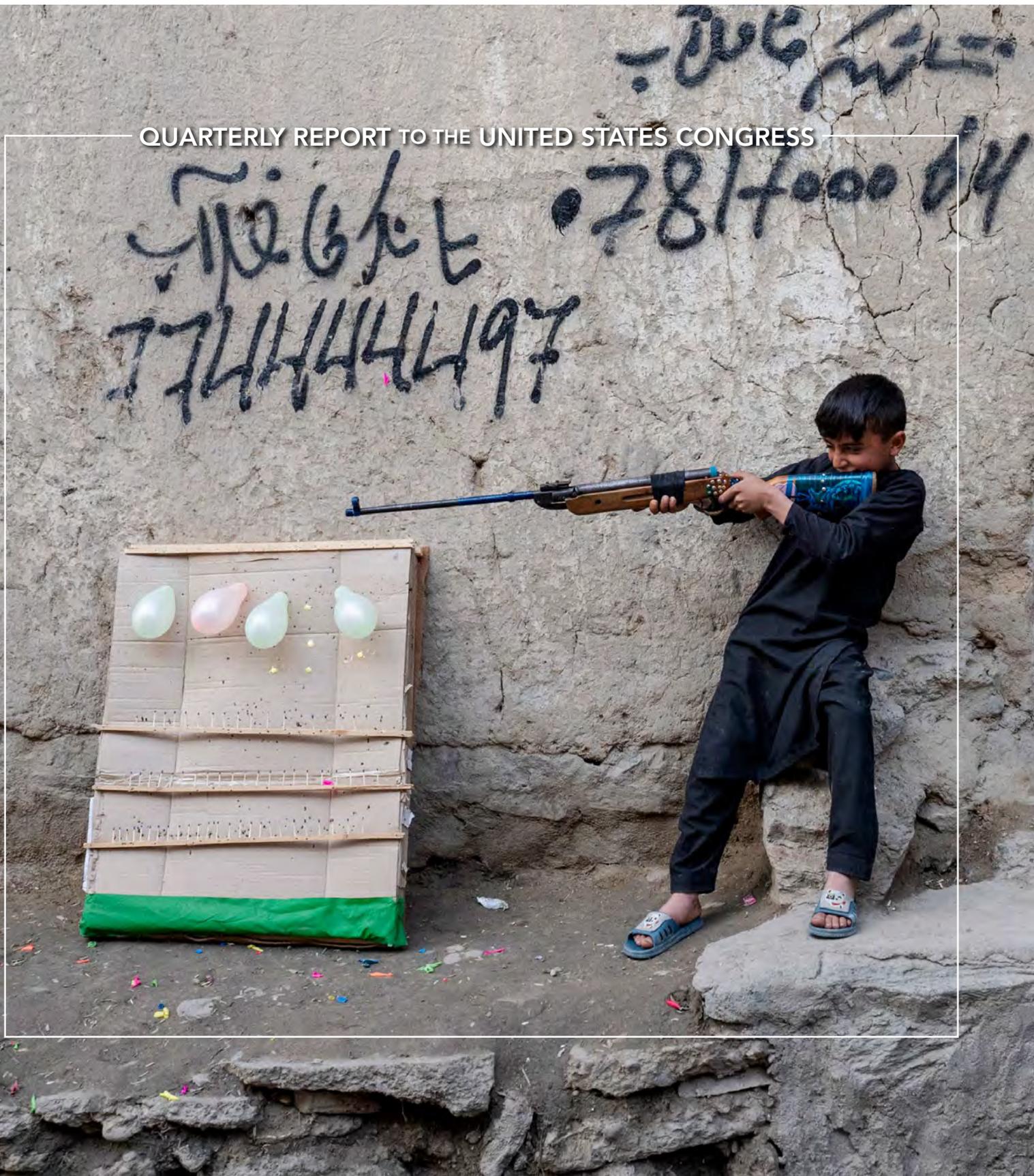


SIGAR

Special Inspector General for
Afghanistan Reconstruction

APR 30
2024

QUARTERLY REPORT TO THE UNITED STATES CONGRESS





The National Defense Authorization Act for FY 2008 (Pub. L. No. 110-181) established the Special Inspector General for Afghanistan Reconstruction (SIGAR).

SIGAR's oversight mission, as defined by the legislation, is to provide for the independent and objective

- conduct and supervision of audits and investigations relating to the programs and operations funded with amounts appropriated or otherwise made available for the reconstruction of Afghanistan.
- leadership and coordination of, and recommendations on, policies designed to promote economy, efficiency, and effectiveness in the administration of the programs and operations, and to prevent and detect waste, fraud, and abuse in such programs and operations.
- means of keeping the Secretary of State and the Secretary of Defense fully and currently informed about problems and deficiencies relating to the administration of such programs and operation and the necessity for and progress on corrective action.

Afghanistan reconstruction includes any major contract, grant, agreement, or other funding mechanism entered into by any department or agency of the U.S. government that involves the use of amounts appropriated or otherwise made available for the reconstruction of Afghanistan.

As required by the National Defense Authorization Act for FY 2018 (Pub. L. No. 115-91), this quarterly report has been prepared in accordance with the Quality Standards for Inspection and Evaluation issued by the Council of the Inspectors General on Integrity and Efficiency.

Source: Pub. L. No. 110-181, National Defense Authorization Act for FY 2008, 1/28/2008; Pub. L. No. 115-91, National Defense Authorization Act for FY 2018, 12/12/2017.

Cover photo:

A boy points an air rifle in Kabul in March 2024. The graffiti on the above wall is advertising sewer services. (Wakil Kohsar/AFP)



SPECIAL INSPECTOR GENERAL FOR
AFGHANISTAN RECONSTRUCTION

To Congress, the Secretaries of State and Defense, and the American people, I am pleased to submit SIGAR's 63rd quarterly report on the status of U.S. assistance to Afghanistan.

Since the fall of the Afghan government in 2021, SIGAR has interviewed members of the Afghan diaspora in the United States and overseas about the current situation and their previous work in Afghanistan prior to the Taliban takeover. These interviews were initiated in support of SIGAR's congressionally directed evaluations of the collapse of the Afghan government and its security forces, as well as ongoing U.S. assistance to the Afghan people, and SIGAR's other statutorily mandated audits and investigations. Collectively, the interviews offer a rare insight into Afghanistan, adding an important voice and perspective for policymakers in the absence of U.S. government personnel on the ground.

This report contains an essay about our most recent interviews with 61 Afghans now living in four major metropolitan areas of resettlement in the United States: Houston, Texas; Sacramento, California; Omaha, Nebraska; and Washington, DC. While it reflects only the views and opinions of those interviewed, several themes emerged. Most Afghans resettled in the United States are mourning the loss of the Islamic Republic of Afghanistan. Several expressed a sense of betrayal, feeling abandoned personally and feeling that their country was abandoned by Afghanistan's leadership and their U.S. partners. They asked that Americans not forget the Afghans who fought alongside them for 20 years.

This quarter, the international community reacted with horror when the Taliban supreme leader, Haibatullah Akhundzada, proclaimed in an audio address broadcast on Taliban-run television that the group intends to resume stoning women to death for adultery, just as they did in the 1990s. "You may call it a violation of women's rights when we stone them to death for adultery because it conflicts with your democratic principles," Akhundzada said, adding, "[But] I represent Allah and you represent Satan."

A report released this month by the British geographic information service Alcis says the Taliban's core constituency of landed farmers in the south and southwest of Afghanistan supports its ban on opium cultivation because it has raised the price of their significant opium stockpiles. The report says opium continues to trade openly in Afghanistan's markets and to be exported despite the Taliban's opium ban. SIGAR's next quarterly report will include a highlight focusing on the impact of the opium ban.

SIGAR reported in its July 2023 quarterly report that a Department of Defense Office of Inspector General (DOD OIG) audit found DOD's financial management of the Afghanistan Security Forces Fund (ASFF) was badly flawed, with serious misstatements of ASFF obligated and disbursed balances. DOD OIG recommended that DOD assist SIGAR in publishing restated ASFF balances. SIGAR has now made three quarterly data call requests to DOD for updates on its progress towards providing restated balances to SIGAR. We are disappointed to report we've seen no evidence of a plan to restate balances, nor have we received reports of progress. SIGAR has received ample evidence that ASFF financial reports remain unreconciled with information reported by military departments at the contract level. We hope to publish restated ASFF balances, consistent with our statutory mandate, in the near future.

SIGAR issued nine products this quarter, including this quarterly report. SIGAR issued one performance audit report, examining the United States Agency for International Development's \$105.7 million Afghanistan Competitiveness of Export-Oriented Businesses Activity (ACEBA) program, which has continued through the Taliban takeover in 2021. SIGAR also completed seven financial audits of U.S.-funded projects in Afghanistan that identified \$329,912 in questioned costs as a result of internal-control deficiencies and noncompliance issues by U.S. government contractors.

SIGAR's work to date has identified approximately \$3.97 billion in savings to the U.S. taxpayer.

My colleagues and I look forward to working together with Congress and other stakeholders to continue protecting U.S. taxpayer funds in Afghanistan.

Respectfully,



John F. Sopko



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“To alleviate suffering, build economic self-reliance, and transition to a private-sector-led economy, we must simultaneously pump unprecedented amounts of humanitarian assistance into the country, convince the Taliban to adopt international economic norms, and advocate tirelessly for education.”

—*State Department, Afghanistan Integrated Country Strategy, October 2023*

1 WHAT THE UNITED STATES IS DOING IN AFGHANISTAN



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Afghan returnees from Pakistan wait at the IOM Transit Center in Kandahar to register for assistance, March 2024. (Photo by IOM/Mohammad Osman Azizi)

WHAT THE UNITED STATES IS DOING IN AFGHANISTAN

The United States remains the largest donor to the Afghan people.¹ Since U.S. forces withdrew from Afghanistan in August 2021, the United States has appropriated or otherwise made available \$17.19 billion in assistance to Afghanistan and to Afghan refugees, as shown in Table I.1. This includes more than \$2.80 billion in U.S. appropriations for Afghanistan assistance, largely for humanitarian and development aid, and \$3.50 billion transferred to the Afghan Fund that is intended to protect macro financial stability on behalf of the Afghan people and could, in the long-term, include recapitalizing Afghanistan’s central bank, should the conditions materialize.²

In addition, DOD had obligated \$5.36 billion in Overseas Humanitarian, Disaster, and Civic Aid (OHDACA) appropriations and other funds to transport, house, and feed Afghan evacuees through Operation Allies Welcome through September 30, 2023. It also transferred an additional \$3.00 billion in OHDACA funds in FY 2023 to State for its management of the whole-of-government successor program, Enduring Welcome.³ State has employed this funding and other appropriated funds, together totaling \$5.53 billion, for ongoing Enduring Welcome programming.⁴

TABLE I.1

U.S. ASSISTANCE TO AFGHANISTAN AND AFGHAN REFUGEES SINCE AUGUST 2021	
U.S. Appropriations for Afghanistan Assistance October 1, 2021 to March 31, 2024 ¹	\$2,801,130,000
Department of Defense, Appropriated and Obligated Funds for Operation Allies Welcome through September 30, 2023 ²	5,358,800,000
Department of State, Appropriated and Transferred Funds, Both Obligated and Remaining Available for Obligation, for Enduring Welcome through April 22, 2024 ^{3, 4}	5,533,300,000
U.S.-Authorized Transfers of Afghan Central Bank Assets to the Fund for the Afghan People ⁵	3,500,000,000
TOTAL	\$17,193,230,000

Note: Numbers have been rounded.

¹ U.S. government funding appropriated or otherwise made available for all Security, Development, Humanitarian, and Agency Operations accounts as presented in Table F.10, U.S. Appropriations on page 145.

² DOD, response to SIGAR data call, 4/22/2024. DOD obligations of Overseas Humanitarian, Disaster, and Civic Aid (OHDACA), Transportation Working Capital Funds and Military Personnel appropriations as of 9/30/2023. DOD transferred \$3.00 billion in additional OHDACA funds in two tranches to State in FY 2023. DOD OHDACA supplemental funds for Operation Allies Welcome expired 9/30/2023.

³ State, response to SIGAR data call, 4/24/2024. State has obligated \$3.22 billion of the \$5.53 billion made available through the \$3.00 billion in OHDACA funds transferred from DOD and \$2.53 billion in appropriations to its foreign assistance and diplomatic engagement accounts for Enduring Welcome programming through 4/22/2024. All Enduring Welcome funding is available until expended.

⁴ State obligations do not include Departments of Homeland Security (DHS) and Health and Human Services (HHS) funding for Enduring Welcome.

⁵ Transfer of Da Afghanistan Bank reserves held at the Federal Reserve Bank of New York to Switzerland-based entity.

WHAT THE UNITED STATES IS DOING IN AFGHANISTAN

The recently enacted Further Consolidated Appropriations Act, 2024, mandates the creation of a new State appropriation account, Enduring Welcome, for future reporting on Enduring Welcome funding.⁵

The United States also responds to humanitarian crises in Afghanistan as they evolve. Since 2021, State and the United States Agency for International Development (USAID) have used pre-withdrawal and newly appropriated funds to restart and begin new programs to address critical needs of the Afghan people in several key sectors—health, education, agriculture, and food security—and are also supporting civil society and media, focusing on women, girls, and broad human rights protections. These efforts are being implemented through nongovernmental organizations, international organizations, and other partners.⁶

As shown in Table I.2, some \$1.97 billion of the more than \$2.80 billion appropriated for assistance to Afghanistan since the end of FY 2021 has gone toward humanitarian assistance, representing 70% of the total. Another \$415 million, or 15% of the total, went to development assistance.

TABLE I.2

U.S. APPROPRIATIONS FOR AFGHANISTAN ASSISTANCE				
OCTOBER 1, 2021, TO MARCH 31, 2024 (\$ MILLIONS)				
Funding Category	FY 2022	FY 2023	FY 2024	Total
Humanitarian	\$1,077.69	\$656.20	\$237.88	\$1,971.77
Development	217.76	185.85	11.33	414.94
Agency Operations	229.19	57.41	27.82	314.43
Security	100.00	0.00	0.00	100.00
Total	\$1,624.65	\$899.45	\$277.03	\$2,801.13

Source: SIGAR, Quarterly Report to the United States Congress, 4/30/2024, Appendix A.

In the first two quarters of FY 2024, the U.S. government has committed and obligated more than \$233 million to support humanitarian assistance in Afghanistan, as shown in Table I.3. USAID obligated much of that funding, over \$153 million, this quarter. Some \$150 million will be disbursed to the UN's World Food Programme (WFP) to provide food assistance cash transfers, vouchers, and logistical support. In 2023, USAID supported WFP and helped reach 18.6 million people across Afghanistan with food assistance and nutrition services. USAID's Bureau for Humanitarian Assistance and the State Department's Bureau of Population, Refugees, and Migration continued to partner with the UN High Commissioner for Refugees and other implementing partners to support Afghan refugees, returnees, and other vulnerable persons, through life-saving health activities; disaster assistance; and livelihoods programming and skills training such as courses to build literacy, and business knowledge.⁷

WHAT THE UNITED STATES IS DOING IN AFGHANISTAN

TABLE I.3

HUMANITARIAN FUNDING FOR AFGHANISTAN – AMOUNTS COMMITTED AND OBLIGATED, FY 2022 TO FY 2024 Q2 (\$ MILLIONS)					
Implementing Partners	Activity	FY 2022	FY 2023	FY 2024	Total*
USAID Bureau for Humanitarian Assistance					
Implementing Partners Other Than UN Agencies	Agriculture; Food Assistance-Cash Transfers; Local, Regional, and International Procurement; Economic Recovery and Market Systems (ERMS); Health; Humanitarian Coordination, Information Management, and Assessments (HCIMA); Multipurpose Cash Assistance (MPCA); Natural Hazards and Technological Risks; Nutrition; Protection; Shelter and Settlements; Water, Sanitation, and Hygiene (WASH)	\$78.43	\$167.90	\$3.00	\$249.33
UN FAO	Agriculture; MPCA; HCIMA	30.50	0.50	0.50	31.50
IOM	Shelter and Settlements; WASH	63.06	0.43	31.00	94.49
UNICEF	Health; HCIMA; Nutrition; Protection; MPCA; WASH	33.65	35.25	30.25	99.15
UN OCHA	HCIMA	1.00	1.20	1.20	3.40
UNFPA	Health; Protection; HCIMA	2.36	8.31	-	10.67
WFP	Food Assistance-Cash Transfers; Vouchers; Local, Regional, and International Procurement; Logistics Support; Program Support*	460.72	422.10	150.00	1,032.82
WHO	HCIMA; Health; WASH	1.00	7.00	3.58	11.58
	Program Support	0.62	0.78	0.09	\$1.79
Total		\$671.34	\$643.47	\$219.62	\$1,534.43
State Department Bureau of Population, Refugees, and Migration					
Implementing Partners Other Than UN Agencies	Education; Food Security; Health Livelihoods; Mental Health and Psychosocial Support; Protection; Program Support	\$70.75	\$67.15	\$9.06	\$146.96
IOM	Health and Program Support-Kosovo	16.50	24.50	-	41.00
UNHCR	Education; ERMS; HCIMA; Logistics Support; MPCA; Protection; Shelter and Settlements; WASH	116.20	87.40	5.00	208.60
UNICEF	Education; Health; Nutrition; Protection; WASH	9.30	6.65	-	15.95
UNFPA	Health; Protection	52.39	35.55	-	87.94
WHO	Health	2.81	-	-	2.81
Total		\$267.95	\$221.25	\$14.06	\$356.30
TOTAL		\$939.29	\$864.72	\$233.68	\$1,890.73

Note: Numbers have been rounded. *USAID, BHA obligated ESF funds for WFP programming presented above. Programs without figures in the committed or obligated amounts columns are programs that continue to operate on previously committed or obligated funds but for which there were no new amounts committed or obligated in FY 2022, FY 2023, FY24Q1, and FY24Q2.

Source: USAID, "Afghanistan – Complex Emergency," Fact Sheet #2, Fiscal Year 2024, 3/8/2024; USAID, BHA, response to SIGAR vetting, 4/11/2024; State, PRM, response to SIGAR vetting, 4/11/2024; USAID, BHA, response to SIGAR vetting, 1/10/2024; State, PRM, response to SIGAR vetting, 1/16/2024; USAID, "Afghanistan – Complex Emergency," Fact Sheet #9, Fiscal Year 2022, 9/23/2022; USAID, "Afghanistan – Complex Emergency," Fact Sheet #3, Fiscal Year 2023, 8/29/2023; USAID, "Afghanistan – Complex Emergency," Fact Sheet #1, Fiscal Year 2024, 12/22/2023; USAID, BHA, response to SIGAR data call to report adjustments to FY 2022 data for full year as reported in Fact Sheet #9, 10/12/2023; State, PRM, response to SIGAR data call to report adjustments to FY 2022 data for full year as reported in Fact Sheet #9, 10/11/2023.

WHAT THE UNITED STATES IS DOING IN AFGHANISTAN

USAID reported it obligated \$645 million to the Economic Support Fund (ESF) and Global Health Programs (GHP) account from FY 2022 through the second quarter of FY 2024, supporting 37 active programs, as shown in Table I.4. About a third of these funds, or \$210 million, support economic growth and public health programs. This quarter, USAID obligated over \$14 million to the Afghanistan Competitiveness of Export-Oriented Businesses Activity. (Last quarter, USAID had de-obligated \$3.5 million from the activity.)⁸ SIGAR issued a performance audit this quarter that examined the \$105.7 million ACEBA program. The audit can be found at www.sigar.mil.

TABLE I.4

USAID PROGRAMS (ESF AND GHP), OBLIGATED, FY 2022 TO FY 2024 Q2 (\$ MILLIONS)*					
USAID Managing Office	Activity	Obligated Amounts			
		FY 2022	FY 2023	FY 2024	Total
Office of Social Services					
Keep Schools Open	Education	\$40.00	-	-	\$40.00
Urban Health Initiative (UHI) Program	Health	17.34	18.52	16.63	52.49
New Disease Early Warning System (DEWS) Plus	Health	14.50	4.00	3.00	21.50
Assistance for Families and Indigent Afghans to Thrive (AFIAT)	Health	10.16	23.55	-	33.71
Consolidated Grant - COVID-19 Response	Health	6.00	-	-	6.00
Local Health System Sustainability (LHSS)	Health	5.15	2.85	-	8.00
Central Contraceptive Procurement (CCP)	Health	5.00	-	-	5.00
Global Health Supply Chain Management (GHSCM-PSM)	Health	5.00	-	-	5.00
Technical Capacity Building for the American University of Afghanistan	Education	4.51	-	-	4.51
Let Girls Learn Initiative and Girls' Education Challenge (GEC)	Education	4.00	-	-	4.00
SHOPS Plus	Health	0.86	-	-	0.86
DEWS Plus	Health	-	-	-	-
Strengthening Education in Afghanistan (SEA II)	Education	-	-	-	-
Accessible and Quality Basic Education (AQBE)	Education	-	31.70	-	31.70
Young Women Lead (YWL)	Education	-	4.94	-	4.94
Supporting Student Success in Afghanistan (SSSA)	Education	-	12.56	-	12.56
Total		\$112.52	\$98.12	\$19.63	\$230.27
Office of Program and Project Development					
Contributions to the Afghanistan Resilience Trust Fund	Crosscutting (WASH + Econ. growth)	\$53.72	\$50.00	-	\$103.72
Afghanistan Monitoring, Evaluation and Learning Activity (AMELA)		3.36	4.50	3.00	10.86
Total		\$57.08	\$54.50	\$3.00	\$114.58
Office of Infrastructure, Energy, and Engineering					
Rural Water Supply, Sanitation & Hygiene (Ru-WASH)	WASH	\$20.00	-	-	\$20.00
20 MW Watt Floating Solar - Naghlu	Power	0.70	-	-	0.70
Total		\$20.70	\$0.00	\$0.00	\$20.70

Continued on the following page

WHAT THE UNITED STATES IS DOING IN AFGHANISTAN

USAID PROGRAMS (ESF AND GHP), OBLIGATED, FY 2022 TO FY 2024 Q2 (CONTINUED)					
USAID Managing Office	Activity	Obligated Amounts			
		FY 2022	FY 2023	FY 2024	Total
Office of Livelihoods					
Strengthening Rural Livelihoods and Food Security (SRL-FS)	Agriculture	\$40.00	-	-	\$40.00
Afghanistan Competitiveness of Export-Oriented Businesses Activity (ACEBA)	Economic growth	36.87	33.72	11.14	81.73
Afghanistan Value Chains Program	Agriculture	26.43	23.78	-	50.21
Agriculture Marketing Program	Agriculture	15.00	-	-	15.00
Extractive Technical Assistance by the U.S. Geological Survey	Economic growth	-	-	-	-
Livelihood Advancement of Marginalized Populations (LAMP)	Economic growth	5.00	-	-	5.00
Carpet and Jewelry Value Chains	Economic growth	2.82	2.50	-	5.32
Total		\$126.12	\$60.00	\$11.14	\$197.26
Office of Democracy, Gender, and Rights					
Enabling Essential Services for Afghan Women and Girls	Crosscutting	\$21.29	-	-	\$21.29
Afghan Support Project	Civil society	7.22	11.38	-	18.60
Conflict Mitigation Assistance for Civilians (COMAC)	Aid to conflict-affected Afghans	5.00	5.00	-	10.00
Information, Dialogue, and Rights in Afghanistan	Civil society	3.25	1.00	-	4.25
Supporting Transformation for Afghanistan's Recovery (STAR)	Livelihood assistance	-	18.34	-	18.34
Promoting Conflict Resolution, Peace Building, and Enhanced Governance	Good governance	-	-	-	-
Initiative to Strengthen Local Administration	Good governance	0.40	-	-	0.40
Women's Scholarship Endowment	Crosscutting (Gender + Edu)	-	-	-	-
Total		\$37.16	\$35.72	\$0.00	\$72.88
Executive Office					
ISC to hire former Afghan FSNs		\$6.02	\$3.14	-	\$9.16
Total		\$6.02	\$3.14	\$0.00	\$9.16
Office of Financial Management					
Audits AMP (Agriculture Marketing Program) 2021	Financial Audit	\$0.18	-	-	\$0.18
Total		\$0.18	\$0.00	\$0.00	\$0.18
TOTAL (37 programs)		\$359.78	\$251.48	\$33.77	\$645.03

Note: Numbers have been rounded. *Programs without figures in the obligated amounts column had no new amounts obligated in FY 2022, FY 2023, FY24Q1, and FY24Q2.

Source: USAID Transaction Detail Report, 4/12/2024, 1/13/2024, 1/4/2023, 10/9/2023.

For more information on active USAID programs as of April 12, 2024, see pages 79–98.

The Afghanistan Resilience Trust Fund changed its name from the Afghanistan Reconstruction Trust Fund on July 21, 2023.

WHAT THE UNITED STATES IS DOING IN AFGHANISTAN

In 2022, the United States transferred \$3.5 billion in Afghan central bank assets previously frozen in the United States to the Swiss-based Fund for the Afghan People or Afghan Fund. Although no disbursements to benefit the Afghan people have yet been made, the Fund is intended to protect macro financial stability on behalf of the Afghan people and could, in the long-term, include recapitalizing Afghanistan's central bank should the conditions materialize, keep Afghanistan current on debt payments to international financial institutions to preserve its eligibility for development assistance, and pay for critically needed imported goods. According to the Fund's website, the Fund's balance stood at \$3.74 billion as of the end of December 2023, including interest accrued.⁹

WHAT THE UNITED STATES IS DOING IN AFGHANISTAN

INTRODUCTION ENDNOTES

- 1 Appendix A, Civilian Sector Account Disbursements; State, SCA, response to SIGAR vetting, 7/14/2023.
- 2 SIGAR, Table F.10 on p. 145; Treasury, response to SIGAR vetting, 4/12/2024.
- 3 DOD, response to SIGAR data call, 4/22/2024.
- 4 State, response to SIGAR data call, 4/24/2024.
- 5 Further Consolidated Appropriation Act, 2024, Pub. L. No. 118-47.
- 6 State, SCA, response to SIGAR data call, 3/16/2022; State, SCA, response to SIGAR vetting, 4/13/2022; USAID, Afghanistan–Complex Emergency Fact Sheet #3, FY 2023, 8/29/2023, p. 7.
- 7 USAID, Afghanistan–Complex Emergency Fact Sheet #2, FY 2024, 3/8/2024, p. 7; USAID, Transaction Detail Report, 1/4/2023, 10/9/2023, 1/13/2024, 4/12/2024.
- 8 USAID, Transaction Detail Report, 1/4/2023, 10/9/2023, 1/13/2024, 4/12/2024.
- 9 Treasury, response to SIGAR data call, 12/13/2022; Treasury, response to SIGAR vetting, 1/11/2023; Treasury and State press release, “Joint Statement by U.S. Treasury and State Department: The United States and Partners Announce Establishment of Fund for the People of Afghanistan,” 9/14/2022; Treasury, response to SIGAR vetting, 4/12/2024; State, “Department Press Briefing – September 14, 2022,” 9/14/2022; Fund for the Afghan People, Press Statement, 1/29/2024.

“The words ‘freedom’ and ‘democracy’
are easy to say, but heavy to attain,
and we lost them all.”

—*Former Afghan National Army official*

2 VOICES OF THE DIASPORA



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Afghan evacuees wait to be processed at Hamid Karzai International Airport in Kabul, August 2021. (Photo by DOD/Sgt. Isaiah Campbell)

VOICES OF THE DIASPORA

Since the fall of the Afghan government in 2021, SIGAR has interviewed members of the Afghan diaspora in the United States and elsewhere about the current situation in Afghanistan, their work in Afghanistan prior to the Taliban takeover, how they departed Afghanistan, and their lives in exile. These interviews were initiated in support of SIGAR’s congressionally directed evaluations of the collapse of the Afghan government and security forces, and SIGAR’s statutorily mandated audits and investigations of ongoing assistance to Afghanistan.

The interviews SIGAR conducted of the Afghan diaspora have been extremely helpful in understanding the fall of Afghanistan’s government and military, as well as current U.S., UN, and other international donor assistance programs. They have also informed SIGAR’s quarterly and lessons learned reports, and provided useful information to SIGAR’s Investigations Directorate. Collectively, the interviews offer a rare insight into Afghanistan and provide an important voice and perspective to policymakers in the absence of U.S. government personnel on the ground.

In this essay, we discuss highlights from 61 interviews SIGAR recently conducted in four U.S. metropolitan areas that have become major Afghan resettlement centers: Houston, Texas; Sacramento, California; Omaha, Nebraska; and Washington, DC. Many of those interviewed said SIGAR was the first U.S. government agency to contact them since their arrival.¹ They all asked that SIGAR not publish their names or other identifiers in this report because of the danger to their families in Afghanistan. This essay represents the views and opinions of the interviewees; SIGAR has not verified the accuracy of their statements.

Several themes emerged from the interviews. Most Afghans resettled in the United States are mourning the loss of the Islamic Republic of Afghanistan. They expressed a sense of betrayal, feeling abandoned personally, and feeling that their country was abandoned by Afghanistan’s leadership and their U.S. partners.

A former Afghan Army officer in Houston told SIGAR, “It’s difficult to talk about Afghanistan. It wasn’t just the city of Kabul; it was a whole nation that fell apart. It’s not the sorrow of one person, it’s the collapse of a society and a system. The loss of a system we fought [for], for 20 years. The words

‘freedom’ and ‘democracy’ are easy to say, but heavy to attain and we lost them all.”²

Most Afghans interviewed believe things in Afghanistan are getting progressively worse under the Taliban. The former Afghan Army officer listed the problems he saw—poverty, misery, lack of the rule of law, the reemergence of terrorist groups, even more corruption than under the Republic, stolen natural resources, and student indoctrination. “The more time we lose, the worse it will get,” he said, adding, “In 10 years, you will face a state that will be dangerous in an unprecedented way.”³

Afghans in the United States desperately fear the Taliban threat to their extended families and friends in Afghanistan. Many lamented that in Taliban-run Afghanistan, arbitrary arrest and detention are rampant, women are stripped of their most basic rights, and information is heavily censored. The Taliban are targeting former members of the Afghan National Defense and Security Forces (ANDSF) and government officials. Some Afghans painfully described how the Taliban had murdered their loved ones in acts of reprisal.⁴ Together, these stories paint a dark picture of life for Afghans under Taliban rule, and for those who have fled.

Nearly all the interviewees also described the new challenges they are facing in the United States. Many of the recently resettled suffer from depression, culture shock, lack of support, and poverty—stresses that are compounded for families separated from their loved ones left behind in Afghanistan.⁵

Watching the Collapse of the Islamic Republic

Afghans who fled the country following the Taliban takeover expressed shock and disbelief at the 2020 U.S.-Taliban Doha agreement that contributed to the U.S. withdrawal and the collapse of the Republic. On the day the Taliban entered Kabul, “We all just cried,” said a former Afghan Army official.⁶ One former Afghan Air Force official told SIGAR “everything changed” after the agreement. He added, “We used to work with the Americans before 2020, [but afterward] we couldn’t get help because it was against the agreement. We were running out of bombs... We don’t know what happened behind those doors, but everything changed.”⁷

A former Afghan Air Force pilot said he had just left the hospital where his son was born on August 15, 2021, when he received a call saying the Taliban had entered Kabul and he should go to the airport immediately. Along with other pilots, he flew his plane to Uzbekistan thinking he might return in a few days. Instead, he was resettled in the United States and has not seen his wife or son in person since.⁸

Beyond the battlefield, even high-ranking officials in the former government were caught off guard by the Republic’s collapse. One former government official told SIGAR her colleagues did not believe a collapse was possible until someone interrupted a ministry meeting with an urgent

warning to flee immediately. This former official evacuated in August 2021 with her young son, but was unable to bring along her other two children who remain in Afghanistan.⁹ Another interviewee who worked closely with the office of former President Ashraf Ghani said he was stunned to learn from his friends and family that the president had fled the country. After his friends warned him that the Taliban were approaching his office, the interviewee said he went to the airport and used his political passport to board one of the first planes out of Kabul.¹⁰

Feelings of Betrayal and Abandonment

Some Afghans SIGAR interviewed said that during the U.S. withdrawal and subsequent collapse of the Republic, they felt betrayed and abandoned by the United States and Afghanistan's leadership. One Afghan who served in the Air Force said that he fought alongside Americans and expected them to reach out when he arrived in the United States. He said, "The individual advisors didn't help or call or see us."¹¹

A former Afghan Air Force pilot, who was trained by the United States and fought alongside U.S. forces, said he was ordered to fly an aircraft to Uzbekistan in the wake of the Taliban takeover. Unaware that no prior arrangements had been made with Uzbek air traffic control, he said he was shocked when an Uzbek plane spotted and followed him, ultimately hitting his plane, causing both planes to crash. He said both pilots ejected. Lost in the Uzbek wilderness, the Afghan pilot said he ran for miles, bleeding, and calling for help. "I had to ask several people in the hospital to help me make a phone call to my family to tell them I was alive. I had no money, no documents, everything was left in the plane that crashed," he said.¹²

A former member of the ANDSF described in detail how it was not just the withdrawal of Coalition forces that left the country vulnerable, but also the failure of the Afghan government to reevaluate its position and take action to defend the country in accordance with its existing plans. He said the ANDSF had long established a three-zone security approach: The first (green) zone was the highest security priority. The second (operational) zone was where most ANDSF operations against the Taliban occurred. The third zone was used for "discovery, disturbance, so the enemy couldn't stay or set up bases."¹³ He said the three-zone approach worked until Coalition forces decided to leave Afghanistan. When Coalition forces began leaving, the Afghan government failed to reevaluate and redeploy our forces in zone one, he said. First, "There needed to be a national consensus and unity." Second, "We should have evaluated where we could defend and where we couldn't." Because the Afghan government failed to take these steps, the country was left defenseless. He said, "If they didn't know this issue, that is unforgiveable. And if they knew and didn't do it, then that is a national betrayal."¹⁴

Life Under Taliban Rule

Those unable to flee in August 2021 recalled harrowing experiences living under Taliban rule. One defense attorney and human rights activist said she was arrested at a safe house where she had hidden with fellow anti-Taliban protestors. She said that during her 18-day detention she was interrogated five times, forced to make false confessions, and more than anything, feared being raped.¹⁵

Another human rights activist said the Taliban murdered her brother in reprisal for her work with the previous government helping detain child rapists, drug dealers, and murderers. When the Taliban seized power in August 2021, this activist said they went house to house looking for her, and in their search, found and killed another of her brothers and his wife. She knew that she had only hours to escape. Her son said he hid his mother in a borrowed burqa and joined her on an evacuation flight, leaving his wife and three young children behind. Her son wept as he described how his wife and children had been forced to move again and again to evade Taliban searches. His mother told SIGAR that the Taliban vowed to “eliminate her blood from the face of the earth.” Like other Afghans, her son said he would not be able to bring his wife and children to the United States until his own immigration status was approved—a process that could take years.¹⁶

A former teacher said the Taliban went to her cousin’s home to locate a military vehicle he used as part of his job with the U.S. military. While at his home, the Taliban threatened to force his 14-year-old daughter to marry a Taliban member. The cousin has since relocated to the United States, but the 14-year-old daughter and the rest of the family remain in Afghanistan where they are subject to Taliban threats and intimidation.¹⁷

The Taliban’s Continuous Human Rights Abuses

Across the board, Afghans said they feared the Taliban for their continuous abuses of human rights. Some even shared pictures, videos, and anecdotes of Taliban atrocities against their loved ones. Many interviewees had family members who had been detained, or even killed since the Taliban takeover in 2021.¹⁸ Others had been detained themselves or gone into hiding to avoid arrest.¹⁹

A former ANDSF member said, “The Taliban are a foreign culture and identity that has been imposed on Afghanistan. I’m not saying it’s a specific ethnic group, but that their identity is foreign and has been imported from neighboring countries.”²⁰ Multiple interviewees shared the opinion that the Taliban had imported extremist beliefs from other countries in the region that do not represent the wishes of the majority of the Afghan people.²¹ SIGAR continues to report on the Taliban’s governance and oppression of human rights. For more details, see page 41.

