PIO report found that 20 percent and 46 percent of secondary school-aged boys and girls, respectively, were not attending school.[26] Our interviews of primary- and secondary-level school officials had similar findings, with 50 percent of teachers responding that attendance decreased in 2023 as compared to 2022.

Although the ban on secondary education was intended to affect older girls, the ban also affected primary-school-aged girls. The August 2022 Education Cluster PIO report stated that families in certain communities prohibited primary-school-aged girls from going to school because of real or perceived risks resulting from Taliban's policies.[27] Our interviews of primary- and secondary-level school officials found that families prevented their primary-school-aged daughters from going to school for several reasons, including the belief that the public schools will not benefit women in the long run, the financial inability to send them to school, and the desire for their daughters to learn practical skills that will help them obtain employment.

Despite the ban on girls attending school beyond the primary levels since September 2021, Taliban officials have told Afghans and international donors they will allow girls to attend secondary school once they develop a plan that adheres to the group's interpretation of Islamic law. Some communities are not waiting for the Taliban plan and are defying the official policies by continuing to let girls receive a secondary education. However, these circumventive attempts represent a small number of communities and the prohibition on girls' education has left most Afghan girls with no real options for secondary education.

In March 2022, the Education Cluster reported that since August 2021, most public universities in Afghanistan had closed and private university enrollments had declined by 40 percent.[28] We spoke with chancellors at three private universities about the changes at their institutions since August 2021, all of whom confirmed the reporting and attributed the declines in enrollment to the Taliban takeover. The chancellors told us the two largest factors in decreased enrollments were students fleeing Afghanistan after the Taliban

[24] UNICEF, "Afghanistan Multiple Indicator Cluster Survey 2022–23," May 2023. UNICEF, a PIO, surveyed 20,000 children, aged 5–17-years-old, from September 2022 through February 2023.

[25] USAID, "Girls' Access to Education Wave 2 Surveys July–August 2022," p. 8.

[26] Eline Severijnen, Silvia Arlini, and Keyan Salarkia, Save the Children, *Breaking Point: Children's Lives One Year Under Taliban Rule*, August 2022, p. 4.

[27] Severijnen et al., Save the Children, *Breaking Point*, p. 16.

[28] Afghanistan Education Cluster, "Education Sector Transitional Framework," p. 29.

takeover and the Taliban's ban on women attending university. A chancellor of one private university told us that immediately following the Taliban's takeover, the university lost 50 percent of its enrolled students and that all woman's educational programs at the university, except for its midwifery program, closed due to Taliban policies. A chancellor from a second private university told us their total enrollments fell 63 percent after August 2021, and by March 2023, enrollment fell an additional 31 percent. A chancellor from a third private university told us that of the school's two graduate programs, one lost 90 percent of enrolled students and the other lost 98 percent.

In March 2023, public primary- and secondary-level schools reopened following their annual winter closure, but the Taliban again refused to lift the ban on girls' education, despite their assurances to Afghans and international donors. The same month, a PIO issued a press release stating that the consequences of the ban, combined with the economic crisis and human rights situation, were enormous. "Since the ban was imposed," it wrote, "rates of child marriage and child labor have increased, as have reports of children being medicated to overcome hunger, and even dying from malnutrition."[29] Our interviews with school officials confirmed that restrictions of girls' education can lead them into forced marriages and gender-based discrimination and violence.

Taliban policies have also limited access to education as restrictions on teachers have caused teacher staffing shortages resulting in schools at all levels partially or completely shutting down. For example, the policies instituting gender-segregated classrooms and only allowing female teachers to teach girls have created teacher shortages at all education levels since more teachers are needed to teach additional classes and replace women teachers who previously taught both genders. A July 2022 NGO report noted school administrators do not have enough teachers for gender-segregated classes and the resulting teacher shortages are forcing schools to close.[30] In December 2021, the Taliban banned women from traveling more than 72 kilometers from their home without a male chaperone; however, in practice, women are restricted from traveling even short distances, further impeding the ability of female teachers to reach their schools.

Deteriorating Economic Conditions and Security Issues have Further Restricted Access to Schools and Education

A second factor contributing to the decline in enrollment of all levels of education is Afghanistan's deteriorating economic condition. Since August 2021, the Afghan economy has been in an economic crisis due to the COVID-19 pandemic, reduced international support, and sanctions against the Taliban. In an August 2022 report, a Save the Children report found that only 3 percent of Afghan households were able to meet their basic household needs, and 56 percent of households said they had reduced spending on health and education because of poverty.[31] The economic crisis has forced households to pull children out of secondary school to work or for underage daughters to be married off to secure a "bride price" to meet household costs. While this is not a new practice within Afghanistan—a PIO report noted that before August 2021, 28 percent of women aged 15–49 were married before the age of 18 in Afghanistan—the practice is increasing due to the ban on girls' education and the concurrent economic crisis.[32] According to UNICEF, Afghan girls who marry before 18 are less likely to remain in school, are more likely to experience domestic violence, discrimination, and abuse, and have poor mental health outcomes.[33]

We spoke with three private university chancellors to better understand how the economic conditions in Afghanistan have impacted higher education. The chancellors told us that university revenues have dropped by

[29] Office of the UN High Commissioner for Human Rights, press release, "Afghanistan: Quality Education Must Be Equally Accessible to All, UN Experts Say," March 20, 2023.

[30] Amnesty International, *Death in Slow Motion: Women and Girls Under Taliban Rule*, ASA 11/5685/2022, July 2022, p. 26.

[31] Severijnen et al., Save the Children, *Breaking Point*, p. 4.

[32] Amnesty International, *Death in Slow Motion*, p. 57.

[33] UNICEF, statement by UNICEF Executive Director Henrietta Fore, "Girls Increasingly at Risk of Child Marriage in Afghanistan," November 12, 2021.

as much as 40 percent, resulting in their institutions, and many other private universities, being unable to pay rent, salaries, or utility bills. To help stabilize their finances and keep students enrolled, many private universities began offering tuition discounts through aid packages or tuition reductions. However, as one chancellor put it, the strategy is creating a "race-to-the-bottom," forcing private universities that cannot afford to lower tuition rates to close as their students transfer to cheaper universities. One chancellor told us that private universities are trying to stem the number of university closures through consolidation but have not yet developed a plan on how to do so. An Education Cluster PIO confirmed the chancellors' accounts, telling us that the Cluster estimates that 15 to 20 percent of private universities are currently at risk of financial collapse and closure. The chancellors told us that even with tuition discounts, attending a university is still not financially possible for many students or their families. Confirming these statements, data from the World Bank showed that in 2022, 66 percent of Afghan households could not afford food and other basic items, and the Education Cluster reported that most public universities—which do not charge tuition—have closed and 40 percent of private university students have dropped out due to a loss of household income.[34]

A third factor contributing to the decline in student enrollment across all levels of education is the tenuous security situation in Afghanistan. Although the country's overall security improved following the Taliban takeover in 2021, students, especially girls, are still at risk from insurgents and Taliban harassment when trying to access schools. In September 2022, a girl's school was bombed, killing 54 girls, and in June 2023, 89 girls at two separate girls' schools were hospitalized after being poisoned. A November 2022 USAID survey found that 16 percent of teachers and 17 percent of oversight monitoring professionals surveyed said girls cannot travel safely to school due to fears about the Taliban's presence, harassment, or physical attacks.[35]

