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RECENT DEVELOPMENTS IN AFGHANISTAN



KEY ISSUES & EVENTS

On May 2, 2023, UN Secretary-General António Guterres announced that the UN would continue operating in Afghanistan despite the Taliban barring women from working with the UN or NGOs. Over 15 million people rely on the UN's humanitarian partners for life-saving assistance in Afghanistan.

The Taliban's April 2022 ban on cultivating opium poppy largely reduced the amount of opium harvested in April 2023, according to a June 7 Alcis report. Helmand Province's area for poppy cultivation decreased by almost 100% in April 2023, compared to April 2022, a trend seen widely across southern and southeastern Afghanistan.

An Islamic State-Khorasan car bomb attack on June 6, 2023, in Faizabad killed the Badakhshan Province deputy governor and one other, and wounded 10 civilians. This was followed by a June 8 suicide bomb at the deputy governor's funeral that killed at least 19 people and wounded 39 others.

HUMANITARIAN CRISIS UPDATE

This quarter, the number of people in need of life-saving assistance in Afghanistan increased by an estimated 500,000, according to the United Nations Office for the Coordination of Humanitarian Affairs (UN OCHA). Although Afghanistan is experiencing the world's largest humanitarian crisis, with a total of 28.8 million people in need, Taliban policy has made aid provision in Afghanistan more difficult than ever.¹ The Taliban continue to bar Afghan women from working with nongovernmental organizations (NGOs) and the UN, which UN Secretary-General António Guterres said is putting the lives of women in jeopardy and undermining Afghanistan's socioeconomic development.²

Although the UN has said the Taliban's directives conflict with its founding principle of nondiscrimination, on May 2, 2023, Secretary-General Guterres announced the UN's decision to stay in Afghanistan to continue aiding the Afghan people. "Humanitarian aid is a fragile lifeline for millions of

Afghans,” he said. However, the UN humanitarian effort is shifting in response to difficult operating conditions and waning donor support.³ In June 2023, the UN reduced the funding goal for their 2023 Humanitarian Response Plan by over \$1.3 billion, a nearly 30% cut.⁴ According to the United Nations Development Programme (UNDP), the economy and the level of poverty in Afghanistan are very sensitive to humanitarian assistance. In a recent report, UNDP predicted that even a 30% cut in aid this year would ensure the economy continues to decline. Moreover, with a rising population outpacing economic growth, Afghanistan will be locked into a poverty trap “for the foreseeable future” unless the Taliban change their policies and prioritize sustainable growth.⁵ Yet, despite the critical socioeconomic status of the Afghan people, the Taliban have expanded their interference into NGO activities and continue to further alienate the international community.

Taliban Escalate Interference with NGO Work

This quarter, Taliban interference with NGO work escalated, leading to a steady decline in humanitarian access in 2023, with a 32% increase in incidents between January and May 2023 as compared to the same period in 2022. According to USAID BHA, Taliban interference in humanitarian assistance is the main barrier to beneficiaries accessing aid in 2023. BHA reported to SIGAR that specific instances of Taliban interference, including attempted aid diversion and bureaucratic roadblocks, disrupted UN aid provision in Daykundi, Ghor, and Uruzgan Provinces this quarter. The most recent publicly available data from BHA show there were a total of 110 access incidents related to Taliban interference in April 2023 alone.⁶ According to analysis from USIP, the Taliban are comfortable accepting foreign support insofar as they can closely monitor the organizations, including restricting and controlling them, and claim some credit for the provision of the benefits.⁷

Since December 2021, the UN has tracked 173 Taliban directives concerning humanitarian assistance, including 37 related to restrictions on female participation in aid provision. Directives are enforced haphazardly, and humanitarian actors rely on fragile verbal exemptions at the local level, but Taliban interference persists. The UN tracked 299 incidences with the Taliban between February and May 2023 alone.⁸ For example, UNAMA reported that on May 1, 2023, two Afghan female INGO staff were arrested by Taliban police for traveling without a *mahram* (male guardian), and on June 3, Taliban intelligence detained a midwife on her way to work and questioned her about her INGO employer; she was reportedly threatened with death and resigned from her position as a result.⁹ BHA told SIGAR that as of June 2023, four UN partners continue to partially suspend operations due to the Taliban directive barring women from humanitarian work.¹⁰