Widespread Taliban Reprisal Killings

Despite the Taliban's promise of amnesty, nearly all Afghans that SIGAR interviewed said they were aware of reprisal killings of former officials and supporters of the Afghan government. A former Afghan government official told SIGAR, "Revenge killing is going on widely."²² SIGAR interviewed an Afghan who said he was tortured by the Taliban before fleeing Afghanistan. He said he was "minutes from death" before one Taliban member intervened and suggested he cooperate.²³

Every Afghan formerly associated with the government expressed fear for their families who remained in Afghanistan. An Afghan pilot said his former Air Force colleagues were all worried that the Taliban would find their small children they left behind. "If they realize my son who is two years old [is my son], they will not leave him. Taliban now are the children of older Taliban whom we killed. Eighty-seven thousand Taliban were killed. They will not give amnesty to us."²⁴ He added that the Taliban continue to target former Afghan Air Force pilots, including a former sergeant whose body the Taliban reportedly "cut into half" recently.²⁵

Another former member of the Afghan Air Force that SIGAR interviewed in Omaha said most of his family members served in the former Afghan military, including his father and his brother, and they had to evacuate immediately upon the Taliban's takeover. He said that the Taliban came looking for them at their home and at their uncle's home. He said a disagreement arose during their search and the Taliban ended up shooting and killing his aunt, and arresting his cousin. He said his cousin was eventually released from jail. Since then, his family in Afghanistan has been in hiding and unable to work. Several other interviewees offered similar accounts of the Taliban's searches, threats, and beatings of their family members.²⁶

Seized Weapons and Equipment

Afghans who fought alongside U.S. forces said the Taliban now control the weapons the Coalition had supplied to the ANDSF, including airplanes, bombs, night vision goggles, and more. "They have everything we had," aside from the aircraft flown to Uzbekistan, a former Afghan Air Force pilot who worked closely with U.S. troops said.²⁷

Another former Afghan Air Force pilot said that in the week leading up to August 15, 2021, he received orders to report to his duty station and stayed there until the day of the collapse. He told SIGAR that on August 15 around 11:30 a.m., former President Ghani flew to Uzbekistan, and the Afghan Air Force followed over the course of the day. Prior to evacuating, he told SIGAR that American advisors instructed the Afghan Air Force to transport all equipment out of the country. He said when he and other pilots arrived in Uzbekistan, the Uzbek military did not grant them permission to land. After circling the airport, the Afghan pilots were forced to land because

they were low on fuel. He recalled Uzbek forces shooting at the plane that landed before his, but said they did not shoot at his plane.²⁸

Upon arriving and deplaning, he said that Uzbek forces arrested, searched, and questioned all arriving Afghan military personnel, adding that 45 Afghan Air Force planes and 550 Afghan military officers from various branches landed in Uzbekistan on August 15, 2021. He said the Uzbeks attempted to move Afghan Air Force planes and helicopters from the runway, but were unable to because they did not know how to operate the aircraft. The Uzbeks damaged many of the planes and helicopters in the process, and eventually requested Afghan Air Force assistance in flying them to various airports across the country. He said the fleet of aircraft included PC-12s, Cessnas, A29s, Black Hawks, and Mi-17s. He told SIGAR that he does not know what happened to the aircraft after that.²⁹

A former member of the Afghan National Army said since he and his family evacuated, the Taliban have continually harassed his family members remaining in Afghanistan and have detained and beaten his brother multiple times. He said the Taliban are searching for military equipment that he had used in the Army and that they believe his family still possess.³⁰

Media Censorship

Two journalists SIGAR interviewed described how the Taliban are infiltrating the media industry in Afghanistan, widely censoring information, and using the former independent press to spread their propaganda. One journalist said, “The journalism that used to be practiced is no longer there,” as “the journalists in Afghanistan cannot say what’s actually happening.” The same journalist said editors-in-chief at media outlets are required to report weekly to the Taliban on the content of their news. Outspoken journalists and authors are “hunted” by the Taliban and as a result, “people in Afghanistan feel hopeless.”

While both journalists wanted to draw attention to this issue, they said it was difficult to accurately depict the ongoing human rights abuses since “there is no access to information in Afghanistan,” given the level of censorship.³¹ The other Afghan journalist added that YouTube propaganda videos showing Taliban “successes” have overtaken the former independent media, and anyone who speaks out about the real conditions in Afghanistan is punished.³²

Afghans Divided Over Humanitarian Assistance and U.S. Engagement

Afghans SIGAR interviewed were divided over whether the United States should continue giving humanitarian aid to Afghanistan. While they agreed that there is tremendous hunger and need in Afghanistan, some felt that U.S. assistance, however inadvertently, bolsters Taliban rule.

A former provincial council member said the Taliban give their own lists of beneficiaries to aid agencies working in Afghanistan. In particular, disabled soldiers and the families of soldiers who were killed fighting for the

Republic no longer receive aid. Instead, she said, “Taliban suicide bombers and [their] families are receiving aid.”³³ A former Afghan government official said, “the money the United States is giving isn’t going directly to the Taliban, but the Taliban have created their own organizations. So, they take the money and distribute the money amongst themselves.”³⁴ SIGAR has long reported and warned that the Taliban are benefiting from aid and interfering with its delivery.³⁵ For more information about these issues, see pages 46–47.

However, an Afghan American doctoral candidate who had recently visited Afghanistan took a different view. He argued that the United States needs to engage with the Taliban, whom he said were “exceeding expectations.” He said, “Previously, we completely disregarded what the real Afghan people wanted.”³⁶

An Afghan economic development expert saw the absence or drastic decrease in development aid as the primary reason for the challenges Afghans are facing today, including the country’s failing economy and plummeting employment rate. He saw engagement with the Taliban as the only way to moderate their policies. He said, “The current U.S. disengagement is not in the U.S. foreign policy interest [because] the U.S. is leaving Afghanistan to its competitors.” He said the United States will have to decide “whether it wants Afghanistan to be more like Iran or more like the Gulf.”³⁷

The current nature of U.S. engagement also provoked frustration and anger.³⁸ One woman implored the U.S. government to reconsider its relationship with the Taliban. “Please do not recognize the Taliban. The Taliban should be recognized as a terrorist group. They kill innocent people... The Taliban destroyed everything the U.S. built; billions have been wasted. Please stop funding them,” she pleaded.³⁹ Her frustration was deepened by her own sense of helplessness. She arranges for her family to move frequently within Afghanistan for their safety.⁴⁰

Arduous Journeys to the United States

The Afghans SIGAR spoke with traveled arduous paths in their search for safety. Those who fled in the initial evacuation at times did not know where their planes were headed or if they would ever reunite with their families. Other Afghans described waiting for months in unofficial third country processing sites, referred to as “lily pads,” or taking multi-country journeys across the globe. Most described a lack of support during their journeys, regardless of resettlement pathway or immigration status.

There are two legal pathways for entry into the United States specific to Afghan allies: **Special Immigrant Visas**, and **Priority Referral**.⁴¹ These official pathways exclude some at-risk Afghans, who are forced to pursue alternative, sometimes dangerous, routes in their pursuit of asylum in the United States. As shown in Figure E.1, Afghans have generally entered the United States through the following resettlement pathways since August 2021:⁴²

Special Immigrant Visa (SIV): SIV program established by Congress in 2009 for Afghans who worked on behalf of the United States in Afghanistan and experienced an ongoing and serious threat as a result. Limited numbers of SIVs are accepted each year.

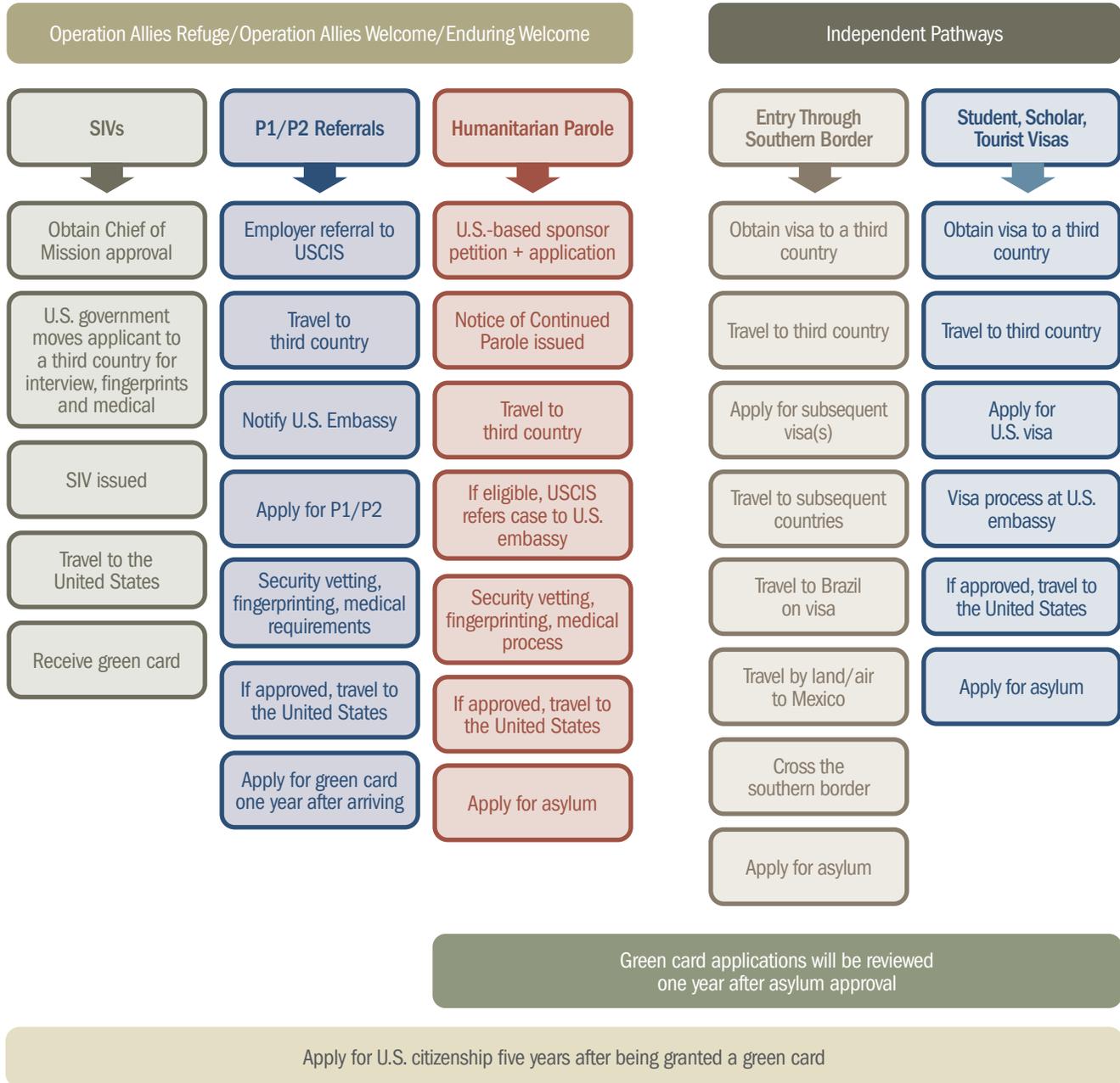
Priority 1 (P1): Eligible Afghans include those who did not meet the requirements for an SIV but were referred by designated entities such as an embassy, designated NGO, or the UN High Commissioner for Refugees.

Priority 2 (P2): Eligible Afghans include those who did not meet the minimum time-in-service requirement for an SIV but worked as employees of contractors, locally employed staff, interpreters, and translators for the U.S. government; Afghans who worked for a U.S.-funded program or project; and Afghans who were employed by a U.S.-based media organization or NGO.

Source: State OIG, Information Report on Afghan Special Immigrant Visas, AUD-MERO-22-38, 9/2022; USCIS, USRAP Consultation and Worldwide Processing Priorities, accessed 3/29/2024; USCIS, Asylum Information, accessed 3/29/2024; State, USRAP Priority 2 Designation for Afghan Nationals, 8/2/2021.

FIGURE E.1

FROM AFGHANISTAN TO THE UNITED STATES: RESETTLEMENT PATHWAYS



Source: USCIS, "Green Card for an Afghan Who Was Employed by or on behalf of the U.S. Government," <https://www.uscis.gov/green-card-for-an-afghan-employed-behalf-us-government>, accessed 4/21/2024; National Immigration Forum, "Factsheet: Overview of the Special Immigrant Visa Programs," 6/22/2021, accessed 4/21/2024; USCIS, "Information for Afghan Nationals on Requests to USCIS for Parole," <https://www.uscis.gov/humanitarian/humanitarian-parole/information-for-afghan-nationals-on-requests-to-uscis-for-parole>, accessed 4/21/2024; USCIS, "Information for Afghan Nationals," <https://www.uscis.gov/humanitarian/information-for-afghan-nationals>, accessed 4/21/2024; SIGAR, interview with an immigration attorney, 4/16/2024 and 3/13/2024; SIGAR analysis of interview with an immigration attorney, 4/18/2024.

Operation Allies Refuge

In July 2021, President Joseph Biden launched Operation Allies Refuge to support relocation flights for Afghan nationals eligible for SIVs in advance of the U.S. withdrawal. On August 23, 2021, following the Taliban takeover, the U.S. Secretary of Homeland Security Alejandro Mayorkas used his discretionary authority to permit U.S. Customs and Border Protection to grant humanitarian parole on a case-by-case basis to Afghan nationals evacuating with Operation Allies Refuge, regardless of their eligibility for SIVs or Priority Referral.⁴³

Discretionary Use of Humanitarian Parole

Under the Immigration and Nationality Act, the Department of Homeland Security (DHS) Secretary can parole any foreign national into the United States for urgent humanitarian reasons. Parole is only official permission to enter the country on a temporary basis. It is not a pathway for citizenship or legal permanent residence.⁴⁴ Thousands of Afghans who arrived in the United States since August 2021 have received **humanitarian parole**. Afghan parolees are allowed to stay in the United States for two years, and, to avoid deportation, must pursue a path to formal, legal immigration, such as applying for asylum, before their parole expires.⁴⁵

Operation Allies Welcome/Enduring Welcome

Until May 2023, DHS coordinated efforts across the federal government to resettle Afghans in the United States under Operation Allies Welcome. Since then, the State Department has coordinated Enduring Welcome. These efforts are directed at SIV and the **U.S. Refugee Admissions Program (USRAP)**. USRAP referral cases of individuals who were not evacuated in the withdrawal and are vulnerable remaining in Afghanistan.⁴⁶

SIV Applicant Resettlement

Special Immigrant Visas can be granted to Afghans who were employed by or on behalf of the U.S. government, provided faithful service, and face an ongoing threat due to their U.S. employment. SIV applicants face a lengthy application process, and there are limits to the number of visas granted each year.⁴⁷ Individuals who had already completed SIV applications prior to August 2021 told SIGAR they went into hiding once the Taliban seized power. Eventually, some were able to travel to Pakistan, where their visas to the United States could be processed. However, as of November 1, 2023, Pakistan changed its immigration policy and deported some SIV applicants back to Afghanistan.⁴⁸

USRAP Priority Referral and Humanitarian Parole

Afghans who do not qualify for an SIV can still be referred for resettlement by qualified employers through USRAP's Priority 1 and Priority 2

Humanitarian Parole: Temporary admittance to the United States, granted on a case-by-case basis for humanitarian reasons. For Afghans, parole is given for two years. Parole does not include a direct pathway to lawful permanent residence.

U.S. Refugee Admissions Program

(USRAP): An interagency effort involving the State Department, the Department of Homeland Security (U.S. Customs and Border Protection; U.S. Citizenship and Immigration Services), the Department of Health and Human Services, and other UN and non-governmental organizations.

Source: USCIS, Information for Afghan Nationals on Requests to USCIS for Parole, accessed 3/29/2024; DHS, Operation Allies Welcome, accessed 3/29/2024; USCIS, Obtaining Asylum in the United States, accessed 3/29/2024; CRS, Permanent Immigration Options for Afghans with Immigration Parole, 6/21/2022, p. 2.

designations. Unlike an SIV, P1 and P2 referrals apply for legal permanent residence one year after their arrival to the United States. Afghans who do not meet the criteria for SIV and P1/P2 referrals have come to the United States under humanitarian parole. To obtain humanitarian parole, one must be referred by a U.S.-based sponsor. “Everyone in this route has to do something once they arrive in the United States,” said the immigration attorney SIGAR interviewed. Given that humanitarian parole is not a pathway to citizenship, Afghans entering the United States on humanitarian parole are given two years to adjust their immigration status by applying for asylum or family reunification. According to the same attorney, their need for legal help is the greatest.⁴⁹

An Afghan community leader in Omaha told SIGAR that a large number of Afghans are living in the United States on a two-year parole that is set to expire in August 2025. As a result, the Afghan parolee population is experiencing increasing anxiety that they might be deported while they await clarity regarding a possible parole extension.⁵⁰

Newly resettled Afghans had various experiences in navigating the immigration process. A former Afghan Army official recounted his lengthy journey to be able to have his and his family’s case processed. After two years of waiting, he said the family traveled from Kabul to Dubai, Kuwait, and then Doha, where they spent 35 days before receiving approval to travel to the United States. Despite the wait, he spoke highly of the State Department’s Office of the Coordinator for Afghan Relocation Efforts (CARE) team and the UN’s International Organization for Migration, saying they were responsive and took care of him and his family.⁵¹

Entry Through the Southern Border

Afghans who enter at the United States’ southern border seeking asylum turn themselves over to U.S. Customs and Border Protection upon arrival. According to an immigration attorney SIGAR interviewed, every Afghan who crosses the southern border wants to be found. “They are too eager to get to court. They are selecting jurisdictions and moving to cities where they feel their cases would be heard quicker,” the attorney said.⁵² A former Afghan National Army official SIGAR interviewed said he first traveled to Turkey following the Taliban takeover, then to Brazil, then to Mexico, and finally settled in Houston, Texas where he knew other Afghans who had recently arrived.⁵³ Those granted asylum face major economic hurdles as they are unable to work while awaiting work authorization.⁵⁴

One interviewee said that after living under Taliban rule for six months, where she “lost everything in a matter of months,” she had no choice but to leave the country. She said she legally crossed the border into Iran, and once there, applied for a three-month humanitarian visa to Brazil. She stated that she first went to Iran because it was still possible to get an Iranian visa, even after August 2021, and because she knew that in

Iran—like Pakistan and a few other select countries—it was possible for Afghans to apply for Brazil’s humanitarian visa. After receiving her humanitarian visa, she traveled to Brazil and arrived at an Afghan refugee camp, but said these camps were overcrowded and could not provide people with even the most basic needs.⁵⁵

While in Brazil, she said she learned through word of mouth of the route to Mexico, and informal networks arranged their travel. Groups of 30–40 Afghans, including adults and children, made the journey across 13 countries from Brazil to the U.S.-Mexico border, using a variety of transportation methods including planes, trains, buses, and by foot. She said Afghans who had completed the journey before provided instructions for the route. She explained that she did not travel with a lot of money, but friends wired her money along the way when she needed it. She told SIGAR that she and the other Afghans often had to pay bribes to police officers since they entered those countries illegally. She highlighted particularly dangerous routes through a Panamanian forest and Tijuana, Mexico. She said when they crossed the U.S. border in November 2022, they were greeted by a border agent who told them, “Welcome to America.”⁵⁶

Student, Scholar, and Tourist Visas

The fourth pathway is for a small number of individuals coming into the United States through additional legal means, such as Student, Scholar, and a small number of Tourist visas. These individuals enter the United States on their non-immigrant visas and later apply for asylum.⁵⁷

Navigating Life in the United States

Several interviewees described insufficient support from refugee resettlement agencies in the United States. Most initially relied on networks of family and friends to house them, help them find apartments, and connect them to local resources. Once settled, Afghans continue to face many barriers to a successful life in the United States including unemployment, differences in culture and language, poor mental health, and an unstable legal status for those awaiting final determinations.

One Afghan woman, who came to the United States in 1981, described helping 13 families find housing in Sacramento following the Taliban takeover. Another Afghan woman, who works with a resettlement agency, said large families of six or seven can only afford one- or two-bedroom apartments, usually in poor conditions.⁵⁸ A family that resettled near Washington, DC said their case manager initially tried to place the family of six in a two-bedroom apartment. They were able to find an apartment with three bedrooms to accommodate the family, but they described the conditions as extremely poor, with insect and rodent infestations.⁵⁹

SIGAR also heard claims of mismanagement, fraud, and waste of funds designated to help Afghans who recently arrived in the United States. SIGAR has not verified these claims.⁶⁰

Challenging Integration into American Communities

Some Afghans said that women who had been resettled were experiencing severe mental health issues, including suicidal thoughts. Unable to speak English, often illiterate, and stuck at home in small apartments with lots of children, they find themselves isolated in the United States.⁶¹ One interviewee told SIGAR many of the ex-Afghan military members in the United States were also seriously depressed due to the traumatic nature of their mission in Afghanistan, the events that led to their evacuation, the concern of losing loved ones left behind, and the dearth of support they have received in starting a new life in the United States. “Lots of my colleagues have depression, they have lost their minds and can’t make any decisions for small issues,” he said.⁶²

A Houston resettlement coordinator said U.S. programs addressing mental health issues do not work for Afghan refugees. She said in one such program, Afghans gathered for a few minutes to squeeze stress balls, take a photo of the event, and go back home. She emphasized that Afghans are finding navigating all aspects of life difficult, including “dental issues, health issues.” She said she felt frustrated that no agency had investigated helping new arrivals in a more beneficial way.⁶³

A financial literacy advocate told SIGAR that she sees recently arrived Afghans struggle with the transition to the American financial system, where individuals are expected to understand credit and banking without an introduction or guide. She also noted Afghan refugees’ historical distrust for banking institutions, which especially hampers access to rental housing.⁶⁴

Most Afghans interviewed by SIGAR described finding employment in the United States as challenging despite their work experience. Immigration status also hinders employment opportunities. Highly specialized pilots who underwent rigorous training by U.S. forces said they did not qualify to join the U.S. Air Force or serve in the U.S. government because they are not U.S. citizens. Given the age limit of 35 to first apply to the U.S. Air Force, the pilots were concerned that they will not be eligible by the time their immigration cases are finalized.⁶⁵

English language skills are another factor that can limit employment, and while language classes are readily available, Afghan women are less likely to attend them. One refugee caseworker, a refugee herself, told SIGAR it is common for men to forbid their wives from attending classes.⁶⁶ According to a resettlement coordinator in Omaha, employment in certain industries that do not require English proficiency, like meatpacking factories, attract Afghans who do not speak the language.⁶⁷

CONCLUSION

When SIGAR asked what messages they would want to convey to Congress and the American people, Afghans who recently arrived in the United States had two: one about the sorrow and fear they feel about the home they were forced to flee, and another about their struggle to build new lives in the United States. Almost unanimously the new arrivals stressed that the United States should not forget the plight of Afghans under the Taliban. From reprisal killings and other human rights violations to the staggering decline of access to and quality of education, Afghans in the United States fear the consequences of the Taliban's draconian restrictions of the Afghan people's rights. Adding to this sense of urgency, one former Afghan National Army official said, "This catastrophe is increasing, the most concerning issue is the emergence of fundamentalism in Afghanistan." He said tens of thousands of children are being educated in madrassas instead of public schools. "The more time we lose, the worse it will get."⁶⁸

ESSAY ENDNOTES

- 1 SIGAR, interview with a former Afghan Air Force official, 11/7/2023; SIGAR, interview with a former Afghan Air Force official, 11/7/2023; SIGAR, interview with a former Afghan Air Force official, 11/7/2023.
- 2 SIGAR, interview with a former Afghan National Army official, 11/7/2023.
- 3 SIGAR, interview with a former Afghan National Army official, 11/7/2023.
- 4 SIGAR, interview with a former human rights activist, 11/7/2023.
- 5 SIGAR, interview with a former provincial council, Houston community leader, 11/7/2023.
- 6 SIGAR, interview with a former Afghan Army official, 3/4/2024.
- 7 SIGAR, interview with a former Afghan Air Force official, 11/7/2023.
- 8 SIGAR, interview with a former Afghan Air Force official, 11/7/2023.
- 9 SIGAR, interview with Afghan attorney and former official, 1/23/2024.
- 10 SIGAR, interview with a former Afghan government official, 3/26/2024.
- 11 SIGAR, interview with a former Afghan Air Force official, 11/7/2023.
- 12 SIGAR, interview with a former Afghan Air Force official, 11/7/2023.
- 13 SIGAR, interview with a former Afghan National Army official, 11/7/2023.
- 14 SIGAR, interview with a former Afghan National Army official, 11/7/2023.
- 15 SIGAR, interview with an Afghan attorney and a former official, 1/23/2024.
- 16 SIGAR, interview with a former human rights activist, 11/7/2023; SIGAR, interview with an Afghan attorney and a former official, 1/23/2024.
- 17 SIGAR, interview with a former Afghan teacher, 3/26/2024.
- 18 SIGAR, interview with an Afghan attorney and a former official, 1/23/2024; SIGAR, interview with a former human rights activist, 11/7/2023.
- 19 SIGAR, interview with an Afghan attorney and a former official, 1/23/2024.
- 20 SIGAR, interview with Afghan engineers, 1/24/2024.
- 21 SIGAR, interview with Afghan engineers, 1/24/2024.
- 22 SIGAR, interview with a former teacher, 3/26/2024.
- 23 SIGAR, interview with a former Afghan National Army official, 3/4/2024.
- 24 SIGAR, interview with a former Afghan Air Force official, 11/7/2023.
- 25 SIGAR, interview with a former Afghan Air Force official, 11/7/2023.
- 26 SIGAR, interview with a former Afghan Air Force official, 3/26/2024.
- 27 SIGAR, interview with a former Afghan Air Force official, 11/7/2023.
- 28 SIGAR, interview with a former member of the Afghan Air Force, 3/26/2024.
- 29 SIGAR, interview with a former member of the Afghan Air Force, 3/26/2024.
- 30 SIGAR, interview with a former member of the Afghan National Army, 3/26/2024.
- 31 SIGAR, interview with Afghan journalists, 1/23/2024.
- 32 SIGAR, interview with Afghan journalists, 1/23/2024.
- 33 SIGAR, interview with a former provincial council, Houston community leader, 11/7/2023.
- 34 SIGAR, interview with a former Afghan government official and an attorney, 11/7/2023.
- 35 SIGAR's 2023 High-Risk List warned of Taliban interference with the UN and NGOs operating in Afghanistan, limiting their ability to provide aid. It also cautioned how international and multilateral organizations that implement assistance programming with U.S. funds, upon whom the United States increasingly relies, have not provided the information or oversight necessary to make informed decisions about program effectiveness. SIGAR, 2023 High-Risk List, 4/19/2023, pp. 2, 7–11, 13–14; John F. Sopko, testimony before the House Committee on Oversight and Accountability, hearing on “The Withdrawal from Afghanistan,” p. 4 (April 19, 2023); John F. Sopko, testimony before the House Committee on Foreign Affairs, hearing on “Examining the Biden Administration’s Afghanistan Policy Since the U.S. Withdrawal,” 11/14/2023.
- 36 SIGAR, interview with an Afghan-American PhD candidate, 11/7/2023.
- 37 SIGAR, interview with an Afghan economic development expert, 2/21/2024.
- 38 SIGAR, interview with Afghan refugee advocates, 1/24/2024; SIGAR, interview with an Afghan attorney and a former official, 1/23/2024.
- 39 SIGAR, interview with an Afghan attorney and a former official, 1/23/2024.
- 40 SIGAR, interview with an Afghan attorney and a former official, 1/23/2024.
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- 42 Senator James Lankford and Senator Josh Hawley, Letter to OBM Deputy Director Shalanda Young, 9/23/2021; SIGAR, interview with immigration attorney, 3/13/2024; DHS, Operation Allies Welcome, accessed 3/29/2024; CRS, Permanent Immigration Options for Afghans with Immigration Parole, 6/21/2022, p. 5.
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“There remains a strong consensus on collective interests in Afghanistan. No country wants to see the emergence of [a] terrorism threat from Afghanistan.”

—*U.S. Special Representative for Afghanistan*
Thomas West

3 RECENT DEVELOPMENTS



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An Afghan woman whose husband was murdered in a suicide attack. (Photo by UN Women/
Sayed Habib Bidell)



RECENT DEVELOPMENTS IN BRIEF

Section 3 of this quarterly report summarizes the key events of the reporting period.

Taliban Leader Defends Stoning and Flogging Women

- In March, Taliban leader Haibatullah Akhundzada defended the Taliban's interpretation of sharia law, including publicly flogging and stoning women for committing adultery. Addressing international critics of the group's human rights record, he vowed to oppose women's rights and bring sharia to Afghanistan and "into action."

Women's Rights Restricted Further with Hijab Decree

- In January 2024, the Taliban began enforcing their April 2022 hijab decree, demanding that women be fully covered. This includes more inspections of public locations, offices, educational institutions, and checkpoints. Women and girls are subjected to verbal harassment, searches, interrogation, arrest, and detention.
- In a February UN survey, 58% of Afghan women said hijab decree enforcement is "very strict," and an additional 29% said it is "somewhat strict." The same survey found that 57% of women do not feel safe leaving their homes; 70% of those respondents said their main safety concern was harassment by Taliban officials.

Taliban Internal Disagreements on Drug Ban Implementation

- Afghanistan remains the world's second largest supplier of opiates amid growing internal Taliban disagreements this quarter about enforcing their drug ban.

UN Special Rapporteur Report: Will the Taliban Change?

- In February, UN Special Rapporteur on the situation for human rights in Afghanistan, Richard Bennett, reported that the Taliban's "disrespect for the fundamental rights of women and girls is unparalleled in the world."
- Bennett said history "offers little indication that the Taliban leadership is willing to embrace human rights." He concluded that "there should be no normalization or legitimization of the Taliban" until the Taliban first demonstrate measurable respect for human rights.

UN Secretary-General Convenes Meeting of Special Representatives in Doha, Qatar

- UN Secretary-General António Guterres convened a meeting of special representatives for Afghanistan from various UN member states, including the U.S., in Doha, Qatar, on February 18–19, 2024. The Taliban declined to attend. Thomas West, U.S. Department of State's Special Representative and Deputy Assistant Secretary for Afghanistan, and Rina Amiri, U.S. Special Envoy for Afghan Women, Girls, and Human Rights, attended for the United States.
- Participants discussed appointing a UN special envoy to Afghanistan, but one was not chosen.

Pakistan-Afghanistan Migrant Crisis

- A UN-reported 377,300 Afghans have returned to Afghanistan since Pakistan's "Illegal Foreigners' Repatriation Plan," which aims to repatriate over a million foreigners residing in Pakistan without valid documents, went into effect on November 1, 2023.

Humanitarian Funding Gap Persists

- The UN is seeking \$3.06 billion for its 2024 Humanitarian Needs Response Plan (HRP) to assist 17.3 million of an estimated 23.7 million Afghans in dire need. Only \$237.1 million (7.7%) is funded, as of April 2024.

Afghanistan Ranked Unhappiest Country in the World

- The World Happiness Report, released March 8, 2024, identified Afghanistan as the unhappiest country in the world, across all categories, since the Taliban took over in 2021. Of the 143 countries analyzed, Afghanistan ranks last with an average respondent ranking their life satisfaction at just 1.7 out of 10.

ISIS-K Expands Attacks in the Region

- ISIS-K claimed several deadly attacks in and out of Afghanistan, including an attack on a Moscow concert venue on March 22, killing over 130 people. Another ISIS-K attack in Kandahar City resulted in over 40 casualties and was the deadliest ISIS-K attack on Taliban members since November 2021. The Taliban maintain no terrorist groups operate in Afghanistan.

RECENT DEVELOPMENTS

RECENT DEVELOPMENTS IN AFGHANISTAN



KEY ISSUES
& EVENTS

UN Secretary-General António Guterres convened a meeting of special representatives for Afghanistan from various UN member states in Doha, Qatar, on February 18–19, 2024, to discuss appointing a special envoy to Afghanistan. The Taliban declined to attend the meeting and opposed the appointment of such an envoy.

In March, Taliban leader Haibatullah Akhundzada defended the Taliban's interpretation of sharia law, including publicly flogging and stoning women for committing adultery.

ISIS-K claimed several deadly attacks in and out of Afghanistan, including an attack on a Moscow concert venue on March 22, killing over 130 people. Another ISIS-K attack in Kandahar City resulted in over 40 casualties and was the deadliest ISIS-K attack on Taliban members since November 2021.

INTERNATIONAL ENGAGEMENT

UN Engagement with the Taliban

UN Secretary-General Convenes Meeting of Special Representatives

This quarter, UN Secretary-General António Guterres convened a meeting of special representatives for Afghanistan from various UN member states in Doha, Qatar, February 18–19, 2024.¹ They discussed UN Security Council Resolution 2721, adopted in December 2023, which requests, in part, that Secretary-General Guterres appoint a UN special envoy for Afghanistan. This special envoy would encourage the implementation of recommendations by a UN Security Council-mandated independent assessment that was

tasked with identifying an integrated and coherent approach to address the challenges facing Afghanistan.²

The independent assessment, led by former Turkish Foreign Minister and former Turkish Permanent Representative to the UN, Feridun Sinirlioğlu, identified five unresolved issue areas underpinning the impasse between the international community and the Taliban: (1) human rights, (2) counterterrorism/counternarcotics/security, (3) economic and social development, (4) inclusive governance, and (5) political representation.³

The assessment recommended increasing economic, humanitarian, and political engagement; initiating confidence-building measures; continuing cooperation on security; creating a roadmap for Afghanistan's reintegration into the international system; and ensuring there are sufficient support mechanisms for this process, including the appointment of a UN special envoy to focus on diplomacy at the intra-Afghan and international levels.⁴

A UN special envoy was not appointed at the Doha meeting, but the United States supports the role. (The United States has its own special envoy to Afghanistan, Rina Amiri.)⁵ State Department spokesperson Matthew Miller previously said, "It is our belief that a [UN] special envoy would be well positioned to coordinate international engagement on Afghanistan to achieve the objectives laid out in the resolution," namely, "a process by which Afghanistan is integrated into the international community only by meeting its international obligations."⁶

Taliban Decline Invitation, Demand Recognition

The Taliban have publicly opposed the appointment of a UN special envoy for Afghanistan, saying the United Nations Assistance Mission in Afghanistan (UNAMA) suffices.⁷ Despite their stance, the Taliban showed initial interest in joining the Doha discussions, but ultimately declined when the UN insisted on including Afghan civil society actors, denying the Taliban the opportunity to act as the sole representative for Afghanistan.⁸ State spokesperson Matthew Miller backed the UN decision to include Afghan civil society, telling reporters, "the Taliban are not the only Afghans who have a stake in the future of Afghanistan."⁹

While acknowledging Taliban progress on counternarcotics and increasing regional economic cooperation, Secretary-General Guterres said, "there is an essential set of questions in which we are stuck," referring to whether the Taliban should make progress on areas of concern before recognition, or if recognition should be given to convince the Taliban to make progress.¹⁰

Metra Mehran, a gender equity and human rights activist who was one of the civil society members representing the Afghan people at the Doha meeting, urged the international community not to recognize the Taliban. "It is disturbing that geopolitical and security interests may continue to take precedence over the vital objective of safeguarding human rights and addressing the diverse needs of the people of Afghanistan," Mehran said.¹¹

RECENT DEVELOPMENTS



UN Secretary-General António Guterres at a press conference in Doha, Qatar. (Photo by UN/Khava Mukhieva)

Next Steps on Taliban Engagement

Despite the Taliban not joining in Doha, Secretary-General Guterres said the meeting was “extremely useful,” and that discussions with the Taliban “will happen in the near future.”¹² Summarizing the main session’s conclusions, Guterres said, “We want an Afghanistan in peace... an Afghanistan fully integrated in all the mechanisms, political and economic, of the international community.” He then outlined the four main objectives required to reach a peaceful, integrated Afghanistan: addressing terrorism, inclusive governance, human rights protections, and an effective counternarcotics policy.¹³

Although a special envoy was not appointed, Guterres said the UN objective is to “overcome this deadlock and to make sure there is a roadmap” that accounts for the concerns of both the international community and the Taliban. Guterres said a path forward will acknowledge there are “different forms of organization within the international community,” so there must be “clear consultations with the Taliban” to clarify the role of the envoy, and who can be the envoy, “in order to make it attractive from the point of view of the Taliban.”¹⁴

Ali Ahmed Jalali, former Afghan Minister of Interior and current professor at National Defense University, and Javid Ahmad, a senior fellow at the Atlantic Council, cautioned that the Taliban may be fundamentally opposed to the appointment of any special envoy because the envoy will aim to bring exiled oppositional political figures to UN discussions, further delegitimizing the Taliban as the government of Afghanistan.¹⁵

U.S. Special Representative for Afghanistan Thomas West said, “There remains a strong consensus on collective interests in Afghanistan. No country wants to see emergence of [a] terrorism threat from Afghanistan. All want to see women and girls return to secondary school, university, work,

and public life.” On next steps, West said the United States welcomes additional meetings in the same format and supports the UN-led process for Afghanistan’s “full integration” into the international community.¹⁶

UNAMA head Roza Otunbayeva met with Taliban officials post-Doha, where she heard and later relayed their concerns to the Security Council on March 6, 2024. While reiterating the need for the Taliban to restore full rights to women and girls, Otunbayeva said their decision not to attend the meeting was “not a rejection of their stated desire to engage with the international community, but a reflection of their concern that they were not being treated as a full stakeholder in discussions about Afghanistan.” Moving forward, Otunbayeva said, “We will make every effort to encourage their participation at the next meeting in this format.”¹⁷

China Ready to Enhance Engagement with the Taliban

After the February Doha meeting, China’s representative to Afghanistan Yue Xiaoyong posted on X (formerly Twitter) that China was ready to “enhance engagement with Afghanistan to help for its peace, stability, reconstruction, and common prosperity.”¹⁸ Xiaoyong also noted that during the meetings, China had advocated for the unfreezing of Afghanistan’s overseas assets and lifting economic sanctions.¹⁹ These remarks followed Beijing’s acceptance of a Taliban diplomatic envoy in January 2024. Nevertheless, China remains aligned with a November 2022 UN General Assembly resolution, which does not recognize the Taliban as the official government of Afghanistan.²⁰

According to the International Crisis Group, most countries shun the Taliban for their violations of women’s rights, but Afghanistan’s neighbors do not have the luxury of refusing to engage with the Taliban, given the impact Afghanistan’s economy and stability have on their own security.²¹ For China, though, Afghanistan is also home to valuable mineral reserves that it seeks, including rare earth minerals necessary in semiconductors.²² More broadly, influence in Afghanistan opens the door for China’s Belt and Road Initiative to move toward the Middle East. A relationship with the Taliban also gives China more control over combating terrorism in the region, including the threats emanating from within Afghanistan.²³ For more information on China’s economic relationship with the Taliban, see page 65.