The three private university chancellors we interviewed told us the Taliban's education policy enforcement has also exacerbated Afghans' lack of access to higher education. For example, one chancellor told us that the Taliban are threatening and intimidating university officials to force compliance with their demands. In another example, a chancellor told us that in fall 2021, when schools reopened after the Taliban takeover, Taliban officials claiming to be from the Ministry for the Promotion of Virtue and Prevention of Vice or the General Directorate of Intelligence came to the university and demanded information on faculty and students. In a third example, one chancellor said that at the conclusion of one of the Taliban's investigations, Taliban officials accused the university of fraud for not paying enough taxes to the prior Afghan government and then threatened the university for the collection of these taxes. One chancellor confirmed Taliban intimidation tactics have also been leveraged at other private universities, telling us that the threats and investigations are inflicting immense stress on private university faculty and administrative staff, and that "around 33 [private] universities have contacted the [private university] union saying they cannot operate in this environment and are going to shut down."

In response to Taliban threats and intimidation, university professors, administrators, and other staff are leaving their jobs, further reducing the capacity of universities to provide education to students. One chancellor told us that since August 2021, many faculty and staff have left the university, including a chancellor. The chancellor noted that the magnitude of these departures is leaving universities with few qualified teachers and administrators.

The Quality of Education in Afghanistan has Declined as a Result of Taliban Policies

As we reported above, the Taliban have rejected education policies and commitments established by the former Afghan government. The result has been a substantial decline in the quality of education at all levels.

[34] World Bank, "The World Bank in Afghanistan," last modified April 4, 2023, https://www.worldbank.org/en/country/afghanistan/overview. Afghanistan Education Cluster, "Education Sector Transitional Framework," p. 29.

[35] USAID, "Girls' Access to Education Wave 2 Surveys July–August 2022," p. 15.

Factors contributing to this decline in quality include fewer qualified teachers and school administrators and the replacement of secular curricula with a religious one.

Shortages of Qualified Teachers Reduced the Quality of Education throughout Afghanistan

Afghanistan has seen a decrease in the number of qualified teachers since the Taliban returned to power. Due to the Taliban's harsh and restrictive policies, teachers are being fired or are leaving their jobs for their personal safety, and the teachers who remain are facing severe financial hardship.

The Taliban are singling out female teachers for punitive actions and teachers reported that the Taliban's prohibition on women traveling alone outside the home has caused additional problems. For example, women teachers reported being stopped by the Taliban while commuting to work without a male chaperone, resulting in some no longer teaching because they do not have male relatives who can escort them to school. In other cases, women teachers' families do not want them to continue teaching due to Taliban harassment. Additionally, according to a PIO report, before the fall of the former Afghan government, Afghan public schools had approximately 226,000 teachers in 2018, of whom 36 percent, or 81,000, were women.[36] The same report estimated that by August 2022, the Taliban had eliminated up to 14,000 government jobs, of which 82 percent were teaching positions at the Ministry of Education, positions usually held by women. These job losses among female teachers do not include the number of women employees at private universities who may have seen their positions eliminated because of the December 2022 Taliban ban against women attending universities.

In addition to the harassment of individual teachers, USAID reported that Taliban representatives are physically stationed in schools, firing teachers for attendance infractions in order to replace them with members of the Taliban—who may have no relevant teacher qualifications. Our interviews of primary- and secondary-level school officials confirmed this, finding that the Taliban continue to fire qualified teachers, sometimes for minor infractions, and replace them with unqualified Taliban officials. Our interviews also noted this is not only happening at the school level, but also in high-level positions within the Taliban Ministry of Education.

A PIO described the shortage of qualified teachers in Afghanistan as "severe," noting that the qualified teacher shortage is partially due to "continued budget constraints" within the de facto government.[37] According to USAID, while male and female teachers are generally paid the same, teachers of both genders reported severe financial hardship due to wage cuts and delays in salary payments. According to a November 2022 USAID survey, many teachers said that their salaries had decreased over the previous year and many did not get paid for 3 or 4 months at a time. Our interviews of primary- and secondary-level school officials confirmed this, finding that teacher salaries were several months late and that salary amounts have decreased. USAID's survey also reported that increases in living expenses have compounded teachers' economic hardship. For example, most teachers travel considerable distances to get to work, and transportation costs have contributed to economic hardship. In addition to the lack of consistent salary payments, employment benefits for teachers have also decreased. For example, teachers previously received professional development training as an employment benefit; however, we found no evidence that the Taliban Ministry of Education is providing any professional development opportunities for teachers. Additionally, USAID's survey found that teachers are required to teach classrooms with a larger number of students, primarily due to the teacher shortage. The survey concluded that the reduction in salary and benefits, coupled with increasing living expenses and increased workload due to classroom size, are financially and psychologically burdensome and major factors in teacher attrition.

The same trends affecting primary and secondary school teachers are also affecting higher education instructors. According to the private university chancellors we spoke to, many public and private university faculty fled Afghanistan following the Taliban takeover. The chancellors said that the loss of faculty, along with the gender-segregated classrooms, resulted in the reduction in the number of courses the schools could offer students. The chancellors said that when the universities began hiring new teachers to replace those who left,

[36] UN Educational Scientific and Cultural Organization, *The right to education*, p. 5.

[37] UN Educational Scientific and Cultural Organization, *The right to education*, p. 8.

Taliban officials attempted to intimidate the universities into hiring other Taliban members. For example, one chancellor told us that the Taliban Ministry of Higher Education insisted that the university could only post job openings on the Ministry's website. Ministry officials would then ask to join the interview panels and make recommendations on who should be hired. Private universities fear a Taliban-led hiring process would favor candidates who adhere to Taliban ideologies rather than the most qualified candidate. Lastly, the Taliban singled out, and then harassed and intimidated, university professors for perceived violations of religious edicts and other perceived infractions, sometimes used as a pretext to audit a university to extort "unpaid" taxes or other threats of punishment.

Religious Studies have Replaced, Not Supplemented, Secular Subjects at All Education Levels

Taliban education policies are also reducing the overall quality of education by narrowing the curricula offered to Afghan students. In particular, the Taliban are removing some secular subjects at all education levels to primarily focus on Islamic studies that adhere to its interpretation. Although both the prior Afghan constitution and the former Afghan government's last national education strategy mentioned the place of religion in Afghanistan's school curriculum, in the past, only mosques provided primary-level religious studies. However, since August 2021, this is no longer true and madrassas are expanding in number and into the public school system.[38] This is concerning because without a secular education focused on technology, science, math, reading, and writing, students will not have the skills necessary to earn a sustainable income and Afghanistan will not have the skilled workforce to grow its economy.

State's *2021 Report on International Religious Freedom: Afghanistan* estimated that 1,000 madrassas are registered with Afghanistan's Ministry of Hajj and Religious Affairs, the agency responsible for madrassas within mosques, and the Ministry of Education, the agency responsible for madrassas within public schools.[39] While madrassas registered with either ministry receive government financial support, there are no estimates on the number of unregistered madrassas, which are expected to increase in number, including within the public school system. State has documented various instances in which local Taliban officials converted existing public schools into full-time madrassas, doing so at their discretion or to meet the demands of national-level Taliban officials for expanded religious-only education.