This quarter, the Gender in Humanitarian Action (GiHA) working group within the United Nations Entity for Gender Equality and the Empowerment of Women (UN Women) conducted a fifth round of surveys to capture operational trends following the December 2022 Taliban decree barring women from NGO work. Of

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An internally displaced woman in Jalalabad works as a seamstress. (Photo by UNHCR/Oxygen Film Studio/AFG)

175 survey respondents, 56% reported their organizations are partially operating, 36% are fully operating, and 8% are not operating. Of the organizations operating, 42% noted that women staff are working entirely from home. Respondents also reported an array of specific impacts due to the Taliban ban on women working with the UN and NGOs, with the three most commonly cited as (1) women cannot access information and provide feedback on humanitarian assistance; (2) women cannot access protection services; and (3) women cannot access distribution/services.¹¹

According to BHA, the Taliban's enforcement of their ban on women in NGOs varies geographically, with authorities in provinces including Kandahar and Helmand more likely to halt programs or harass humanitarian staff who are deemed noncompliant. BHA reports that many implementing partners have secured provincial and local-level exemptions to the ban, but these exemptions remain fragile and limited in scope, and are often conditional on stipulations such as the requirement that a male guardian accompany female field staff. BHA said that it is closely engaging with all implementing partners to ensure that they safely include women staff in all aspects of their programming, and that they reach women beneficiaries. BHA told SIGAR, "This quarter, BHA has been heartened that most partners have found creative ways to continue engaging female aid workers in the delivery of humanitarian assistance, which increases the likelihood that the most vulnerable populations—including women and children—will receive benefits."¹²

State's Bureau of Population, Refugees, and Migration did not report any significant Taliban interference into its humanitarian assistance activities this quarter. According to State, UN agency field operations have been able to partially resume operations with female staff under verbal exemptions.

USIP Report Says Taliban View UN Assistance as “Revenue Stream”

This quarter, an analysis prepared by the United States Institute of Peace (USIP) for USAID found that the Taliban are “pushing for ever-increasing degrees of credit and control over the delivery of aid,” particularly aid from the UN, since most donor funding is routed through the UN system. USIP reported, “According to multiple UN officials across different agencies, the Taliban have effectively infiltrated and influenced most UN-managed assistance programming.” The Taliban move to control foreign assistance is one facet of an intensive strategy to consolidate power under their supreme leader Haibatullah Akhundzada, suppress external criticism and dissent, and co-opt internal stakeholders and constituencies. USIP characterizes the Taliban’s approach as a pursuit of “an exclusive monopoly over state power and many other avenues of authority, including economic activity and social engineering.”

USIP said the UN has navigated a complex, and increasingly restrictive, dynamic with the Taliban since the group took power. Humanitarian organizations have faced an ethical dilemma in Afghanistan under Taliban rule, recognizing that withdrawal of aid due to the Taliban’s restrictive governance would leave millions of Afghans without life-saving resources. At the same time, Taliban intentions have often been opaque. Since 2019, the Taliban had “broadcast a range of public statements, diplomacy, and informal activity designed to suggest they were open to measures of political inclusivity.”

According to the report, the UN’s sentiment following the takeover was that the Taliban just needed to “find their footing.” A senior UN official for Afghanistan, Markus Potzel, told the UN Security Council in September 2022 that Afghanistan’s future depended on engagement with the Taliban. At the time, Potzel called the international community’s relationship with the Taliban “pragmatic,” but in the months since, the Taliban have “increasingly suppressed” Afghanistan’s pluralistic civil society and “undertaken a sweeping range of initiatives” to transition from an insurgency to an authoritarian state. These measures include broad restrictions on women’s rights, which fundamentally conflict with the UN’s founding principles. As the Taliban cement their authoritarian rule, foreign aid organizations are faced with “a steadily increasing trend of interference.” Yet, donors continue to fund UN operations given the level of need in the country.