Like China, Russia has shown limited diplomatic support for Taliban-ruled Afghanistan.²⁴ Moscow accepted a Taliban military attaché, Ahmad Yasir, at Afghanistan’s embassy in March 2024.²⁵ However, there are also security concerns for Russia following a March 22 attack on a Moscow concert hall that was claimed by Afghanistan-based Islamic State in Iraq and Syria-Khorasan (ISIS-K);²⁶ although Russia instead blamed Ukraine.²⁷ The group previously targeted the Russian embassy in Kabul, killing two employees, and is responsible for dozens of additional civilian casualties in Afghanistan.²⁸ Foreign policy expert Vanda Felbab-Brown said the attack “may complicate Russia’s relations with the Taliban,” but is unlikely to fundamentally change their dynamic, as ISIS-K is a common enemy.²⁹ On April 2, a Kremlin spokesperson told the press Russia was working to remove the Taliban from its designated terrorist list in order to increase dialogue over

“pressing issues,” suggesting collaboration with the Taliban will continue despite the ISIS-K attack.³⁰ For more information on ISIS-K and the security environment in Afghanistan, see page 52.

Taliban Increase Regional Cooperation

In January 2024, the Taliban hosted the “Afghanistan Regional Cooperation Initiative,” an international conference promoting economic connectivity and security with regional countries, the first of its kind since the regime seized power in 2021. Participants included China, Russia, India, Iran, Turkey, Pakistan, Kazakhstan, Turkmenistan, and the Kyrgyz Republic.³¹ Regarding the initiative and international coordination, Taliban foreign minister Amir Khan Muttaqi said, “The Islamic Emirate of Afghanistan respects others’ interests, choices, government structures, and development models, and in return, expects others to respect Afghanistan’s interests and government and development choices and models.” Muttaqi also underscored the importance of regional-centric approaches to engagement, and the benefits of cooperation on existing and potential threats and economic connectivity.³²

The Taliban also engaged in a number of bilateral meetings with regional diplomats this quarter. In January, the Taliban hosted Pakistani politician Fazlur Rehman, the first senior Pakistani politician to visit Kabul since the Taliban takeover. While Rehman does not currently hold office, he is a member of the Jamiat Ulema Islam party.³³ On March 14, the Taliban deputy spokesperson Hafiz Zia Ahmad posted on X that the Chargé d’Affaires of the Embassy of Pakistan, Obaid Ur Rehman Nizamani, called the Taliban foreign minister to discuss the “political and economic spectrums of the two countries.” Ahmad added that Pakistan is “moving forward towards positive engagement with Afghanistan.”³⁴ Relations with Pakistan have been especially strained since late 2023, when Pakistan accused the Taliban of enabling a surge of violent attacks within Pakistan by terror group, Tehreek-e-Taliban Pakistan (TTP).³⁵

Although security threats persist, as evidenced by a suicide bombing that killed seven Pakistani soldiers in mid-March and subsequent cross-border fire exchanges, representatives from Pakistan’s Ministry of Commerce arrived in Kabul on March 25 to meet with their Taliban counterparts. Pakistan’s Foreign Ministry spokesperson said the visit aimed to promote trade and increase “people-to-people” ties in Afghanistan.³⁶ However, earlier in March, U.S. Central Command (CENTCOM) Commander, General Michael Kurilla, told the U.S. Senate Armed Services Committee that the Taliban are indeed harboring members of TTP and other extremist groups.³⁷

The Taliban are also pursuing engagement with Afghanistan’s Central Asian neighbors. In February, Azerbaijan announced the reopening of its embassy in Kabul.³⁸ A month later, on March 13, the Taliban announced on X that the acting minister of interior affairs Sirajuddin Haqqani met with Uzbekistan’s Minister of Foreign Affairs, where they discussed strengthening relations, security, counternarcotics, and regional stability.³⁹

TALIBAN GOVERNANCE

According to the February 28, 2024, UN Secretary-General report on the situation in Afghanistan, the Taliban have consolidated administrative control over the political, security, and economic realms in Afghanistan. The Taliban continued their outreach efforts at the national and subnational level, with particular focus given to the Afghans returning from Pakistan. However, the Taliban have not made any efforts to improve inclusivity or human rights during the reporting period.⁴⁰

Afghanistan Ranked Unhappiest Country in the World

Researchers at the University of Oxford Wellbeing Research Centre say Afghanistan has become the unhappiest country in the world, across all categories, since the Taliban took over in 2021, according to the latest edition of the World Happiness Report, released March 8, 2024. The report measured happiness in different age groups, looking at global trends and challenges for children, adolescents, adults, and aging populations. Life evaluation surveys are collected in the Gallup World Poll, which asks respondents to evaluate their life from 0 (worst possible life) to 10 (best possible life). These evaluations are then compared to variables including GDP per capita, social support, health life expectancy, freedom, generosity, and corruption. Happiness rankings are based on a three-year average score of these evaluations, by country.⁴¹

Of the 143 countries analyzed, Afghanistan ranked last with an average respondent ranking their life evaluation at just 1.7 out of 10.⁴² Researchers found that in most cases, country rankings for the young (under 30) and the old (over 60) were very different, with some countries moving up 40–60 places for the younger group. However, in Afghanistan's case, both groups were still ranked last. There was a modest increase in average life evaluation rating to 1.8 for the under 30 group, versus 1.4 for the over 60 group. Middle aged adults' happiness also ranked worst in the world.⁴³

For regional comparison, Pakistan was ranked 108th with a score of 4.6, Iran was 100th with a score of 4.9, Kazakhstan was 49th with a score of 6.1, and Uzbekistan was 47th with a score of 6.19.⁴⁴ Afghanistan's average life evaluation score dropped the most of any country over the reporting period of 2021–2023, decreasing by 2.59 points. Most countries had minimal changes over the three-year period of less than one point. In total, 17 countries improved by one or more point, while seven decreased by one or more points. Afghanistan and Lebanon were the only two countries to decrease by two or more points. In other words, over the reporting period, Afghanistan's average happiness level halved.⁴⁵ The World Happiness Report does not investigate the specific factors affecting measured variables like freedom or corruption, but the 50% decrease in wellbeing in Afghanistan over the past two years aligns with the timeframe the Taliban have been in power.

UN Human Rights in Afghanistan Report: Will the Taliban Change?

In February 2024, UN Special Rapporteur Richard Bennett presented a report on the situation of human rights in Afghanistan, which said the Taliban’s “disrespect for the fundamental rights of women and girls is unparalleled in the world.”⁴⁶ Despite this, the report stated that some members of the international community are moving towards “acceptance of the inevitability of the situation” and willing to trade relative security for normalization. Such a trade, the report said, would relieve the Taliban from making progress on its human rights record.⁴⁷

Special Rapporteur Bennett’s report underscored that the Taliban’s treatment of women and girls violates the principles of the UN charter and therefore fundamentally disqualifies the Taliban from being recognized as a government.⁴⁸ It acknowledged the Taliban have made some advancements on their security and counternarcotics commitments, but noted that the progress “has in some cases been achieved without regard for the human rights of individuals.”⁴⁹

Recognizing this underpins an impasse between the international community and the Taliban regime, Bennett in his report poses a question: “Will the Taliban change if given the ‘right’ incentives or are they unwilling to change or incapable of it?” According to Bennett, history “offers little indication that the Taliban leadership is willing to embrace human rights.” Further, the specific school of Islamic jurisprudence the Taliban follow, and the Taliban’s commitment to its ultimate sovereignty, may be “irreconcilable” with a commitment to international human rights. In conclusion, he said, “There should be no normalization or legitimization of the Taliban” until they first demonstrate measurable respect for human rights.⁵⁰

Taliban Leader Defends Stoning and Flogging Women

In a March audio message aired on Afghanistan’s state television, Taliban supreme leader Haibatullah Akhundzada defended the Taliban’s interpretation of sharia law and addressed international critics of the group’s human rights record: “Our mission is to enforce sharia and Allah’s Hudud [law]... You may call it a violation of women’s rights when we publicly stone or flog them for committing adultery because they conflict with your democratic principles. Just as you claim to be striving for the freedom of entire humanity, so do I. I represent Allah, and you represent Satan.”⁵¹

Akhundzada’s statement suggests his system of governance may never be compatible with the expectations of UN member states. The Taliban leader said the international community’s advocacy for women’s rights conflicted with the Taliban’s version of sharia and questioned whether Afghan women want the rights the West extolls. He said the fight did not finish after the U.S. withdrawal and vowed to oppose women’s rights and bring sharia to Afghanistan and “into action.”⁵²

At the end of March, Taliban officials in Faryab and Khost Provinces demonstrated their commitment to Akhundzada’s so-called mission by publicly flogging nine people for adultery and “fleeing from home.”⁵³

Women’s Rights Restricted Further with Hijab Decree

This quarter, the situation of Afghan women and girls worsened as the Taliban continued to perpetuate systematic discrimination against them, violating their rights to education, employment, participation in public and political life, movement, peaceful assembly, and expression.⁵⁴

In January 2024, the ministry for the propagation of virtue and prevention of vice began enforcing the Taliban’s April 2022 hijab decree, demanding that women be fully covered. Ministry officials, in coordination with the Taliban police, have increased inspections of public locations, offices, and educational institutions, and established checkpoints to monitor women.⁵⁵

In these public and semi-private spaces, the Taliban have been subjecting women and girls to verbal harassment, searches, interrogation, arrest, and detention.⁵⁶ Some women were forcibly detained and denied legal representation, according to the UN Office of the High Commissioner for Human Rights (UN OHCHR). Detainees may be held for hours or weeks, suffering physical violence. Women and girls have only been released to male family members, who must pay a fee and sign a statement promising further violations will not occur.⁵⁷ It is unclear if the Taliban release women from detention without such a male relative available to receive them.

In a February UN survey, 58% of Afghan women said enforcement of the hijab decree is “very strict,” and an additional 29% said it is “somewhat strict.” The same survey found that 57% of women do not feel safe leaving their homes at all; 70% of those respondents said their main safety concern was harassment by Taliban officials.⁵⁸

According to UNAMA, the Taliban began targeting women and girls in West Kabul/Dasht-e-Barchi, a predominantly Shia Hazara community, building on the historical legacy of Taliban discrimination against Hazara women on the basis of ethnicity, religion, and gender.⁵⁹ One woman whose sister had been arrested for a dress code violation told the UN team conducting research for the Special Rapporteur’s report issued in February that when her father came to retrieve her sister from jail, the Taliban tortured him, accusing him of raising an immoral daughter. She said, “they accused Hazaras of not being real Muslims.”⁶⁰ The Taliban also initially targeted Khair Khana in northwest Kabul, a predominantly Tajik community, and the UN reported in February that the enforcement measures spread to Tajik communities in Bamyan, Baghlan, Balkh, Daykundi, and Kunduz Provinces.⁶¹

Analysis from the UN’s International Organization for Migration (IOM) and UN Women found that while most women have always observed hijab, the Taliban threat and use of force “contributed to normalizing uncertainty in their daily lives and future opportunities.” As a result, women avoid the risk of leaving their homes, which has “compounded deteriorating mental health.”⁶² Unmarried women are particularly affected by decrees that police their public existence, such as the hijab decree or the *mahram* decree,

which requires either a husband or immediate male member of the family to accompany a woman in public. For unmarried women, widows, and those without a male relative, leaving the house risks Taliban backlash and arrest.⁶³

In February 2024, the UN OHCHR issued a statement urging the Taliban to “cease all arbitrary deprivation of liberty targeting women and girls based on the strict dress code they have imposed, and immediately release any women and girls who may still be detained.”⁶⁴ The Taliban, however, appear undeterred. In March, an Afghan media outlet reported that one woman was detained for 20 days and publicly whipped for violating the dress code.⁶⁵

Despite Risk, Afghan Women Protest on International Women’s Day

On International Women’s Day, March 8, 2024, small groups of Afghan women gathered to protest in Takhar and Balkh Provinces. Al Jazeera reported that in northern Takhar, seven women held papers in front of their faces, printed with the words “Rights, Justice, Freedom.” Protestors in Balkh held signs that said, “Don’t give the Taliban a chance.”⁶⁶

Women who publicly protest the Taliban have been forcibly disappeared, arbitrarily detained, and tortured. The Atlantic Council reported this quarter that, “Any organized resistance is crushed through raids, violence, arbitrary arrests, and torture, showcasing the Taliban’s unwavering dedication to maintaining their regime of gender-based restrictions.”⁶⁷

In September 2023, the Taliban forcibly disappeared Manizha Seddiqi, a women’s rights activist who is affiliated with the Spontaneous Movement of Afghan Women, a women-led movement that organizes peaceful protests across the country. Seddiqi was later found in Taliban custody and in February 2024, the Taliban announced she was sentenced to two years in prison for being “involved in illegal activities.”⁶⁸ After seven months, Seddiqi was reportedly released from Pul-e Charkhi prison in early April as a gesture of mercy for the Eid holiday.⁶⁹

U.S. Special Envoy Rina Amiri and Special Representative Thomas West each issued statements on X in support of Afghan women on International Women’s Day. Amiri said, “we honor the extraordinary courage of Afghan women and girls as they defend their rights against the Taliban’s extreme, systemic & relentless edicts.”⁷⁰ West noted that women’s and girls’ rights are “matters of stability for Afghanistan and the region.”⁷¹

Taliban Propose to Restrict or Ban Facebook

In April, Najibullah Haqqani, the Taliban’s minister of telecommunications and information announced a proposal to restrict or block access to Facebook, pending Taliban leadership approval. Haqqani reportedly said it was “in the interest of the nation,” because Afghan youth, allegedly, are too

uneducated to use Facebook in a “positive way” and using it “is a waste of time and money.”⁷²

U.S.-based Committee to Protect Journalists (CPJ) said Facebook is widely used by Afghan news outlets to disseminate information.⁷³ A Voice of America report citing Statistica, an online statistics database, said Afghanistan has 3.15 million active social media users and Facebook is one of the most popular platforms.⁷⁴ CPJ urged against the proposed measure saying social media platforms help fill the void of Afghanistan’s media industry which has been heavily censored by the Taliban since they seized power. The Taliban proposal, they said, further restricts the flow of information.⁷⁵

HUMANITARIAN UPDATE

More than two years after the Taliban takeover, the UN said, “Some 69 percent of the population lack access to basic items, utilities and essential services to survive,” with women and children in rural populations most affected.⁷⁶ The UN’s 2024 Afghanistan Humanitarian Needs and Response Plan (HRP) warns that Afghanistan remains in a state of emergency, with severe displacement, mine and explosive ordnance contamination, restrictions to the freedom of movement, increased risk of gender-based violence, child labor and early marriage, and increased need for mental health support. The forced return of hundreds of thousands of Afghans from Pakistan has exacerbated the humanitarian crisis as limited resources at the border and in host communities are straining capacities.⁷⁷

Additionally, Afghanistan continues to suffer from drought and its location along seismic fault lines puts vulnerable Afghan communities at-risk for earthquakes. The local economy is fragile and weakened further by the Taliban’s lack of economic management skills and their exclusion of women from the work force, leaving Afghanistan reliant on foreign donor assistance.⁷⁸ This quarter, State told SIGAR that “donors have expressed frustration at the Taliban’s restrictive actions, especially actions repressing women and girls, but continue to find pragmatic, principled ways to contribute to UN programs and to provide humanitarian support to the Afghan people.”⁷⁹

UN Funding Shortfall

The UN is seeking \$3.06 billion for its 2024 HRP to assist 17.3 million of an estimated 23.7 million Afghans in dire need. According to the UN Financial Tracking Services, only \$237.1 million (7.7%) of the HRP is funded, as of April 2024.⁸⁰ The UN said the humanitarian system in Afghanistan is facing a severe funding shortage, forcing UN agencies to make “increasingly painful” decisions to cut life-saving food, water, and health programming. This dire humanitarian situation has led aid workers to “ruthlessly” restrict assistance to only those most urgently in need.⁸¹

RECENT DEVELOPMENTS

Food Insecurity Remains High in 2024

Food insecurity in Afghanistan remained high this quarter. In December 2023, the Integrated Food Security Phase Classification (IPC) released its latest acute food insecurity analysis for Afghanistan for October 2023–March 2024. IPC defines acute food insecurity as food deprivation that threatens lives or livelihoods, as seen in Table R.1.⁸² In December 2023 alone, nearly 15.8 million Afghans were acutely food-insecure, with more than a third of the country projected to have experienced “crisis or emergency levels of food insecurity (IPC3+) from November 2023 to March 2024.⁸³

TABLE R.1

Integrated Food Security Phase Classification (IPC)		
Food Insecurity Phase	Technical Description	Priority Response Objective
1 - None/Minimal	Households are able to meet essential food and non-food needs without engaging in atypical and unsustainable strategies to access food and income.	Resilience building and disaster risk reduction
2 - Stressed	Households have minimally adequate food consumption but are unable to afford some essential non-food expenditures without engaging in stress-coping strategies.	Disaster risk reduction and protection of livelihoods
3 - Crisis	Households either: · Have food consumption gaps that are reflected by high or above-usual acute malnutrition; OR · Are marginally able to meet minimum food needs, but only by depleting essential livelihood assets or through crisis-coping strategies.	URGENT ACTION REQUIRED to protect livelihoods and reduce food consumption gaps
4 - Emergency	Some households either: · Have large food consumption gaps which are reflected in very high acute malnutrition and excess mortality; OR · Are able to mitigate large food consumption gaps, but only by employing emergency livelihood strategies and asset liquidation.	URGENT ACTION REQUIRED to save lives and livelihoods
5 - Catastrophe/ Famine*	Households have an extreme lack of food and/or other basic needs even after full employment of coping strategies. Starvation, death, destitution, and extremely critical acute malnutrition levels are evident. (For Famine classification, area needs to have extreme critical levels of acute malnutrition and mortality.)	URGENT ACTION REQUIRED to avert/prevent widespread death and total collapse of livelihoods

* Some households can be in Catastrophe (IPC Phase 5) even if areas are not classified as Famine (IPC Phase 5). In order for an area to be classified Famine, at least 20% of households should be in IPC Phase 5.

Source: FAO and WFP Hunger Hotspots FAO-WFP early warnings on acute food insecurity – June to September 2022 Outlook, 6/6/2022, p. 7.

Data from this quarter showed that a lack of rainfall, though not as severe as in the winter months, remained a concern in parts of the country.⁸⁴ Last quarter, the United States Agency for International Development (USAID) also reported in its November 2023 Famine Early Warning Systems Network seasonal monitor that temperature forecasts through February 2024 projected a high probability of below-average temperatures across the country. As a result, several indicators warned of further food insecurity, including an increased risk of flooding, early snowpack depletion and resultant reduced water availability for crops, and moisture stress in rainfed crops over the spring and summer.⁸⁵

Projected Losses from the Herat Earthquakes

In October 2023, a series of earthquakes struck Herat Province, directly affecting more than 275,000 Afghans in 382 villages. The earthquakes killed at least 1,400 and injured 2,000. The effects were far reaching, with an estimated 10,000 homes destroyed and 220,430 homes damaged, forcing some 47,000 people into temporary housing. In addition, 40 health facilities were damaged, hindering the health response.⁸⁶

This quarter, the UN, World Bank, and European Union issued a joint post-disaster assessment that the October earthquakes resulted in 22,932 jobs lost, 93.8% of those from the agriculture sector. They projected the value of lost workdays and personal income for the 12 months following the earthquakes to be \$6.96 million and \$35.6 million, respectively.⁸⁷

Taliban Interference in Humanitarian Operations

The UN Office for the Coordination of Humanitarian Affairs (UN OCHA) reported 81 incidents of interference in humanitarian activities in February. These incidents included 46 instances of “directly impacting program implementation;” 17 cases involving Taliban’s requests for sensitive information; six cases of interference in staff recruitment; six cases affecting the procurement procedures; five cases of delays in signing memoranda of understanding (MOUs), and one attempted interference with beneficiary selection.⁸⁸

In February, the UN reported that in 2023, Taliban authorities and security forces were responsible for 95% of the 1,775 access incidents, reflecting “a notable increase in bureaucratic and administrative impediments and restrictions on women aid workers.” As a result, 730 projects were suspended last year, with half of them reactivated after one month. The UN noted that “the ban on women aid workers continued to pose challenges including registration difficulties, exclusion from leadership roles and movement restrictions.” The UN reported that these interferences resulted in the suspension of 89 projects and temporary facility closures.⁸⁹

Swedish Committee for Afghanistan Suspends Operations in Afghanistan

This quarter, the Taliban issued a decree demanding the Swedish Committee for Afghanistan, a Swedish nongovernmental organization (NGO) working in Afghanistan for over 40 years, suspend all of “Sweden’s activities,” in Afghanistan. The decree failed to distinguish between the humanitarian organization and the Swedish government, and came a few months after the Swedish Committee for Afghanistan acceded to the Taliban’s demand to apologize for a lone, non-affiliated demonstrator who burned a Quran in Sweden.⁹⁰

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In 2023, the Swedish Committee for Afghanistan facilitated or otherwise helped:⁹¹

- 2.5 million patient visits to clinics and hospitals
- 43,000 acutely malnourished children to receive treatment
- 18,000 people with disabilities to receive orthopedic aids
- 20,500 people to receive physiotherapy
- 6,000 children with disabilities to receive education
- 123,000 students to attend village schools
- 64,000 people gain access to clean drinking water
- 11,000 people to participate in saving groups to strengthen their income

A Swedish Committee for Afghanistan statement said it is “seeking dialogue” with the Taliban “to find a solution to the current situation,” as it also confirmed that most of the organization’s activities are now being handed over to its Afghan counterparts as part of the Taliban’s “nationalization” process.⁹²

MIGRATION AND REFUGEES

Pakistan-Afghanistan Migrant Crisis

As of April 4, 2024, the UN High Commissioner for Refugees (UNHCR) reported that 546,800 Afghans have returned from Pakistan since September 2023. Of these, 377,300 have returned to Afghanistan since Pakistan’s “Illegal Foreigners’ Repatriation Plan” (IFRP), which aims to repatriate over a million foreigners residing in Pakistan without valid documents, went into effect on November 1, 2023.⁹³ At that time, daily Afghan returnees from Pakistan increased from less than 200 per day in October to over 25,000 daily in November.⁹⁴ State’s Bureau of Population, Refugees, and Migration (PRM) told SIGAR that the IFRP is popular in Pakistan and officials frame it as a response to increasing terror attacks emanating from Afghan soil.⁹⁵

According to a February 2024 UNHCR report, the number of individuals crossing the border points is back to pre-IFRP levels, but partners are monitoring the situation for an increase, which may occur if Pakistan targets Afghan Citizen Card holders, a now defunct Pakistani registration status.⁹⁶

Some Afghans deported included those eligible and waiting in Pakistan for U.S. visas. However, PRM said the U.S. Embassy in Islamabad worked with Pakistan’s Ministries of Foreign Affairs and Interior to ensure letters from the Embassy identifying such Afghans are recognized and accepted by local law enforcement, and to intervene in real time when the Embassy was notified about a detention.⁹⁷

The International Organization for Migration (IOM) is managing the humanitarian response assisting returnees. Most Afghans (71%) return through the Torkham border crossing, in northeast Afghanistan near

Jalalabad and Kabul; the remainder, approximately 27%, cross through Spin Boldak-Chaman, closer to Kandahar in southeastern Afghanistan. Limited numbers of people have migrated through the Bahramcha, Badini, and Ghulam Khan border crossings.⁹⁸ Since September 2023, IOM's consortium partners have scaled up operations at Torkham and Spin Boldak border crossings in coordination with the Taliban.⁹⁹

PRM said the Taliban are also running humanitarian sites for returnees, and individuals staying at these sites are provided vaccinations, three hot meals per day, 10,000 afghanis (\$136) in cash assistance, and a phone SIM card. The Taliban also established emergency latrines, access to safe drinking water, and security measures at some shelter sites.¹⁰⁰

IOM predicts that 88% of returnees plan to travel to their provinces of origin, and 83% plan to resettle in their district of origin. Data collected at the border crossing points suggests the majority will resettle in Nangarhar, Kandahar, Kunar, Kabul, and Kunduz.¹⁰¹ IOM's border consortium partners are assisting returnees with reintegration through services like information counseling and legal assistance, awareness raising and counseling on housing, land, and property, legal identification, essential rights, and employment laws and procedures.¹⁰²

PRM told SIGAR in March 2024 that its partners had reallocated resources to border reception and transit centers to address the critical needs of returnees. In order to scale up the humanitarian response in areas of return, additional funding is required. PRM noted that the influx of returnees to their communities of origin will create additional strain on "already resource poor communities."¹⁰³

Iran Increases Deportations

In February 2024, regional media reported that Iran was increasing deportations of Afghans. Majid Shuja, an Iranian border guard commander in Khorasan Razavi Province, announced that over a two-week period, some 20,000 Afghans were deported for lacking a valid residence visa.¹⁰⁴ While Iran periodically deports unregistered migrants, this latest expulsion followed statements from the Iranian Interior Minister Ahmad Vahidi in September and October 2023, in which he promised to implement a plan to deport anyone without the legal right to reside in Iran.¹⁰⁵

According to data collected by IOM, 2.3 million Afghans migrated to Iran over the two-year period following the fall of the Afghan government in August 2021. Approximately half of them, 1.2 million migrants, did not have valid documentation to reside in Iran. In the same period, 1.84 million Afghans returned to Afghanistan from Iran, with the majority, 1.1 million, deported or returning unwillingly.¹⁰⁶ UNHCR reported that most migrants enter Iran through irregular routes, where they do not acquire the proper documentation for asylum. While Iran undertook a refugee headcount in 2022 that offered an opportunity to register and receive protective status,

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Afghans who arrived since that time have not been able to formalize their refugee status.¹⁰⁷

UNHCR noted in its Regional Refugee Response Plan (RRP) that the socio-economic situation in Iran leaves many Afghans struggling, due to the high cost of living and the lack of resources available for refugees. The rising economic challenge associated with increased year-on-year inflation has also coincided with a rise in anti-Afghan sentiments, discrimination towards Afghans, and xenophobic rhetoric. UNHCR said that “these dynamics could compel Afghans—particularly undocumented—to leave Iran.”¹⁰⁸ As of January 2024, UN OCHA reported that over 80,000 Afghans have returned home from Iran this year, an increase of nearly 20,000 people compared to the same period in 2023.¹⁰⁹

Regional Refugee Funding Needs

In its 2024–2025 RRP for Afghanistan, UNHCR estimated that the total financial requirement to meet the humanitarian needs of Afghan refugees in the region for FY 2024 is \$620 million. Of that, more than \$368 million will address Afghan refugee needs in Pakistan, and more than \$250 million will address their needs in Iran. The RRP estimated these funds will help 3.2 million Afghan refugees through the work of 51 humanitarian partners.¹¹⁰ In addition to the resources required to support Afghan refugees in Iran and Pakistan, humanitarian assistance is needed in Afghanistan to support Afghan refugees who have returned due to tightening restrictions in both countries.¹¹¹

PUBLIC HEALTH

Epidemiological Update

Infectious Disease Outbreaks

As of March 30, 2024, the World Health Organization (WHO) recorded 14,570 cases of measles, 501,444 cases of acute respiratory infections, 2,958 cases of COVID-19, and 24,553 cases of acute watery diarrhea since the beginning of the year.¹¹² Suspected measles cases have been steadily increasing since November 2023. The number of suspected measles cases for the week of March 24–30 has been increasing year-over-year, with approximately 1,400 in 2024, versus 700 in 2023, and under 200 from 2019–2020. Approximately 80.5% of those infected are children under five years of age, and all nine associated deaths in 2024 were children under-five. Since January 2024, WHO health partners have vaccinated 12,411 children for measles.¹¹³

USAID said the rise of measles cases can be explained, in part, by high malnutrition rates in children, which makes them more susceptible to

contracting infectious diseases, low vaccination rates during the COVID-19 pandemic, disrupted health services in Afghanistan following the Taliban takeover, and winter weather conditions.¹¹⁴ USAID added that WHO and other relief actors, including U.S. government partners, continue to provide immunization and treatment for measles and other diseases across Afghanistan.¹¹⁵

Humanitarian Health Response

In its most recent Emergency Situation Report for Afghanistan, WHO reported that during the month of February, 296,803 people received emergency health care services from humanitarian partners; 5,706 people received trauma care; WHO provided 664 medical kits and trained 641 health workers; and 114 infectious disease surveillance teams deployed to suspected outbreak areas.¹¹⁶

This quarter, Afghanistan Health Cluster partners, a consortium of over 50 humanitarian organizations supporting health care initiatives, reported that they have deployed 15 static (fixed) health facilities to earthquake-affected communities, and plan to deploy 11 more. WHO reported that site selection and staff recruitment is complete, and they are currently awaiting the signing of MOUs with the Taliban.¹¹⁷

WHO reported that 25 humanitarian partners supported the health response for Afghan returnees from Pakistan. The health teams worked with local Taliban public health directorates to identify the number of needed health facilities and coordinated the overall response across all health partners and stakeholders. They also mapped health needs across different provinces and hosted biweekly task force meetings. Between November 1, 2023, and February 28, 2024, Health Cluster partners provided health services to 330,139 returnees.¹¹⁸

Polio Update

The first two wild poliovirus cases of 2024 were reported in Afghanistan this quarter, one each from Kunar and Nuristan Provinces, and 15 positive environmental samples (a key polio surveillance indicator) were found.¹¹⁹ Afghanistan and Pakistan, which share a 1659-mile border, remain the only countries in the world where polio remains endemic or “usually present.” In 2023, 12 children were paralyzed by wild poliovirus, with six cases reported in each country.¹²⁰

According to WHO, violence and vaccination boycotts have hindered polio eradication efforts in northwest Pakistan, but cross border vaccinations continue. This quarter, two militant attacks in northwest Pakistan’s Bajaur district killed a senior health official and seven police officers and injured at least two dozen individuals coordinating anti-polio campaigns.¹²¹ WHO also warned that the influx of Afghan migrants from Pakistan poses a threat for significant increases in cross-border poliovirus spread.¹²²

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The Taliban ministry of public health held a polio vaccination campaign February 26–29, aiming to reach about 7.6 million children under the age of five in need of the polio vaccine across 21 provinces. The Taliban acting public health minister said, “We are committed to eradicating polio in Afghanistan with the cooperation of our partners,” and a Taliban spokesperson said they asked religious leaders to support the vaccination teams.¹²³ Prior to its 2021 takeover, the Taliban had disrupted public health campaigns and raised skepticism over vaccination campaigns.¹²⁴

EDUCATION

Taliban Tightening Its Ban on Girls’ Education

This quarter, the Taliban maintained their nationwide ban on girls attending school or university beyond the sixth grade, while a local Afghan media outlet reported that Kandahar, the home of the regime’s supreme leader, imposed an even more stringent ban preventing girls from attending school past the age of 10 or beyond the third grade.¹²⁵ USAID told SIGAR that no formal directive had been issued about the more stringent ban and USAID had not been able to substantiate the local report.¹²⁶ In advance of another Afghan school year that began on March 21, the UN reported that the Taliban issued changes to the public-school curriculum timetable to increase hours for religious teaching for all students. The instructions include the removal of subjects such as civic education, calligraphy, life skills, and foreign languages other than Arabic.¹²⁷

Last quarter, a Human Rights Watch (HRW) report highlighted for the first time that while the Taliban have banned girls from secondary and tertiary education, the Taliban-run education system is failing boys, too. When the Taliban took control of Afghanistan, they banned female teachers from teaching in boys’ schools, “depriving women teachers of their jobs and often leaving boys with unqualified replacement male teachers or sometimes no teachers at all.”¹²⁸ According to HRW, many parents and students reported that corporal punishment is increasingly common under the Taliban. Additionally, the recent economic and humanitarian crises have placed greater demands on boys, often leading them to leave school to provide for their families. The report noted that these changes have “left boys struggling with mental health problems such as anxiety and depression in a context where mental health services are very difficult to obtain.”¹²⁹

Madrassas in Afghanistan

This quarter, the Taliban continued to establish more madrassas, or religious seminaries, bringing the total number to 6,836 for males and 380 for females. From November 2023 to February 2024, a Taliban-reported

2,464 students graduated from Taliban-registered madrassas, including 128 female graduates, the first time the regime has reported such figures since seizing control of the country. The Taliban continued to recruit madrassa teachers, following their supreme leader's July 2023 decree, which mandated the recruitment of 100,000 madrassa teachers across the country. Of Afghanistan's 34 provinces, only Kandahar has completed the recruitment process for 9,000 madrassa teachers, according to the UN.¹³⁰

This quarter, State told SIGAR that the Taliban ministries of education and higher education began administering exams for madrassa graduates in all 34 Afghan provinces. "About 50,000 participants, including madrassa graduates and Taliban members, are involved," according to State. The Taliban announced that graduates would receive diplomas based on three levels: advanced, intermediate, and beginner. Under the Taliban's new certification system, students can obtain a religious education certificate equivalent to "Mullah" in eight years.¹³¹

Last quarter, former Afghan Minister of Education Rangina Hamidi told SIGAR that madrassas have always been one of two "education tracks" for Afghan students. Hamidi added that given the ban on girls' education past the sixth grade in a formal school setting, there is a need to consider other settings, such as madrassas, for girls to get an education.¹³² Others disagree with the former minister and see madrassas as a tool for the Taliban's larger "war on education," to root out previously-established public education.¹³³

USAID told SIGAR that in 2022, the Taliban introduced "jihadi madrassas" as a new category of public Islamic education centers, while "In August 2023, the Taliban confirmed the establishment of at least one public jihadi madrassa in each of Afghanistan's 34 provinces." Jihadi madrassas reportedly enroll children of primary- and secondary-school age. Instruction in jihadi madrassas focuses on religious studies, with even more limited emphasis on the sciences than regular madrassas. USAID said that although a version of the madrassa system has historic roots in the country, "what is new is the fact that the Taliban are introducing jihadi madrassas as part of the public Islamic education system."¹³⁴

SECURITY

Terror attacks continued to emanate from Afghanistan this quarter amid ongoing U.S., UN, and regional concerns that the country is once again becoming a terrorist haven, despite the Taliban's counterterrorism commitments in the 2020 Doha Agreement. The Taliban face substantial challenges in "managing competing dimensions of terrorist threat and external pressure," according to a UN sanctions monitoring team.¹³⁵ On March 7, U.S. CENTCOM Commander, General Michael E. Kurilla testified before the Senate Armed Services Committee that militant groups "have leveraged poor economic conditions, lax governance in Afghanistan, and a

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sophisticated network to recruit, train, and sustain an expanding cadre of fighters.”¹³⁶ While the Taliban have moved against the Islamic State in Iraq and Syria-Khorasan (ISIS-K) and other anti-Taliban groups, they remain tolerant of some terror groups, such as al Qaeda and Tehreek-e-Taliban Pakistan (TTP).¹³⁷

The Office of the Director of National Intelligence’s (ODNI) 2024 Annual Threat Assessment said neighboring countries are focused on containing the threats in Afghanistan, seeking “transactional arrangements” with the Taliban, and proceeding cautiously with the Taliban’s request for international recognition.¹³⁸ State said it has “made clear to the Taliban that it is their responsibility to ensure that they give no safe haven to terrorists.”¹³⁹

SIGAR-Commissioned Assessment of Afghanistan’s Security Situation

This quarter, SIGAR commissioned an informal assessment of Afghan views about the security situation in Afghanistan. Forty-four individuals (36 men and eight women) were interviewed across 14 provinces: Badakhshan, Balkh, Helmand, Herat, Kabul, Kandahar, Kapisa, Khost, Kunar, Kunduz, Nangarhar, Paktiya, Parwan, and Panjshir. These individuals were employed and/or had an active role in society, were considered knowledgeable and aware of the security situation, had at least a high school education, and were not affiliated with the Taliban or other militant organizations. The assessment covered topics ranging from general safety and security in Afghanistan to the recruitment practices of militant organizations.

Half of the participants said the security situation has not improved and over half do not feel safer since March 2023. Nearly two-thirds of the participants said increased poverty and general crime (robberies and kidnappings) were the greatest risk to their personal safety and the most serious security threat, with others naming ISIS-K and the presence of foreign fighters, women’s security, and potential arrests by the Taliban as the greatest threats. One participant in Paktiya said, “Although the security situation has improved, the lives of those who worked in the security sector in the previous government are not safe.”