In March 2023, the Education Cluster reported that Taliban officials in the southern Afghan provinces were advocating to direct government resources toward religious schooling and to channel aid through religious mechanisms and away from existing Afghan public schools. Additionally, our interviews of primary- and secondary-level school officials found that the Taliban Ministry of Education gave special attention to establishing madrassas. The Taliban have converted teacher training facilities and primary- and secondary-level schools in several provinces into madrassas, have voiced their intention to convert additional primary- and secondary-schools to madrassas, and have begun actively recruiting teachers for madrassas. A May 2023 U.S. Institute of Peace report noted that internal political dynamics within the Taliban favor a repressive regime, including through the restriction of secular education and the expansion of religious education.[40] Private university chancellors also told us that Ministry of Higher Education officials are requiring their respective institutions to increase the number of required Islamic studies courses, forcing universities to

[38] Madrassas are part of the informal education system whose instructors are religious scholars and clerics who teach religious subjects only. There is no standard curriculum for madrassas and students are taught from various Islamic books and materials.

[39] The registration process under the de facto government requires each madrassa to demonstrate it has suitable buildings, classrooms, qualified teachers, and dormitories if students will live on campus. In total, an estimated 80 madrassas in the public school system, which offer 2-year degree programs at the secondary level, are registered with the Ministry of Education. More than 900 madrassas are registered with the Ministry of Hajj and Religious Affairs. These consist of one imam who teaches between 50 and 70 children at all education levels. Public universities only recognize certificates from Ministry-registered madrassas. State, Office of International Religious Freedom, *2021 Report on International Religious Freedom: Afghanistan*, June 2, 2022.

[40] U.S. Institute of Peace, *Political Economy Analysis – Afghanistan*, May 2023, p. 25.

decrease the number of secular courses. One chancellor told us that this demand is forcing students to decrease the number of elective courses so they can graduate on time.

Simultaneously, Taliban officials are expected to make extensive changes to Afghanistan's national curriculum, removing subjects that contradict their interpretation of Islam and giving religious studies a more prominent role. A researcher and consultant on Afghanistan's education sector told us that changes to Afghanistan's curriculum are happening out of the public eye, are not transparent, and will result in a reduction of secular studies with a corresponding increase in religious studies. The researcher also told us that the Taliban will alter or restrict the secular curriculum to suit their needs. Confirming these statements, a USAID survey administered in summer 2022 noted 76 percent of teachers reported that time devoted to religious instruction has increased in public schools, representing the most change to classroom instruction since August 2021. The survey also noted that 76 percent of teachers reported that the Ministry of Education increased religious instruction in schools, and that the increase in religious instruction came at the expense of secular subjects, such as physical education, computer, or science. Education Cluster PIOs have reported that the Ministry of Education revised textbooks to remove images and text it found objectionable, such as lessons on genetics, pregnancy, civics, and historical and cultural figures. Additionally, our interviews of primary- and secondary-level school officials found that the officials have concerns about the increase in religious studies and believe that the Taliban Ministry of Education will continue to replace the secular curriculum with Taliban-approved religious studies. USAID surveys found 25 percent of teachers believed the Ministry will eventually implement a new national curriculum but has yet to do so because of a lack of financial resources.

The International Donor Community, Including State and USAID, Are Continuing Education Assistance Despite Taliban Policies

Since August 2021, the Taliban's actions have not met the country's commitments to protect equal access to education. However, U.S. education programming in Afghanistan has continued to support and promote those commitments and rights. In July 2022, USAID developed its "Roadmap for Maintaining Educational Gains," which outlined its strategy for education programming in Afghanistan's new operating environment.[41] The strategy aims to maintain previous gains in Afghanistan's education sector; sustain access to basic and higher education opportunities; maintain relevant learning outcomes for children and youth, particularly girls and other marginalized communities; and ensure student and teacher protection and well-being in Afghanistan.

Despite Taliban policies having a negative effect on both student access to the public school system and the quality of education provided in public schools, the Education Cluster is working to sustain access to a quality education wherever possible. The Taliban's shift in education policy from the previous Afghan government's policy leaves maintaining access to a quality education the responsibility of the local communities and the international donor community.

Afghans themselves desire educational opportunities for their children, including girls. One USAID survey noted that local communities brought the subject up on their own, capturing communities' grassroot efforts to sustain educational access for girls. Additionally, one PIO told us that its organization does not publicize its girls' education efforts to avoid creating a new public target for the Taliban.

An Education Cluster PIO told us that there are isolated instances of public schools allowing female students to attend beyond primary levels, regardless of Taliban policy. A separate Cluster PIO told us that in some communities, the perception of girls' education has evolved over the years with community members, particularly parents and local elders, now demanding education for girls. One NGO conducted surveys after the Taliban assumed power and found that Afghans had become accustomed to the idea of girls' education over the last 20 years and recognized both the benefits of learning for the individual girl, as well as the potential for a girl's education to serve as an escape from early marriage and economic barriers and help achieve social well-being. Another NGO surveyed Afghans after schools reopened for boys only in July 2022, noting parents'

[41] USAID, "Roadmap for Maintaining Educational Gains," updated July 2022.

positive attitudes towards girls' education.[42] For example, the survey documented parents saying that boys and girls should have the same right to education and that it is a parental responsibility to provide education opportunities for their children.

Some Afghan girls are also accepting alternative ways to continue their education past primary school by enrolling in madrassas. The executive director of a PIO responsible for implementing education programs in Afghanistan told us that girls can technically attend madrassas beyond the primary-level, which we confirmed through our interviews of primary- and secondary-level school officials. However, the PIO executive director echoed our previous finding that madrassas' focus on religious studies is not an adequate substitute for a formal education.

Defiance of the Taliban's policy to ban girls is not widespread. Those who initially resisted Taliban policies by publicly advocating for public school access for girls faced arrest and removal from their positions of authority. Still, their defiance is a sign of the desire by Afghans regarding the importance of maintaining school access for girls.

Although international donors continue to pressure the Taliban to reverse its bans on educating girls and women, Taliban leaders have said these restrictions are required under Islamic law. Between August 2021 and March 2023, policies have only become more restrictive, with another Taliban official questioning the importance of girls' education itself.

International Donor Efforts to Increase Access to Education

To help address the limitations in education access since August 2021 without providing direct assistance to Taliban-controlled ministries, international donors and local communities have shifted their funding and programming efforts from the Taliban-controlled public school system to private CBEs. One component of the Education Cluster's strategy is to use CBEs to expand access to primary-level education in areas with limited public school facilities or a large population of marginalized children, like girls or internally displaced children. An Education Cluster co-lead told us that international donors are shifting their focus to CBEs because they have greater assurances that education funding will be effective while also not supporting the Taliban. Some Cluster members are less deterred by Taliban restrictions on girls attending school, with one Cluster member telling us that its organization decided to continue delivering educational services to girls because it believes its education programming qualifies as life-saving assistance. Additionally, one Cluster PIO told us it is supporting the CBE strategy by building capacity through teacher trainings, purchases of school supplies, and expanding its operations to newly accessible rural areas. Although the Cluster's efforts have increased access to CBEs, the Cluster reiterated that CBEs are a complementary system to the Taliban's public school system and intended to feed primary school-aged students into the public school system, not to replace it.