According to USIP, the Taliban are “moving toward sweeping suppression of external criticism and dissent,” achieved through intimidation and violence. The Taliban operate under the assumption that “the threat of force and raw power can compel any desirable outcome.” This is exemplified by the Taliban approach to foreign NGOs in Afghanistan. The Taliban will “accept foreign funded and provided goods and services as long as they are delivered in a suitably low-profile, apolitical fashion, and with immediate tangible benefit.” Any sign of political dissent is met with the threat of force. USIP argues that “This trend has been accompanied by the Taliban’s growing tendency to attempt to increasingly control delivery,” through monitoring, restricting access, and controlling organization operations. The Taliban have also sought to consolidate control over the former government ministry offices that oversee foreign aid, development, and international funding. The UN reported that many civil servants in these offices were dismissed and replaced by Taliban loyalists 8–10 months after the Taliban seized power. With this turnover came a “wave of increasing encroachment by certain offices into the practices of aid organizations—perhaps most notably in the emerging requirement for NGOs and agencies to sign restrictive/invasive MOUs.”

The Taliban encroachment into NGO activity is primarily experienced at the local level between the Taliban and humanitarian implementing partners, wherein district and provincial officials agree to operating conditions in exchange for control, credit, and material benefits. The lack of official guidance on civil governance at the district and provincial levels “has sustained a great degree of regional variation in Taliban ‘policies’ or community relations.” This dynamic of continuing operations under limiting conditions primarily applies to NGOs, whereas civil society organizations (CSOs), such as local women’s non-profits, face much greater scrutiny. USIP reports that “one key factor in [this] dynamic may be the intangibility of the benefits of CSO programming; the more concrete an organization’s deliverables are, the more appealing.”

The Taliban’s interference into NGO activities leaves humanitarian workers incredibly vulnerable. “Any form of humanitarian or development assistance is prone to manipulation by the Taliban. Aid/development delivery largely relies on national staff in field locations, which exposes them to Taliban coercion with little leverage or recourse to resist,” USIP reported. This exposure is heightened by the lack of legal recourse for NGOs and their employees in Afghanistan. The Taliban have not adopted a formal constitution, nor is there “any real form of written legal code.” Law is instead understood through the individual religious

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jurisprudence of the judiciary, which may or may not be independent from other power structures, according to USIP. As a result, the law is inaccessible to anyone outside the Taliban.

In addition to controlling NGO activities on the ground, the Taliban are attempting to control the narrative in Afghanistan by seeking to win credit for the aid delivered, possibly due to their understanding that the economy is “growing very slowly” and “future revenue growth may be weak,” limiting funds for Taliban-driven civil society spending. USIP describes the Taliban’s stance as one of “pragmatic opportunism,” accepting NGOs that provide the most “perceived utility.” However, this does not dispel the concurrent “sense of suspicion, even hostility” felt by the Taliban; instead, animosity toward foreign-funded aid is increasingly encouraged by Taliban leadership. USIP notes that historically, “the more comfortable [the Taliban] grew in any given area, the less tentative they proved to be when it came to asserting their authority over NGO operations and most other aspects of society.”

The UN’s continuing deference to the Taliban, the intimidation and coercion of local UN staff, the lack of singular UN policy/collective bargaining power, and a limited understanding of the security environment has made the UN vulnerable to Taliban influence, USIP reported. Furthermore, the failure to create a national-level donor strategy for engagement with the Taliban has allowed the regime to shape restrictive boundaries of such engagement, such as crafting a “Code of Conduct” for NGOs and foreign organizations, and forcing humanitarian assistance partners to sign MOUs with Taliban line ministries and Taliban intelligence services. According to USIP, the Taliban-UN relationship “may be summarized through the understanding that the Taliban appear to view the UN system as yet another revenue stream, one which their movement will seek to monopolize and centralize control over.” USIP suggests this UN “revenue stream” is especially attractive due to the widespread “means of profiting from engagement with the UN,” none of which (outside of taxation) are official sources of government revenue owed to Taliban leadership.