Participants also spoke about their perception of the Taliban’s effectiveness in providing security. A little more than half said the Taliban provided commendable security, although its members have no professional training, while another 16 said the Taliban could not maintain full security, and eight said the Taliban were

authoritarian and not trusted by Afghans. One participant in Helmand said, “I hope that their [Taliban members’] leaders will respect their purity and honesty and [that Taliban members will] not be corrupted by the [ir] leaders like the previous government,” while another participant in Kandahar said a Taliban member told him, “Our leaders steal money, sell vehicles’ fuel, and take bribes from people, but do not do anything and are sleeping the whole day.” All participants said the Taliban were enforcing their policies on women and girls in their areas, and almost all participants have interacted with Taliban security forces, with 10 experiencing harsh treatment. Many spoke of interacting with the Taliban at routine checkpoints across their towns.

Half the participants said Taliban propaganda has positively affected security and safety, while another 15 said the Taliban do not have any propaganda. Participants said the Taliban primarily disseminate notices related to security through social media, television, radio, and mosques, with social media and television being the most effective platforms. Though, one woman in Nangarhar said that the current restrictions “prevent people from voicing their concerns...consequently, many security issues remain concealed, leaving the public uninformed and the situation worsening daily.”

Almost all participants did not know of and did not want neighboring countries to help provide security in Afghanistan. Many said that neighboring countries have not previously helped Afghanistan’s security and have been sources of insecurity and instability in the country.

Source: SIGAR, SIGAR-commissioned Security Assessment, 4/9/2024.

ISIS-K Expands Attacks, Heightens Global Threat

ISIS-K “retains the capability and will to attack U.S. and Western interests abroad in as little as six months and with little to no warning,” General Kurilla told the U.S. Senate Armed Services Committee in March.¹⁴⁰ The

UN reiterated that it considers the group as the “greatest threat within Afghanistan, with the ability to project a threat into the region and beyond,” though it does not control any territory in Afghanistan.¹⁴¹ ISIS-K is trying “to conduct attacks that undermine the legitimacy of the Taliban regime by expanding attacks against foreign interests in Afghanistan,” reported ODNI.¹⁴² This quarter, ISIS-K claimed several deadly attacks in and out of Afghanistan, amplifying international concerns about the Taliban’s ability to uphold their counterterrorism commitments.¹⁴³

ISIS-K’s Regional Proliferation

ISIS-K conducted attacks in Russia, Iran, Pakistan, and Turkey this quarter. ISIS-K claimed responsibility for a March 22 attack on a Moscow concert venue, killing over 130 people and injuring nearly 200, although Russia blamed Ukraine. Russia arrested 11 people in connection with the attack, and charged four citizens of Tajikistan for carrying it out.¹⁴⁴ Earlier in March, two alleged ISIS-K members were killed south of Moscow.¹⁴⁵ In 2022, ISIS-K attacked the Russian Embassy in Kabul, and Daniel Byman, a Georgetown University professor and Center for Strategic and International Studies senior fellow, said, “Russia is at times equivalent or a greater enemy [for ISIS-K] than the United States.” ISIS-K has frequently recruited members from Central Asia, including Tajikistan, but as of report issuance, evidence had not emerged that the Moscow concert venue attackers received training or support from inside Afghanistan.¹⁴⁶

ISIS-K also conducted several attacks in Iran, Turkey, and Pakistan this quarter. Two January ISIS-K attacks in Kerman, Iran, killed nearly 100 people and were the deadliest attacks in Iran since 1979. ISIS-K’s January attack in Istanbul killed one and injured another, and was the group’s first successful attack in the country since 2017. ISIS-K also targeted Pakistani politicians ahead of general elections in February, resulting in over 75 casualties.¹⁴⁷ Pakistan announced it killed two ISIS-K senior leaders in response and Iran, Turkey, and Pakistan arrested individuals reportedly involved in the attacks.¹⁴⁸

ISIS-K Recruitment Surge Extends Threat Beyond Afghanistan

ISIS-K continued to recruit in Afghanistan and across the region, and promote foreign nationals’ involvement in its attacks. A UN sanctions monitoring team said, “ISIL-K [ISIS-K] adopted a more inclusive recruitment strategy, welcoming non-Salafists and focusing on attracting disillusioned Taliban and foreign fighters,” and the recruitment of Afghans was “substantial.”¹⁴⁹ Professor Byman added that ISIS-K “gathered fighters from Central Asia and the Caucasus under its wing, and they may be responsible for the Moscow attack, either directly or via their own networks.”¹⁵⁰

The Taliban maintained that no terrorist group operates on Afghan soil, even though the organizers of the Iran and Pakistan attacks reportedly

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received training in Afghanistan and militant groups, such as ISIS-K, TTP, and al Qaeda, operate out of Afghanistan.¹⁵¹ In February, the **Collective Security Treaty Organization** said the number of ISIS-K and TTP fighters near the Tajikistan-Afghanistan border had increased.¹⁵² In a SIGAR-commissioned informal security assessment, three participants in Badakhshan Province also noted that foreign fighters' and ISIS-K were present there.¹⁵³ After the Moscow attack, the Taliban continued to connect Tajikistan's crackdown on Islamic practices with the rise of ISIS-K, in a bid to limit ISIS-K's appeal among Tajik Afghans and deflect responsibility for ISIS-K's regional attacks.¹⁵⁴

Taliban Efforts to Counter ISIS-K

The Taliban's "efforts against ISIL-K [ISIS-K] appear to be more focused on the internal threat posed to them than the external operations of the group," according to a UN sanctions monitoring team.¹⁵⁵ Another UN sanctions monitoring team said ISIS-K's decrease in internal attacks "likely reflected both the impact of counter-terrorism efforts by the Taliban and a change in strategy directed by the group's [ISIS-K] leader."¹⁵⁶ However, General Kurilla said, "that pressure has been intermittent and insufficient," and the "lack of sustained pressure allowed ISIS-K to regenerate and harden their networks, creating multiple redundant nodes that direct, enable, and inspire."¹⁵⁷ Jerome Drevon, an International Crisis Group senior analyst, added that as the Taliban's campaigns against ISIS-K decreased domestic attacks, ISIS-K became more dependent on their international networks.¹⁵⁸

This quarter, ISIS-K claimed six additional attacks inside Afghanistan, including several assassination attempts against Taliban officials, according to the Armed Conflict Location and Event Data (ACLED) project, a nongovernmental organization.¹⁵⁹ On March 21, an ISIS-K suicide bombing outside a bank in Kandahar City resulted in at least 40 casualties and was the deadliest ISIS-K attack on Taliban members since November 2021.¹⁶⁰ The Taliban identified the ISIS-K members responsible for the Kandahar attack as Tajikistan nationals.¹⁶¹ In April, the Taliban announced they killed two ISIS-K members and arrested one in Kunar Province. The Taliban also announced they conducted several counter-ISIS-K operations in Kunduz, Kabul, and Nimroz Provinces in January.¹⁶²

U.S. Regional Counterterrorism Coordination

"Our partners in the region consistently cite counterterrorism as one of their highest priorities for cooperation and combined training," General Kurilla testified in March, adding that "In Central and South Asia, we can partner with countries like Pakistan, Tajikistan, and others to help them address the growing threat from the deteriorating security situation in Afghanistan."¹⁶³ In addition to ongoing counterterrorism support in the region, the United States also shared with the Russian and Iranian

Collective Security Treaty Organization

(CSTO): The CSTO is a military alliance between Armenia, Kazakhstan, Kyrgyzstan, Tajikistan, Belarus, and Russia that was created in 1992, initially as the Collective Security Treaty. In 2002, the members established the CSTO, which primarily served to "formalize Russian weapon transfer and training," and "legitimize the maintenance for the Kremlin's military bases outside of the Russian Federation through a multilateral."

Source: Georgetown Journal of International Affairs, "The Collective Security Treaty Organization: A Lifeless, Shambling 'Alliance'," 3/4/2024.

governments intelligence reports warning of imminent terrorist attacks per its ‘duty to warn’ policy.¹⁶⁴ On March 26, State added, “We remain vigilant against the threat of ISIS-K and we’re working with our allies and partners to do just that.”¹⁶⁵ Further, the U.S. Treasury’s 2024 National Terrorist Financing Risk Assessment stated that ISIS-K remains a powerful affiliate due to its ability to transfer large sums of money to financial facilitators in and out of Afghanistan. In 2023, Treasury’s Office of Foreign Assets Control and Turkey jointly sanctioned two Islamic State members due to ISIS-K’s use of Turkey as a “transit hub for disbursing funds and transferring operatives and weapons from Afghanistan to Europe for possible attacks.”¹⁶⁶

Tehreek-e-Taliban Pakistan

The Afghan Taliban supports TTP (the so-called “Pakistani Taliban”), which has an estimated 4,000–6,000 fighters mostly based in eastern Afghanistan and aims to regain territorial control in Pakistan.¹⁶⁷ “Afghanistan’s security, political, economic, and humanitarian conditions will significantly affect Pakistan’s efforts to secure its western border and combat domestic militants,” said the State Department’s Integrated Country Strategy for Pakistan. However, State added “It is unclear the extent to which the Taliban are able or willing to restrict the TTP,” which increased its attacks on Pakistan this quarter and operated—largely from Afghanistan—with greater mobility.¹⁶⁸

Pakistan Strikes TTP Bases in Afghanistan

This quarter, Pakistan conducted airstrikes against reported TTP positions in Afghanistan (Khost and Paktika Provinces), following a TTP-affiliated suicide attack that killed seven Pakistani forces in northwestern Pakistan on March 16. Pakistan’s airstrikes, which reportedly killed at least eight women and children, were the first conducted against Afghanistan since April 2022. Taliban and Pakistani forces then exchanged fire along the border.¹⁶⁹

Taliban spokesperson Zabihullah Mujahid said the attack violated Afghanistan’s sovereignty and warned “there will be bad consequences.” He later said, “Pakistan should not blame Afghanistan for the lack of control, incompetence, and problems in its own country.”¹⁷⁰ Pakistan’s Foreign Ministry reiterated that they have “urged the Afghan authorities to take concrete and effective action to ensure that the Afghan soil is not used as a staging ground for terrorism against Pakistan.”¹⁷¹ These attacks also followed a reported meeting between Taliban leader Haibatullah Akhundzada and the leader of the Pakistani political party Jamiat Ulama-e-Islam, Fazal-ur-Rehman, where Taliban officials gave assurances that Afghan territory would not be used against any country.¹⁷² The State Department urged both sides to address their differences and they [State] “remain committed to ensuring that Afghanistan never again becomes a safe haven for terrorists who wish to harm the United States or our partners and allies.”¹⁷³ For more

information on political engagement between Afghanistan and Pakistan, see page 39.

TTP Attacks Continue

From January 1–March 22, 2024, TTP and its affiliates conducted 120 additional attacks against Pakistani security forces, according to ACLED, compared to 102 attacks last quarter.¹⁷⁴ Another attack in northwest Pakistan on March 26 killed five Chinese nationals and one Pakistani security guard near the Chinese-funded Dasu hydropower project, and two attacks in Pakistan’s southwest targeted government buildings near the Chinese-funded Gwadar port. TTP denied its involvement in the former, while another separatist group claimed responsibility for the latter.¹⁷⁵ Discussing the U.S.-Pakistan security relationship amid continuing attacks from Afghanistan, General Kurilla told the U.S. Senate Armed Services Committee:¹⁷⁶

Any security strategy will require Pakistan’s help. They have invaluable expertise, access, and geographic location for countering ISIS-K, and they are willing and capable counter-terrorism partners as they face persistent threats from VEOs [violent extremist organizations] like TTP.

TTP’s Operational Freedom in Afghanistan

TTP “was further strengthened and emboldened, increasing attacks with a broader degree of autonomy to maneuver,” in Afghanistan, according to a UN sanctions monitoring team.¹⁷⁷ Taliban authorities reportedly instructed TTP not to conduct operations outside of Afghanistan, but “many had done so with no apparent consequence,” adding that the Taliban remain sympathetic to TTP aims and supply the group with weapons, equipment, and revenue. Afghan nationals—and some Taliban members—are increasingly joining the TTP, said the UN sanctions monitoring team.¹⁷⁸ In a SIGAR-commissioned informal security assessment, some participants said more Afghans were joining TTP, noting that they could be recruited through madrassas, social media, and word of mouth.¹⁷⁹ Al Qaeda, and its affiliate al Qaeda in the Indian Subcontinent, also supported TTP cross-border operations.¹⁸⁰

In addition to its relationship with the Afghan Taliban, TTP has reportedly been delegating more power to its affiliates, such as Tehreek-e-Jihad Pakistan.¹⁸¹ TTP affiliates’ attacks this quarter followed two UN sanctions monitoring team reports (June 2023 and January 2024) expressing concern that the TTP may serve as an umbrella organization for other militant groups that receive protection from the Afghan Taliban and will further destabilize the region. This would also allow the Taliban regime and TTP to claim plausible deniability from attacks on Pakistani security forces.¹⁸²

Al Qaeda Deepens Presence in Afghanistan

Al Qaeda remained weakened yet maintained safe haven in Afghanistan, according to General Kurilla.¹⁸³ A UN sanctions monitoring team reported there are around a dozen senior al Qaeda leaders in Afghanistan.¹⁸⁴ The ODNI 2024 Annual Threat Assessment said, “While [al Qaeda] has reached an operational nadir in Afghanistan and Pakistan... regional affiliates will continue to expand.”¹⁸⁵

UN Assesses al Qaeda Operations

Despite its weakened operational state, al Qaeda’s general command increased its volume of media products aimed to expand recruitment, demonstrate adaptability, and “restore credibility,” according to a January UN sanctions monitoring team report. This heightened the UN’s concern that “the renewed narrative could inspire self-initiated attacks globally.”¹⁸⁶ However, the sanctions team added, al Qaeda leaders in Afghanistan are unable to “provide strategic direction to the broader organization,” and “cannot at present project sophisticated attacks at long range.”¹⁸⁷ The UN sanctions team identified up to eight new al Qaeda training camps, one stockpile weapons base, and five madrassas this quarter with help from al Qaeda in the Indian Subcontinent. The UN also said that al Qaeda continued to support other violent extremist organizations in Afghanistan, including TTP, with cross-border attacks and weapons.¹⁸⁸

Taliban Support for al Qaeda

Taliban efforts to restrict some al Qaeda activities reportedly strained their relationship, according to the UN, but the two groups remain close.¹⁸⁹ This quarter, the Taliban general directorate of intelligence assigned al Qaeda members to various ministry and military positions in eastern Afghanistan.¹⁹⁰ The Taliban also announced that they dissolved several suicide battalions and incorporated them in the army’s special forces. These battalions were reportedly established by the Taliban deputy director of intelligence and an al Qaeda affiliate.¹⁹¹

In a SIGAR-commissioned informal security assessment, almost all participants said that al Qaeda did not play a role in their province. One participant in Mazar-e Sharif said, “They are not as strong as they were in the past... Now, they carry out their activities under the Taliban’s role.” Another participant in Badakhshan said they heard al Qaeda was active in Kandahar, Khost, and Helmand Provinces.¹⁹² However, the 12 participants from these three provinces said they had not heard of al Qaeda activities in their provinces, with one in Khost Province saying, “We don’t know if the definition of al Qaeda has changed or if it is not the old al Qaeda.”¹⁹³

Taliban Announce Female Security Forces Strength

This quarter, the Taliban reported about 2,000 women in their security forces, half the number in the former Afghan government’s uniformed police force pre-collapse.¹⁹⁴ After the Afghan government’s collapse—and despite increasing restrictions on women—the Taliban began hiring former government female police officers.¹⁹⁵ Minister of interior spokesperson Abdul Mateen Qani said female police officers assist with security operations, in addition to conducting house visits and operating women’s prisons. In January, female police officers detained women who violated the Taliban’s dress code.¹⁹⁶ Afghans who participated in a SIGAR-commissioned informal security assessment said they knew of women joining the Taliban ministry of interior’s criminal investigations and passport departments.¹⁹⁷ Some women in Afghanistan support Taliban policies, despite their perceived antifeminism; other women support the Taliban due to family pressure and economic need, according to the Royal United Services Institute, a UK defense and security think tank.¹⁹⁸

Taliban Security Forces Update

Taliban army chief of staff Fasihuddin Fetrat said that the ministries of intelligence, interior, and defense had 500,000 active armed forces, and that the army’s strength was 172,000, as of March 5, 2024. The Taliban announced in 2023 that they would expand the army to 200,000 based on need. Fetrat said in March that they are “gradually progressing,” and “hope to complete the number we had in mind next year.”¹⁹⁹ The Taliban ministry of defense X account claimed that over 9,190 individuals joined the army this quarter, which was relatively consistent with this statement and brought their total reported, but unverified strength to 174,107. Additionally, the ministry of interior’s X account reported 623 individuals completed police training across the country this quarter, bringing the total Taliban-reported police strength to 210,745.²⁰⁰

The Taliban claimed to have a combined military and police force of over 384,000 personnel as of March 23, 2024.²⁰¹ This is larger than the last, also questionable, Afghan National Defense and Security Forces (ANDSF) strength of 300,699 reported in the Afghan Personnel and Pay System (182,071 MOD and 118,628 MOI) by the Afghan government before it collapsed.²⁰² State and SIGAR are unable to independently verify the Taliban’s reported security forces data; DOD said it does not track it.²⁰³ Prior to the Taliban takeover, SIGAR repeatedly warned about the issue of “ghost” soldiers in the ANDSF.²⁰⁴

Taliban Opposition Deemed Low Threat

The ODNI’s 2024 Annual Threat Assessment said that “near-term prospects for regime-threatening resistance remain low because large swathes of the

Afghan public are weary of war and fearful of Taliban reprisals, and armed remnants lack strong leadership and external support.”²⁰⁵ The UN similarly reported that armed opposition groups “continued to pose no challenge to the Taliban for territorial control.”²⁰⁶

This quarter, various anti-Taliban resistance groups claimed responsibility for 43 attacks against Taliban security forces, compared to 57 attacks last quarter, according to ACLED. The Afghanistan Freedom Front continued to target urban areas, over rural, according to the UN, while the National Resistance Front did not conduct any attacks in its traditional base in Panjshir Province.²⁰⁷ The UN added that assessing opposition groups’ capabilities was difficult, as social media posts with attack claims could not be verified.²⁰⁸ Two individuals in Panjshir Province who participated in a SIGAR-commissioned informal security assessment said that resistance groups do not currently have a role in their province due to Taliban pressure.²⁰⁹

Despite claims or offers of a general amnesty, the Taliban attacked or disappeared nine former ANDSF and former government officials this quarter, according to ACLED.²¹⁰ In March, Taliban officials arrested the former National Directorate of Security director for Helmand Province, along with seven other former government intelligence officials.²¹¹ State said that senior Taliban officials have taken insufficient steps to prevent reprisal killings.²¹² For more information on the Taliban’s human rights violations, see page 41.

Weapons Update

Small Arms and Light Weapons

The UN continued to raise concerns over the “illicit accumulation and diversion” of small arms and light weapons across Afghanistan. The Taliban reported firearm seizures in 17 provinces, compared to 14 in the previous reporting period.²¹³ A UN sanctions monitoring team also reported that the proliferation of weapons from former Coalition partners in Afghanistan remains a concern. According to the same sanctions monitoring team, the Taliban provided TTP with large quantities of these weapons, “adding lethality to TTP attacks on Pakistani security forces.”²¹⁴ State said it was not aware of any evidence suggesting violent extremist groups in Afghanistan accessed and used U.S.-funded equipment.²¹⁵

Explosive Remnants of War

Explosive remnants of war—unexploded shells, grenades, bombs, and landmines—continued to harm civilians, primarily children, across Afghanistan and along the Afghanistan-Pakistan border.²¹⁶ This quarter, at least 15 children were killed and 16 others injured by unexploded ordnance in four provinces (Baghlan, Herat, Ghazni, and Paktiya).²¹⁷ UN

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OCHA recorded over 1,400 casualties due to explosive remnants of war from January 2022 to February 2024, 86% of whom were children.²¹⁸ This quarter, the UN Mine Action Technical Cell provided risk education on explosive ordnance threats to recent returnees from Pakistan in Nangarhar and Kandahar Provinces with support from the Taliban-run Directorate of Mine Action Committee, a former Afghan government entity.²¹⁹ In a SIGAR-commissioned informal assessment, participants were not aware of any groups currently placing new explosive remnants of war in Afghanistan.²²⁰ The UN has classified Afghanistan as one of the most heavily mined and explosives-contaminated countries in the world.²²¹

ECONOMY

Renewed Economic Crisis

Afghanistan's economy faces renewed crisis, compounded by decreasing humanitarian aid, lack of employment, and the return of over 531,000 Afghan refugees from Pakistan.²²² According to the World Bank, after the Taliban seized control of Afghanistan, "the economy contracted for two consecutive years, declining by 20.7% in 2021 and 6.2% in 2022."²²³ This quarter, the World Bank reported that Afghanistan's currency, the afghani (AFN), depreciated for the first time in the past 18 months. In addition to \$1.8 billion in UN cash shipments in 2023, Afghanistan received around \$2 billion in remittances.²²⁴ The World Bank has previously explained that "the forex [foreign exchange] market seems in surplus due to ongoing cash shipments for humanitarian and basic service aid and remittances, influencing a higher supply of US\$ than the local currency."²²⁵ However, despite the ongoing inflow of cash, the AFN's depreciation reflected the mounting economic pressure and food insecurity experienced by more than half of the Afghan population, as detailed in page 45.

The UN Secretary-General's February 2024 Afghanistan situation report warned that "Notwithstanding the relatively stable macroeconomic situation, the country's economy continues to lack sustainable and inclusive opportunities for its population, with no drivers of significant growth."²²⁶ Additionally, the Taliban lack the technical skills to run the economy, as described in page 63.

UN Cash Shipments: A Lifeline for the Afghan Economy

Because of the disruption to international banking transfers and liquidity challenges since the Taliban takeover, the UN transports cash to Afghanistan for use by UN agencies and its approved partners. Last October, State told SIGAR that the UN cash shipments—averaging \$80 million each—arrive in Kabul every 10–14 days.²²⁷ The UN transferred a total of \$3.6 billion in cash to Afghanistan

SIGAR Audit of the UN Cash Shipments:

A SIGAR evaluation issued last quarter found that the Taliban-run central bank, and thereby the Taliban, benefit from UN cash shipments into Afghanistan by accumulating a large supply of U.S. dollars through the conversion process of dollars for afghanis. This evaluation is on SIGAR's website at www.sigar.mil.

in 2022 and 2023, \$1.8 billion each year.²²⁸ “Imported bank notes allowed United Nations agencies to finance their humanitarian efforts and provided a transparent, low-cost channel for approved NGOs to receive international funding, while also helping stabilize the Afghan currency,” according to the UN Secretary-General’s September 2023 Afghanistan situation report. The UN said since December 2021, 19 UN entities, the World Bank, the Asian Development Bank, and 49 approved NGOs have accessed the UN cash transfer facility.²²⁹ According to UNAMA, all cash is placed in designated UN accounts in a private bank. UNAMA said the cash is carefully monitored, audited, inspected, and vetted in accordance with the UN financial rules and processes.²³⁰

Afghan Fund Update

On January 29, 2024, the Afghan Fund’s board of trustees held its fifth meeting. In a statement, the board reported that the Fund’s assets reached \$3.74 billion at the end of December 2023.²³¹ Last June, the Afghan Fund’s board agreed in principle that the Fund’s assets could be used to clear Afghanistan’s arrears with multilateral development banks and thereby eliciting the banks’ assistance “to stabilize the financial situation and sustain macroeconomic stability in Afghanistan.”²³² According to the January 2024 meeting minutes, the Fund’s board unanimously agreed to pay Afghanistan’s outstanding arrears to the Asian Development Bank, as of the end of December 2023, “as soon as the Fund’s compliance framework is in place and the Fund is disbursement ready.” The minutes stated that aside from the Asian Development Bank arrears, “The Board did not make a commitment to pay any future arrears.”²³³

As this report went to press, the Afghan Fund has not made any disbursements to entities on behalf of Afghanistan.²³⁴ The Fund has agreed to allocate less than half a percent of the yearly returns on assets “to cover the operating costs necessary to ensure good management of the Fund unless and until external funds are secured.”²³⁵ The Fund has not provided an update on the amount of funds spent in management costs nor on potential external funding it might secure to meet its operating expenses. Last quarter, State told SIGAR that Afghanistan was current in its payments to the World Bank, which were reportedly settled by a European donor country.²³⁶

Afghan Fund Background

The Afghan Fund was established as a Swiss charitable foundation in September 2022 through the collaborative efforts of the U.S. Departments of Treasury and State, the Swiss government, and two Afghan economic experts. The Fund aims to protect, preserve, and make targeted disbursements from its over \$3.5 billion in assets, previously held by Da Afghanistan Bank (DAB), Afghanistan’s central bank, in U.S.-based accounts, to help provide greater stability to the Afghan economy and benefit the people of Afghanistan.²³⁷ State previously announced that the Fund is “explicitly not intended to make humanitarian disbursements.”²³⁸ The Taliban are not involved in the Afghan

Fund or the management of its assets and have protested its creation.²³⁹ The Fund is intended to “protect macro financial stability on behalf of Afghan citizens,” including potentially by keeping Afghanistan current on debt payments to international financial institutions to preserve its eligibility for development assistance, and paying for critically needed imported goods.²⁴⁰ “Over the long-term, the Fund could recapitalize Afghanistan’s central bank should the conditions materialize,” according to Treasury.²⁴¹

Economic Indicators

Inflation and Demand Continue to Drop

Headline inflation dropped to -10.2% in January 2024, from -9.7 in the prior month. The World Bank noted that the ongoing deflation “reflects a troubling inability of both private and public sectors to simulate sufficient demand.” Although the AFN appreciated by 27% in 2023, it lost value against major currencies this quarter, for the first time in the past 18 months. According to the World Bank, the AFN fell 5.4% against the U.S. dollar, 5% against the Euro, and 13% against the Chinese Yuan from January 2024 through February 2024.²⁴²

Central Bank Asks for U.S. Assistance

This quarter, State told SIGAR that Afghanistan’s Taliban-run central bank, DAB, asked State for “technical assistance to implement best practices for central bank governance, but the U.S. government cannot provide such assistance at this time for legal and policy reasons.”²⁴³

A USAID-funded third-party assessment of Afghanistan’s central bank, completed in March 2023, found “several critical deficiencies” regarding the bank’s capabilities, including the lack of operational and political independence from the Taliban regime, and significant deficiencies in the bank’s anti-money laundering and countering the financing of terrorism (AML/CFT) regime.

Treasury and State have said that, at minimum, DAB must meet the following criteria for the U.S. government to consider the return of any of the \$3.5 billion from the Afghan Fund to DAB:²⁴⁴

1. demonstrate its independence from political influence and interference,
2. prove that it has instituted adequate AML/CFT controls,
3. complete a third-party needs assessment and onboard a reputable third-party monitor.

According to Treasury, the USAID-funded assessment was “not a comprehensive third-party assessment for purposes of the requirements listed above.” Nonetheless, the assessment showed significant weaknesses related to DAB’s supervisory role in the financial sector.²⁴⁵ It noted that DAB’s Executive Board consists of three senior Taliban leaders who are currently

Risk-based approach: “whereby countries, competent authorities, and banks identify, assess, and understand the money laundering and terrorist financing risk to which they are exposed, and take the appropriate mitigation measures in accordance with the level of risk.”

Source: Financial Action Task Force, Risk-Based Approach for the Banking Sector, <https://www.fatf-gafi.org/en/publications/Fatfrecommendations/Risk-based-approach-banking-sector.html>, accessed 1/3/2024.

sanctioned by the UN and that DAB lacks a **risk-based approach** to AML/CFT supervision. According to the assessment, DAB’s Executive Board appointed the head of FinTRACA, Afghanistan’s financial intelligence unit in charge of AML/CFT enforcement. This practice was a departure from that of the former Ghani government, under which the head of FinTRACA was elected by DAB’s Supreme Council, the assessment said.²⁴⁶ State and Treasury did not report any changes to DAB’s status as of this quarter.

A Weak Banking System Struggles with Instability and Liquidity

As reported last quarter, the banking sector continued to face instability and liquidity concerns as DAB has suspended administrative penalties, stress tests, and fees on banks, according to State.²⁴⁷ State added, after August 2021, DAB required all money services providers (MSPs) “to secure new licenses, all existing individual and corporate licenses were reportedly canceled.” “To qualify for the license, DAB reportedly required MSPs to install [a] software to screen and record transactions.” While DAB revoked 64 licenses in 2022, State reported that it is “not aware of DAB revoking any licenses in 2023.” State told SIGAR that DAB has reportedly referred several cases of financial wrongdoing to law enforcement organs, but State could not confirm the accuracy of this information.²⁴⁸

Last September, a SIGAR-commissioned informal survey of the Afghan money exchange market in some provinces found that informal money exchange services, known as *sarafis*, not only provide currency exchange and hawala services, but also run a “current account” for their customers. A current account, the survey participants explained, functions similarly to an informal bank account, where customers deposit their cash at the *sarafis* for future withdrawals and transfers without any delays. All participating *sarafis* reported being required to register with DAB and the ministries of finance and commerce to follow a set of policies, including paying taxes on their earnings. However, one survey participant noted, “there is no control over the money business in Afghanistan,” adding that it lies “completely in the hands of individuals.” Another survey participant estimated that 90% of financial exchange and fund transfers now take place through the *sarafis*, including the transfer, exchange, and accounting services of funds for NGOs working in that province.²⁴⁹

Economic Development

Taliban Revenue Misses Its Target with No Annual Budget in Sight

The World Bank reported that over 11 months in the Afghan fiscal year, March 22, 2023, to February 21, 2024, Afghanistan collected AFN 198 billion in revenue, missing its target by 2%.²⁵⁰ State has previously told SIGAR that the Taliban have not published a national budget since February 2022.²⁵¹

State also said it is not aware of whether other countries are giving “on-budget” or direct funding to the Taliban.²⁵² State told SIGAR that there was no indication the Taliban are devoting any significant portion of their budget to the welfare of the Afghan people.²⁵³

This quarter, the Taliban issued a directive ordering both military and civilian sectors to stop making pension and retirement deductions as of April 2024. Prior to this decree, the Taliban had not paid certain Afghan retirees since the fall of the former republic. According to Afghan local news outlets, about 150,000 retired officers have not been paid their pensions in over two years.²⁵⁴

“Rule by Thieves”: Taliban’s Kleptocracy

This quarter, the George W. Bush Institute published a series of three reports highlighting the Taliban’s kleptocracy, their use of fear and coercive tactics in ruling Afghanistan, and the human toll of the Taliban’s reign over Afghans. “Afghanistan under the Taliban should be understood as a kleptocracy, where a mafia-like group has captured the state and rule at the expense of the people,” according to the *Captured State: Corruption and Kleptocracy in Afghanistan Under the Taliban* report. The report recognized that corruption and strategic diversion of wealth have long been a feature of governance in Afghanistan, but it claimed that the Taliban have failed according to their own self-declared standards. The report documented that the Taliban are leveraging their capture of the Afghan state “to loot the wealth of the country for their own private gain.”²⁵⁵

Taliban rule is often described as “hell on earth,” according to the second report in their series that focused on the human toll of the Taliban’s fear-based kleptocracy. Using corruption and kleptocracy, “Taliban members continue to profit and expand their influence amid widespread abuse.” The report also drew attention to the mismatch between the Taliban’s emphasis on collecting taxes through coercion and their failure to use those funds to address Afghanistan’s “grossly underfunded” infrastructure “in favor of strengthening the Taliban’s wealth and control over society.”²⁵⁶

SIGAR met with the authors of the George W. Bush Institute reports in April to discuss their findings. SIGAR has not verified evidence supporting or denying the claims made in these reports.

Taliban Seek China’s Commitment to Invest in Afghanistan

The Taliban continued to pursue new economic development projects with China. On December 18, 2023, the Chinese government’s special envoy for Afghan affairs met with the Taliban minister of foreign affairs to discuss bilateral relations and economic cooperation.²⁵⁷ In February 2024, the Taliban ministry of mines and petroleum claimed that progress had been made to begin mining in the Mes Aynak copper mine in Logar Province,

in coordination with the Chinese state-owned company, MCC. State told SIGAR that MCC's president, Wang Jicheng, met with the Taliban's new ambassador to China to discuss Mes Aynak. The ministry of mines and petroleum made another announcement on March 3, 2024, claiming that the Taliban had met with Chinese traders to discuss Afghanistan's mines, particularly the country's marble mines.²⁵⁸

Last quarter, the Taliban asked China if Afghanistan could join the China-Pakistan Economic Corridor as well as China's broader Belt and Road Initiative.²⁵⁹ China's Belt and Road Initiative, also referred to as "the New Silk Road," is a vast collection of development and investment initiatives originally designed to link East Asia with Europe through a physical infrastructure. Since the project's inception in 2013, it has expanded to include Africa, Oceania, and Latin America.²⁶⁰ While Beijing has not formally recognized the Taliban as the government of Afghanistan, it has developed ties with the group.²⁶¹ State told SIGAR that as of November 2023, the Taliban signed a contract with Xinjiang Central Asia Petroleum and Gas Company (CAPEIC) and inaugurated eight new oil wells in the Amu Darya basin in Sar-e Pul Province.²⁶²

As reported previously, China signed its first major mining contract with the Taliban in January 2023, a 25-year concession to drill three major mining blocks near the Amu Darya basin. Amu Darya contains the world's third-largest oil and natural gas reserves; around 95% of the basin is in Turkmenistan and Uzbekistan.²⁶³ State reported that on July 8, 2023, a Chinese-Taliban joint venture called "AfChin" opened a test well in the Qashqari oil fields in the Amu Darya basin. To date, there are nine Qashqari wells, with a daily extraction capacity of 350 tons, State reported. Another Chinese company, Fan China Afghan Mining Processing and Trading Company, has reportedly expressed interest in investing \$350 million in power generation and construction of a cement factory.²⁶⁴

An Afghanistan Analysts Network analysis of the Chinese-Taliban relationship raised several concerns of the recent Chinese investment agreements with the Taliban. Specifically, the analysis pointed to the Taliban's lack of economic strategy and failure to clarify the laws regarding foreign investments. Although the Taliban have tried to take credit for the investment agreements, the analysis argued that the recent bilateral agreements were a continuation of the former Republic's regional economic strategy. It further noted that despite the Taliban's claims to nullify the 2004 Afghan constitution, the Taliban continued to follow the former Republic's laws on tax, foreign investments, and minerals.²⁶⁵

World Bank Resumes Electric Power Project in Afghanistan

This quarter, the World Bank resumed its Central Asia-South Asia Electricity Transmission and Trade Project, ("CASA-1000") in Afghanistan. Beginning in 2014, CASA-1000 is a \$1.2 billion regional power project to construct high-voltage transmission infrastructure to allow Tajikistan and Kyrgyzstan

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to sell 1,300 megawatts (MW) of excess power to Pakistan (1,000 MW) and Afghanistan (300 MW). The World Bank had paused project development in Afghanistan following the Taliban takeover in August 2021, and now the Kyrgyz Republic, Tajikistan, and Pakistan components are near completion. According to a February 23, 2024, update, the World Bank announced that while no investors or banks had expressed interest in the project, the Bank is using funding from its original source, the World Bank-affiliated International Development Association. The Bank said the project is resuming to minimize the loss the three other CASA-1000 countries would bear if the Afghanistan segment is not completed.²⁶⁶

COUNTERNARCOTICS

The Taliban continued to encounter growing internal disagreements about enforcing their nationwide drug ban this quarter.²⁶⁷ Although Afghanistan is no longer the world's largest supplier of opiates—it is now second—the State Department still considers Afghanistan to be a major illicit drug producing and/or drug-transit country, and a major source of precursor chemicals used in the production of illicit narcotics.²⁶⁸

The Taliban's core constituents support its opium ban because the ban has caused the price of their opium stockpiles to rise, according to a new report by the British geographic information service Alcis. The report said two years after the drug ban, opium continues to trade openly in Afghanistan's markets, including in those areas where there has been no crop since 2022. The report said that "landed farmers in the south and southwest, core constituents of the current Taliban leadership" support the ban. The report quoted one landowner saying, "With the banning of opium, the price went up to the sky: my life is better with the order of Shaikh Sahib." The report emphasized that "the issue of inventory is critical when it comes to understanding the current Taliban drug ban and its effects." The ban ultimately benefits those with stockpiles of opium and landed farmers, who were in a better position to collect stockpiles overtime, are selling opium at a much higher price.²⁶⁹

This quarter, the Taliban faced familiar obstacles when attempting to enforce their ban, including: "severe negative economic effects; the presence of opium stockpiles; the continued sale and trafficking of banned narcotics; farmer resistance to the ban in certain areas; a lack of Taliban-provided alternative livelihoods support to poppy farmers; and concerns over the ban's sustainability, among other challenges," according to State.²⁷⁰

Since the Taliban imposed the opium ban in April 2022, opium prices have nearly doubled, from \$417 per kilogram in August 2023 to \$802 per kilogram in December 2023. Meanwhile, some farmers from Badakhshan, Kandahar, and Nangarhar Provinces have continued to cultivate opium poppy. According to the United Nations Office on Drugs and Crime

(UNODC), opium poppy farmers have lost half of their total incomes following the ban. The UN reported that in 2023 alone, the first full year of the opium ban's enforcement, the total income farmers made by selling their harvest declined by more than 92% compared to 2022, from \$1 billion to just over \$100 million.²⁷¹ State told SIGAR that these numbers may be “imprecise estimates.”²⁷²

A UNODC survey published last quarter that examined the effects and implications of the Taliban's opium cultivation and production ban confirmed that opium poppy cultivation in Afghanistan has “dramatically declined,” (by 95% since 2022), but State said the absence of U.S. personnel in Afghanistan means they cannot verify the Taliban claims of drug seizures and enforcement activities.²⁷³ UNODC warned that the loss of opium income has put many rural households at great economic risk. The survey noted that the estimated value of opiate exports from the 2023 harvest was calculated at \$190–\$260 million, compared to \$1.4–\$2.7 billion in 2021, a 90% reduction.²⁷⁴

Alcis also reported a dramatic decrease of poppy cultivation. Its repeated satellite imagery analysis of every field in Afghanistan throughout the 2023 winter crop season found that poppy cultivation has decreased by 85%.²⁷⁵ Alcis noted that despite the Taliban ban, some southwestern provinces in Afghanistan—Helmand, Kandahar, Uruzgan, Farah, and Nimroz—are still continuing to gain economically from the opium inventories they hold.²⁷⁶ According to Alcis, a long-term, countrywide ban would affect an estimated 10 million Afghans, or about one million households. Alcis warns that past bans have led to political instability, and a sustained ban is likely to increase emigration, and possibly dissent in the countryside.²⁷⁷

This quarter, Alcis satellite imagery showed additional decreases in poppy farms in provinces that were previously known as major opium producers. Alcis data confirmed that poppy cultivation plummeted in Helmand Province by 99%, from 129,000 hectares in 2022 to just 740 hectares in 2023. It also revealed a significant decline in poppy farms in Farah and Nimroz Provinces. In Farah, the images showed a 95% reduction, from 11,589 hectares to 532 hectares, while Nimroz showed a 91% reduction, from 2,364 hectares to 209 hectares.²⁷⁸

Methamphetamine in Afghanistan

The Taliban's crackdown on narcotics also targets methamphetamine production and sale, according to State. Last quarter, State told SIGAR that there has been a significant disruption to methamphetamine production and trade of ephedra in Afghanistan due to the Taliban's closure of the Abdul Wadood Bazaar, an open-air drug market in Farah Province; destruction of methamphetamine labs; and prohibition of harvesting the naturally occurring ephedra plant. State also cited an Alcis report that confirmed the recent closure of the trafficking route from Nangarhar to Peshawar. However, State said trafficking routes to the south via Bahram Chah in Helmand Province remain active, and smuggling costs have increased since last quarter.²⁷⁹

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“The United States continues to partner with Afghan women to help them prepare for the day when they are able to fully participate in society.”