U.S.-funded programming also supports the CBE strategy. For example, according to USAID, its Girls Education Challenge program supports 5,100 students in 188 CBEs and accelerated-learning classes by increasing enrollment and promoting awareness for the need of girls' education. The program's 2022 annual report notes that to increase access to basic education, the program caters to girls in the most marginalized communities who have lost the opportunity to attend school due to early marriage, distance, or security concerns.

In June 2023, the Taliban issued a verbal directive ordering NGOs to cease education sector operations and transfer education-related projects to the Taliban Ministry of Education. The new directive has the potential to impact USAID's on-going education programming, as three of its five programs are at risk of experiencing disruptions to their implementation. When asked, USAID told us it anticipates the directive will have a limited impact on its bilateral education programs; the Education Cluster co-lead also stated that education programming will continue despite the new directive.

In addition to the use of CBEs to reach marginalized children, international donors have also used distance learning initiatives to help bridge opportunity gaps. For example, since August 2021, the Education Cluster has

[42] Aga Khan Foundation–Afghanistan, "Leave No Girl Behind Annual Project Report Year 4," June 2022, p. 4.

drawn on past distance learning initiatives, including the Alternative Learning Plan developed by the prior Afghan government during the COVID-19 pandemic, to facilitate some access to learning through television, radio, or mobile phone-based programming, and to reach students in underserved areas, girls and other marginalized communities, or students who do not have access to nearby public schools. The Cluster's distance learning methods also focus on expanding the availability of open-access educational materials that students can obtain directly from the home or the classroom. For example, USAID's Strengthening Education in Afghanistan II program developed and distributed more than 430 instructional videos and learning materials in math and science for grades 10 through 12 and for preparatory university entrance exam courses. In another example, State's only education program sponsors no-cost, web-accessible, live, and recorded instruction lesson plans covering a variety of subjects for any student who can access them.

However, distance learning initiatives have faced increasing challenges since August 2021. One previously reoccurring challenge for Afghan students is the lack of access to electronic devices (smart phones, tablets, computers, television, or even radio) required to access classroom lessons provided by donors through distance learning. According to a July 2020 Save the Children report, only 29 percent of children could access distance learning programs through television, 14 percent through radio, and less than 0.25 percent through the internet.[43] The same report noted that the former Afghan government's Ministry of Education encountered these same challenges when attempting to implement distance learning. The Cluster co-lead PIO told us the Cluster is implementing new projects that offer virtual instruction to students unable to attend their local public schools and exploring ways to expand the projects to reach more underserved students. However, Cluster members told us that their programming is restricted because confusion over Taliban policies left implementing partners hesitant to offer Afghans new services. Such challenges are made worse by the Taliban failing to provide any funding for printing required textbooks, further stifling the potential benefits of distance learning.

Taliban policies have also reduced access to distance learning at the higher education level. Two university chancellors told us that their universities developed distance learning solutions prior to August 2021. However, they said that continuing to provide distance learning is challenging because of the lack of access to reliable electricity and the internet. One chancellor told us that because public utilities are not reliable, the university was forced to purchase its own diesel generators to have reliable electricity on its campus. The chancellor said that without reliable electricity, students are not able to consistently engage with distance learning programming. Furthermore, two university chancellors told us that even if students could successfully learn via distance learning, many degree programs—such as medical studies—require in-person learning for students to have the hands-on experience required by the curriculum.

Another challenge for maintaining distance learning is the Taliban's control over some international donors' infrastructure, such as e-learning centers. For example, State told us that the Taliban now control the Lincoln Learning Centers and repurposed the centers for their own use. State told us that it no longer supports the centers, has no oversight over their use, and cannot determine if the Taliban allows the same level of access to marginalized communities. In another example, a Cluster member reported that its initiative to establish additional e-learning centers in city centers for girls failed because the Taliban Ministry of Education told the Cluster member that the ban on girls' education also applies to e-learning centers and prevented girls from attending them. Further complicating distance learning initiatives is the Taliban Ministry of Higher Education's opposition to widespread distance learning for higher education. One university chancellor told us that the university received threats warning them not to extend online learning, threats that affect the school's ability to reliably provide distance learning to all students, not just women. Additionally, the Ministry is not accrediting online courses, meaning that any distance courses do not meet degree requirements, making them useless to students seeking credentials for new job prospects or further academic study. With the Taliban expanding how they can restrict students from accessing a quality education, students will have to settle for the diminished condition of Afghanistan's current in-person learning systems, if they are allowed to attend in-person classes at all.

[43] Hollie Warren and Emma Wagner, Save the Children, *Save Our Education*, July 2020, p. 74.

International Donor Efforts to Increase the Quality of Education

In January 2022, one PIO developed a strategic document, the "Transitional Engagement Framework for Afghanistan," which detailed the international community's unified response to providing assistance in Afghanistan. The framework identified priority areas, including the education sector, for continued international donor support to meet the strategic goal of reducing Afghan suffering by sustaining essential services. However, after the Taliban takeover, the flow of on-budget foreign assistance to Afghanistan ceased and international donors prohibited funding to flow through Taliban-controlled institutions like the public school system. As a result, to maintain and expand access for in-person learning, donors and PIOs implementing education sector programming shifted funding and efforts to primarily focus on supporting private CBEs.

CBEs are successful, in part, due to local community buy-in, including community involvement in selecting teachers. Community buy-in leads to greater trust in the CBE's approach, resulting in high enrollment numbers, especially of girls. However, because only 43 percent of the adult Afghan population is literate, there are a limited number of community members in underserved areas who can teach. Therefore, the Education Cluster hires community members who can at least teach a curriculum for grades 1 through 3, rather than seek out fully qualified teachers who could teach a curriculum for secondary students. A January 2023 Education Cluster status reports said that CBEs have enrolled about 600,000 of Afghanistan's 10 million students.

Donors and implementing partners recognize that there are limitations to using CBEs to address the weakened Afghan public school system. First, CBEs are temporary measures and thus lack permanent infrastructure. The Education Cluster described most CBE learning spaces as open-air classrooms where students sit under a tree or a tent with one teacher, noting they are a temporary measure. While both donors and the former Afghan government agreed that expanding the existing public school infrastructure was the preferred option for Afghans to sustainably establish and manage physical spaces for learning to take place, State, USAID, and the Education Cluster do not expect the Taliban Ministry of Education to construct new schools and classrooms. Second, due to the lack of qualified teachers, CBEs usually only provide instruction for grades 1 through 3, while the public school system teaches through grade 12. Third, Cluster officials noted that CBE students do not always successfully matriculate into the public school system due to the school system's inability to absorb all CBE graduates, because of teacher shortages, a lack of available classroom space, and the Taliban's inability to fully fund public school operations. While the Cluster's CBE strategy is effective in increasing student enrollments for early primary education, it is likely not to sustain a student's education after grade 3. Fourth, Cluster reporting has indicated that CBEs should not be considered a permanent alternative to public schools since they are not scalable.[44]

Adding to the challenges faced by CBEs, in June 2023, the Taliban ordered NGOs to cease all education activities in all 34 provinces of Afghanistan within 30 days. Taliban leaders stated that they ordered these closures because CBEs promoted Western values and were staffed by anti-Taliban teachers and administers who encourage girls to educate themselves in defiance of Taliban polices. The Education Cluster verified the directive with the Ministry of Education and, as of the date of this report, was determining how to respond. If implemented as originally ordered by the Taliban, the directive will shutter thousands of CBEs, including 5,000 funded by USAID, depriving 500,000 girls and boys of even a third-grade education.