Inspector General John Sopko raised the issue of Taliban access to foreign aid in testimony to the House Oversight and Accountability Committee on April 19, 2023, warning that SIGAR could not guarantee that U.S. funding intended for impoverished Afghans was not falling into the hands of the Taliban. SIGAR also warned in its 2023 High-Risk List about increasing Taliban interference with UN and NGO activities, and the Taliban’s access to international funds through various direct and indirect customs charges, taxes, and fees.

Moreover, at the time of IG Sopko’s April testimony, SIGAR had already received numerous allegations of Taliban diversion and inadequate protection of humanitarian assistance programs. Unfortunately, these concerns were dramatically confirmed by almost every person SIGAR interviewed in London who had access to information from people working or living in Afghanistan.

As the UN seeks to raise \$3.2 billion for humanitarian assistance in 2023, it is necessary to provide vigilant oversight to ensure that the money actually goes towards helping the Afghan people, rather than to empowering the Taliban. SIGAR has a performance audit and a lessons-learned report underway assessing the provision and oversight of humanitarian assistance in Afghanistan and the Taliban’s access to these resources.

The assertions in the USIP report are supported by this ongoing work, including work responding to a March 13, 2023, request from the Chair of the U.S. House of Representatives Committee on Foreign Affairs.

SIGAR’s Lessons Learned Program is focusing on the challenges faced by donors, the UN, and NGOs in trying to get aid to the most vulnerable populations while bypassing politically estranged regimes, like the Taliban. The report will compare the current challenges to aid delivery in Afghanistan to other especially difficult contexts, like Sudan and Syria. While this research is ongoing, SIGAR has heard allegations from dozens of interviewees that diversion of aid and interference into aid delivery by such regimes is common. The report will make recommendations about how donors, the UN, and NGOs can better mitigate diversion and interference to improve aid effectiveness.

Source: USIP, Political Economy Analysis of Afghanistan, 5/2023, pp. 4–41; UN, “Afghanistan’s Future Depends on Taliban’s Engagement with World,” 9137th Meeting, Meeting Notes, 9/27/2023, <https://press.un.org/en/2022/sc15038.doc.htm>; SIGAR, High Risk List 2023, 4/19/2023, p. 2; House Committee on Oversight and Accountability, “Comer Demands Biden Administration Cooperate with Special Inspector General for Afghanistan Reconstruction,” 5/23/2023, <https://oversight.house.gov/release/comer-demands-biden-administration-cooperate-with-special-inspector-general-for-afghanistan-reconstruction%E2%84%B9%BC/#:~:text=At%20an%20oversight%20committee%20hearing,obstructing%20SIGAR’s%20congressionally%20mandated%20reports>

Exemptions are not formalized, and are conditioned on gender segregated transport and male guardians. State told SIGAR, “Our partners continue to provide aid in places where women are involved throughout the aid delivery cycle, and where the participation of women has not been meaningfully impacted by the December 24 and April 4 decrees.”¹³

In contrast, local women-led civil society organizations (CSOs) have been especially targeted by the Taliban.¹⁴ On April 7, the Taliban ministry of economy informed Voice of Women Organization, a local CSO, that the Taliban supreme leader decided to shut down operations for allegedly conducting activities outside of the organization’s approved mandate. The organization denied this accusation, but ministry personnel seized their assets in all 14 provinces it operated in.¹⁵ UNAMA also reports that the Taliban suspended the licenses of two other local NGOs in May and June because women employees were working from their offices.¹⁶ According to USIP, the Taliban’s “suppressive efforts” towards CSOs has led to self-censorship and self-restriction. As a result, “The dynamic that has emerged has fueled suspicion among the Taliban and fear among many involved in civil society, creating gaps in Taliban-civilian engagement that will be difficult to bridge as long as it persists.”¹⁷

UN Maintains Operations Despite Taliban Ban on Women

In May 2023, the United Nations resumed humanitarian operations in Afghanistan following a brief suspension in response to an April 4 Taliban directive barring Afghan women from working for the UN. On April 11, the UN had ordered its 3,300 employees to stay home while it conducted an operational review. Special Representatives for Afghanistan from UN member states then met May 1–2 in Doha, Qatar to discuss the humanitarian, human rights, and political situation; Taliban representatives were not included. According to UN OCHA, the meeting “aimed to invigorate international engagement around key issues, such as human rights, in particular women’s and girls’ rights, inclusive governance, countering terrorism, and drug trafficking.”¹⁸