—*U.S. Ambassador Robert Wood*

4 U.S. ASSISTANCE TO AFGHANISTAN



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A woman in Bamyan Province spins wool, March 2024. (Photo by UN Women/Omid Begum)

U.S. ASSISTANCE TO AFGHANISTAN

KEY ISSUES & EVENTS

The UN is seeking \$3.06 billion for its 2024 Humanitarian Needs Response Plan (HRP) to assist 17.3 million of an estimated 23.7 million Afghans in dire need. The HRP was only 7.7% funded (\$237.1 million), as of April 2024.

Some 377,300 Afghans have returned to Afghanistan since Pakistan's "Illegal Foreigners' Repatriation Plan," which aims to repatriate over a million foreigners residing in Pakistan without valid documents, went into effect on November 1, 2023.

According to a February UN survey, 58% of Afghan women said enforcement of the hijab decree is "very strict," and an additional 29% said it is "somewhat strict." The same survey found that 57% of women do not feel safe leaving their homes at all; 70% of those respondents said their main safety concern was harassment by Taliban officials.

U.S. ASSISTANCE TO AFGHANISTAN

The United States remains the largest donor to programs supporting the Afghan people, disbursing more than \$2.98 billion for humanitarian and development assistance since the Taliban takeover in August 2021.¹ Following the collapse of the Afghan government, State told SIGAR, "The United States remains committed to facilitating the provision of life saving assistance for all Afghans in need, provided according to humanitarian principles amid the humanitarian crisis. We coordinate with allies, partners, and the international community to do so."²

In October 2023, State released an updated Integrated Country Strategy for Afghanistan, outlining U.S. priorities as (1) achieving an Afghanistan that is at peace with itself and its neighbors and does not pose a threat to the United States or its partners; (2) alleviating suffering, building economic self-reliance, and transitioning to a private-sector led economy; (3) promoting a reconciliation dialogue among Afghans inside and outside the country and the meaningful participation of Afghans in a political process; and (4) supporting American citizens in Afghanistan and Afghan nationals relocating to the United States.³ In pursuit of these goals, State is committed to continued humanitarian and targeted assistance, political engagement, and regional collaboration.⁴

U.S. assistance for health, education, agriculture, and food security has continued since September 2021 under a series of licenses authorized by Treasury's Office of Foreign Assets Control (OFAC) that allow for the provision of humanitarian assistance to the people of Afghanistan while maintaining sanctions against the Taliban, the Haqqani Network, and other designated entities.⁵ U.S.-funded programs are implemented through nongovernmental organizations (NGOs), international organizations, or other third parties, which State said minimizes any benefit to the Taliban to the extent possible.⁶

Consistent with current U.S. policy, which does not recognize the Taliban as the legitimate government of Afghanistan, partner NGOs are prohibited from signing binding agreements with any Taliban ministry or entity. However, the Taliban have increasingly pressured NGOs to sign memoranda of understanding (MOUs) as a condition for operating in Afghanistan. These MOUs outline NGO-Taliban coordination and ensure NGOs follow the Taliban's "national standards." In cases where it is necessary to operate, or protect the safety and security of staff, U.S. agencies may authorize implementing partners to sign MOUs with the Taliban on a case-by-case basis in accordance with U.S. agency guidance. The United States Agency for International Development's Afghanistan Mission (USAID/Afghanistan) issues one set of guidelines to their implementing partners, while USAID's Bureau for Humanitarian Assistance (BHA) and the State Department's Bureau of Population, Refugees, and Migration (PRM) provide different guidelines to theirs. There are no standard operating principles used across all government agencies and multilateral institutions for signing MOUs with the Taliban.⁷ For additional information on federal guidelines for signing MOUs with the Taliban, see pages 64–65 of SIGAR's January 2024 *Quarterly Report to the United States Congress*.

UN Humanitarian Response Plan Update

In addition to providing direct U.S. assistance to the Afghan people, the United States is also the single largest donor to United Nations (UN) humanitarian programming in Afghanistan.⁸ The UN, through its Humanitarian Response Plan (HRP), leads international efforts to deliver humanitarian assistance directly to Afghans, including food, shelter, cash,

SIGAR Audit

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

U.S. ASSISTANCE

and household supplies. The UN requested \$3.06 billion to fund humanitarian activities in 2024. As of April 17, 2024, the HRP was 7.7% funded, at \$237.1 million. The United States is its single largest funding source, contributing over \$80 million this year.⁹

USAID/BHA supports 17 HRP programs, prioritizing direct food assistance and other avenues to help reduce food insecurity, including by promoting health, nutrition, water, sanitation, and hygiene.¹⁰ The total award amount for these programs, as shown in Table A.1, is more than \$803 million.

TABLE A.1

USAID BHA ACTIVE PROGRAMS IN AFGHANISTAN				
Program Supported	Implementer	Start Date	End Date	Award Amount
Emergency Food and Nutrition Assistance and Air Services	UN WFP	12/7/2022	4/30/2024	\$345,634,491
Emergency Food and Nutrition Assistance and Air Services	UN WFP	1/16/2022	1/15/2025	150,000,000
WASH Response and Humanitarian Assistance Program	IOM	7/1/2022	7/31/2025	86,230,000
Project Name Withheld at Request of USAID	(redacted)	12/19/2022	11/18/2024	43,000,000
Project Name Withheld at Request of USAID	(redacted)	12/14/2022	11/18/2024	36,000,000
Integrated Nutrition, Cash, WASH, and Protection Services	UNICEF	12/14/2023	12/13/2024	30,245,916
Project Name Withheld at Request of USAID	(redacted)	1/1/2023	11/30/2024	28,000,000
Project Name Withheld at Request of USAID	(redacted)	1/1/2023	11/30/2024	20,500,000
Project Name Withheld at Request of USAID	(redacted)	1/1/2023	3/31/2025	14,900,000
Project Name Withheld at Request of USAID	(redacted)	5/1/202	10/31/2024	13,000,000
Project Name Withheld at Request of USAID	(redacted)	12/1/2022	10/31/2024	10,500,000
Project Name Withheld at Request of USAID	(redacted)	3/1/2022	6/30/2025	9,756,243
Scale Up Plan for Health Cluster Coordination Structure	UN WHO	12/26/2022	5/31/2024	10,583,333
Provision of Lifesaving GBV Prevention and Response, MRH services in Emergency through Mobile Health Teams & Strengthen the AAP mechanism and capacity/human resources	UNFPA	8/7/2023	8/6/2024	3,450,000
Information Mgmt. for Disaster Risk Reduction and Response	UN OCHA	1/1/2024	12/31/2024	1,200,000
Information Mgmt. for Disaster Risk Reduction and Response	UN FAO	1/1/2024	12/31/2024	500,000
Information Mgmt. for Disaster Risk Reduction and Response	UNFPA	1/1/2024	6/30/2024	361,800
Total				\$803,861,783

Source: USAID, BHA, response to SIGAR data call, 4/12/2024.

USAID PROGRAMS IN AFGHANISTAN

USAID/Afghanistan continues to fund development activities in Afghanistan through its Office of Social Services (Health and Education), Office of Livelihoods, Office of Democracy, Gender, and Rights, and Office of Program and Policy Development. There are currently 24 active programs in Afghanistan.¹¹ Quarterly updates are listed thematically below.

ECONOMIC GROWTH PROGRAMS

USAID’s Office of Livelihoods (OLH) supports two active economic growth programs—the Afghanistan Competitiveness of Export-Oriented Businesses Activity (ACEBA) and the Turquoise Mountain Trust (TMT) - Exports, Jobs, and Market Linkages in Carpet and Jewelry Value Chains activity.¹² Together, these programs have total estimated costs of more than \$120 million as shown in Table A.2.

TABLE A.2

USAID ACTIVE ECONOMIC GROWTH PROGRAMS				
Project Title	Start Date	End Date	Total Estimated Cost	Cumulative Disbursements, as of 4/12/2024
Afghanistan Competitiveness of Export-Oriented Businesses Activity (ACEBA)	1/27/2020	1/26/2025	\$105,722,822	\$75,644,136
Carpet and Jewelry Value Chains (Turquoise Mountain Trust)	1/31/2019	4/30/2025	14,935,752	11,415,987
Total			\$120,658,574	\$87,060,123

Note: Numbers have been rounded.
Source: USAID, response to SIGAR data call, 4/12/2024.

Afghanistan Competitiveness of Export-Oriented Businesses Activity

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

ACEBA’s January 2024 quarterly report identified COVID-19 and the worsening security situation in Afghanistan as challenges in its first two years. However, data from ACEBA’s January 2024 quarterly report indicate that in its fourth year, the program has benefited 67,000 individuals through its livelihood restoration and new livelihood developments activities, supported 93 exporters and 750 small and medium enterprises, while 630 firms received working capital. Since ACEBA began, 82,000 individuals have received livelihood support.¹⁶

SIGAR Audit

A SIGAR audit issued this quarter reviewed USAID’s oversight and management of the ACEBA program from January 2020 through December 2023. It assessed the extent to which (1) USAID conducted the required ACEBA program oversight; and (2) ACEBA achieved program goals and objectives.

SIGAR found that USAID did not conduct all the monitoring and oversight of the ACEBA program mandated by USAID’s Mission for Afghanistan, did not document their oversight in Afghan Info—a central repository for all monitoring and performance data and administrative information, did not conduct site visits as required for the first half of the program (two and a half years), and did not ensure that its contractor met all contractually mandated reporting requirements. SIGAR found that during the program’s first two years ACEBA did not meet its performance targets, but showed some improvement in the next two years. For more details, see pages 106–108.

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

Turquoise Mountain Trust’s six-year, \$14.9 million project aims to create jobs within the carpet weaving and jewelry industries by providing development assistance to micro-, small-, and medium-size enterprises in Kabul, Jowzjan, and Bamyan Provinces. This program was initially scheduled to end on April 30, 2023, but USAID extended it until 2025 and increased the award by \$5 million.¹⁷ According to the most recently available USAID implementer report from December 2023, Turquoise Mountain Trust created a total of 6,103 jobs in the Afghan carpet and jewelry industries. Turquoise Mountain Trust also reported that it supports 12 carpet producing companies and 15 jewelry businesses.¹⁸

AGRICULTURE PROGRAMS

This quarter, USAID OLH continued to support two agriculture activities in Afghanistan with total estimated costs of more than \$155 million, as shown in Table A.3.¹⁹

USAID’s agriculture programs and activities aim to mitigate the immediate hardships of farm households and agribusinesses due to drought, political instability, and financial liquidity challenges, and assist with long-term economic recovery to improve food security and the sustainability of key agricultural value chains. Activities include (1) training, technical assistance, and agriculture extension services (education, marketing, health, business assistance) to smaller-scale farmers; (2) supplying seeds, fertilizer, and other items to farmers to help increase production; (3) providing veterinary services and other support to the livestock and dairy industries to improve animal health, maintain productive assets, and increase production and incomes; and (4) improving domestic market linkages and creating additional value.²⁰

TABLE A.3

USAID ACTIVE AGRICULTURE PROGRAMS				
Project Title	Start Date	End Date	Total Estimated Cost	Cumulative Disbursements, as of 4/12/2024
Strengthening Rural Livelihoods and Food Security (SRL-FS)	7/25/2022	7/24/2026	\$80,000,000	\$40,000,000
Afghanistan Value Chains Program (AVCP)	6/9/2018	6/8/2025	75,672,170	56,720,131
Total			\$155,672,170	\$96,720,131

Note: Numbers have been rounded.
Source: USAID, response to SIGAR data call, 4/12/2024.



An Afghan girl waits for her family to receive assistance at the Spin Boldak border crossing, March 2024. (Photo by IOM/Mohammad Osman Azizi)

Strengthening Rural Livelihoods and Food Security

USAID's four-year, \$80 million, Strengthening Rural Livelihoods and Food Security launched in July 2022, and aims to enhance food security, nutrition, and resilience among vulnerable households in specific areas where Afghans face significant food insecurity.²¹ The UN Food and Agriculture Organization implements this activity in eight provinces (Badakhshan, Daykundi, Ghor, Jowzjan, Nimroz, Nuristan, Paktika, and Parwan). These provinces are all classified at the Phase 4 (Emergency) level of the Integrated Food Security Phase Classification, meaning that households have very high acute malnutrition and excess mortality.²²

This program aims to establish 2,000 Farmer Field Schools involving 60,000 male and female farmers across the program area, and plans to train and introduce farmers to climate smart and conservation agriculture practices.²³ Activities include improving the efficiency and productivity of food and staple crops such as wheat, beans and legumes, and fresh fruits and vegetables; increasing access to nutritious food at the household level; maintaining and enhancing livestock; increasing production of fodder crops (for livestock grazing); strengthening the capacities of farmers, farmer groups, women vegetable growers, and livestock holders regarding climate smart cultivation/production practices; and linking them to domestic markets to provide a short-term income boost.²⁴

As of December 31, 2023, the program had selected 26,132 smallholder farming and vulnerable households as direct beneficiaries; completed the procurement process of 1,866 metric tons of concentrated animal feed during the reporting period; and established 84 wheat Farmer Field Schools to support 2,100 farmers. The program's main challenges as reported were the Taliban's December 24, 2022, decree banning women from work in national and international organizations, the lack of a political framework for drought risk analysis, and high staff turnover among its implementing partners.²⁵

Afghanistan Value Chains Program

USAID’s Afghanistan Value Chains Program (AVCP), a combination of two former programs—AVC-Livestock and AVC-Crops—is a \$75.6 million activity that operates throughout Afghanistan with regional offices in Kabul, Herat, Mazar-e Sharif, Jalalabad, and Kandahar. AVCP is a market-driven, private sector program, aiming to increase the income, employment, commercial viability, and productivity of anchor firms in livestock and crops value chains to support food security and women in agriculture. AVCP’s activities support the expansion of sustainable agriculture-led economic growth across Afghanistan. Specifically, AVCP partners with and supports anchor firms through a market systems development approach, including providing credit and collaborating with key stakeholders to better perceive and respond to market opportunities. Updated information was not available this quarter. Last quarter, 3,818 households benefited directly from AVCP activities. Since the start of FY 2023, 10,227 households have benefited, exceeding the target of 8,000 by 28%.²⁶

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

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

EDUCATION PROGRAMS

USAID’s Office of Social Services (OSS) supports three education development activities in Afghanistan, with total estimated costs of \$111 million, as shown in Table A.4.²⁷ USAID continues to support primary school education for girls and boys as well as women’s and men’s higher education, but reported that the Taliban ban on girls’ secondary and higher education has directly impacted OSS activities.²⁸ OSS focuses on sustaining higher education opportunities for women and girls in fields granted special exemptions by the Taliban ministry of health, such as midwifery degree programs, and through virtual, online, and distance learning, while prioritizing the safety and privacy of female students and educators.²⁹ Last quarter, USAID reported that it awarded two new education activities: Accessible Quality Basic Education and Young Women Lead.

TABLE A.4

USAID ACTIVE EDUCATION PROGRAMS				
Project Title	Start Date	End Date	Total Estimated Cost	Cumulative Disbursements, as of 4/12/2024
Accessible and Quality Basic Education (AQBE)	10/1/2023	9/30/2028	\$79,249,987	\$1,758,714
Supporting Student Success in Afghanistan (SSSA)	1/1/2023	12/31/2026	27,284,620	5,964,401
Young Women Lead (YWL)	9/28/2023	09/27/2025	4,935,797	210,117
Total			\$111,470,404	\$7,933,232

Note: Numbers have been rounded.
Source: USAID, response to SIGAR data call, 4/12/2024.

Accessible Quality Basic Education

Accessible Quality Basic Education (AQBE) is a five-year, \$79.2 million activity that began in October 2023 and aims to improve safe and equitable access to quality education for primary-aged girls and boys and secondary school-aged girls. AQBE has identified four goals at its preliminary stage: (1) to achieve improved delivery of quality instruction in foundational skills and delivery of support for student well-being by educators; (2) to reinforce community school management and family engagement to sustain access to safe public and community-based education; (3) to increase the transition rate of community-based education students into public primary schools; and (4) to sustain secondary education engagement and learning opportunities for adolescent girls.³⁰ SIGAR will report on program performance metrics when more data become available.

Young Women Lead

Young Women Lead (YWL), which started in September 2023, is a two-year, \$4.9 million activity that plans to expand post-secondary education opportunities for young Afghan women. YWL aims to reach 650 Afghan youth, the goal to have a minimum of 85% female participants, and provide them with post-secondary education opportunities, as well as enhanced job readiness skills and professional networks. To support students inside Afghanistan, YWL will focus on post-secondary programs in female-specific, exempted fields of study such as allied health fields (anesthesia, dental prosthesis, medical technology, midwifery, nursing, and pharmacy), education, agriculture, and information technology.³¹ SIGAR will report on program performance metrics when more data become available.

Supporting Student Success in Afghanistan

In January 2023, USAID began supporting a new American University of Afghanistan (AUA) activity entitled Supporting Student Success in Afghanistan (SSSA) after the U.S.-funded technical capacity building program for AUA ended on December 31, 2022. SSSA aims to sustain access to and improve retention in local higher education opportunities for students living in Afghanistan.³²

Following the closure of AUA's Kabul campus after the Taliban takeover, AUA opened a satellite campus in Doha, Qatar, and implemented an online education model.³³ AUA continued to provide a hybrid-flexible model of education to its students, offering in-person classes to students in Qatar and online classes to students elsewhere.³⁴ This quarter, AUA reported a 100% retention rate for its students at the Doha campus, and a 91% retention rate for its students enrolled remotely from Afghanistan.³⁵ According to USAID, SSSA provides the majority of funding for AUA operations. USAID told SIGAR last quarter that AUA also receives funding from other sources, but did not specify from whom.³⁶



Girls and women read the Quran. (Photo by UN Women)

Keep Schools Open Finished

UNICEF's \$40 million Keep Schools Open project, supported by USAID, ended on December 31, 2023. Keep Schools Open implemented "Education Cash Plus," which aimed to keep girls in school by providing cash assistance to Afghan families with at least one adolescent girl in primary school, especially those at risk of dropping-out due to ongoing humanitarian, economic, and political crises. UNICEF said that girls are still able to attend grades 1–6 in formal schools, madrassas, and community-based schools under the Taliban.³⁷ According to a November UNICEF report, UNICEF completed a final installment of cash distributions to 14,458 households, meeting the overall program target of supporting over 87,000 households with adolescent girls.³⁸ The final report for Keep Schools Open is due on April 30, 2024.³⁹

PUBLIC HEALTH PROGRAMS

USAID's OSS currently implements seven health-related programs. Across programmatic offices, USAID-funded health-related programs have a total estimated cost of \$502 million, as seen in Table A.5.⁴⁰ Last quarter, the Taliban ministry of public health issued a letter banning specific health services and activities, including public health awareness campaigns, women-friendly health centers, social behavioral change, and mental health services.⁴¹ According to one health activity implementing partner that addresses women's health and family planning, "these restrictions augment existing barriers to creating demand and addressing reproductive health-related myths and misconceptions prevalent among women and men. The imposition of restrictive policies and Taliban threats have heightened awareness of and potential for insecurity among project staff."⁴² USAID reported that the extent to which restrictions are enforced by local authorities differs by province.⁴³

TABLE A.5

USAID ACTIVE HEALTH PROGRAMS				
Project Title	Start Date	End Date	Total Estimated Cost	Cumulative Disbursements as of 4/12/2024
Local Health System Sustainability (LHSS)	8/29/2019	8/28/2024	\$209,425,195	\$5,264,591
Assistance for Families and Indigent Afghans to Thrive (AFIAT)	7/10/2020	7/9/2025	117,000,000	57,037,942
Urban Health Initiative (UHI) Program	10/14/2020	10/13/2025	104,000,000	52,954,981
New DEWS Plus	2/2/2022	9/30/2031	50,000,000	13,800,897
Afghanistan Demographic and Health Survey (ADHS) Follow-On	10/9/2018	9/9/2023	10,500,000	165,269
Consolidated Grant - COVID-19 Response	9/30/2021	9/29/2026	6,000,000	5,990,113
Central Contraceptive Procurement (CCP)	4/20/2015	11/28/2023	3,599,998	3,676,081
Modeling American Healthcare, Standards & Values in Afghanistan	10/1/2020	9/30/2024	1,092,601	1,084,065
TB Data, Impact Assessment and Communications Hub (TB DIAH)	9/24/2018	9/24/2023	600,000	600,000
Meeting Targets & Maintaining Epidemic Control	4/15/2019	4/14/2024	270,000	1,155,000
Global Health Supply Chain Management (GHSCM-PSM)	4/20/2015	11/28/2023	176,568	5,918,876
Total			\$502,664,359	\$147,647,816

Note: Numbers have been rounded.

Source: USAID, response to SIGAR data call, 4/12/2024.

Local Health System Sustainability

The Local Health System Sustainability (LHSS) for Afghanistan is a project under the USAID Integrated Health Systems IDIQ [Indefinite Delivery, Indefinite Quantity contract], managed by the Global Health Bureau’s Office of Health Systems.⁴⁴ The activity aims to help low-income countries transition to self-financed health systems.⁴⁵ Through partnerships with the Afghanistan Social Marketing Organization (ASMO) and other grantees, LHSS helps reduce the cost of health care by supporting partner sales of affordable, socially marketed health products focused on women and children.⁴⁶

According to the most recently available quarterly progress report from FY24Q1, LHSS supported its grantees in expanding health care coverage and access through a number of initiatives, including training 553 private health providers (70% women) in priority areas like sexual and reproductive health; reaching 393,240 people through mass media campaigns about positive social behavior changes, including child-specific nutrition; and serving 155,660 patients (75% women) with health services in areas such as maternal health, non-communicable diseases, pediatric care, malnutrition, and tuberculosis.⁴⁷

LHSS provided an in-depth FY 2023 progress review for ASMO, and through virtual mentorship, helped them finalize their FY 2024 work plan to address issue areas and strengthen organizational capacity. Objectives for 2024 include developing a strategy to help grantees increase sales, focusing

on high selling and high margin products, and refining sales pitches.⁴⁸ LHSS also analyzed financial data from seven of its grantees to examine the efficacy of its technical assistance in improving revenue and optimizing business models. LHSS found that five of the seven grantees saw significant revenue growth and cost recovery.⁴⁹

Assistance for Families and Indigent Afghans to Thrive

The Assistance for Families and Indigent Afghans to Thrive (AFIAT), an OSS program that began in 2020, aims to improve health outcomes for Afghans, particularly women of childbearing age and preschool children, in rural and peri-urban Afghanistan. AFIAT worked in 14 provinces this quarter to improve health and nutrition services and access to those services, increase the adoption of ideal health and nutrition behaviors in communities, and help partners plan, finance, and manage Afghanistan's public health system.⁵⁰ Earlier this quarter, the Taliban halted AFIAT's field activities in Ghazni Province because the project did not have a signed MOU with the Taliban ministry of public health.⁵¹ USAID said the MOU was signed on March 10.⁵²

AFIAT activities in the other provinces remained active this quarter, including clinical competency-based training and counseling sessions for 155 members of its targeted support teams in 14 provinces. Additionally, targeted support teams conducted 18,469 visits to 249 health facilities to mentor 2,754 health service providers.⁵³ In the first quarter of its fourth project year, AFIAT focused on advocating for the institutionalization of its interventions within the Afghanistan Resilience Trust Fund's Health Emergency Response project, such as adopting its safety bundle for expecting mothers, safe cesarean surgery procedures, and group antenatal/postnatal care.⁵⁴

Urban Health Initiative

The OSS Urban Health Initiative (UHI) is a five-year cooperative agreement funded by USAID and led by a consortium of implementing partners. UHI aims to support the health service ecosystem and improve access to primary care and lifesaving secondary and referral care for Afghans in urban areas, with a focus on women, children, and other vulnerable populations.⁵⁵

In the first quarter of its fourth year, UHI coordinated health activities with the Taliban ministry of public health at the national and provincial levels, including on technical working groups, task forces, and subcommittees of the provincial public health directorates and public health coordination committees. Through this relationship, the public health coordination committee issued a letter of support for UHI's midwifery activities in Herat Province. UHI said the Taliban also supported its project in the areas of tuberculosis case identification, tuberculosis sample and patient transportation, and lab tests for drug-resistant tuberculosis patients.⁵⁶

UHI also coordinated with two of USAID's other health projects (AFIAT and LHSS), various UN agencies, and professional associations. During the quarter, UHI conducted 45 supervisory sessions with health care providers to strengthen the delivery of health care services in five target cities. Other metrics recorded this quarter include improving service delivery readiness at 76 health facilities, conducting 54,914 antenatal care visits and 60,075 postnatal visits, and holding 301 mentorship sessions for health providers on essential care for infants. UHI also provided contraception to 97,252 women out of the 161,402 women who attended health counseling sessions on family planning.⁵⁷

USAID Support for World Health Organization Initiatives

USAID/Afghanistan provides support to the World Health Organization (WHO) for healthcare interventions related to infectious disease surveillance and response. In 2023, WHO issued a fact sheet reviewing the results from USAID-funded efforts from 2022–2023. This includes expanding disease surveillance sites from 519 to 613; responding to 1,221 disease outbreak alerts; training 2,296 participants in topics like surveillance, outbreak investigation and response, case management, and disease response; and delivering lab supplies to all 34 provinces, including 95,000 COVID-19 tests.⁵⁸

According to the fact sheet, WHO faced challenges such as lengthy clearance procedures for lab equipment and supplies, political instability, frequent leadership changes in the Taliban ministry of public health, high turnover rate of their technical staff, and difficulty reaching remote areas in cold weather. Next steps for the program include strengthening event-based surveillance, expansion of electronic surveillance services, and continuing outbreak detection and response in all 34 provinces.⁵⁹

USAID also reported that WHO is currently prioritizing cross-border vaccinations in Afghanistan and Pakistan. The Taliban are supportive of these vaccination campaigns, but prefer site-to-site vaccinations over house-to-house campaigns, especially in the southern provinces.⁶⁰

For more information on public health in Afghanistan, see page 49.

DEMOCRACY, GENDER, AND RIGHTS PROGRAMS

USAID continues to manage several programs in Afghanistan focused on providing support to civil society organizations, the media sector, Afghan women and girls, and conflict-affected civilians through its Office of Democracy, Gender, and Rights, and its Office of Social Services.⁶¹ USAID reported Taliban interference into these programs this quarter, including the arrest of staff, arrest and detention of grantees, and scrutiny from the regime's general directorate of intelligence.⁶² Some information about these programs have been withheld to protect staff and beneficiaries in Afghanistan. Total estimated costs for these active programs are \$156 million, as seen in Table A.6.⁶³



Afghan women reporters at Radio Killid and Radio Mursal on World Radio Day. (Photo by UNAMA/Tahmina Osta)

TABLE A.6

USAID ACTIVE DEMOCRACY, GENDER, AND RIGHTS PROGRAMS				
Project Title	Start Date	End Date	Total Estimated Cost	Cumulative Disbursements, as of 4/12/2024
Women’s Scholarship Endowment (WSE)	9/27/2018	9/26/2028	\$60,000,000	\$50,000,000
Enabling Essential Services for Afghan Women and Girls	7/25/2022	7/24/2025	30,000,000	21,291,247
Supporting Transformation for Afghanistan’s Recovery (STAR)	2/18/2021	12/31/2024	28,338,901	19,328,700
Afghan Support Project	9/16/2022	9/15/2025	25,884,633	8,195,108
Information, Dialogue, and Rights in Afghanistan	9/23/2022	9/1/2025	11,798,379	3,100,000
Total			\$156,021,913	\$101,915,055

Note: Numbers have been rounded.
 Source: USAID, response to SIGAR data call, 4/12/2024.

Supporting Transformation for Afghanistan’s Recovery (STAR)

Beginning in February 2021, USAID’s STAR program has aimed to build resilience in some of Afghanistan’s poorest and most conflict-affected communities by strengthening food and livelihood security through a consortium of implementing partners. The activity provides cash assistance, agricultural and livestock support, and supported market skills and linkages across nine provinces.⁶⁴

STAR provides four months of cash-for-food assistance and/or rapid cash-for-work (CFW) projects for immediate stabilization needs. USAID said CFW has the additional benefit of building social cohesion among Afghan returnees and host communities through joint work projects and it contributes to the improvement of living conditions for residents. In parallel

to these cash-focused activities, USAID added, STAR and partners will support the development of income generating activities of these primary target groups.⁶⁵

According to STAR's most recently available progress report, STAR implementing partners began construction on 26 water supply projects in the first quarter of FY 2024. STAR also provided cash-for-work project opportunities to over 400 beneficiaries.⁶⁶

A new STAR component is focusing on improved health and wellbeing services by addressing the loss of primary residence, loss of livelihood, displacement, conflicted-related injury, and loss of an immediate family member.⁶⁷ USAID said STAR will establish and operate health sub-centers in targeted districts to improve access to primary health care services and integrate nutrition and mental health and psychosocial support provided by the centers. USAID added that there are an estimated 27,100 individuals benefiting from primary health care, nutrition, and mental health and psychosocial support services from these facilities.⁶⁸

Enabling Essential Services for Afghan Women and Girls

The UN Entity for Gender Equality and Empowerment of Women (UN Women) implements the USAID-funded Enabling Essential Services for Afghan Women and Girls activity in an effort to respond to violence against women, strengthen opportunities for women's economic empowerment, and safeguard spaces for women's civil society organizations.⁶⁹

UN Women continues to work with Afghan women to advocate for their rights and ensure their voices are incorporated in UN meetings, resolutions, and recommendations. UN Women has also successfully signed UN-to-UN agreements, launching partnerships partially funded by USAID, to support women entrepreneurs and women in prisons.⁷⁰

Women's Scholarship Endowment

The Women's Scholarship Endowment (WSE) assists Afghan women to obtain a university or graduate degree in science, technology, engineering, and mathematics (STEM).⁷¹ Its objectives are to develop and implement a scholarship program for Afghan women, strengthen the organizational capacity at local partner universities, and provide WSE beneficiaries with career development and leadership training.⁷²

This quarter, WSE focused on identifying regional universities willing to accept Afghan students for the Fall 2024 semester. Students unable to travel to regional universities have the option to enroll in American University of Afghanistan's (AUAF) online program. An additional cohort of students are currently enrolled at the AUAF Doha campus, where they are supported by WSE with financial grants, skills workshops, and extracurricular activities.⁷³

Afghan Support Project

The Afghanistan Support Program (ASP) aims to support civil society organizations, civic activists, human rights defenders, and journalists in their efforts to protect basic rights and freedoms and ensure access to credible media. ASP also supports efforts to combat trafficking in persons and raise awareness of the issue.⁷⁴

ASP advances its objectives by providing financial, operation, and professional development support to media and civil society. Its activities are supported by a consortium of NGO and media partners.⁷⁵ This quarter, ASP awarded additional professional development grants, and a cohort of grantees completed the implementation of their grant activities. ASP also awarded two grants to help protect victims of human trafficking.⁷⁶ As part of its effort to address trafficking in persons, an ASP study identified a complex web of factors that contribute to trafficking, including economic stress, political change, socio-cultural practices, and international dynamics.⁷⁷

Information, Dialogue, and Rights in Afghanistan

In September 2022, USAID signed an agreement for the \$6.1 million Supporting Media Freedom and Access to Information in Afghanistan program.⁷⁸ The program's objective is to help deliver news and educational content to national audiences that strengthen Afghanistan's human capital and enable citizens to freely organize and communicate. It aims to accomplish this by supporting independent media and reporting on rights and governance issues; developing a strong cadre of female journalists and producers; supporting journalists to operate safely; and informing Afghan citizens about critical issues of public interest.⁷⁹

In 2023, USAID modified the award to include a second component called "Supporting National Dialogue and Rights Advocacy," changed the program name to Information, Dialogue, and Rights in Afghanistan, and extended the performance period from September 2024 to June 2026.⁸⁰ In February 2024, USAID modified the award again to include a third component called "Enhanced Media Freedom and Afghanistan Regional Dialogue for South and Central Asia," and increased the award to \$14,079,528. USAID said this third component will support regional peace dialogues between South and Central Asia stakeholders and Afghanistan stakeholders to discuss key issues such as water, trade, education, among others. It will also support surveys on key regional priorities and future regional engagement with Afghanistan.⁸¹

STATE DEPARTMENT PROGRAMS IN AFGHANISTAN

DEMOCRACY AND HUMAN RIGHTS

State's Bureau of Democracy, Human Rights, and Labor (DRL) supports a diverse range of programs intended to protect the rights of Afghanistan civil society, independent media, women and girls, and human rights actors. DRL aims to protect victims of gender-based-violence, strengthens and supports freedom of association by supporting civil society organizations and national NGOs, and intends to provide access to independent sources of information by supporting media outlets and journalists. It also attempts to promote respect for human rights, especially for ethnic and religious minority groups and other vulnerable communities. Since the drawdown of U.S. troops in 2021, DRL has provided more than \$26 million in emergency, resiliency, and advocacy assistance to almost 900 members of civil society, including Afghan women leaders, and over 1,600 women, girls, and their families, both inside and outside the country. At State's request, additional details of its DRL programs have been withheld to protect the safety of staff and beneficiaries in Afghanistan.⁸²

SUPPORT FOR REFUGEES AND INTERNALLY DISPLACED PEOPLE

USAID and the State/PRM continue to support Afghan refugees and internally displaced persons.⁸³ Humanitarian efforts have been concentrated on Afghan returnees from Pakistan since Pakistan's government began implementing its "Illegal Foreigners' Repatriation Plan" in November 2023, authorizing the arrest, detention, and deportation of all unregistered foreigners.⁸⁴

In response, the UN's International Organization for Migration issued a Border Consortium Appeal to support the immediate needs of Afghan returnees at the Afghanistan-Pakistan border, including protection screening, shelter, and transportation to areas of origin or return. Last quarter, PRM provided \$3.6 million to the Border Consortium partners to help support newly returned Afghans at border reception and transit centers.⁸⁵

PRM said there have been no significant changes to its Afghanistan assistance this quarter and returns from Pakistan have slowed to the pre-September 2023 level of less than 500 returnees per day. PRM said it continues to monitor the situation and prepare for a potential increase in the number of returnees from Pakistan.⁸⁶

PRM also broadly supports the UN's Afghanistan HRP and funds its lifesaving, multisectoral humanitarian and protections activities across Afghanistan. In 2023, PRM made the following contributions to activities under the HRP:⁸⁷

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

PRM has not obligated any new funding for Afghanistan since January 1, 2024.⁸⁸ For more information on Afghan refugees and internally displaced people, see page 47.