THE TALIBAN ARE UNABLE TO FULLY FUND TEACHER SALARIES AND SCHOOL MAINTENANCE COSTS, AND INTERNATIONAL DONOR ASSISTANCE BENEFITS THE TALIBAN

Despite Taliban statements about their desire to expand education access in Afghanistan, the Taliban are unable to meet school needs. For example, the Taliban lacks the revenue to fully fund teacher salaries and school maintenance costs. Additionally, international donors shifted their support from public schools to CBEs

[44] Afghanistan Education Cluster, "Afghanistan Education Sector Transition Framework," February 28, 2022.

and their students and teachers. Specifically, international donors provide assistance in the form of salary payments, scholarships, and school supplies for CBE students, staff, and facilities so that funds do not directly benefit the Taliban; however, education sector PIOs and NGOs report the Taliban are continuing their efforts to divert foreign assistance through extortion, corruption, and establishing or influencing NGOs. Further, the Taliban also indirectly benefit from U.S.-funded assistance through the tax revenue generated by U.S.-funded assistance, such as the personal income taxes of Afghans employed by U.S.-funded programs.

The Taliban Are Unable to Fully Pay Public School Teacher Salaries, and International Donor Programming Only Pays CBE and Other Private School Teacher Salaries

In August 2021, State and USAID suspended their education programming to reevaluate how they could support the Afghan people after the fall of the previous U.S.-supported government. In January 2022, State and USAID resumed several of their education programs, redesigning them to bypass the Taliban by delivering support to students and teachers through CBEs and other private schools.

State's current education program, the English Language and Computer Learning Centers program, does not provide funding to the public school system or its teachers and administrators. State's program provides public university students enrolled in the program with virtual classes and cash assistance for internet access, but the funds are provided to students directly and not through the universities.

USAID told us that it has not provided any funding to the public school system or for teacher and administrator salaries since August 2021. USAID's current education programming includes providing scholarships for female students pursuing secondary, university, or graduate education online or outside of Afghanistan; training and mentoring for private schools and CBEs, including their teachers and administrators; and providing curriculum and teaching materials directly to teachers and students.

In early 2022, an Education Cluster PIO provided a one-time payment of 2-months' salary to public school teachers because the Taliban had not paid them since August 2021. We spoke with Education Cluster members to determine if that one-time payment to public school teachers used U.S. funding. They told us that the payments used European Union funds, not U.S. funds. A Cluster member told us it made $49.6 million in payments between February and May 2022 directly to teachers, reaching 99 percent of the identified 192,979 eligible public school and CBE teachers. However, an NGO official told us that the Taliban replaced some public school teachers with Taliban officials to access these salary support payments. Although Cluster members did not report Taliban attempts to replace teachers with their own officials, the members told us that the Taliban would welcome ongoing salary support payments for public school teachers because the support would free up funds for other activities.

Cluster officials stated that they have not continued salary support payments for public school teachers and the Taliban have assumed that responsibility. However, the Education Cluster PIO co-lead told us that the Taliban reduced public school teacher salaries by 30 to 40 percent and are not providing cost-of-living adjustments due to the Taliban's lack of financial resources. The Cluster member also indicated that the Taliban may further reduce teacher salaries or stop salary payments altogether because the Taliban has a $510 million deficit in its annual budget. Our interviews with primary- and secondary-level school officials confirmed that the Taliban Ministry of Education pays teacher's salaries, though payments are several months behind and salaries have decreased.

The Taliban are Unable to Fund School Maintenance, Leading to Deteriorating Infrastructure, Lack of Basic Necessities, and an Insufficient Number of Classrooms

The Education Cluster reported in March 2023 that Afghanistan has an insufficient number of schools to meet the demand of the number and needs of students who want to attend school, particularly in rural areas.[45] The divide between levels of school infrastructure in urban and rural areas has been historically inequitable and heavily favored urban cities. The prior Afghan government acknowledged the gap and was addressing the issue by establishing milestones for rural school construction in its national education strategy.

Since 2016, we have reported on our inspections of schools in Afghanistan, noting their poor construction and lack of resources. From June 1, 2022, and July 30, 2022, we again inspected schools in Afghanistan, assessing the physical condition of 122 schools, including primary schools, secondary schools, universities, and teacher training centers. Our inspections found that all 122 schools were in use and operational; however, we found that they lacked basic necessities. For example, we found

- 9 percent did not have chairs or desks,
- 26 percent did not have access to electricity,
- 31 percent did not have a source for drinking water,
- 34 percent did not have toilets that flushed,
- 54 percent did not have a waste management system, and
- 74 percent did not have climate-controlled classrooms.

The November 2022 USAID survey of teachers confirmed our inspections, and noted that schools lacked sufficient classrooms, desks, chairs, health facilities, libraries, playgrounds, teaching equipment, and lavatories. A January 2023 Education Cluster report found that the physical condition of Afghanistan's schools is deteriorating for various reasons, including a lack of Taliban maintenance and damage from war and natural disasters, such as floods and earthquakes.[46] The report noted that infrastructure maintenance and repairs are not occurring due to a lack of funding from the Taliban Ministry of Education. Our interviews of primary- and secondary-level school officials confirmed that the Taliban Ministry of Education has not budgeted or spent money for maintenance and repairs to school buildings.

To address the insufficient number of schools, the prior Afghan government pledged to build thousands of classrooms to meet student demand; Afghanistan's population has doubled to 39.6 million since 2001, and 63 percent of Afghans are under age 25. A February 2022 Education Cluster PIO report concluded that despite two decades of physically building up the education sector, there is still an insufficient number of schools and classrooms to serve the total number of students eligible to enroll. We found no evidence that the Taliban are constructing new schools or repairing and maintaining existing classroom spaces. Furthermore, teachers in the November 2022 USAID survey noted that the lack of adequate or permanent school buildings requires school administrators and teachers to constantly relocate into temporary spaces, such as tents or open-air classrooms.[47] We determined that Afghanistan's lack of schools is not being addressed by the Taliban, an issue that will continue to limit the ability of children to receive an education.

The Taliban Ministry of Education's inability to construct and maintain schools is also causing increasing physical and psychological barriers to girls attending class. For example, USAID's November 2022 survey of female students indicated that holding class in public spaces has led to girls facing additional harassment while attending their lessons. With schools regularly relocating, girls and their families have an additional burden to determine if it will be safe to travel and attend class in a new public location.

[45] UN Office for the Coordination of Humanitarian Affairs, "Humanitarian Response Plan Afghanistan: Humanitarian Programme Cycle," January 2023; and "Humanitarian Response Plan Afghanistan: Humanitarian Programme Cycle," March 2023.