On May 2, following the closed-door meetings, UN Secretary-General Guterres told the press, “[t]o achieve our objectives, we cannot disengage... the UN will continue to use its convening power to advance a forward leaning approach, which puts the Afghan people first, and in a manner that is complementary to existing regional platforms and initiatives.” Guterres cited the over 28 million Afghans in need of assistance, and the six million facing famine, as reasons for a continued UN presence, while also acknowledging that “millions of women and girls are being silenced and erased from sight,” noting that “this is a grave violation of human rights.”¹⁹

In the most recent Afghanistan situation report, released in July 2023, the Secretary-General elaborated that Japan and the United Arab Emirates had hosted consultations with Afghan women and member state representatives in New York prior to the May Doha meeting, where the group underscored the need for women’s participation in decision-making related to Afghanistan. The United

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Nations Assistance Mission to Afghanistan (UNAMA) hosted further meetings on this topic. The report acknowledges, “the violations of rights of women and girls, in their totality, are increasing their risk of exposure to violence and abuse... in addition to having a negative impact on the economy and the delivery of vital humanitarian services.” While aid provision continues under these circumstances, UNAMA said it continues “to seek a reversal of the severe restrictions” in all interactions with the Taliban.²⁰

According to Human Rights Watch Associate Asia Director Patricia Gossman, “the ongoing crisis has thrust upon the United Nations two vital but seemingly incompatible responsibilities in Afghanistan: keeping aid flowing to those most in need while also keeping pressure on the Taliban to end its appalling human rights violations.”²¹ This dilemma has sparked debate, and on April 26, 2023, before the UN had publicly issued a statement on its operations in Afghanistan, 12 major NGOs sent a letter to Secretary-General Guterres urging him to include Afghan women in the decision-making process and for the UN to continue insisting on the reversal of all restrictions against women.²²

The State Department told SIGAR, “The U.S. government supports the UN’s continuing and robust presence in Afghanistan... In response to the Taliban’s edicts banning Afghan women’s employment with the UN and NGOs, the United States supports a flexible and principled approach that prioritizes non-discrimination and the meaningful inclusion of women.”²³ State said UN agency field operations teams have been able to partially resume their work under individualized agency operational plans, and that some female staff are able to work under highly qualified verbal Taliban exemptions.²⁴

UNAMA continues to navigate such exemptions through meetings with the Taliban and relevant stakeholders. This quarter, UNAMA reported facilitating 25 outreach meetings in 16 provinces with local Taliban authorities, civil society organizations, and other community members on governance-related issues, including on principles of governance, service delivery, and girls’ access to education.²⁵

UN Humanitarian Response Plan Reduces Funding Request

Following the Doha meeting, UN OCHA released a revised Humanitarian Response Plan (HRP) on June 5, 2023, to reflect a realistic assessment of partner capacities to deliver aid given Taliban restrictions. The original plan, issued in March 2023, requested \$4.6 billion from donors to provide lifesaving support to the 28.3 million Afghans in need. The revised plan lowers the funding appeal to \$3.23 billion, with a planned reach of 20 million people. According to the UN, “the recent bans on Afghan women working for I/NGOs [international NGOs] and the UN have added yet another layer of complexity to what is already an incredibly challenging protection environment, and further constrained the operational capacity of partners.”²⁶

UN OCHA said in its latest Afghanistan situation report, “Despite mounting challenges, aid agencies in Afghanistan are focused on staying and delivering.”²⁷

State echoed this sentiment to SIGAR, saying, “Donors have expressed frustration at the Taliban’s restrictive actions, especially actions affecting women and girls, but continue to find pragmatic, principled ways to contribute to UN programs and provide humanitarian support to the Afghan people.”²⁸ The changes in the 2023 HRP reflect the complex operating environment, not a decrease in need. Instead, OCHA said conditions for Afghans are worsening across humanitarian sectors. Lifesaving assistance such as food and nutrition comprise more than 70% of the funding request.²⁹