REMOVING EXPLOSIVE REMNANTS OF WAR

State's Bureau of Political-Military Affairs' Office of Weapons Removal and Abatement (PM/WRA) manages the Conventional Weapons Destruction (CWD) program in Afghanistan and—due to the ongoing risk to civilians—continues to fund land mine and explosive remnants of war (ERW) clearance activities through implementing partners. PM/WRA currently supports five Afghan NGOs, three international NGOs, and two public international organizations to help clear areas in Afghanistan contaminated by ERW and conventional weapons (e.g., unexploded mortar rounds).⁸⁹ From 1997 through March 6, 2024, State provided \$487 million in weapons-destruction and mine-action assistance to Afghanistan.⁹⁰

Operating Environment

Direct U.S. assistance to the Afghan Directorate for Mine Action Coordination (DMAC), an Afghan government entity, was canceled on September 9, 2021, following the Taliban takeover, in compliance with international sanctions against specially designated terrorist groups. PM/WRA implementing partners have signed MOUs with the now Taliban-run DMAC, but none have signed agreements with Taliban provincial and district officials this quarter.⁹¹

PM/WRA reported that DMAC does not conduct or fund operations or programs, and lacks the resources to fully operate the national mine database and conduct quality assurance practices.⁹² PM/WRA said DMAC has supported humanitarian mine programs by working with the UN when local authorities have attempted to interfere with regular clearance operations.⁹³ Implementing partners and women employed in U.S.-funded CWD projects have not reported any interference from the Taliban this quarter.⁹⁴

DMAC extended operational accreditation of U.S.-funded projects and implementing partners this quarter, which PM/WRA said were granted prior to August 2021 by the former Afghan government. DMAC accreditation certifies that an organization has the technical capacity to conduct demining programs and its procedures are consistent with international and national mine action standards.⁹⁵



UNAMA Chief Roza Otunbayeva visits a demining site outside of Kabul. (Photo by UNAMA)

Clearance Operations

This quarter, PM/WRA implementing partners cleared over five million square meters of minefields, and destroyed 136 anti-tank mines and anti-personnel weapons, 451 items of unexploded ordnance, and 851 small arm ammunitions. After the second quarter of FY 2024, PM/WRA estimated there are about 1,276 square kilometers of contaminated minefields and battlefields remaining. Since 1997, PM/WRA implementing partners have cleared a total of 383 million square meters of land and destroyed over eight million landmines and ERW.⁹⁶

Funding Update

Since September 2021, PM/WRA implementing partners have paid Taliban entities nearly \$1.3 million in taxes, including \$138,000 this quarter, the majority of which is withheld payroll tax.⁹⁷ PM/WRA has \$5 million in FY 2023 funds available for obligation, as of March 6, 2024.⁹⁸ For more information on State's contributions to the Nonproliferation, Anti-Terrorism, Demining, and Related Programs (NADR) Fund, see page 139.

COUNTERNARCOTICS

From 2003 until the fall of the Afghan government in August 2021, State's Bureau of International Narcotics and Law Enforcement Affairs (INL) operated multiple programs in Afghanistan to reform the criminal justice system and limit the production and trafficking of illegal drugs.⁹⁹ Since the first quarter of FY 2022, following the Taliban takeover, INL has obligated \$11 million from the International Narcotics Control and Law Enforcement account on counternarcotics programs in Afghanistan.¹⁰⁰

As of March 2024, INL counternarcotics programming supported counternarcotics oversight and messaging efforts, including funding the Afghanistan

Opium Surveys and the Afghan Opiate Trade Project (AOTP) through the UN Office on Drugs and Crime (UNODC). INL disbursed \$25 million for the Afghanistan Opium Surveys from 2006 to March 2024, and \$10.3 million for AOTP between December 2011 and March 2024.¹⁰¹ The AOTP monitors and analyzes trends in the Afghan opiate industry to support the international response to the illicit drug economy.¹⁰²

The Afghanistan Opium Surveys utilize data collected by UNODC through remote sensing, surveys, and global data collections on drugs to predict medium- and long-term trends in the narcotics industry.¹⁰³ INL also funds an inter-agency agreement with the U.S. Agency for Global Media to implement public information and counternarcotics messaging programs, with total disbursements of \$4.5 million from February 2017 to March 2024.¹⁰⁴

INL's treatment and prevention services and alternative livelihood programs remain active in Afghanistan. To date, INL has disbursed approximately \$86 million to implement these programs.¹⁰⁵ For more information on Afghanistan's narcotics production, see page 67.

DEPARTMENT OF DEFENSE PROGRAMS

U.S. SECURITY CONTRACT CLOSE-OUTS

Following the Taliban takeover, U.S. funding obligations of the Afghan National Defense and Security Forces (ANDSF) ceased, but disbursements to contractors will continue, as necessary, until all Afghanistan Security Forces Fund (ASFF) obligations incurred prior to the U.S. withdrawal are liquidated.¹⁰⁶

According to DOD, resolving ASFF-funded contracts is an ongoing contract-by-contract matter between contractors and the contracting office in the military departments (Army, Air Force, and Navy). ASFF obligation authority was granted by the DOD Comptroller to the Combined Security Transition Command-Afghanistan (CSTC-A) and the Defense Security Cooperation Agency (DSCA), and these organizations then delegated obligation authority to the military departments. DSCA used pseudo-Foreign Military Sales (FMS) cases to manage ASFF funds in the FMS Trust Fund.¹⁰⁷

Contract vendors must submit claims to begin the close-out process. Vendors typically have a five-year window after contracts are executed to submit claims, and DOD cannot force vendors to submit invoices for payment. Therefore, DOD said it cannot at this time provide information on estimated contract closing dates, the amount of funds available to be recouped, or the approximate costs of terminating each contract.¹⁰⁸

As seen in Table A.7, ASFF funds that were obligated by CSTC-A and its successor the **Defense Security Cooperation Management Office-Afghanistan (DSCMO-A)** have total remaining unliquidated ASFF obligations of \$69.0 million. Contracts, used to support pseudo-FMS cases

Defense Security Cooperation Management Office-Afghanistan

(DSCMO-A): The successor to Combined Security Transition Command-Afghanistan (CSTC-A), which was disbanded on June 1, 2022. DSCMO-A uses ASFF funds on new contracts awarded locally by Army Contract Command-Afghanistan or as military interdepartmental purchase requests to leverage already-awarded contracts.

Source: DOD, OUSD-P, response to SIGAR vetting, 10/11/2022; DOD, OUSD-P, response to SIGAR data call, 6/15/2022.

managed by the military departments, have total unliquidated ASFF obligations of \$203.3 million.¹⁰⁹

Between FY 2002 and FY 2021, Congress appropriated \$88.8 billion to support the ANDSF.¹¹⁰

TABLE A.7

SUMMARY STATUS OF ASFF OBLIGATED CONTRACTS (IN MILLIONS)				
	Cumulative Obligations	Cumulative Expenditures	Unliquidated Obligations (ULO)	ULO as of:
Military Departments				
Department of the Air Force				
A-29	\$1,030.85	\$992.81	\$38.04	3/7/2024
C-130	153.07	112.68	40.39	11/30/2023*
PC-12	40.31	20.74	19.57	4/10/2024
C-208	120.90	115.62	3.18	9/29/2023*
Training	28.52	26.27	2.25	8/31/2023*
Munitions	10.88	10.73	0.15	3/7/2024
Subtotal	1,384.53	1,278.85	103.58	
Department of the Army				
ASFF	342.42	300.43	41.99	3/30/2024
UH-60	380.30	377.63	15.89	3/30/2024
ASFF Ammunition	59.21	44.45	14.76	3/30/2024
PEO STRI [^]	446.99	445.91	4.12	3/30/2024
Subtotal	1,228.92	1,168.42	76.76	
Department of the Navy				
All Programs	30.49	7.55	22.94	3/30/2024
Subtotal (All Military Departments)	2,643.94	2,454.82	203.29	
Military Command				
Defense Security Cooperation Management Office-Afghanistan				
All Programs	198.16	129.21	68.95	4/4/2024
Total	\$2,842.10	\$2,584.02	\$272.24	

Note: Numbers may not add due to rounding.

*DOD did not report any updates this quarter. [^]The acronym STRI is used for simulation, training, and instrumentation.

Source: DOD, response to SIGAR data call, 4/10/2024; DOD, "DOD Dictionary of Military and Associated Terms," 11/2021, p. 295.

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سردار مفتحش ویژه برای بازسازی افغانستان



اداره

سندر مفتحش

د پيار غاونې لپاره د ځانگړي

“If we do not invest in our development and reconstruction institutions to be ready for future contingencies, we will not succeed when conflict arises again.”

—*Inspector General
John F. Sopko*

5 SIGAR OVERSIGHT



SIGAR OVERSIGHT CONTENTS

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Afghan returnees at a temporary shelter before heading to the IOM Transit Centre in Kandahar, March 2024. (Photo by IOM/Mohammad Osman Azizi)

SIGAR OVERSIGHT ACTIVITIES

SIGAR's work to date has identified approximately \$3.97 billion in savings to the U.S. taxpayer.

This quarter, SIGAR's engagements with the United States Agency for International Development (USAID) and the Swedish Parliament reaffirmed the need to protect implementing partners and beneficiaries, and examine ongoing activities in Afghanistan.

SIGAR issued nine products this quarter, including this quarterly report. SIGAR issued one performance audit report, examining an ongoing economic growth and humanitarian assistance program. SIGAR also completed seven financial audits of U.S.-funded projects in Afghanistan that identified \$329,912 in questioned costs as a result of internal-control deficiencies and noncompliance issues by U.S. government contractors.

AUDITS

SIGAR conducts performance and financial audits, as well as evaluations of programs and projects connected to U.S. assistance in Afghanistan. SIGAR has eight ongoing performance audits and evaluations, and 38 ongoing financial audits, as shown in Appendix B of this report.

In response to the 2021 U.S. withdrawal and the collapse of the Afghan government, SIGAR's Audits and Inspections Directorate has adapted and re-prioritized its oversight work to meet emergent programming priorities and address areas of interest and concern to Congress and to the American taxpayer. These include U.S.-funded programs in Afghanistan across multiple key sectors that support girls' and women's rights, counternarcotics, food assistance, education, and internally displaced persons.

Additionally, SIGAR has long emphasized the need for third-party verification of reports, which remains relevant as U.S. implementing agencies continue to rely on third-party monitoring and evaluation for their in-country programming. Moreover, SIGAR has identified donor coordination as an area needing improvement, a particularly applicable concern given ongoing U.S. funding to international organizations. The Audits and Inspections Directorate maintains vigorous oversight in these areas to improve accountability and transparency, suggest process improvements, and generate lessons learned for other current and future overseas reconstruction and development efforts.

Performance Audit Report

SIGAR issued one performance audit report this quarter.

Performance Audit 24-20-AR: Afghanistan Competitiveness of Export-Oriented Businesses Activity Program: USAID Did Not Perform All Required Oversight, and the Program has Yielded Mixed Results

Since 2002, USAID has worked to reinvigorate Afghanistan’s economy by creating jobs and expanding business opportunities. In January 2020, USAID’s Office of Economic Growth awarded a five-year contract to Development Alternatives Incorporated (DAI) to implement the \$105.7 million Afghanistan Competitiveness of Export-Oriented Businesses Activity (ACEBA) program, which has continued through the Taliban takeover in 2021. After the Afghan government’s collapse, USAID suspended most ACEBA activities that could have benefited the Taliban financially. USAID then added a “livelihood support” activity to help ensure Afghan families had the means to access food, shelter, and basic medical services amid the humanitarian crisis. ACEBA resumed program activities in January 2022.

SIGAR reviewed USAID’s oversight and management of ACEBA from January 2020 through December 2023. This audit assessed the extent to which (1) USAID conducted the required ACEBA program oversight; and (2) ACEBA achieved program goals and objectives, including those related to sustainability.

SIGAR found that USAID did not conduct all the monitoring and oversight of the ACEBA program mandated by USAID’s Mission Order 201.05, which requires USAID to make periodic site visits, review performance reports, corroborate information from site visits and reporting, and document their oversight in Afghan Info—a central repository for all monitoring and performance data and administrative information. USAID officials did not conduct required site visits for the first half of the program (two and a half years) and did not document later site visits in Afghan Info.

USAID also did not ensure that its contractor, DAI, met all contractually mandated reporting requirements. Although DAI produced the required monthly, quarterly, and annual reports, these reports did not contain all required reporting elements. For example, SIGAR found that 14 of the 33 monthly reports examined did not include security situation information. USAID did not corroborate ACEBA’s data as outlined, as USAID initially planned to verify some data by talking with the beneficiaries and “other relevant private sectors.” USAID did not provide any evidence that it independently sought information from beneficiaries and “other relevant private sectors” to corroborate DAI’s reports.

DAI is required to report any issues that may affect the delivery of service, per its contract terms. DAI reported that some Taliban actions have interfered with ACEBA activities, but “the implementation of ACEBA

activities or operations remained largely unaffected by the current security situation in Afghanistan. DAI/ACEBA has established respectful relations with the Taliban, coordinating program activities without direct cooperation.” For example, Taliban restrictions on women’s movement have hampered ACEBA operations throughout the country. DAI also reported that the Taliban froze DAI bank accounts three times since August 2021. Additionally, ACEBA beneficiaries reported their primary challenge was navigating the Taliban’s banking restrictions.

Mission Order 201.05 also requires each program to have a monitoring, evaluation, and learning (MEL) plan with performance indicators to inform USAID and the implementing partner about whether, and how, an activity is making progress toward its intended results. USAID frequently changed and revised ACEBA’s performance indicators throughout the program’s first four years, with three MEL plan versions developed during this period. SIGAR found that only two indicators remained unchanged and appeared in all three MEL plan versions. While USAID guidance acknowledges that USAID or an implementing partner may need to adjust performance indicators to match changes in program scope or direction or to address problems with practicality of data collection, it also makes clear that USAID should be cautious about changing performance indicators because it compromises the comparability of data over time. Without the proper assessment of performance indicators and availability of comparable data across time, it is difficult to use indicators to measure program success and determine whether ACEBA is achieving its goals.

DAI noted mixed results in achieving ACEBA program goals and objectives in its annual reports. SIGAR found that during the program’s first two years, ACEBA did not meet its performance targets. Specifically, DAI met only 25% of targets in 2020, and 23% of targets in 2021. However, DAI showed improvement in meeting targets during 2022 and 2023, as DAI met about 62% and 75% of targets in 2022 and 2023, respectively. DAI and USAID also reported examples of ACEBA making progress, such as creating full-time jobs for Afghans by expanding the country’s export market and economic sector, and by improving the economic situation for Afghan women.

Per the ADS guidance, USAID is not required to determine if activities are sustainable before it undertakes an activity or at its conclusion. In November 2023, USAID told SIGAR that it bases its criteria for sustainability on the contract and any modifications. USAID officials stated that ACEBA looks at sustainability “from many perspectives,” including commercial viability, management, access to resources, technical and financial capacity, and the environment. The officials added that ACEBA uses extensive selection criteria for grants and activities to help ensure sustainability, but USAID and DAI cannot guarantee the sustainability of individual businesses due to other external factors such as economic downturn, the

TABLE S.1

SIGAR'S FINANCIAL AUDIT COVERAGE (\$ BILLIONS)	
259 completed audits	\$9.7
38 ongoing audits	0.4
Total	\$10.1

Note: Numbers have been rounded. Coverage includes audit-able costs incurred by implementers through U.S.-funded Afghanistan reconstruction contracts, grants, and cooperative agreements.

Source: SIGAR Audits and Inspections Directorate, 3/15/2024.

COVID-19 pandemic, and the Afghan government's collapse. The majority of business owners SIGAR spoke with believe that their businesses are sustainable.

SIGAR did not make recommendations in this report because a May 2023 SIGAR performance audit, *Healthcare in Afghanistan: USAID Did Not Perform All Required Monitoring, But Efforts Reportedly Contributed to Progress in Vital Services* (SIGAR 23-24-AR), reported similar problems meeting and documenting Mission Order 201.05 requirements. In November 2023, USAID's Mission for Afghanistan issued a revised Mission Order 201.05, and if implemented as stated, the changes should address the issues highlighted in this report.

Financial Audits

SIGAR launched its financial audit program in 2012, after Congress and the oversight community expressed concerns about oversight gaps and the growing backlog of incurred-cost audits for contracts and grants awarded in support of overseas contingency operations. SIGAR competitively selects independent accounting firms to conduct the financial audits and ensures that the audit work is performed in accordance with U.S. government auditing standards. Financial audits are coordinated with the federal inspector-general community to maximize financial-audit coverage and avoid duplicative efforts.

SIGAR's financial audit program identifies **questioned costs** resulting from a contract or grant awardee's lack of, or failure to comply with, internal controls, or a failure to comply with applicable requirements. The results of SIGAR's financial audits, including any recommendations about questioned costs, are provided to the funding agencies to make final determinations on fund recovery. Since 2012, SIGAR's financial audits have identified more than \$535 million in questioned costs and \$366,718 in unpaid interest on advanced federal funds or other revenue amounts owed to the government.

This quarter, SIGAR completed seven financial audits of U.S.-funded projects in support of the Afghan people. An additional 38 ongoing financial audits are reviewing \$414 million in auditable costs, as shown in Table S.1. A list of completed and ongoing financial audits can be found in Appendix B of this quarterly report.

SIGAR issues each financial audit report to the funding agency that made the award(s). The funding agency is responsible for making the final determination on **questioned amounts** identified in the report's audit findings. As of March 31, 2024, funding agencies had disallowed \$29.77 million in questioned amounts, which are thereby subject to collection. It takes time for funding agencies to carefully consider audit findings and recommendations. As a result, final disallowed-cost determinations remain to be made for several of SIGAR's issued financial audits. SIGAR's financial audits have also

Questioned costs: costs determined to be potentially unallowable. The two types of questioned costs are (1) ineligible costs (violation of a law, regulation, contract, grant, cooperative agreement, etc. or an unnecessary or unreasonable expenditure of funds); and (2) unsupported costs (those not supported by adequate documentation or proper approvals at the time of an audit).

Questioned amounts: the sum of potentially unallowable questioned costs and unpaid interest on advanced federal funds or other revenue amounts payable to the government.

identified and reported 793 compliance findings and 862 internal-control findings to the auditees and funding agencies.

Financial Audit Reports Issued

The seven financial audits completed this quarter identified \$329,912 in questioned costs as a result of internal-control deficiencies and noncompliance issues. Due to the current security situation in Afghanistan, the names and other identifying information of some implementing partners have been withheld at USAID's request.

Financial Audit 24-13-FA: USAID's [redacted] in Afghanistan Audit of Costs Incurred by [redacted]

On September 16, 2020, USAID awarded a \$3,063,386 grant to [redacted] to support the [redacted] program. The grant's objectives included (1) providing information management products, mapping support, and monitoring services to key partners in humanitarian response; and (2) building management information capacity at the provincial government level to ensure better preparedness and response to natural hazards. The period of performance for this grant was from October 1, 2020, to February 28, 2022. USAID modified the grant one time, which did not change the total award amount or the period of performance.

SIGAR's financial audit, performed by Conrad LLP (Conrad), reviewed \$3,043,174 in costs charged to the grant from October 1, 2020, to February 28, 2022. Conrad identified one material weakness and four significant deficiencies with [redacted] internal controls, and five instances of noncompliance with the terms of the grant and the U.S. Code of Federal Regulations. Conrad identified \$197,968 in questioned costs due to the deficiencies in internal controls and instances of noncompliance.

Financial Audit 24-14-FA USAID's Agriculture Marketing Program in Afghanistan

Audit of Costs Incurred by Roots of Peace

On January 28, 2020, USAID awarded a three-year, \$30,000,000 cooperative agreement to Roots of Peace to support the Agriculture Marketing Program in Afghanistan. The program's objective was to improve the livelihoods of Afghan exporters and farmers by expanding the number of export products and developing new markets for Afghan exports. USAID modified the agreement seven times; the modifications did not affect the total award amount, but the period of performance was extended to September 30, 2023.

SIGAR's financial audit, performed by Conrad LLP, reviewed \$20,601,111 in costs charged to the agreement from February 1, 2021, through January 31, 2023. Conrad identified one deficiency and three significant deficiencies in Roots of Peace's internal controls, and four instances of noncompliance with the terms of

the agreement. Because of the deficiencies in internal controls and instances of noncompliance, Conrad identified \$26,717 in questioned costs.

Financial Audit 24-15-FA USAID's Grain Research and Innovation Program in Afghanistan

Audit of Costs Incurred by Michigan State University

On March 8, 2013, USAID awarded a cooperative agreement to Michigan State University (MSU) in support of its Global Center for Food System Innovation. The initial agreement had a funding ceiling of \$24,919,790 for the Center's activities. On March 13, 2017, the award was amended to support a \$19,500,000 Grain Research and Innovation program in Afghanistan. The program's goal was to enhance the productivity, profitability, and climate resiliency of wheat crops in Afghanistan through improved agronomic practices, access to high-yielding seed varieties, wheat genetics, post-harvest management, and linkages to the private sector. USAID modified the agreement 12 times. The modifications decreased the program's budget to \$15,172,500, but did not change the program's period of performance end of September 30, 2022.

SIGAR's financial audit, performed by Conrad LLP, reviewed \$10,548,041 in costs charged to the agreement from January 1, 2019, through September 30, 2022. Conrad identified two deficiencies in MSU's internal controls and two instances of noncompliance with the terms of the agreement. Because of the deficiencies in internal controls and instances of noncompliance, Conrad identified \$19,505 in questioned costs.

Financial Audit 24-16-FA Department of State's Antiterrorism Assistance Program

Audit of Costs Incurred by Miracle Systems LLC

On September 1, 2017, the Department of State awarded a time and materials task order with \$17,704,868 in Afghanistan-related funding budgeted for four option years to Miracle Systems LLC. The task order supported an antiterrorism assistance program and funded training, mentoring, and consultations at the Joint Afghanistan Training Center to help Afghanistan build a wide range of capabilities to detect, deter, and apprehend terrorists. State modified this task order's option years nine times; the modifications decreased the funding to \$14,769,184 and extended the period of performance from August 31, 2022, through February 28, 2023.

SIGAR's financial audit, performed by KPMG LLP, reviewed \$14,730,869 in costs charged to the task order from September 1, 2019, through February 28, 2023. KPMG identified one material weakness and two significant deficiencies in Miracle Systems' internal controls, and two instances of noncompliance with the terms of the task order. Because of the deficiencies in internal controls and the instances of noncompliance, KPMG identified \$77,778 in total questioned costs.

Financial Audit 24-17-FA Department of State’s Afghan Students Scholarship Program

Audit of Costs Incurred by American University of Central Asia

On August 9, 2017, the Department of State awarded a \$2,000,008 cooperative agreement to American University of Central Asia (AUCA) to support the Afghan Students Scholarship program. The program aimed to support scholarships for a cohort of 26 Afghan students. The university was responsible for educating the students to obtain undergraduate degrees to prepare them to assume roles in professional, societal, and civic settings. State modified the agreement twice, extending the period of performance from August 31, 2022, through October 31, 2022, and did not change the total funding.

SIGAR’s financial audit, performed by KPMG LLP, reviewed \$1,965,930 in costs charged to the agreement from August 9, 2017, through October 31, 2022. KPMG identified one significant deficiency in AUCA’s internal controls but did not identify any instances of noncompliance with the terms of the agreement. KPMG did not identify any questioned costs.

Financial Audit 24-18-FA Department of State’s Flexible Implementation and Assessment Team II Program

Audit of Costs Incurred by TigerSwan LLC

On September 16, 2020, the Department of State awarded a \$61,824,560 contract to TigerSwan LLC to support the Flexible Implementation and Assessment Team (FIAT) II program in Afghanistan. The contract supported the FIAT program by managing a team of third-party independent contractors. Under the contract, TigerSwan was required to recruit, screen, hire, train, manage, and pay contracted employees tasked with performing assessments and oversight activities of State’s Bureau of International Narcotics and Law Enforcement Affairs programs throughout Afghanistan. State modified the contract 19 times, the modifications exercised two option years, obligated funding in the amount of \$42,687,485, and extended the period of performance from August 31, 2021, through August 31, 2023.

SIGAR’s financial audit, performed by Crowe LLP, reviewed \$20,675,877 in costs charged to the contract from September 16, 2020, through August 31, 2022. Crowe identified one significant deficiency in TigerSwan’s internal controls and one instance of noncompliance with the contract terms. Because of the deficiency in internal controls and the instance of noncompliance, Crowe identified \$7,944 in total questioned costs.

Financial Audit 24-19-FA USAID’s INVEST Initiative in Afghanistan

Audit of Costs Incurred by DAI Global LLC

On September 28, 2017, USAID awarded a two-year \$94,941,047 cost-plus-fixed-fee contract to DAI Global LLC to support its worldwide INVEST initiative. The contract’s purpose was to facilitate private capital investment in emerging markets where USAID works by (1) assessing market

conditions and investment opportunities; (2) supporting blended finance funds, investment platforms, and risk-mitigation instruments; and (3) providing transaction investment advisory services. After two subsequent option years and 27 modifications to the contract, the total obligated funding increased to \$170,472,470 and the period of performance was extended through September 27, 2024. The INVEST initiative in Afghanistan ended on September 27, 2022.

SIGAR's financial audit, performed by Crowe LLP, reviewed \$3,584,907 in costs incurred under the contract from September 28, 2020, through September 27, 2022. Crowe did not identify any material weakness or significant deficiencies in DAI's internal controls, or any instances of non-compliance with the terms of the contract. Accordingly, the auditors did not find any questioned costs.

Status of SIGAR Recommendations

The Inspector General Act of 1978, as amended, requires SIGAR to report on the status of its recommendations. This quarter, SIGAR closed seven recommendations contained in three performance audit, inspection, and financial audit reports. From 2009 through March 2024, SIGAR issued 485 audits, alert letters, and inspection reports, and made 1,365 recommendations to recover funds, improve agency oversight, and increase program effectiveness.

SIGAR has closed 1,253 of these recommendations, about 92%. Closing a recommendation generally indicates SIGAR's assessment that the audited agency either has implemented the recommendation or has otherwise appropriately addressed the issue. In some cases, where the agency has failed to act, SIGAR will close the recommendation as "Not Implemented;" SIGAR closed a total of 268 recommendations in this manner. In some cases, these recommendations will be the subject of follow-up audit or inspection work.

SIGAR is also required to report on any significant recommendations from prior reports on which corrective action has not been completed. SIGAR works with agencies to obtain the sufficient, relevant information necessary to resolve recommendations. If documentation is insufficient or does not meet the intent of a recommendation, it remains open. This process continues until SIGAR receives the information necessary to close the recommendation.

This quarter, SIGAR continued to monitor agency actions on 108 open recommendations. Of these recommendations, 58 have been open for more than 12 months because the agency involved has not yet produced a corrective-action plan that SIGAR believes would resolve the identified problem, or has otherwise failed to appropriately respond to the recommendation(s).

For a complete list of open recommendations, see www.sigar.mil.

LESSONS LEARNED

SIGAR's Lessons Learned Program was created to identify and preserve lessons from the U.S. reconstruction experience in Afghanistan, and to make recommendations to Congress and executive branch agencies on ways to improve current and future efforts. SIGAR's lessons learned reports offer detailed and actionable recommendations to policymakers and respond to the needs of U.S. implementing agencies—both in terms of accurately capturing their past efforts and providing timely and actionable guidance for future efforts. To date, SIGAR's Lessons Learned Program has issued 18 reports, including three congressionally requested evaluations of the factors that led to collapse of the Afghan government and its security forces and a 12-report series of comprehensive lessons learned reports. These reports have identified over 216 specific findings and lessons and made over 156 recommendations.

Ongoing Lessons Learned Program Work

SIGAR has two ongoing lessons learned projects. The first is examining the challenges faced by donors, the UN, and NGOs in getting aid to vulnerable people living under regimes that the United States and other donors do not recognize, otherwise known as politically estranged countries. While the project is focusing on challenges in Taliban-controlled Afghanistan, in order to develop best practices, it is also examining similar efforts in other countries, including South Sudan, Sudan, Syria, and Yemen. The report will document how the United States and other donor countries, as well as multilateral organizations such as the UN and World Bank, respond to undemocratic regime changes in countries that receive significant aid. It will make recommendations about how donors, the UN, and NGOs can better understand and mitigate interference and diversion to make aid delivery more effective.

The second project is assessing the staffing of U.S. government personnel in positions relating to Afghanistan, with five key focus areas: recruitment/hiring, training, deployment, retention, and handover/backfilling. It is focusing on the mechanisms of getting the right U.S. personnel into the right roles at the right times—both at headquarters and especially in the field—and the immense challenges U.S. agencies faced in these tasks over the past two decades.

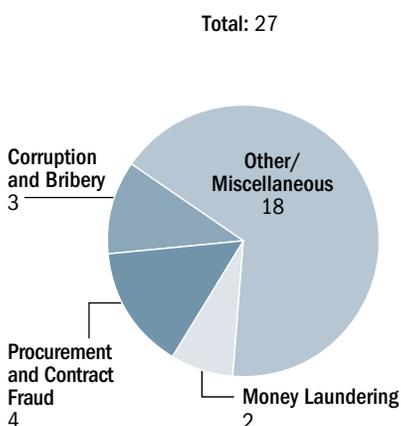
INVESTIGATIONS

Following the U.S. withdrawal and the collapse of the Afghan government, SIGAR has continued its investigations and criminal inquiries into corruption-related theft of U.S. taxpayer monies spent in and on Afghanistan. SIGAR's Investigations Directorate investigates the misuse of reconstruction funds provided prior to and post-August 2021, and works with

FIGURE S.1

SIGAR INVESTIGATIONS: NUMBER OF OPEN INVESTIGATIONS

January 1–March 31, 2024



Source: SIGAR Investigations Directorate, 3/31/2024.

cooperating U.S. government partners to identify weaknesses in financial institutions that contribute to capital flight from Afghanistan and to access intelligence on illicit financial networks. To date, SIGAR investigations have resulted in 170 criminal convictions. Criminal fines, restitutions, forfeitures, civil settlements, and U.S. government cost savings and recoveries total approximately \$1.67 billion.

SIGAR has 27 ongoing investigations, as shown in Figure S.1.

Follow the Money and Capital Flight Initiatives

This quarter, SIGAR investigators continued pursuing several criminal investigations and lines of inquiry emanating from their Follow the Money and Capital Flight initiatives of those who may have been involved in the theft or fraudulent receipt of U.S. reconstruction funds. Follow the Money and Capital Flight initiatives include (1) identifying all financial institutions in Afghanistan that U.S. reconstruction funds were deposited into for an 18-month period prior to the collapse of the Afghan government; (2) working with financial agencies and law enforcement partners to identify monetary outflows from Afghanistan that may be connected to former Afghan government officials, politically connected individuals, and others involved in suspicious transactions, and identifying high-value real estate purchased by such individuals in the United States or abroad for potential connection to capital flight and potential seizure; and (3) developing extensive networks and contacts to uncover the identity of individuals, entities, and shell corporations used by former Afghan government officials or politically connected individuals who may have benefited from the theft of reconstruction funds or capital flight from Afghanistan.

SIGAR P1/P2 Referral Initiative Update

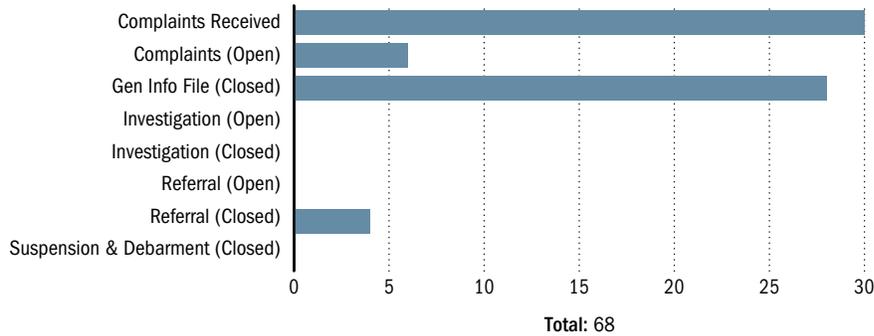
SIGAR successfully sponsored a P1 applicant for resettlement in the United States this quarter. To date, SIGAR has referred over 280 P1 and P2 applicants for resettlement in the United States. SIGAR also continues to work with the Department of State Diplomatic Security Service, the Defense Criminal Investigative Service, and other U.S. entities in response to an influx of Special Immigrant Visa fraud.

SIGAR Hotline

The SIGAR Hotline (by e-mail: sigar.hotline@mail.mil; web submission: www.sigar.mil/investigations/hotline/report-fraud.aspx; phone: 866-329-8893 in the United States) received 30 complaints this quarter. In addition to working on new complaints, the Investigations Directorate continued work on complaints received prior to January 1, 2024. The directorate processed 68 complaints this quarter; most are under review or were closed, as shown in Figure S.2.

FIGURE S.2

STATUS OF SIGAR HOTLINE COMPLAINTS: JANUARY 1–MARCH 31, 2024



Source: SIGAR Investigations Directorate, 4/1/2024.

OTHER SIGAR OVERSIGHT ACTIVITIES

SIGAR Meets with the Swedish and Norwegian Governments

On February 12, 2024, Inspector General John Sopko and Director of Lessons Learned Joseph Windrem spoke at the Swedish Riksdag (parliament) in Stockholm before the All-Party Committee of Inquiry on Sweden's Engagement in Afghanistan 2001–2021. The Committee is evaluating Sweden's overall engagement in Afghanistan and aims to determine what lessons can be learned from Sweden's presence in Afghanistan from 2001 to 2021.



Inspector General John Sopko (center left) and Lessons Learned Director Joseph Windrem (far right) meet with the All-Party Committee of Inquiry on Sweden's Engagement in Afghanistan 2001–2021, 2/12/2024.

IG Sopko described the systemic challenges the United States faced in Afghanistan. These include corruption, unrealistic timelines and expectations, failure to retain qualified personnel, failure to understand Afghanistan and tailor assistance efforts accordingly, and insufficient monitoring and evaluation of U.S. programming. IG Sopko also participated in a question-and-answer session.

IG Sopko and Director Windrem later met with the Stockholm International Peace Research Institute and shared SIGAR's lessons learned work and other issues related to peace and security in Afghanistan.

IG Sopko and Director Windrem also met with Norwegian Ministry of Foreign Affairs' Afghanistan section and discussed Taliban governance and humanitarian affairs.

SIGAR Letter to USAID

This quarter, IG Sopko and USAID Assistant Administrator of the Bureau for Asia Michael Schiffer exchanged correspondence following a House Committee on Foreign Affairs' Subcommittee on Middle East, North Africa, and Central Asia hearing on January 11. Assistant Administrator Schiffer confirmed that no USAID implementing partner has been harmed or put at risk by SIGAR's reporting. IG Sopko had expressed concern that Assistant Administrator Schiffer's response during the hearing indicated that he had additional information that could not be discussed publicly. SIGAR and USAID both agreed that the safety of implementer partners and beneficiaries is critical. USAID said it would inform SIGAR immediately should SIGAR reporting put a beneficiary or implementing partner at risk, in addition to committing to providing SIGAR information needed to carry out its mandate.

SIGAR BUDGET

SIGAR is currently funded under H.R. 2882 - Further Consolidated Appropriations Act, 2024, signed into law on March 23, 2024. This bill provides \$24.8 million to support SIGAR's oversight activities and products by funding SIGAR's Audit and Inspections, Investigations, Management and Support, Research and Analysis Directorates, and Lessons Learned Program.

SIGAR STAFF

With 113 employees on board at the end of the quarter, SIGAR had four fewer staff members than reported in its last quarterly report to Congress.

سردار مفتحش ویژه برای بازسازی افغانستان



اداره

سردار مفتحش

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6 OVERSIGHT BY OTHER GOVERNMENT AGENCIES



OVERSIGHT BY OTHER GOVERNMENT AGENCIES CONTENTS

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Photo on previous page

Kabul Orthopedic manufactures limbs, wheelchairs, and other support devices for victims of war, landmines, and explosive ordinances. (Photo by UNAMA/Abel Kavanagh)

OVERSIGHT BY OTHER GOVERNMENT AGENCIES

SIGAR's enabling legislation requires it to keep the Secretaries of State and Defense fully informed about problems relating to the administration of Afghanistan reconstruction programs, and to submit a report to the Congress on SIGAR's oversight work and on the status of the U.S. reconstruction effort no later than 30 days after the end of each fiscal quarter. The statute also instructs SIGAR to include, to the extent possible, relevant matters from the end of the quarter up to the submission date of its report.