[46] UN Office for the Coordination of Humanitarian Affairs, "Humanitarian Response Plan Afghanistan," January 2023.

[47] USAID, "Girls' Access to Education Wave 2 Surveys July–August 2022," p. 19.

Because of the prohibition on foreign assistance to the Taliban and a lack of sufficient internal revenue collection, it is unclear how the Taliban will meet the funding demands of additional classrooms, teacher salaries, or school operations. Although U.S. and international donors are providing support for CBEs and other private schools, Afghanistan's public school system remains inadequate and is at risk of further decline due to the lack of financial resources to support costs.

U.S. Funding Indirectly Benefits the Taliban Through Tax Revenues and Corruption

After August 2021, State and USAID developed organization-wide risk mitigation processes and measures for their projects in Afghanistan to prevent U.S. funding from benefitting the Taliban. According to State and USAID, education programming undergoes detailed risk assessments, including vetting implementing partners, the implementing partners' subcontractors, and the program's beneficiaries. This work is done by using program and third-party monitoring to ensure that U.S. government-funded activities are carried out in accordance with award terms and are not misused. U.S. agencies also review implementing partners' anti-terrorism compliance procedures and the Department of the Treasury's Office of Foreign Asset Control compliance procedures, to ensure that U.S. funds are not provided directly to the Taliban. According to State, these processes, while taxing in time and cost, have led to low levels of aid diversion in Afghanistan.

It is, however, routine for implementing partners carrying out U.S.-funded programing in Afghanistan to pay taxes and other fees to government ministries and local authorities. For example, although State and USAID do not pay taxes directly to the Taliban, their education programs generate tax revenue, which indirectly benefits the Taliban.[48] Specifically, implementing partners for U.S.-funded programs comply with Afghan tax laws by withholding taxes on the salaries of Afghan employees, and by making payments to landlords, contractors, and vendors. These implementing partners also pay utility bills, such as water and electricity—essential services that are controlled by the Taliban. USAID officials told us that its implementing partners make these tax withholdings and payments to local authorities across the country. The funds contribute to Afghanistan's central treasury, which is controlled by the Taliban.

A May 2023 report by the U.S. Institute of Peace concluded

> …foreign-funded assistance is unlikely to prove effective as leverage to shape [the Taliban] government's behavior. On the contrary, the Taliban are likely to increasingly regard foreign funded activities as just another potential revenue stream. Any form of humanitarian or development assistance is prone to manipulation by the Taliban. Aid/development delivery…exposes [foreign donors] to Taliban coercion with little leverage or recourse to resist.[49]

Some implementing partners have expressed concern over extortion by the Taliban. For example, an NGO official we interviewed stated that under the guise of income taxation, the Taliban are targeting and extorting money from Afghan teachers and students who receive international donor cash-assistance. The NGO official stated that the NGO cannot know for sure whether some of its beneficiaries are Taliban or whether individual beneficiaries acquiesce to Taliban demands for payment. Cluster members we spoke with could not quantify the extent to which this is happening, However, Cluster member implementing partners and service providers screen against sanctions lists and adhere to vetting protocols to prevent aid being diverted or provided directly to the Taliban.

PIOs and NGOs operating in Afghanistan have also reported that corruption is a continuing problem affecting their ability to deliver assistance in the education sector. While State, USAID, and implementing partners have

[48] We reported on this issue in our 2023 High-Risk List (see, SIGAR, *2023 High-Risk List*, 32-21-HRL, April 19, 2023). In addition, we have ongoing audits to determine the full extent to which the Taliban are benefitting from U.S. assistance in Afghanistan, and to determine the extent to which State and USAID have complied with implementing partner vetting requirements. However, for more than 1.5 years, State has refused to cooperate with or provide requested information for our audit of its implementing partner vetting procedures.

[49] U.S. Institute of Peace, *Political Economy Analysis – Afghanistan*, p. 5.

detailed vetting procedures to prevent U.S. funds from directly benefitting the Taliban, NGO officials we spoke with told us that the Taliban are influencing who NGOs hire and where they work. For example, one NGO official told us that they were required to use a list of beneficiaries provided by the Taliban and were told by the Taliban that the NGO could not distribute any aid if the individuals on the Talban's list did not also receive aid.

The Taliban have also increased their attempts to interfere with and control NGO programming, including by encouraging the establishment of friendly or even directly sponsored NGOs. For example, an NGO official told us that the Taliban are creating their own NGOs to receive and administer U.S. and other donor funding. Similarly, in May 2023, the U.S. Institute of Peace reported that the Taliban were establishing Taliban-friendly or -controlled NGOs, with the Taliban establishing more than 100 new NGOs in the first quarter of 2022. The report found that the Taliban significantly increased its attempts to impede or influence NGO programming in the months following August 2021 and has continued to do so at a swift pace.[50] Specifically related to the education sector, the Taliban use the NGOs they control to create CBEs, apply for international donor funding, and then employ their families and fellow Taliban officials. One NGO official we spoke with stated that NGOs are required to hire members of the Taliban, and failure to do so will result in loss of funding and blocked projects.

In August 2023, we performed our own survey of Afghan NGOs in seven provinces, which confirmed these findings. Our survey found that local Taliban officials are creating their own NGOs to obtain aid money; diverting direct assistance such as medicine and food; interfering with program implementation by pressuring Afghan NGOs to purchase items from Taliban-owned companies or requiring Afghan NGOs to hire Taliban officials; and requiring Afghan NGOs to falsify reports on programming efforts. For example, an Afghan NGO told us that local Taliban officials extort them openly, while another Afghan NGO told us the Taliban require the NGO to falsify reports so international donors would continue to fund programs. NGOs in six provinces told us they fear for their safety if they publicize any negative news of Taliban efforts.

Furthermore, a separate Cluster member told us their efforts to curb corruption have been hindered over concerns of Taliban retribution and punishment. For example, the Cluster member told us that the textbooks and supplies it purchased for schools and students have been found for sale in local markets after being stolen or diverted from their intended beneficiaries. According to the Cluster member, when the organization identifies instances of such corruption, it attempts to close the loopholes that that allow for diversion. However, the organization is reluctant to identify the criminals or report evidence of theft to authorities due to the cruelty of Taliban punishments.

CONCLUSION

The Taliban's repressive education policies, especially those targeting Afghan girls and women, have severely limited access to, and the quality of, education at all levels. The Taliban have failed to live up to their own statements about ensuring a quality education for all Afghans. Schools built over the past 20 years are crumbling, the remaining teachers are not getting paid or face dwindling salaries, and students are increasingly subjected to a Taliban-imposed religious curriculum rather than being taught academic subjects, including science and technology, that can lead to a brighter future for themselves and their country. If the Taliban continue to erode Afghanistan's education sector and rob its youngest generation of an education, then it will become ever more difficult for Afghanistan to reverse its downward economic and social spiral.

The provision of U.S. assistance clearly presents opportunities for diversion, and the Taliban will no doubt continue to derive financial benefit from educational assistance. Policymakers and donors must weigh the benefit of providing assistance to at-risk Afghans through initiatives like targeted educational assistance against the benefit derived by the repressive and misogynistic Taliban regime.

[50] U.S. Institute of Peace, *Political Economy Analysis – Afghanistan*, p. 34.