Women are particularly hard-hit by food insecurity, and they face increasing levels of abuse at home. The UN estimates that the restrictions on women’s participation in society have led to a 25% increase in the number of people who need gender-based violence assistance, to 13.1 million, although it is unclear whether such assistance can be delivered. In addition to Taliban restrictions, even the revised HRP faces funding shortfalls. As of June 2023, only 14% of the plan has been funded with the United States leading all donors at \$74.3 million.³⁰ USAID’s Bureau for Humanitarian Assistance (BHA) told SIGAR that they will continue encouraging other donors to support the HRP.³¹

The economy under Taliban rule does not appear equipped to absorb the shock of such a decrease in humanitarian assistance. According to the UNDP, the funding needed to cover the poverty gap is about \$5 billion. The Taliban reported revenue of \$2.2 billion in 2022, but because they don’t release budget expenditure information, it is unclear what percentage, if any, of those funds went toward public assistance.³²

Regarding the grave economic and humanitarian situation in Afghanistan under Taliban rule, UN Secretary-General Guterres issued the following statement in the most recent Afghanistan situation report:

As I have previously stated, the present situation is not sustainable. The Taliban leadership have further exacerbated the situation through their increased restrictions, abuses, and violations of human rights, particularly those of women and girls. Donors are faced with a moral and ethical dilemma against a backdrop of competing demands... The United Nations has been challenged by the fact that contrary to the fundamental principles of the Organization and the Charter of the United Nations, the Taliban are largely excluding women from public life and service. Afghan society can only be the poorer for it, and these actions by the Taliban will invariably hold the nation back from reaching its full potential.³³

New UN Strategic Framework for Afghanistan

In addition to revising the Humanitarian Response Plan to reflect the challenging reality in Afghanistan, on July 3, 2023, the UN released a new Strategic Framework for Afghanistan 2023–2025. According to the Framework, Afghanistan is “in the midst of a crisis on an unprecedented scale,” and due to the vast needs of the Afghan people, and the deterioration of human rights,

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gender equality, and women’s empowerment, the UN will continue to provide aid based on its principle of “leaving no one behind,” despite the Taliban’s actions.³⁴

It further states that in order to address long-term human suffering, humanitarian interventions must build resilience to shocks; sustain livelihoods; protect human rights and fundamental freedoms; strengthen social cohesion and build social capital; and preserve the development gains of the past two decades. The United Nations Country Team, in consultation with relevant stakeholders, developed three guiding priorities to support the needs of the Afghan people over a “longer-term planning horizon.” These priorities include:³⁵

- Priority One: Sustained Essential Services
- Priority Two: Economic Opportunities and Resilient Livelihoods
- Priority Three: Social Cohesion, Inclusion, Gender Equality, Human Rights, and Rule of Law.

These priorities supplement the framework’s desired near-term outcomes of reducing food insecurity and reducing maternal and child mortality rates. According to the UN, this approach is supported by its various partners, who will use the Framework to design, coordinate, and implement UN activities. The Humanitarian Response Plan acts as the humanitarian response complement to the strategic vision set forth in the Framework. The Framework is “an offer of assistance to the people of Afghanistan,” the UN’s ability to implement this assistance “depends in part on external factors, most notably on actions by the de facto authorities and donor support.”³⁶

Food Insecurity Continues While Funding Lags

The UN World Food Programme (WFP) estimates that 15.3 million people will face acute **food insecurity** between May and October 2023, including 2.8 million people in **Integrated Food Security Phase Classification** (IPC) Phase 4 (emergency), as shown in Table E.1.³⁷ The number of predicted food insecure people decreased from a high of 20 million over the winter due to sustained humanitarian assistance. Even with this improvement, Afghanistan remains one of the hungriest nations in the world, requiring substantive emergency food, nutrition, and livelihood support. Despite the high level of need, WFP has cut emergency food assistance to eight million people since April due to severe funding shortfalls. To sustain operations through winter 2023, WFP says it must raise \$1.2 billion in funding through the Humanitarian Response Plan.³⁸

Despite funding gaps, WFP has provided 15.4 million people in Afghanistan with food assistance as of June 25, 2023. In June, 240,000 pregnant and breastfeeding women and children under five received specialized nutritious food to prevent malnutrition. Looking toward the remaining summer months before the 2023 harvest, WFP is working to meet the needs of

Food insecurity: The disruption of food intake or eating patterns due to unavailability of food and/or lack of resources to obtain food.