Each quarter, SIGAR requests updates from other agencies on completed and ongoing oversight activities. This section compiles these updates. Copies of completed reports are posted on the agencies' respective public websites.

The descriptions appear as submitted, with minor changes to maintain consistency with other sections of this report: acronyms and abbreviations in place of full organizational names; standardized capitalization, punctuation, and preferred spellings; and third-person instead of first-person voice.

These agencies perform oversight activities related to Afghanistan and provide results to SIGAR:

- Department of Defense Office of Inspector General (DOD OIG)
- Department of State Office of Inspector General (State OIG)
- Government Accountability Office (GAO)
- United States Agency for International Development Office of Inspector General (USAID OIG)

COMPLETED OVERSIGHT ACTIVITIES

This quarter, participating agencies issued three oversight reports related to Afghanistan, which are listed in Table O.1 and described in the following section by agency.

TABLE O.1

COMPLETED OVERSIGHT ACTIVITIES OF OTHER U.S. AGENCIES, AS OF MARCH 31, 2024			
Agency	Report Number	Date Issued	Report Title
DOD OIG	DODIG-2024-059	2/22/2024	Audit of DOD Afghanistan Contingency Contracts Closeout
USAID OIG	5-306-24-024-R	2/29/2024	Financial Closeout Audit of USAID Resources Managed by American University of Afghanistan
USAID OIG	EE1F0122	3/18/2024	Withdrawal From Afghanistan: USAID Faced Challenges Assisting in the Evacuation and Relocation of Implementer Staff

Source: DOD OIG, response to SIGAR data call, 3/15/2024; USAID OIG, response to SIGAR data call, 3/14/2024.

U.S. Department of Defense Office of Inspector General

DOD OIG completed one report this quarter related to reconstruction or security operations in Afghanistan.

Audit of DOD Afghanistan Contingency Contracts Closeout

This audit reviewed whether DOD contracting officials closed out contingency contracts supporting Afghanistan operations in accordance with applicable federal laws and DOD regulations. DOD OIG found that DOD contracting personnel did not account for all contract supporting contingency efforts in Afghanistan, as required by law. Second, DOD OIG found that DOD contracting officials did not consistently close out the contingency contracts. DOD OIG reviewed 30 contracts, 20 of which were closed. Of these 20 contracts, 15 were not and four will not be closed out in accordance with the stated requirements due to contracting system errors, changes to contracting personnel, requests for equitable adjustments, among other delays. Additionally, 10 of the 20 closed contracts did not have the required contract closeout statement due to limited documentation, rotation of contracting personnel, and the contract's age. DOD OIG also found that contract data recorded in the Federal Procurement Data System was not reliable and not an accurate reflection of the contracts' status, which led DOD officials to not have access to important information. Lastly, DOD OIG reported that DOD missed the opportunity to reprogram at least \$3.7 million in canceled funds to support other contract requirements. DOD OIG made seven recommendations to DOD.

United States Agency for International Development Office of Inspector General

USAID OIG completed one financial audit and one evaluation this quarter related to Afghanistan reconstruction.

Financial Closeout Audit of USAID's Resources Managed by the American University of Afghanistan

This financial audit reviewed the American University of Afghanistan's management of the Technical Capacity Building for the American University of Afghanistan program from February 1, 2021, to December 31, 2022. AUAF contracted with the independent firm Rafaqat Babar & Co. Chartered Accountants to conduct the audit, which USAID OIG reviewed for conformity with professional reporting standards. USAID desk reviews are typically performed to identify items that need clarification or issues that require management attention. Desk reviews are limited to review of the audit report itself and exclude review of the auditor's supporting work papers; desk reviews are not designed to enable USAID OIG to directly evaluate the quality of the audit performed.

The audit aimed to (1) express an opinion on whether the schedule of expenditures of USAID awards for the period audited was presented fairly in all material respects; (2) evaluate AUAF's internal controls; and (3) determine whether AUAF complied with the award terms and applicable laws and regulations. The audit firm performed the financial audit that covered total costs of \$16,507,730 for the period from February 1, 2021, to December 31, 2022.

The audit firm concluded that the schedule of expenditures of USAID awards presented fairly, in all material respects, program revenues, costs incurred and reimbursed, commodities and technical assistance directly procured by USAID for the period audited except for questioned unsupported costs in the amount of \$7,260,631. The audit also identified \$3,861,858 in unsupported cost share contributions. The audit firm did not identify any material internal control weaknesses but identified two significant deficiencies in internal control and two material instances of noncompliance. Since USAID is no longer funding AUAF, OIG did not make the procedural recommendation for the two material instances of noncompliance. USAID OIG recommended that USAID/Afghanistan determine the allowability of \$11,122,489 (\$7,260,631 in unsupported questioned costs and \$3,861,858 in unsupported cost share contributions) and recover any amount that is unallowable.

Withdrawal from Afghanistan: USAID Faced Challenges Assisting in the Evacuation and Relocation of Implementer Staff

This evaluation's objectives were to (1) review USAID's role in the evacuation of its implementing organization staff from Afghanistan and to identify opportunities for improvement in future withdrawals, (2) review USAID's role in the relocation of its implementing organization staff from Afghanistan and identify opportunities for improvement, and (3) determine if USAID's risk management procedures effectively prepared USAID to carry out its role in the evacuation and relocation of its implementing organization staff from Afghanistan.

USAID found it lacked a clear role and experienced challenges planning and communicating during the evacuation of implementing organization staff from Afghanistan. USAID did not have defined evacuation-related roles and responsibilities or a mechanism to accurately track implementing organization staff. USAID found it was also constrained by insufficient staff and delayed guidance on how to address questions from implementing organizations, which had divided opinions about USAID's communication efforts.

USAID coordinated relocation program referrals but was constrained by the timing of the P2 program announcement, lack of related guidance, and eligibility restrictions. USAID had a limited role in P2 processing, including verifying eligibility requirements and submitting referrals to the State

OVERSIGHT BY OTHER GOVERNMENT AGENCIES

Department. Strict P2 eligibility requirements and funding challenges also prevented some implementing organization staff from leaving Afghanistan.

USAID’s Bureau for Asia did not conduct a comprehensive review of the risks that the USAID Mission in Afghanistan identified before the evacuation. This may have been due to the staff’s inadequate knowledge and experience in this area and possibly weakened USAID’s response to the withdrawal.

ONGOING OVERSIGHT ACTIVITIES

This quarter, participating agencies reported three ongoing oversight activities related to Afghanistan, which are listed in Table O.2 and described in the following section by agency.

TABLE O.2

ONGOING OVERSIGHT ACTIVITIES OF OTHER U.S. AGENCIES, AS OF MARCH 31, 2024			
Agency	Project Number	Date Initiated	Report Title
State OIG	22AUD012	12/2/2021	Review of the Department of State Afghan Special Immigrant Visa Program
State OIG	23AUD001	12/13/2022	Audit of the Disposition of Defensive Equipment and Armored Vehicles in Advance of Evacuations of Embassies Kabul and Kyiv
USAID OIG	551F0123	4/21/2023	Audit of USAID’s Efforts to Safeguard Implementers and Activities in Afghanistan

Source: State OIG, response to SIGAR data call, 3/12/2024; USAID OIG, response to SIGAR data call, 3/13/2024.

State Office of Inspector General–Middle East Regional Operations

State OIG had two ongoing projects this quarter related to Afghanistan.

Review of the Department of State Afghan Special Immigrant Visa Program

This review will be issued as a series of reports in response to requests from multiple congressional committees to review a range of topics regarding the Afghan SIV program.

Audit of the Disposition of Defensive Equipment and Armored Vehicles in Advance Operations of Evacuations of Embassies Kabul and Kyiv

This audit will determine whether U.S. Embassies Kabul and Kyiv managed, safeguarded, and disposed of sensitive security assets in advance of the evacuation and suspension of operations at each post in accordance with Department of State guidance.

United States Agency for International Development Office of Inspector General

USAID OIG had one ongoing performance audit this quarter related to Afghanistan.

Audit of USAID's Efforts to Safeguard Implementers and Activities in Afghanistan

The audit will determine USAID's oversight of implementer efforts to mitigate both security and safety risks and Taliban interference in activities.

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The Official Seal of SIGAR

SIGAR's official seal reflects the coordinated efforts of the United States and the former internationally recognized government of Afghanistan to provide accountability and oversight of reconstruction activities. The phrases in Dari (top) and Pashto (bottom) on the seal are translations of SIGAR's name.

APPENDICES



APPENDICES

APPENDIX A STATUS OF FUNDS

ASFF: Afghanistan Security Forces Fund
ESF: Economic Support Fund
IDA: International Disaster Assistance
INCLE: International Narcotics Control and Law Enforcement
MRA: Migration and Refugee Assistance
NADR: Non-Proliferation, Antiterrorism, Demining, and Related Programs

Status of Funds changed its reporting framework two quarters ago to focus primarily on U.S. funds appropriated, obligated, and disbursed (for purposes defined by SIGAR's statutory oversight mandate) in the period following the August 2021 U.S. withdrawal from Afghanistan. Nevertheless, U.S. funds appropriated and obligated prior to that date continue to play a significant role in current programming for Afghanistan and in the closing of contracts that were obligated for Afghanistan reconstruction. These activities and their associated sources of funding, whether by appropriation before or after August 2021, are examined through expanded coverage of the Afghanistan Funding Pipeline and the Six Largest Active Accounts in the sections that follow.

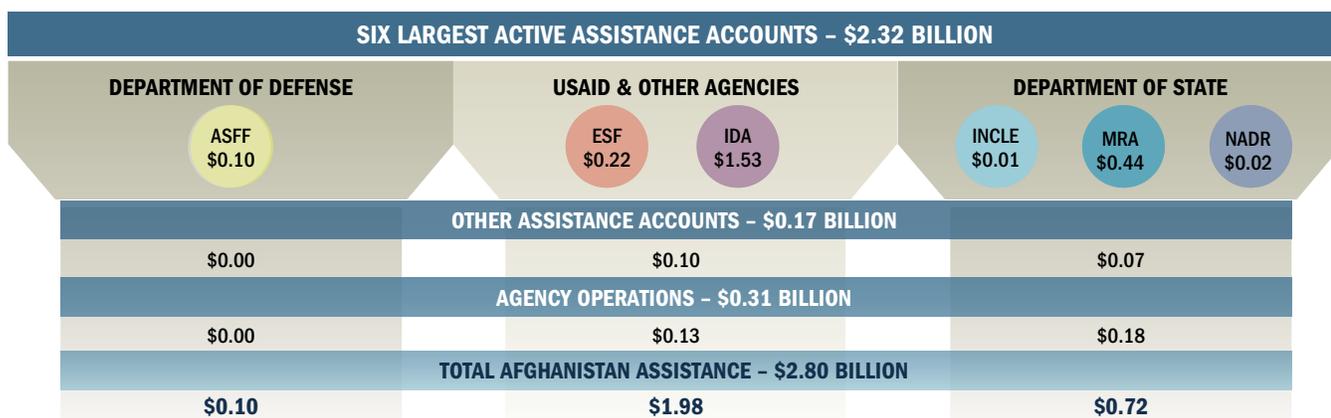
APPROPRIATED FUNDS

U.S. funds appropriated to the six largest active accounts, as well as funds appropriated to other assistance and agency operations accounts following the U.S. withdrawal from Afghanistan, are presented in Figure F.1.

- Total appropriations for the FY 2022 to FY 2024 period ending March 31, 2024, reached more than \$2.80 billion, with the two humanitarian assistance accounts, International Disaster Assistance (IDA) and Migration and Refugee Assistance (MRA), accounting for nearly \$1.82 billion, or 69%, of the total amount.
- Congress appropriated \$100.00 million to the Afghanistan Security Forces Fund (ASFF) in September 2022 to provide the Department of Defense with additional obligation authority to settle ASFF-funded contracts originally obligated before the Taliban takeover in August 2021.
- Appropriations of \$789.52 million were made to another 13 accounts for a variety of programming purposes and for agency operating costs.

FIGURE F.1

U.S. APPROPRIATIONS SUPPORTING AFGHANISTAN ASSISTANCE, FY 2022 TO FY 2024 Q2 (\$ BILLIONS)



Note: Numbers have been rounded. Details of accounts are presented in Table F.10, U.S. Appropriations Made Available for Afghanistan Reconstruction and Post-Withdrawal Assistance, FY 2002 to March 31, 2024.

CIVILIAN SECTOR DISBURSED FUNDS

U.S. funds disbursed from civilian sector assistance accounts in the period since the U.S. withdrawal from Afghanistan are presented in Table F.1 below.

- Total disbursements for the FY 2022 to FY 2024 period ending March 31, 2024, were nearly \$2.98 billion, with the two humanitarian assistance accounts, IDA and MRA, accounting for nearly \$1.91 billion, or 64%, of the total amount.
- Disbursements from the Economic Support Fund (ESF) of more than \$0.76 billion exceed appropriations of \$0.22 billion over this same period (as reported on the prior page) by more than \$540 million. ESF disbursements post-withdrawal were largely funded by appropriations made prior to August 2021.
- Disbursements from the civilian sector assistance accounts to UN agencies, the UN Assistance Mission in Afghanistan (UNAMA), and the Afghanistan Resilience Trust Fund (ARTF)—formerly the Afghanistan Reconstruction Trust Fund—of nearly \$1.94 billion equal 65.1% of their total post-withdrawal disbursements. U.S. government funding of these multilateral institutions is examined in more detail in Table F.9, Contributions to UN Agencies, UNAMA, and ARTF on page 143.

TABLE F.1

CIVILIAN SECTOR ACCOUNT DISBURSEMENTS				
OCTOBER 1, 2021, TO MARCH 31, 2024 (\$ MILLIONS)				
Civilian Sector Assistance Accounts	Disbursements			
	FY 2022	FY 2023	FY 2024 to Q2	Total
Economic Support Fund (ESF)	\$421.47	\$289.06	\$51.28	\$761.82
International Disaster Assistance (IDA)	408.25	786.07	188.52	1,382.84
International Narcotics Control & Law Enforcement (INCLE)	109.35	10.42	16.14	135.91
Migration and Refugee Assistance (MRA)	228.40	249.45	48.54	526.39
All Other Accounts	72.98	75.79	20.19	168.95
Total	\$1,240.45	\$1,410.78	\$324.67	\$2,975.90
Disbursements to UN Agencies, UNAMA, and ARTF	\$787.58	\$968.87	\$181.88	\$1,938.33
Percent of Total Disbursements	63.5%	68.7%	56.0%	65.1%

Note: All Other Accounts consists of CIO, USAGM, GHP NADR, ECE, HRDF, and several other accounts without active programming but with minor disbursements in the FY 2022–FY24Q2 period. The timing and amount of disbursements were estimated for several of these accounts. State did not provide FY21Q4 data for the INCLE and MRA accounts, and consequently their FY 2022 disbursements cover the 7/1/2021 to 9/30/2022 period. See Table F.9, U.S. Contributions to UN Agencies, UNAMA and ARTF, for reporting on disbursements from ESF, IDA, INCLE, MRA, GHP NADR, and CIO, to these entities.

Source: SIGAR analysis of Development and Humanitarian accounts in the SIGAR Quarterly Report to the United States Congress, 4/30/2024, 10/30/2023, 10/30/2022, and 10/30/2021.

APPENDICES

AFGHANISTAN FUNDING PIPELINE

Each quarter, SIGAR examines the amount of funding that Congress has authorized for spending on activities subject to SIGAR oversight that remain available for disbursement at the most recent quarter-end.

Funds remaining available for possible disbursement for any given account consist of two broad components: (1) funds that have been appropriated and allocated to the account for Afghanistan programming, but not yet obligated for these purposes, and (2) funds that have been obligated for Afghanistan programming, but not yet disbursed under the obligated contract (“unliquidated obligations”).

Table F.2, Appropriated Funds Remaining Available for Possible Disbursement, presents these two components for each of the six largest active accounts. The first column, “FY 2020–2024 Funds Appropriated, Not Yet Obligated,” identifies \$198.49 million in FY 2020, FY 2022, FY 2023, and FY 2024 appropriations remaining available for obligation that have not been obligated as of March 31, 2024. The second column, “FY 2014–24 Funds Obligated, Not Yet Disbursed,” identifies nearly \$1.08 billion in FY 2014 through FY 2024 appropriations that have been obligated and remain available for disbursement as of March 31, 2024. The rules governing the six accounts’ periods of availability for obligation and disbursement are set forth in the Note to Table F.2. The sum of the first two columns results in the third column “Funds Remaining for Possible Disbursement” of nearly \$1.28 billion as of March 31, 2024.

TABLE F.2

APPROPRIATED FUNDS REMAINING AVAILABLE FOR DISBURSEMENT SIX LARGEST ACTIVE ACCOUNTS MARCH 31, 2024 (\$ MILLIONS)			
Six Largest Active Accounts	FY 2020–24 Funds Appropriated, Not Yet Obligated	FY 2014–24 Funds Obligated, Not Yet Disbursed	Funds Remaining for Possible Disbursement
Afghanistan Security Forces Fund (ASFF)	\$96.36	\$272.24	\$368.60
Economic Support Fund (ESF)	95.00	374.48	469.48
International Narcotics Control and Law Enforcement (INCLE)	2.23	4.68	6.90
International Disaster Assistance (IDA)	-	378.81	378.81
Migration and Refugee Assistance (MRA)	-	42.52	42.52
Non-Proliferation, Antiterrorism, Demining, and Related Programs (NADR)	4.90	5.82	10.73
Total	\$198.49	\$1,078.56	\$1,277.04

Note: Numbers have been rounded. Funds remaining available for possible disbursement consist of (1) funds appropriated or otherwise made available for Afghanistan reconstruction, as defined in SIGAR’s enabling statute Pub. L. No. 110-181 (as amended), that remained available for possible obligation; and (2) funds obligated for Afghanistan reconstruction that remained available for possible disbursement (i.e., unliquidated obligations) at March 31, 2024. The ASFF FY 2022 appropriation is available for obligation through FY 2025; the ESF, INCLE, MRA, and NADR appropriations are available for obligation for two years with ESF, INCLE, and NADR availability extendable up to six years under certain conditions through the “reclassification” process defined in the appropriation acts; and after the period of availability for obligation has ended all of these funds are available for disbursement for an additional five years. IDA appropriations are available until expended. Please see Table F.3 through Table F.8 on pages 131–140 for additional details of ASFF, ESF, INCLE, IDA, MRA, and NADR funds remaining for possible disbursement and for the sources of this information.

The nearly \$1.08 billion in funds that have been obligated but not yet disbursed consist of three sub-components, as follows:

- **Funds Obligated, Available for Subobligation.** USAID reported that it had obligated \$136.53 million in FY 2014 through FY 2019 ESF funds through bilateral agreements with the former Afghan government, and these funds remain available for subobligation. USAID plans to subobligate these funds on new or existing project awards over the next six months.
- **Active Projects, Funds Obligated and Available for Disbursement.** State and USAID reported that the ESF, IDA, INCLE, MRA, and NADR accounts together had \$577.61 million in unliquidated obligations spanning 67 active projects. Approximately 54% of this amount, or \$314.50 million, was obligated to nine UN agencies through 18 projects. All of DOD’s ASFF contracts are being closed out.
- **Inactive Projects, Funds Obligated and Available for Disbursement.** DOD, State, and USAID reported that the ASFF, ESF, IDA, INCLE, MRA, and NADR accounts together held \$352.35 million in unliquidated obligations for inactive, expired, or terminated contracts. DOD has not provided an ASFF contract count, but State and USAID reported that 118 of their projects met one of these three inactive project criteria.

The components of funds remaining available for possible disbursement for each of the six largest active accounts are examined in Table F.3 through Table F.8 on the following pages.

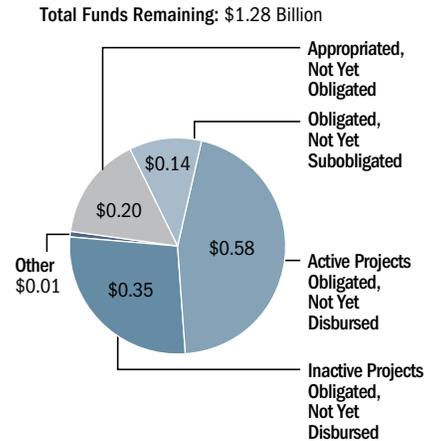
AFGHANISTAN SECURITY FORCES FUND

Congress created the Afghanistan Security Forces Fund (ASFF) to provide the former Afghan National Defense and Security Forces (ANDSF) with equipment, supplies, services, training, and funding for salaries, as well as facility and infrastructure repair, renovation, and construction. DOD ceased support of the ANDSF and began closing ASFF contracts following the Taliban takeover in August 2021.

Congress and DOD have taken a series of steps to rescind and reallocate ASFF funds no longer required to support the former ANDSF. DOD reprogrammed nearly \$1.46 billion from its ASFF FY 2020 and FY 2021 accounts in FY21Q4, and rescinded \$700.00 million from its ASFF FY 2021 account in FY22Q3 as mandated under the Consolidated Appropriations Act, 2022.¹ The Continuing Appropriations and Ukraine Supplemental Appropriations Act, 2023, enacted September 30, 2022, mandated an additional rescission of ASFF FY 2021 appropriations of \$100.00 million and at the same time appropriated \$100.00 million to ASFF for obligation in the FY 2022 to FY 2025 period to facilitate ASFF contract close-out activities.² There were no ASFF appropriations for FY 2023 or FY 2024.³

FIGURE F.2

FUNDS REMAINING BY FUNDING SEGMENT, SIX LARGEST ACTIVE ACCOUNTS, AS OF MARCH 31, 2024 (\$ BILLIONS)



Note: Numbers have been rounded. Inactive Projects consists of inactive, expired, and terminated contracts.

Source: See Table F.3 through Table F.8 on pages 131–140 for additional details of ASFF, ESF, INCLE, IDA, MRA, and NADR funds remaining for possible disbursement and for the sources of this information.

APPENDICES

DOD IG Audit of the DOD's Financial Management of the Afghanistan Security Forces Fund

A DOD IG audit of DOD's financial management of ASFF released in June 2023 found that DOD improperly recorded \$4.1 billion appropriated to the ASFF account as spent when ASFF funds were transferred to the FMS Trust Fund. DOD IG recommended that DOD assist SIGAR in reporting restated ASFF obligated and disbursed balances.

DOD has not yet reconciled the unliquidated obligations (ULOs) shown in Table F.3 (to the right) with the ULOs—calculated as the difference between cumulative obligations and disbursements—in its financial reporting. SIGAR will publish restated ASFF balances in its quarterly report upon the completion of DOD's reconciliation and restatement.

Source: DOD IG, Audit of the DoD's Financial Management of the Afghanistan Security Forces Fund (DODIG-2023-082), 6/9/2023, accessed 6/13/2023 at <https://www.dodig.mil/reports>.

DOD managed an ASFF funding pipeline of \$368.60 million as of March 31, 2024, consisting of \$96.36 million in FY 2022 appropriations that remained available for obligation, and \$272.24 million in FY 2018 to FY 2022 appropriations that had been obligated and remained available for disbursement, as shown in Table F.3.

TABLE F.3

AFGHANISTAN SECURITY FORCES FUND FUNDS REMAINING AVAILABLE FOR POSSIBLE DISBURSEMENT MARCH 31, 2024 (\$ MILLIONS)	
Fund Status and Contract Details	Funds Remaining
Funds Appropriated, Not Yet Obligated	
ASFF FY 2022-2025 Appropriation for Contract Close-Out	\$96.36
Funds Obligated, Not Yet Disbursed	
Terminated Contracts, Balances Reserved for Close-Out	
Air Force (A-29, C-130, PC-12 & C-208 Airframes & Munitions)	103.58
Army (UH-60 Airframe, Ammunition, PEO STRI, and Other)	76.76
Navy (Joint Warfare Center and Other)	22.94
Contracts Obligated by CSTC-A and DSCMO-A	68.95
Total Unliquidated Obligations	272.24
Total Funds Remaining Available for Possible Disbursement	\$368.60

Note: Numbers may not add due to rounding. Details of Funds Obligated, Not Disbursed are presented in Table A.7, Summary Status of ASFF Obligated Contracts on page 98.

Source: DOD/OUSD-P response to SIGAR data call, 4/10/2024; DOD/DFAS, AR(M) 1002 Appropriation Status by FY Program and Subaccounts (Cumulative) March 2024 Certified, accessed at www.dfas.mil/dodbudgetaccountreports/ on 4/17/2024.

ECONOMIC SUPPORT FUND

Economic Support Fund (ESF) programs are intended to advance U.S. interests by helping countries meet short- and long-term political, economic, and security needs. ESF programs support counterterrorism; bolster national economies; and assist in the development of effective, accessible, and independent legal systems for a more transparent and accountable government.⁴

The ESF was allocated more than \$95.00 million for Afghanistan for FY 2023 through the Section 653(a) consultation process concluded between State and the U.S. Congress in FY23Q4.⁵ This follows a FY 2022 Section 653(a) allocation of \$122.88 million and an additional allocation of \$99.50 million of ESF FY 2021 funds received in FY 2022.⁶ USAID implemented rescissions of more than \$855.64 million in ESF funds mandated in the Consolidated Appropriations Act, 2022, by rescinding FY 2017, FY 2018, FY 2019, FY 2020, and FY 2021 ESF balances in FY22Q4. USAID also

APPENDICES

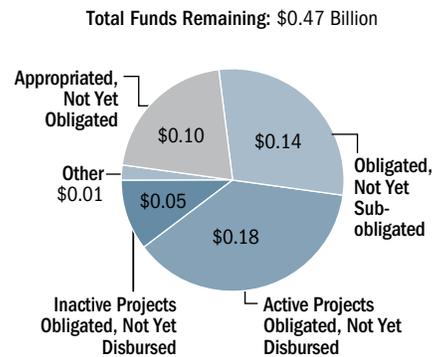
transferred \$25.00 million in FY 2020 and FY 2021 ESF balances to State in FY22Q4.⁷

USAID managed an ESF funding pipeline of \$469.48 million as of March 31, 2024, consisting of \$95.00 million in FY 2023 appropriations that remained available for obligation, and \$374.48 million in FY 2014 to FY 2022 appropriations that had been obligated and remained available for disbursement.⁸ There were three components of funds obligated but not yet disbursed:

- **Funds Obligated, Available for Subobligation.** USAID had obligated \$136.53 million in FY 2014 to FY 2019 ESF funds through bilateral agreements with the former Afghan government, and these funds remain available for subobligation. USAID plans to subobligate these funds on new or existing project awards over the next six months as set forth in the highlight box next to Table F.4.
- **Active Projects, Funds Obligated and Available for Disbursement.** USAID had obligated \$177.77 million in ESF funds on 20 active projects as described in Table F.4 that remained available for disbursement.
- **Inactive Projects, Funds Obligated and Available for Disbursement.** USAID had obligated \$49.19 million in ESF funds on 48 inactive or expired projects that remained available for disbursements. Among this group, eight power sector projects had unliquidated obligations of \$36.74 million.

FIGURE F.3

FUNDS REMAINING BY FUNDING SEGMENT, ECONOMIC SUPPORT FUND, AS OF MARCH 31, 2024 (\$ BILLIONS)



Note: Numbers have been rounded. Inactive Projects consists of inactive, expired, and terminated projects.

Source: See page 134 for additional information and sources of information.

APPENDICES

TABLE F.4

ECONOMIC SUPPORT FUND FUNDS REMAINING AVAILABLE FOR POSSIBLE DISBURSEMENT MARCH 31, 2024 (\$ MILLIONS)			
Fund Status and Project Details	Sector	Implementing Partners	Funds Remaining
Funds Appropriated, Not Yet Obligated			
ESF FY 2023 Section 653(a) Allocation for Afghanistan			\$95.00
Funds Obligated, Not Yet Disbursed			
Active Projects			
Competitiveness of Export-Oriented Businesses (ACEBA)	Economic Growth	U.S. for Profit	30.08
Accessible and Quality Basic Education (AQBE)	Education	U.S. Nonprofit	29.94
Urban Health Initiative (UHI) Program	Health	U.S. for Profit	22.45
Assistance for Families and Indigent Afghans to Thrive (AFIAT)	Health	U.S. Nonprofit	16.80
Afghanistan Value Chains - Livestock	Agriculture	U.S. for Profit	14.57
Afghan Support Project	Civil Society	U.S. Nonprofit	14.44
Supporting Transformation of Afghanistan's Recovery (STAR)	Civil Society	U.S. Nonprofit	9.01
Information, Dialogue and Rights in Afghanistan (IDR)	Good Governance	U.S. Nonprofit	7.65
Supporting Student Success in Afghanistan (SSSA)	Education	Afghan NP	6.60
Global Health Supply Chain Management (GHSCM-PSM)	Health	U.S. for Profit	5.12
Central Contraceptive Procurement (CCP)	Health	U.S. for Profit	4.92
Young Women Lead (YWL)	Education	U.S. Nonprofit	4.73
Afghanistan Monitoring, Evaluation & Learning Activity (AMELA)	Program Support	U.S. for Profit	4.32
New Disease Early Warning System (DEWS) Plus	Health	WHO	3.00
Local Health System Sustainability (LHSS)	Health	U.S. for Profit	1.74
Strengthening Education in Afghanistan (SEA II)	Education	U.S. Nonprofit	1.27
Carpet and Jewelry Value Chains	Economic Growth	Foreign NP	1.03
All Others Under \$0.50 Million (3 Active Projects and Activities)	Various	PIO and IP	0.12
Total Active			177.77
Inactive/Expired Awards, Balances Reserved for Close-Out			
Power Sector (8 Inactive and Expired Projects)	Power	7 IPs	36.74
Other Sectors (40 Inactive and Expired Projects)	Various	23 IPs	12.45
Total Inactive/Expired			49.19
Allocable to Active, Inactive, and Expired Awards			
Program Support and Other	Various	Various	10.99
Bilateral Unsubobligated Balances			
Bilateral Obligations of ESF FY 2014–19 Not Yet Subobligated			136.53
Total Unliquidated Obligations			374.48
Total Funds Remaining Available for Possible Disbursement			\$469.48

Bilateral Unsubobligated Balances

USAID plans to obligate \$136.53 million not yet subobligated, arising from bilateral agreements with the former Afghan government relating to ESF FY 2014–19 funds, into new and existing awards over the next six months. Some of these obligations will require State's Office of Foreign Assistance approval or Congressional notification.

Planned Obligations

Sector	(\$ Millions)
Agriculture	\$22.87
Democracy & Governance	15.51
Economic Growth	22.57
Education	19.10
Gender	8.33
Health	12.90
Infrastructure	16.74
Program Support & Other	18.51
Total	\$136.53

Source: USAID/Mission, response to SIGAR data call, 4/12/2024.

Note: Numbers may not add due to rounding. The acronym "NP" is used for Nonprofit, "PIO" is used for Public International Organization, and "IP" for Implementing Partner. UN agency acronyms are described in Table F.9, U.S. Contributions to UN Agencies, UNAMA, and ARTF.

Source: USAID/Mission, response to SIGAR data call, 4/12/2024 and 4/3/2023.

INTERNATIONAL DISASTER ASSISTANCE

The International Disaster Assistance (IDA) account has been the largest recipient of U.S. government funding for Afghanistan assistance since the Taliban takeover in August 2021.⁹ USAID's Bureau for Humanitarian Assistance (BHA), created through the combination of its Offices of U.S. Foreign Disaster Assistance (OFDA) and Food for Peace (FFP) in June 2020, administers IDA funds. BHA is responsible for leading and coordinating the U.S. government's response to disasters overseas and obligates funding for emergency food assistance projects when there is an identified need and local authorities lack the capacity to respond. BHA works closely with international partners such as the United Nations Children's Fund (UNICEF), the UN's World Food Programme (WFP), and the UN's World Health Organization (WHO) to deliver goods and services to assist conflict- and disaster-affected populations in Afghanistan.¹⁰

USAID's BHA managed an IDA funding pipeline of \$378.81 million as of March 31, 2024, consisting largely of FY 2023 and FY 2024 appropriations that had been obligated and remained available for disbursement.¹¹ There were two components of these funds obligated but not yet disbursed:

- **Active Projects, Funds Obligated and Available for Disbursement.** BHA had obligated \$361.08 million in IDA funds on 17 active projects as described in Table F.5 that remained available for disbursement.
- **Inactive Projects, Funds Obligated and Available for Disbursement.** BHA had obligated \$17.73 million on 21 inactive or expired projects plus program support that remained available for disbursement.

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TABLE F.5

INTERNATIONAL DISASTER ASSISTANCE FUNDS REMAINING AVAILABLE FOR POSSIBLE DISBURSEMENT MARCH 31, 2024 (\$ MILLIONS)			
Fund Status and Project Details	Sector	Implementing Partners	Funds Remaining
Funds Obligated, Not Yet Disbursed			
Active Projects			
Emergency Food and Nutrition Assistance and Air Services	Food Assistance	WFP	\$150.00
WASH Response and Humanitarian Assistance Program	Non-Food Assist.	IOM	50.82
Emergency Food and Nutrition Assistance and Air Services	Food Assistance	WFP	36.68
Integrated Nutrition, Cash, WASH, and Protection Services	Multisector	UNICEF	30.25
Project Name Withheld at Request of USAID	Multisector	Foreign NP	19.08
Project Name Withheld at Request of USAID	Multisector	U.S. Nonprofit	13.49
Project Name Withheld at Request of USAID	Multisector	Foreign NP	13.45
Project Name Withheld at Request of USAID	Multisector	U.S. Nonprofit	10.56
Project Name Withheld at Request of USAID	Multisector	U.S. Nonprofit	8.50
Project Name Withheld at Request of USAID	Multisector	Foreign NP	6.99
Project Name Withheld at Request of USAID	Multisector	U.S. Nonprofit	5.72
Scale Up Plan for Health Cluster Coordination Structure	Multisector	WHO	5.13
Project Name Withheld at Request of USAID	Multisector	U.S. Nonprofit	4.97
Provision of Lifesaving GBV Prevention and Response, MRH	Non-Food Assist.	UNFPA	3.45
All Other (3 Active Projects and Activities)	Various	3 PIOs	1.99
Total Active			361.08
Inactive/Expired Awards, Balances Reserved for Close-Out, Program Support, and Other			
21 Inactive and Expired Projects and Activities	Various	14 IPs	17.73
Total Funds Remaining Available for Possible Disbursement			\$378.81

Note: Numbers may not add due to rounding. The acronym "NP" is used for Nonprofit, "PIO" is used for Public International Organization, and "IP" for Implementing Partner. UN agency acronyms are described in Table F.9, U.S. Contributions to UN Agencies, UNAMA, and ARTF. Source: USAID/BHA, response to SIGAR data call, 4/15/2024; USAID/Mission, response to SIGAR data call, 4/12/2024.

INTERNATIONAL NARCOTICS CONTROL AND LAW ENFORCEMENT

The Department of State's Bureau of International Narcotics and Law Enforcement Affairs (INL) manages the International Narcotics Control and Law Enforcement (INCLE) account, which funds projects and programs for advancing the rule of law and combating narcotics production and trafficking. INCLE supports several INL program groups, including police, counternarcotics, and rule of law and justice.¹²

Following the collapse of the former Afghan government in August 2021, State de-allotted nearly \$93.03 million in INCLE FY 2016 and FY 2020 balances in FY21Q4, de-allotted nearly \$84.95 million in INCLE FY 2017, FY 2018, and FY 2021 balances in FY22Q2, and de-allotted more than \$186.43 million in INCLE FY 2017, FY 2018, FY 2019, and FY 2021 balances in FY22Q3. A portion of these de-allotments were applied to the \$105.00 million rescission of

INCLE funds mandated in Pub. L. No. 117-103, and \$37.12 million of these de-allotments were re-allotted and reclassified as INCLE FY 2017–2022 and FY 2018–2023 funds in FY22Q4. The FY 2023 Section 653(a) process concluded in FY23Q4, with \$3.00 million in FY 2023 INCLE funds allocated to Afghanistan, which is one-half of the \$6.00 million of the FY 2022 INCLE funds allocated in the previous fiscal year.¹³

State’s INL managed an INCLE funding pipeline of \$6.90 million as of March 31, 2024, consisting of \$2.23 million in FY 2023 and FY 2024 INCLE appropriations allocated for Afghanistan that remained available for obligation, and \$4.68 million in FY 2017 to FY 2024 appropriations that had been obligated and remained available for disbursement.¹⁴ There were two components of funds obligated but not yet disbursed:

- **Active Projects, Funds Obligated and Available for Disbursement.** INL had obligated \$2.12 million in INCLE funds on two active projects as described in Table F.6 that remained available for disbursement.
- **Inactive Projects, Funds Obligated and Available for Disbursement.** INL had obligated \$1.48 million in INCLE funds on three inactive or expired projects and \$1.09 million on program support that remained available for disbursements.