RECOMMENDATIONS

We are not making any recommendations for this report.

AGENCY COMMENTS

We provided a draft of this report to State and USAID for review and comment. We received written comments on our draft report from State's Director of Afghanistan Affairs in the Bureau of South and Central Asia Affairs, and USAID's Acting Mission Director for Afghanistan. They are reproduced in appendices III and IV, respectively.

In State's comments, the Director of Afghanistan Affairs stated, "The United States continues to engage with allies and partners on these important issues and regularly presses the Taliban to restore access to education to all Afghans." In addition, State thanked SIGAR for recognizing their programmatic adjustments made to reduce the risk of the Taliban obtaining benefits from U.S.-funded programs. Lastly, State's director noted that "our differences with the Taliban do not lessen our commitment to the Afghan people, and we remain focused on providing humanitarian assistance and support to the Afghan people in critical areas, including education."

In USAID's comments, the Acting Mission Director for Afghanistan recognized SIGAR for "incorporating the comments provided during the exit conference and the written comments to the Statement of Facts (SOF) into the draft report." USAID also provided an additional round of technical comments. As we did with earlier technical comments, we incorporated USAID's comments in the final report, as appropriate.

APPENDIX I - SCOPE AND METHODOLOGY

This evaluation examined the Afghan education sector since the Taliban's takeover of Afghanistan in August 2021, and the potential diversion of education-related foreign aid. The scope of our evaluation was August 2021 to September 2023. Our objectives were to assess

1. the condition of the Afghan education system following the Afghan government's collapse in August 2021, including access to and quality of education; and
2. the extent to which the Taliban are paying teacher and school administrator salaries and school maintenance costs, and whether the group has directly benefited from international donor education assistance.

To accomplish our objectives, we compiled and analyzed information on primary-, secondary-, and university-level education programs funded by the Department of State (State) and U.S. Agency for International Development (USAID) since August 2021. Using information obtained through responses to requests for information, interviews, and independent research, we identified strategies guiding the agencies' education sector efforts. We also analyzed State and USAID performance management documentation to determine the extent to which the agencies monitored and evaluated their progress in the sector, in accordance with applicable requirements. Additionally, we interviewed a total of 48 Afghan education officials at primary and secondary schools, and representatives at the Taliban Ministry of Education in Afghanistan between June 1, 2023, and July 30, 2023. We interviewed both male and female officials working in education centers of various sizes and levels across 10 different provinces in both urban and rural settings. We also analyzed previously collected data that assessed the condition of 122 education centers in Afghanistan between June 1 and July 30, 2022, which included primary and secondary schools, universities, and five teacher training institutes. For our surveys of education facilities, we conducted a physical site visit, recorded the geospatial coordinates, observed the physical infrastructure and resources, and interviewed on-site school personnel.

To determine the condition of the Afghan education sector since August 2021, we interviewed Afghan and international subject matter experts monitoring developments within the education sector in Afghanistan, Afghan university administrators, and nongovernmental organizations (NGOs) operating within the Afghan education sector. For all our interviews, we used a list of core questions regarding the condition of educational facilities in Afghanistan, the challenges effecting access to Afghan schools at all levels, and funding for the Afghan education sector. We also reviewed documentation regarding the Afghan education sector from the U.S. government and various UN agencies, such as the UN Office for the Coordination of Humanitarian Affairs, the UN Children's Fund (UNICEF), and the UN Security Council.

To examine the current funding procedures for programming in the Afghan education sector, such as compensation for teacher salaries and school maintenance costs, we examined the extent to which the U.S. government is mitigating potential risks of the Taliban diverting U.S. funding from reaching implementing partners and intended Afghan recipients. To learn how the U.S. government documented and worked to mitigate risks on U.S. assistance to the Afghan education sector, we contacted USAID's Mission to Afghanistan and State's South and Central Asia Bureau with requests for information and interviews with their program managers and subject matter experts. Each agency provided written answers to our request for information but did not make their staff available for interviews. In addition, we presented a statement of fact to both agencies, who then provided us with written technical comments. We incorporated those technical, written comments into our report, as appropriate.

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

We conducted our evaluation work in Arlington, Virginia, and various locations throughout Afghanistan from August 2022 to October 2023, 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 - PRIOR SIGAR REPORTS ON U.S. EFFORTS TO SUPPORT EDUCATION AND INFRASTRUCTURE IN AFGHANISTAN

This report is the most recent of SIGAR's five reports on U.S. efforts to support the education sector and infrastructure in Afghanistan from 2016 through 2022. Below is a description of each report.

Assessment of U.S.-Funded Programming Efforts in Afghanistan's Primary- and Secondary-Level Schools

In April 2016, we reported on our assessment of U.S.-funded programming efforts in primary and secondary level education.[51] The report found that the Department of Defense (DOD), the Department of State (State), and the U.S. Agency for International Development (USAID) spent approximately $759.6 million on 39 programs to support primary and secondary education in Afghanistan from fiscal year 2002 through fiscal year 2014. State and USAID were able to identify the programs they implemented and the amount of funds (approximately $617.9 million) or the percentage of program funds that supported primary and secondary education. DOD spent at least $141.7 million on Commander's Emergency Response Program projects to support primary and secondary education. We also found that since 2005, USAID's efforts to support primary and secondary education in Afghanistan were guided by its "USAID/Afghanistan Strategic Plan 2005–2010," which the USAID Mission for Afghanistan had not updated and continued to use in 2016. DOD and State did not have a defined strategy for education efforts in Afghanistan.

The report found that DOD, State, and USAID did not adequately assess their efforts to support education in Afghanistan. DOD officials told SIGAR that the department did not have specific primary and secondary education strategic objectives against which to evaluate the success of its programs, projects, and other efforts in support of Afghan education. We determined that State evaluated the progress of its individual programs—as required by U.S. Embassy Kabul guidance—but did not aggregate these evaluations into one overall assessment of its efforts. We also found that since 2008, USAID had aggregated and assessed performance across its education programs in Afghanistan through its required portfolio reviews and annual performance plan and report submissions. However, our analysis showed that these assessments did not reflect a complete study of overall progress in the sector. This report contained four recommendations. Three recommendations were directed to USAID, and one recommendation was directed to both DOD and State. USAID closed and implemented all three recommendations, and DOD and State closed the one recommendation but did not implement it.

Observations From USAID-Funded Afghan Schools

In October 2019, we reported on our observations of 171 USAID-funded Afghan schools.[52] Between 2003 and 2013, USAID built or rehabilitated 566 schools across all 34 Afghan provinces. From October 2015 to October 2018, SIGAR visited 171 schools in 10 provinces throughout Afghanistan and issued 10 reports and 4 alert letters addressing the condition of those schools. This summary report found that although 168 of the 171 schools (98.25 percent) were open and in generally usable condition, some of the schools had structural issues that could pose risks to the school's students and staff. In four instances, SIGAR wrote alert letters to notify USAID of unsafe conditions at specific schools that required immediate attention to ensure the safety of the teachers and children. Additionally, we found that many of the schools had structural deficiencies (for example, signs of settlement or deterioration, cracks or large holes in their roofs, and damaged or removed windows and doors) that could potentially affect safety and the delivery of education. Finally, we observed that only 86 of 171 (50.29 percent) schools had enough tables and chairs for students. The report also noted that

[51] SIGAR, *Primary and Secondary Education in Afghanistan: Comprehensive Assessments Needed to Determine the Progress and Effectiveness of Over $759 Million in DOD, State, and USAID Programs*, SIGAR 16-32-AR, April 26, 2016.

[52] SIGAR, *Observations from Site Visits At 171 Afghan Schools Funded by USAID*, SIGAR 20-03-SP, October 10, 2019.

61 of the 171 schools (approximately 36 percent) did not have signage showing that the schools were built or rehabilitated by USAID, a requirement of the Foreign Assistance Act of 1961.

Assessment of U.S.-Funded Infrastructure Projects in Afghanistan

In February 2021, SIGAR identified about $2.4 billion in assets, spanning across all sectors, that were unused or abandoned, had not been used for their intended purposes, had deteriorated, or were destroyed.[53] SIGAR selected a judgmental, stratified sample of 60 assets, costing $792.1 million, from a list of all U.S.-funded capital assets evaluated in its prior reports for follow-up inspections to collect more current data about the assets' use and condition. The list capital assets included infrastructure projects designed for educational purposes like primary through university education and teacher training facilities, as well as hospitals, bridges, and others. The report found that 37 of the 60 capital assets inspected were being used as intended, including several that were previously unused or abandoned.

However, SIGAR also found that 10 were used but not for their intended purposes, 9 were unused or abandoned, 3 were still under construction and not yet ready for use, and the status of 1 is classified. Additionally, 50 of the capital assets had either deteriorated or continued to deteriorate after they were last assessed. Although the follow-up inspections found that most assets were being used as intended, SIGAR also found that $723.8 million, or 91 percent of the total costs of all 60 assets in the sample, went toward assets that were unused or abandoned, were not used as intended, had deteriorated, were destroyed, or had some combination of the above. The most common reason that funds spent on capital assets were wasted was that the Afghan beneficiaries lacked the resources or capabilities they needed to operate and maintain these assets. This suggested that U.S. agencies generally did not build or procure capital assets that the Afghan government and private sector could afford to sustain on their own.

Evaluation of Risk to the Afghan Education Sector Following the Taliban Takeover

In an October 2022 report, SIGAR identified the potential risks to educational institutions resulting from the Taliban's takeover.[54] The report discussed several risks to the Afghan education sector, particularly those related to limited educational access for Afghan women and girls.

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. Although at that time, the Taliban allowed girls to continue attending primary schools up through sixth grade and women in some instances to continue studying at higher education institutions, the Taliban had contradicting policies for girls attending secondary education. The Taliban's education policies for women and girls 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 access to education for women and girls, combined with the unfolding financial crisis, led to low enrollment rates even where schools are open. Former Afghan education professionals SIGAR interviewed summed up the significant risk the Taliban's restrictions and policies placed on educating women and girls 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—will become increasingly uneducated, affecting their prospects for economic and professional opportunity, which clearly has broad impact on the country's overall economic outlook.

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[53] SIGAR, *U.S.-Funded Capital Assets in Afghanistan: The U.S. Government Spent More than $2.4 Billion on Capital Assets that Were Unused or Abandoned, Were Not Used for Their Intended Purposes, Had Deteriorated, or Were Destroyed*, SIGAR 21-20-SP, February 24, 2021.

[54] SIGAR, *Afghan Civil Society: The Taliban's Takeover Risks Undoing 20 Years of Reconstruction Accomplishments*, SIGAR 23-02-IP, October 5, 2022.

United States Department of State

Washington, D.C. 20520

Mr. John M. Sopko
Special Inspector General
Office of the Special Inspector General for Afghanistan Reconstruction
(SIGAR)
2350 Crystal Drive
Arlington, VA 22202

Dear Special Inspector General Sopko:

The Department of State appreciates the opportunity to review and comment on SIGAR's report on the status of education in Afghanistan in connection with Evaluation 18.

As Secretary Blinken noted last year, "[e]ducation is a human right, and the United States rejects the Taliban's excuses for reversing their commitment to the people of Afghanistan that all Afghans would be able to return to school at all levels today. As many girls and women were returning to secondary classrooms across the country, they were told to go home until further notice. We stand with Afghan girls and their families, who see education as a path to realizing the full potential of Afghanistan's society and economy."

The United States continues to engage with allies and partners on these important issues and regularly presses the Taliban to restore access to education for all Afghans.

Thank you for noting the Department's adjustments to our programming to minimize opportunities for the Taliban to benefit from U.S.-funded programs. Our differences with the Taliban do not lessen our commitment to the Afghan people, and we remain focused on providing humanitarian assistance and support to the Afghan people in critical areas, including education. We will continue to monitor assistance programs and look for

ways to mitigate the risk that U.S. assistance could benefit the Taliban or could be diverted to unintended recipients.

Sincerely,



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

APPENDIX IV - COMMENTS FROM THE U.S. AGENCY FOR INTERNATIONAL DEVELOPMENT

USAID
FROM THE AMERICAN PEOPLE

MEMORANDUM

TO: The Honorable John F. Sopko, The Special Inspector General for Afghanistan Reconstruction (SIGAR)

FROM: Michael Ashkouri, Acting Mission Director, USAID/Afghanistan

Michael Ashkouri
Digitally signed by Michael Ashkouri
Date: 2023.10.10 11:32:26 +02'00'

DATE: October 3, 2023

SUBJECT: **Mission Management Comments to Respond to the Draft Performance Evaluation Report Provided by the SIGAR titled, "Status of Education in Afghanistan: Taliban Policies Have Resulted in Restricted Access to Education and a Decline in Quality." (SIGAR 23-XX /SIGAR E-018)**

The U.S. Agency for International Development (USAID) thanks SIGAR for the opportunity to provide comments/feedback on the subject draft report that contains no recommendations for USAID. The USAID/Afghanistan Mission also thanks SIGAR for incorporating the comments provided during the exit conference and the written comments to the Statement of Facts (SOF) into the draft report.

USAID, as an Agency and the USAID Mission to Afghanistan, is fully committed to preserving the right to safe, equitable and quality education for Afghan girls, children, and youth. Since 2021, USAID/Afghanistan education programs have remained operational, delivering essential education programs directly to Afghan children and youth. USAID/Afghanistan actively monitors the status of education in Afghanistan to ensure our programs are responsive to the needs of Afghans, flexible in the face of a fluid and changing operating environment, and advance U.S. government priorities. As documented in this report, USAID has put in place appropriate "organization-wide risk mitigation measures for their projects in Afghanistan to prevent U.S. funding from benefitting the Taliban." We appreciate SIGAR's recognition of efforts made to ensure that no U.S. funds are provided directly to the Taliban. These measures ensure that USAID is able to continue delivering essential education assistance to Afghan girls, children and youth.

APPENDIX V - ACKNOWLEDGMENTS

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Evan Ward, Analyst-in-Charge

Julianna Barr, Senior Program Analyst

Luis Vertiz, Senior Program Analyst

Jordan Bresnahan, Program Analyst

This evaluation was conducted
under project code SIGAR E-018.

SIGAR's Mission

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

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

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SIGAR's Mission

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