TABLE F.6

INTERNATIONAL NARCOTICS CONTROL AND LAW ENFORCEMENT FUNDS REMAINING AVAILABLE FOR POSSIBLE DISBURSEMENT MARCH 31, 2024 (\$ MILLIONS)			
Fund Status and Project Details	Sector	Implementing Partners	Funds Remaining
Funds Appropriated, Not Yet Obligated			
INCLE FY 2024 Allotment and FY 2023 Section 653(a) Allocation for Afghanistan			\$2.23
Funds Obligated, Not Yet Disbursed			
Active Projects			
Counternarcotics Public Information	Counternarcotics	USAGM (IAA)	2.12
Assistance to Drug Treatment Centers	Counternarcotics	Colombo Plan	0.00
Total Active			2.12
Inactive/Expired Awards, Balances Reserved for Close-Out, and Program Support			
Flexible Implementation and Assessment Team (FIAT) II	M&E	U.S. for Profit	1.19
Justice Sector Support Program (JSSP)	Rule of Law	U.S. for Profit	0.28
Afghanistan Counternarcotics Law Enforcement Support	Counternarcotics	DEA (IAA)	0.01
Administrative Support	Various		1.09
Total Inactive and Program Support			2.57
Total Unliquidated Obligations			4.68
Total Funds Remaining Available for Possible Disbursement			\$6.90

Note: Numbers may not add due to rounding. The acronym “IAA” is used for Inter-Agency Agreement.

Source: State/INL, response to SIGAR data call, 4/8/2024.

MIGRATION AND REFUGEE ASSISTANCE

The Department of State's Bureau of Population, Refugees, and Migration (PRM) administers the Migration and Refugee Assistance (MRA) account that funds programs to protect and assist refugees, conflict victims, internally displaced persons, stateless persons, and vulnerable migrants. Through MRA, PRM supports the work of the UN High Commissioner for Refugees (UNHCR), other international organizations, and various nongovernmental organizations (NGOs) in Afghanistan to assist Afghan refugees throughout the region and upon their return to Afghanistan.¹⁵

State's PRM allocated \$406.35 million in FY 2022 MRA funds for Afghan refugees, internally displaced persons, and returnees in FY 2022 and the first three quarters of FY 2023; and then allocated \$12.96 million in FY 2023 MRA funds and \$18.03 million in FY 2024 funds over the subsequent two quarters ending March 31, 2024, as shown in Table F.10. PRM disbursed \$228.40 million in MRA funds in FY 2022, \$249.45 million in FY 2023, and \$48.54 million in the two quarters ending March 31, 2024, as shown in Table F.1.¹⁶

PRM managed an MRA funding pipeline of \$42.52 million as of March 31, 2024, consisting of FY 2017 to FY 2024 appropriations that had been obligated and remained available for disbursement.¹⁷ There were two components of funds obligated but not yet disbursed:

- **Active Projects, Funds Obligated and Available for Disbursement.** PRM had obligated \$31.23 million in MRA funds on 15 active projects as described in Table F.7 that remained available for disbursement.
- **Inactive Projects, Funds Obligated and Available for Disbursement.** PRM had obligated \$11.29 million in MRA funds on 44 terminated projects that remained available for disbursement.

TABLE F.7

MIGRATION AND REFUGEE ASSISTANCE FUNDS REMAINING AVAILABLE FOR POSSIBLE DISBURSEMENT MARCH 31, 2024 (\$ MILLIONS)			
Fund Status and Project Details	Sector	Implementing Partners	Funds Remaining
Funds Obligated, Not Yet Disbursed			
Active Projects			
2023 Afghanistan Humanitarian Appeal	Multisector	UNFPA	\$17.70
2024 UNHCR Global Appeal	Multisector	UNHCR	4.50
Project Name Withheld at Request of State	Health	PIO	2.25
Afghanistan Third-Party Monitoring	Monitoring	U.S. for Profit	1.32
Project Name Withheld at Request of State	Protection & Health	PIO	0.85
Schools and Livelihoods for Afghan Refugees in Quetta	Multisector	U.S. Nonprofit	0.83
Support and Protect Displaced Population from Risk of Eviction	Protection	Foreign NP	0.75
Protection for Women and Youth in High Refugee Return Areas	Protection	U.S. Nonprofit	0.74
Afghan Refugees Integrated Interventions (ARISE)-Pakistan	Protection	U.S. Nonprofit	0.60
Promoting Afghan Children's Education (PACE)-Pakistan	Education	U.S. Nonprofit	0.54
All Others Under \$0.50 Million (5 Active Projects and Activities)	Various	1 PIO, 2 Other	1.15
Total Active			31.23
Terminated Projects, Balances Reserved for Close-Out			
44 Projects are Terminated	Various	3 PIOs, 10 Other	11.29
Total Funds Remaining Available for Possible Disbursement			\$42.52

Note: Numbers may not add due to rounding. The acronym "NP" is used for Nonprofit, "PIO" is used for Public International Organization, and "IP" for Implementing Partner. UN agency acronyms are described in Table F.9, U.S. Contributions to UN Agencies, UNAMA, and ARTF. Source: State/PRM, response to SIGAR data call, 4/17/2024.

NONPROLIFERATION, ANTITERRORISM, DEMINING, AND RELATED PROGRAMS

The Non-Proliferation, Antiterrorism, Demining, and Related Programs (NADR) account continues to play a critical role in removing dangerous explosive remnants of war.¹⁸ While NADR funding for Afghanistan was historically funneled through four subaccounts—Conventional Weapons Destruction (CWD), Antiterrorist Assistance (ATA), Export Control and Related Border Security (EXBS), and Counterterrorism Financing (CTF), only the CWD account, managed by State's Office of Weapons Removal and Abatement within the Bureau of Political-Military Affairs (PM/WRA), has continued to fund active projects following the U.S. withdrawal from Afghanistan in August 2021.¹⁹

The allocation of FY 2023 NADR funds through the Section 653(a) process between State and the U.S. Congress concluded in FY23Q4, with \$5.00 million in NADR CWD funds allocated to Afghanistan, of the FY 2022 NADR CWD funds allocated in the previous fiscal year.²⁰ An additional \$1.30 million in FY 2020–2025 NADR CWD funds were allocated in the quarter ending March 31, 2024, consisting of FY 2020 funds obligated for Afghanistan prior to August 2021, de-allotted and then reclassified as funds available for re-obligation through FY 2025.²¹

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State's PM/WRA managed the NADR CWD funding pipeline of \$10.50 million as of March 31, 2024, consisting of \$4.90 million in FY 2023 NADR CWD and FY 2020–2025 NADR CWD appropriations that remained available for obligation, and \$5.59 million in FY 2020 to FY 2023 appropriations that had been obligated and remained available for disbursement.²² There were two components of funds obligated but not yet disbursed:

- **Active Projects, Funds Obligated and Available for Disbursement.** PM/WRA had obligated \$5.41 million in NADR CWD funds on 13 active projects as described in Table F.8 that remained available for disbursement.
- **Inactive Projects, Funds Obligated and Available for Disbursement.** PM/WRA had obligated \$0.19 million on one terminated project that remained available for disbursement.

TABLE F.8

NONPROLIFERATION, ANTITERRORISM, DEMINING, AND RELATED PROGRAMS FUNDS REMAINING AVAILABLE FOR POSSIBLE DISBURSEMENT MARCH 31, 2024 (\$ MILLIONS)			
Fund Status and Project Details	Sector	Implementing Partners	Funds Remaining
Conventional Weapons Destruction (CWD) Subaccount			
Funds Appropriated, Not Yet Obligated			
Portions of NADR CWD FY 2023 Section 653(a) Allocation for Afghanistan and FY 2020–2025 Reclassification Funds* Allocated and Not Obligated			\$4.90
Funds Obligated, Not Yet Disbursed			
Active Projects			
Humanitarian Mine Action/DDR (Maydan)	Demining	Afghan NP	1.00
Humanitarian Mine Action/DDR (Nangarhar)	Demining	Foreign NP	0.74
Humanitarian Mine Action (Badakhshan)	Demining	Foreign NP	0.70
Victim Assistance (Paktika/Nimroz)	Victim Assistance	Foreign NP	0.70
All Others Under \$0.50 Million (9 Active Projects and Activities)	Demining, Weapons	6 IPs	2.26
Total Active			5.41
Terminated Projects, Balances Reserved for Close-Out			
1 Project is Terminated	Demining	Afghan NP	0.19
Total Unliquidated Obligations			5.59
Total Funds Remaining Available for Possible Disbursement			\$10.50
Antiterrorism Assistance (ATA) Subaccount			\$0.23
Grand Total Funds Remaining Available for Possible Disbursement			\$10.73

Note: Numbers may not add due to rounding. *FY 2020 NADR funds obligated prior to August 2021 were reclassified under Section 7011 of the Further Consolidated Appropriations Act, 2020, to be made available for re-obligation for an additional four years, and are termed FY 2020–2025 funds.

The acronym "DDR" is used for Disarmament, Demobilization and Reintegration. The acronym "NP" is used for Nonprofit, "PIO" is used for Public International Organization, and "IP" for Implementing Partner.

Source: State/PM/WRA, response to SIGAR data call, 4/5/2024; State/DS/CT, response to SIGAR data call, 4/8/2024.

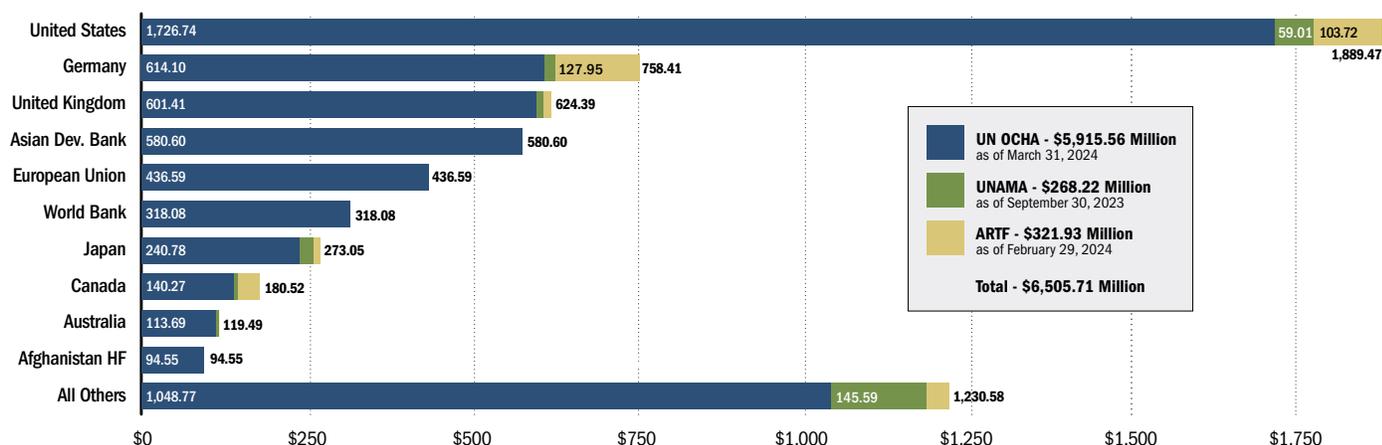
INTERNATIONAL ASSISTANCE FOR AFGHANISTAN

The international community has provided significant funding to support Afghanistan relief efforts through multilateral institutions in the period since the U.S. withdrawal. These institutions include United Nations and nongovernmental humanitarian assistance organizations; two special-purpose United Nations organizations, the UN Assistance Mission in Afghanistan (UNAMA) and the UN Development Programme (UNDP); and the World Bank-managed Afghanistan Resilience Trust Fund (ARTF). The Asian Development Bank, which is funded by its members, including the United States, has also contributed to these efforts.

The UN's Office for the Coordination of Humanitarian Affairs (UN OCHA) reports on donor contributions, principally from national governments but also from development finance institutions such as the World Bank and the Asian Development Bank, to UN agencies and nongovernmental humanitarian assistance organizations, and these donors are reported to have contributed nearly \$5.92 billion for Afghanistan from January 1, 2022, to March 31, 2024, as shown in Figure F.4. UNAMA and the ARTF have also reported national government contributions of more than \$0.59 billion over this period, bringing total contributions to these multilateral institutions operating in Afghanistan to nearly \$6.51 billion. The United States has contributed nearly \$1.89 billion to these organizations, representing 29% of the total amount.

FIGURE F.4

CONTRIBUTIONS BY 10 LARGEST DONORS AND OTHERS TO MULTILATERAL INSTITUTIONS (UN OCHA-REPORTED ORGANIZATIONS, UNAMA, AND ARTF) IN AFGHANISTAN SINCE 2022 (\$ MILLIONS)



Note: Amounts under \$50 million are not labeled. Numbers may not add due to rounding. World Bank contributions to UN agencies in UN OCHA reporting are assumed to be sourced from government donor contributions to the ARTF prior to 2022 and other World Bank funding facilities. The Afghanistan Humanitarian Fund (AHF) is one of UN OCHA's country-based pooled funds. The Afghanistan Reconstruction Trust Fund changed its name to the Afghanistan Resilience Trust Fund (ARTF) in July 2023.

Source: World Bank, ARTF: Administrator's Report on Financial Status, As of February 29, 2024 (for CY 2024) and As of December 31, 2023 (for FY 1401 and FY 1402), accessed at www.wb.artf.org on 4/1/2024; UN OCHA, Financial Tracking Service at <https://fts.unocha.org>, accessed 3/31/2024; State, UNAMA approved budgets and notified funding plans, in response to SIGAR data calls, 7/13/2022 and 4/19/2023; UN, Country Assessments, at www.un.org/en/ga/contributions/scale, accessed 4/19/2023.

Contributions to UN OCHA-Coordinated Humanitarian Assistance Programs

The UN's OCHA has led emergency appeals and annual or multiyear humanitarian-response plans for Afghanistan and provides timely reporting of humanitarian assistance provided by donors to facilitate funding of targeted needs. The Afghanistan Humanitarian Response Plans for 2022 and 2023 set targets of \$4.44 billion and \$3.23 billion, respectively, and donors contributed \$3.31 billion in 2022 and \$1.54 billion in 2023, as reported through March 31, 2024. The Afghanistan Humanitarian Response Plan 2024 has set a target of nearly \$3.06 billion in donor contributions for 2024.²³

The United States has been the largest contributor to UN OCHA-reported humanitarian assistance organizations from January 1, 2022, to March 31, 2024, with contributions of nearly \$1.73 billion. The next largest contributors have been Germany, the United Kingdom, the Asian Development Bank, and the European Union, as shown in Figure F.4.²⁴

United Nations Assistance Mission in Afghanistan

The United Nations Assistance Mission in Afghanistan (UNAMA) is a UN political mission that was established at the request of the previous government of Afghanistan. The UN Security Council voted on March 15, 2024, to extend UNAMA's mandate through March 17, 2025.²⁵ UNAMA maintains its headquarters in Kabul with an extensive field presence across Afghanistan and is organized around its development and political affairs pillars. The State Department has notified the U.S. Congress of its annual plan to fund UNAMA along with other UN political missions based on mission budgets since FY 2008. The U.S. contribution to UNAMA, based on its fixed 22.0% share of UN budgets and funded through the Contribution to International Organizations (CIO) account, has totaled \$59.01 million for calendar year 2021 and 2022 budgets paid with FY 2022 and FY 2023 funds. Other UN member governments have funded the remainder of UNAMA's budget of \$268.22 million over this period.²⁶

Contributions to the Afghanistan Resilience Trust Fund

The largest share of international contributions to the former Afghan government's operational and development budgets came through the Afghanistan Reconstruction Trust Fund, recently renamed the Afghanistan Resilience Trust Fund (ARTF). The ARTF has continued to attract donor funds following the Taliban takeover with new forms of programming for Afghanistan.²⁷ The World Bank reported to SIGAR that contributions to the ARTF had ceased after the Taliban takeover of Afghanistan in August 2021, but resumed in September 2022 when the United States contributed nearly \$53.72 million. Since then, Canada, Germany, the Global Fund, Japan, the Netherlands, Norway, Switzerland, the United Kingdom, and the United

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States have made additional contributions bringing total ARTF funding to \$321.93 million through February 29, 2024, as shown in Figure F.4.²⁸

Contributions to the ARTF had been divided into two funding channels, the Recurrent Cost Window (RCW) and the Investment Window, to fund recurrent Afghan government costs such as civil servants' salaries and government-sponsored development programs. The ARTF's Investment Window projects were cancelled in April 2022 and undisbursed grants in the project portfolio of nearly \$1.22 billion were made available to UN agencies, and potentially to nongovernmental agencies (NGOs) in the future, to support operations focused on basic services delivery. Donor contributions to the ARTF from 2022 and 2023 will also be made available for these purposes. Six active projects addressing health, food security, livelihoods, education, NGO capacity support, and water emergency relief have approved grant funding of more than \$1.14 billion and have made disbursements of \$850.35 million through February 29, 2024.²⁹

TABLE F.9

U.S. CONTRIBUTIONS TO UN AGENCIES, UNAMA, AND ARTF					
OCTOBER 1, 2021, TO MARCH 31, 2024 (\$ MILLIONS)					
Recipients of U.S. Contributions	Funding Sources	Disbursements			
		FY 2022	FY 2023	FY 2024	Total
United Nations Agencies					
World Food Programme (WFP)	IDA, ESF	\$329.44	\$600.24	\$101.77	\$1,031.45
UN High Commissioner for Refugees (UNHCR)	MRA	123.60	82.00	5.00	210.60
UN Children's Fund (UNICEF)	ESF, IDA, MRA	106.94	51.23	15.25	173.42
Food and Agricultural Organization (FAO)	ESF, IDA	59.72	31.37	0.16	91.25
UN Population Fund (UNFPA)	MRA, IDA	18.86	49.60	13.72	82.19
International Organization for Migration (IOM)	MRA, IDA	26.19	46.02	25.98	98.19
World Health Organization (WHO)	ESF, GHP, MRA, IDA	12.72	25.42	6.01	44.15
UN Women	ESF, INCLE	24.40	1.00	6.69	32.09
UN Office on Drugs and Crime (UNODC)	INCLE	-	-	7.29	7.29
Office for Coord. Humanitarian Affairs (UN OCHA)	IDA	0.90	1.30	-	2.20
UN Mine Action Service (UNMAS)	NADR	0.59	1.20	-	1.79
International Labour Organization (ILO)	MRA	0.41	0.58	-	0.99
Subtotal		703.75	889.97	181.88	1,775.61
Other Public International Organizations					
UN Assistance Mission in Afghanistan (UNAMA)	CIO	30.11	28.90	-	59.01
Afghanistan Resilience Trust Fund (ARTF)	ESF	53.72	50.00	-	103.72
Total		\$787.58	\$968.87	\$181.88	\$1,938.33

Note: Numbers may not add due to rounding. ARTF was known as the Afghanistan Reconstruction Trust Fund prior to August 2023. Source: State/INL, response to SIGAR data call, 4/15/2024; State/IO, response to SIGAR data call, 4/19/2023 and 1/10/2022; State/PM/WRA, response to SIGAR data call, 4/5/2024, 1/16/2024 and 10/18/2023; State/PRM, response to SIGAR data call, 4/17/2024; USAID/Mission, response to SIGAR data call, 4/14/2024 and 1/18/2024; USAID/BHA, response to SIGAR data call, 4/8/2024.

U.S. Contributions to UN Agencies, UNAMA, and ARTF

The United States has been a leading contributor to UN agencies and the World Bank-managed ARTF, and as the government with the largest member contribution to the United Nations, it is also the largest contributor to UNAMA. These contributions are funded by the Department of State and USAID through six accounts, and have totaled nearly \$1.94 billion from October 1, 2021, to March 31, 2024, as shown in Table F.9.

Afghan Fund

In addition to the U.S. funds appropriated by Congress or otherwise made available to U.S. government agencies for Afghanistan (for purposes defined by SIGAR’s statutory oversight mandate) in the period following the U.S. withdrawal from Afghanistan, a portion of Afghan central bank assets held in the United States prior to the Taliban takeover have been transferred to a charitable trust for the benefit of the Afghan people. Announced on September 14, 2022, the Afghan Fund is incorporated as a Swiss foundation that aims to protect, preserve, and make targeted disbursements of more than \$3.5 billion in Afghan central bank reserves to help provide greater stability to the Afghan economy and ultimately work to alleviate the worst effects of the humanitarian crisis.³⁰ According to State, the Fund is “explicitly not intended to make humanitarian disbursements.”³¹ The \$3.5 billion is part of \$7 billion in assets that Da Afghanistan Bank (DAB), Afghanistan’s central bank, had deposited in the United States prior to the Taliban takeover of Afghanistan in August 2021. The Board of Trustees of the Fund reported that the Fund’s assets had grown to \$3.74 billion, including accrued interest, as of December 31, 2023.³²

U.S. APPROPRIATIONS FOR AFGHANISTAN RECONSTRUCTION PRE- AND POST-WITHDRAWAL

U.S. appropriations for Afghanistan reconstruction prior to withdrawal spanned the FY 2002 to FY 2021 period and amounted to nearly \$144.75 billion. U.S. assistance following the U.S. withdrawal in FY 2022, FY 2023, and FY 2024 through March 31, 2024, has amounted to more than \$2.80 billion. The accounts to which U.S. appropriations were made available, and the amounts that were made available in these two periods, are set forth in Table F.10, U.S. Appropriations Made Available for Afghanistan Reconstruction Pre- and Post-Withdrawal as March 31, 2024, on the following page.

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TABLE F.10

U.S. APPROPRIATIONS MADE AVAILABLE FOR AFGHANISTAN RECONSTRUCTION PRE- AND POST-WITHDRAWAL AS OF MARCH 31, 2024 (\$ MILLIONS)							
U.S. Funding Sources	Agency	Pre-Withdrawal FY 2002–2021	Post-Withdrawal				Total
			FY 2022	FY 2023	FY 2024	Combined	
Security							
Afghanistan Security Forces Fund (ASFF)*	DOD	\$80,644.25	\$100.00	\$ -	\$ -	\$100.00	\$80,744.25
Train and Equip (T&E)	DOD	440.00	-	-	-	-	440.00
Foreign Military Financing (FMF)	State	1,059.13	-	-	-	-	1,059.13
International Military Education and Training (IMET)	State	20.37	-	-	-	-	20.37
Voluntary Peacekeeping (PKO)	State	69.33	-	-	-	-	69.33
Afghanistan Freedom Support Act (AFSA)	DOD	550.00	-	-	-	-	550.00
Drug Interdiction and Counter-Drug Activities (DICDA)	DOD	3,284.94	-	-	-	-	3,284.94
NATO Resolute Support Mission (RSM)	DOD	380.98	-	-	-	-	380.98
Military Base and Equipment Transfers (FERP, FEPP, EDA & ACSA)	DOD	2,339.14	-	-	-	-	2,339.14
Total – Security		88,788.14	100.00	-	-	100.00	88,888.14
Development							
Commanders' Emergency Response Program (CERP)	DOD	3,711.00	-	-	-	-	3,711.00
Afghanistan Infrastructure Fund (AIF)	DOD	988.50	-	-	-	-	988.50
Task Force for Business and Stability Operations (TFBSO)	DOD	822.85	-	-	-	-	822.85
Economic Support Fund (ESF)	USAID	20,550.48	122.88	95.00	-	217.88	20,768.36
Development Assistance (DA)	USAID	900.93	-	-	-	-	900.93
Global Health Programs (GHP)	USAID	588.17	12.00	15.00	-	27.00	615.17
Commodity Credit Corp (CCC)	USAID	37.93	-	-	-	-	37.93
USAID-Other (Other)	USAID	60.44	-	-	-	-	60.44
Non-Proliferation, Antiterrorism, Demining & Related Programs (NADR)	State	929.69	15.00	5.00	-	20.00	949.69
International Narcotics Control and Law Enforcement (INCLE)	State	5,182.91	6.00	3.00	0.60	9.60	5,192.51
Human Rights and Democracy Fund (HRDF)	State	14.48	0.07	-	-	0.07	14.55
Educational and Cultural Exchange Programs (ECE)	State	101.23	6.70	5.80	-	12.50	113.73
Contributions to International Organizations (CIO)	State	523.45	30.11	28.90	-	59.01	582.46
U.S. International Development Finance Corporation (DFC)	DFC	342.46	-	-	-	-	342.46
U.S. Agency for Global Media (USAGM)	USAGM	306.77	25.00	33.15	10.73	68.88	375.65
Drug Enforcement Administration (DEA)	DOJ	290.80	-	-	-	-	290.80
Total – Development		35,352.10	217.76	185.85	11.33	414.94	35,767.04
Humanitarian							
Pub. L. No. 480 Title II	USAID	1,095.38	-	-	-	-	1,095.38
International Disaster Assistance (IDA)	USAID	1,408.26	671.34	643.24	219.85	1,534.43	2,942.68
Transition Initiatives (TI)	USAID	40.20	-	-	-	-	40.20
Migration and Refugee Assistance (MRA)	State	1,788.74	406.35	12.96	18.03	437.34	2,226.08
USDA Programs (Title I, §416(b), FFP, FFE, ET, and PRTA)	USDA	287.46	-	-	-	-	287.46
Total – Humanitarian		4,620.03	1,077.69	656.20	237.88	1,971.77	6,591.80
Agency Operations							
Diplomatic Programs, including Worldwide Security Protection (DP)	State	11,839.28	171.87	9.60	-	181.47	12,020.75
Embassy Security, Construction, & Maintenance (ESCM) - Capital Costs	State	1,478.60	1.11	0.00	-	1.11	1,479.71
Embassy Security, Construction, & Maintenance (ESCM) - Operations	State	159.63	0.01	0.61	0.00	0.62	160.25
USAID Operating Expenses (OE)	USAID	1,805.59	15.68	12.00	2.99	30.67	1,836.26
Oversight (SIGAR, State OIG, and USAID OIG)	Multiple	703.03	40.53	35.20	24.84	100.56	803.59
Total – Agency Operations		15,986.13	229.19	57.41	27.82	314.43	16,300.56
Total Funding		\$144,746.40	\$1,624.65	\$899.45	\$277.03	\$2,801.13	\$147,547.53

* ASFF appropriated balances do not reflect transfers to the Foreign Military Sales (FMS) Trust Fund.

APPENDICES

STATUS OF FUNDS ENDNOTES

- 1 DOD, response to SIGAR data call, 7/22/2022 and 10/19/2021; DFAS, AR(M) 1002 Appropriation Status by Fiscal Year Program and Subaccounts March 2022 Final, 4/16/2022; DFAS, AR(M) 1002 Appropriation Status by Fiscal Year Program and Subaccounts June 2022 Revised, 7/21/2022.
- 2 Continuing Appropriations and Ukraine Supplemental Appropriations Act, 2023, Pub. L. No. 117-180, Section 124, 9/30/2022.
- 3 Consolidated Appropriations Act, 2023, Pub. L. No. 117-328, 12/29/2022; Further Consolidated Appropriations Act, 2024, Pub L. No. 118-47, 3/23/2024.
- 4 USAID, U.S. Foreign Assistance Reference Guide, 1/2005, p. 6.
- 5 State, response to SIGAR data call, 10/10/2023.
- 6 USAID, response to SIGAR data call, 11/12/2022 and 7/20/2022.
- 7 USAID, response to SIGAR data call, 7/18/2023, 4/21/2023, and 12/8/2022; State, response to SIGAR data call, 7/6/2023; Consolidated Appropriations Act, 2022, Pub. L. No. 117-103, 3/15/2022.
- 8 USAID, response to SIGAR data call, 1/13/2024 and 4/3/2023.
- 9 See Table F.10, U.S. Appropriations Made Available for Afghanistan Reconstruction and Post-Withdrawal Assistance, FY 2002 to March 31, 2024, at page 145.
- 10 USAID, Office of U.S. Foreign Disaster Assistance, “Afghanistan-Complex Emergency, Fact Sheet #4, FY 2017,” at www.usaid.gov, accessed 4/9/2020.
- 11 USAID/Mission, response to SIGAR data call, 4/12/2024.
- 12 State, response to SIGAR data call, 10/13/2009.
- 13 State, response to SIGAR data call, 1/8/2024, 10/19/2022, 10/11/2022.
- 14 State, response to SIGAR data call, 4/8/2024.
- 15 Department of State, Congressional Budget Justification, Foreign Operations, Appendix 2, FY 2019, Released February 12, 2018, pp. 44–52; State, response to SIGAR data call, 4/17/2019.
- 16 State, response to SIGAR data call, 4/17/2024, 10/11/2023, 10/17/2022, and 10/15/2021.
- 17 State, response to SIGAR data call, 4/17/2024.
- 18 Department of State, Congressional Budget Justification, Foreign Operations, Appendix 2, FY 2019, Released February 12, 2018, p. 423.
- 19 State, response to SIGAR data call, 4/14/2023, 4/13/2023, 4/4/2023, and 3/29/2013.
- 20 State/F, response to SIGAR data call, 10/10/2023.
- 21 State, response to SIGAR data call, 4/18/2024; Further Consolidated Appropriations Act, 2020, Pub. L. No. 116-94, 12/20/2019.
- 22 State/PM/WRA, response to SIGAR data call, 4/5/2024.
- 23 UN OCHA, Financial Tracking Service, <https://fts.unocha.org>, accessed 3/31/2024.
- 24 UN OCHA, Financial Tracking Service, <https://fts.unocha.org>, accessed 3/31/2024.
- 25 UNAMA, Security Council Extends Mandate of United Nations Mission in Afghanistan, Unanimously Adopting Resolution 2727 (2024), 3/15/2024, at <https://press.un.org/en/2024/sc15628.doc.htm>, accessed on 4/20/2024.
- 26 State, response to SIGAR data call, 4/19/2023, 7/13/2022, and 1/10/2022.
- 27 The Afghanistan Reconstruction Trust Fund changed its name to the Afghanistan Resilience Trust Fund in July 2023, as reported on its website at www.wb-artf.org, accessed on 10/22/2023.
- 28 World Bank, ARTF: Administrator’s Report on Financial Status as of December 31, 2023, and ARTF: Administrator’s Report on Financial Status as of February 29, 2024, accessed at www.wb-artf.org at 4/1/2024.
- 29 World Bank, ARTF: Administrator’s Report on Financial Status as of February 29, 2024, accessed at www.wb-artf.org on 4/1/2024.
- 30 Treasury and State press release, “Joint Statement by U.S. Treasury and State Department: The United States and Partners Announce Establishment of Fund for the People of Afghanistan,” 9/14/2022; State, “Department Press Briefing – September 14, 2022,” 9/14/2022; CBS News, “U.S. sets up \$3.5 billion fund to aid Afghanistan using frozen bank reserves,” 9/15/2022; Washington Post, “U.S. to redirect Afghanistan’s frozen assets after Taliban rejects deal,” 9/20/2022.
- 31 State, “Department Press Briefing – September 14, 2022,” 9/14/2022.
- 32 Press Release, Statement, Fund for the Afghan People, dated February 2, 2024; Minutes of Board of Trustees Meeting, Fund for the Afghan People, January 29, 2024, accessed at <https://afghan-fund.ch> on 4/20/2024.

سر دفتر مفتش ویژه برای بازسازی افغانستان



اداره

ستر دفتر مفتش

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APPENDIX B

SIGAR WRITTEN PRODUCTS*

SIGAR AUDITS

Performance Audit Report Issued

SIGAR issued one performance audit report this reporting period.

SIGAR PERFORMANCE AUDIT AND EVALUATION REPORTS ISSUED		
Report Identifier	Report Title	Date Issued
SIGAR-24-20-AR	Afghanistan Competitiveness of Export-Oriented Businesses Activity Program: USAID Did Not Perform All Required Oversight, and the Program has Yielded Mixed Results	4/2024

Ongoing Performance Audits

SIGAR had seven ongoing performance audits during this reporting period.

SIGAR PERFORMANCE AUDITS ONGOING		
Project Identifier	Project Title	Date Initiated
SIGAR 161A	Audit of State's Demining Activities in Afghanistan	11/2023
SIGAR 160A	Audit of State's Implementing Partner Memorandums of Understanding with the Taliban in Afghanistan	9/2023
SIGAR 159A	Audit of U.S. Agencies' Oversight of Funds Provided to Public International Organizations for Activities in Afghanistan	4/2023
SIGAR 158A	Audit of U.S. Funds Directly Benefitting the Taliban	4/2023
SIGAR 157A	Water, Sanitation, and Hygiene (WASH)	11/2022
SIGAR 156A	GBV	9/2022
SIGAR 152A-2	Contractor Vetting (State)	1/2022

* As provided in its authorizing statute, SIGAR may also report on products and events occurring after March 31, 2024, up to the publication date of this report.

Ongoing Evaluations

SIGAR had one ongoing evaluation during this reporting period.

SIGAR EVALUATIONS ONGOING		
Project Identifier	Project Title	Date Initiated
SIGAR-E-020-2	Evaluation of the Purchase, Transfer, Conversion, and Use of U.S. Cash in Afghanistan (Objectives 4-5)	4/2023

Financial Audit Reports Issued

SIGAR issued seven financial audit reports during this reporting period. Due to the current security situation in Afghanistan, including threats from terrorist groups and criminal elements, the names and other identifying information of some implementing partners administering humanitarian assistance in Afghanistan have been withheld at the request of the State Department and/or USAID, and the award recipient.

SIGAR FINANCIAL AUDIT REPORTS ISSUED		
Report Identifier	Report Title	Date Issued
SIGAR-24-13-FA	Audit of Costs Incurred by [Redacted]	2/2024
SIGAR-24-14-FA	Audit of Costs Incurred by Roots of Peace	2/2024
SIGAR-24-15-FA	Audit of Costs Incurred by Michigan State University	3/2024
SIGAR-24-16-FA	Audit of Costs Incurred by Miracle Systems LLC	3/2024
SIGAR-24-17-FA	Audit of Costs Incurred by American University of Central Asia	4/2024
SIGAR-24-18-FA	Audit of Costs Incurred by TigerSwan LLC	4/2024
SIGAR-24-19-FA	Audit of Costs Incurred by DAI Global LLC	4/2024

Ongoing Financial Audits

SIGAR had 38 financial audits in progress during this reporting period.

SIGAR FINANCIAL AUDITS ONGOING		
Project Identifier	Project Title	Date Initiated
SIGAR-F-310	American Councils for International Education	12/2023
SIGAR-F-309	Colombo Plan	12/2023
SIGAR-F-308	Jhpiego Corporation	11/2023
SIGAR-F-307	Management Systems International Inc.	11/2023
SIGAR-F-306	AECOM International Development Inc.	11/2023
SIGAR-F-305	[Redacted]	11/2023
SIGAR-F-304	Chemonics International Inc.	11/2023
SIGAR-F-303	Chemonics International Inc.	11/2023
SIGAR-F-302	Public Health Institute	11/2023

Continued on the following page

APPENDICES

SIGAR FINANCIAL AUDITS ONGOING (CONTINUED)		
Project Identifier	Project Title	Date Initiated
SIGAR-F-300	ABT Associates Inc.	11/2023
SIGAR-F-299	Raytheon (Blackbird)	8/2023
SIGAR-F-298	Ideal Innovations	8/2023
SIGAR-F-297	American University of Beirut	8/2023
SIGAR-F-296	Tetra Tech	8/2023
SIGAR-F-295	[Redacted]	4/2023
SIGAR-F-294	[Redacted]	4/2023
SIGAR-F-293	[Redacted]	4/2023
SIGAR-F-292	Tetra Tech	3/2023
SIGAR-F-291	MSH	3/2023
SIGAR-F-290	Jhpiego Corporation	3/2023
SIGAR-F-289	Catholic Relief Services	3/2023
SIGAR-F-288	Texas A&M AgriLife Research	3/2023
SIGAR-F-286	ATC	3/2023
SIGAR-F-285	AUAF	3/2023
SIGAR-F-284	HALO Trust – Weapons Removal and Mine Clearing	3/2023
SIGAR-F-283	MCPA	3/2023
SIGAR-F-282	DAI	3/2022
SIGAR-F-281	The Asia Foundation	3/2022
SIGAR-F-280	DAI	3/2022
SIGAR-F-279	DAI	3/2022
SIGAR-F-278	Blumont Global Development Inc.	3/2022
SIGAR-F-274	[Redacted]	3/2022
SIGAR-F-273	Women for Afghan Women	3/2022
SIGAR-F-272	DAFA	3/2022
SIGAR-F-268	[Redacted]	3/2022
SIGAR-F-267	[Redacted]	3/2022
SIGAR-F-266	CARE International	3/2022
SIGAR-F-265	[Redacted]	3/2022

SIGAR LESSONS LEARNED PROGRAM

Ongoing Lessons Learned Projects

SIGAR had two ongoing lessons learned reports during this reporting period.

SIGAR LESSONS LEARNED PROJECT ONGOING		
Project Identifier	Project Title	Date Initiated
SIGAR-LL-21	Taliban Bypass	11/2022
SIGAR LL-17	Personnel	1/2022

SIGAR RESEARCH AND ANALYSIS DIRECTORATE

Quarterly Report Issued

SIGAR issued one quarterly report during this reporting period.

SIGAR QUARTERLY REPORT ISSUED		
Report Identifier	Report Title	Date Issued
SIGAR 2024-QR-2	Quarterly Report to the United States Congress	4/2024



Afghan men move cars on boats as they cross the Kokcha River, Badakhshan Province, February 2024. (Wakil Kohsar/ AFP)

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SIGAR 2024-QR-2

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