Integrated Food Security Phase Classification: The integrated Food Security Phase Classification (IPC) measures levels of food insecurity on a scale from 1 to 5, with 1 being None/Minimal and 5 being Catastrophe/Famine conditions. For a full description of the IPC, see page 89.

Source: FAO, “Hunger and food insecurity,” accessed 6/28/2022, <https://www.fao.org/hunger/en/>; Office of Disease Prevention and Health Promotion, “Food Insecurity,” accessed 6/28/2022, <https://www.healthypeople.gov/2020/topics-objectives/topic/social-determinants-health/interventions-resources/food-insecurity>; IPC, Acute Food Insecurity Classification, accessed 7/10/2023.



A widespread locust outbreak in northwest Afghanistan threatens crops. (Photo by UN/Hashim Azizi)

Acute malnutrition: The insufficient intake of essential nutrients resulting from sudden reductions in food intake or diet quality; also known as “wasting.” Acute malnutrition has serious physiological consequences and increases the risk of death.

Source: Lenters L., Wazny K., Bhutta Z.A. “Management of Severe and Moderate Acute Malnutrition in Children,” in Black RE, Laxminarayan R, Temmerman M, et al., editors. Reproductive, Maternal, Newborn, and Child Health: Disease Control Priorities, Third Edition, vol. 2, Washington DC, 2016: The International Bank for Reconstruction and Development/ The World Bank; 2016 Apr 5, chapter 11.

Afghanistan’s most vulnerable populations.³⁹ As of June, an ongoing locust outbreak is posing a large threat to the already precarious food insecurity situation. WFP estimates the locusts could destroy 25% of this year’s wheat harvest, worth \$480 million.⁴⁰

The Taliban restrictions on women working for the UN further challenge WFP operations. WFP suspended humanitarian activities in Ghor Province temporarily while discussing with the Taliban exemptions and conditions for women’s employment.⁴¹ Taliban interference with WFP’s operations poses a direct risk to the Afghan people. According to UN OCHA, “With levels of moderate acute malnutrition already at a record high, a reduction in food assistance would lead to another significant spike in malnutrition among children and pregnant and nursing women.”⁴² According to USAID BHA, WFP is “actively working with its cooperating partners to find creative workarounds to the Taliban’s edict to ensure female aid workers can meaningfully participate in all stages of the program cycle.” WFP has provided guidance and training to cooperating partners on how to engage and negotiate with the Taliban to ensure female staff can be involved in critical stages of programming, such as assessments, beneficiary enrollment, distributions, and monitoring. WFP also conducts security assessments and suspends activities when local authorities pose a threat to operations. BHA has provided over \$422 million to WFP in FY 2023 to help ensure equal food security in Afghanistan.⁴³

In addition to food insecurity, Afghans suffer dangerously high rates of malnutrition. According to the Acute Malnutrition IPC, the major contributing factors to acute malnutrition in Afghanistan are acute food insecurity and high prevalence of communicable diseases, compounded by poor hygiene and sanitation, low socio-economic status, and natural disasters.⁴⁴

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TABLE E.1

INTEGRATED FOOD SECURITY PHASE CLASSIFICATION (IPC) PHASE DESCRIPTION AND RESPONSE OBJECTIVES		
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.

As of June 2023, WFP estimates there are 3.2 million children suffering from acute malnutrition in Afghanistan.⁴⁵

As SIGAR previously reported, in January 2023, the IPC released its Afghanistan Acute Malnutrition Analysis for September 2022–April 2023. During the September–October 2022 period, two provinces were classified in Phase 4 (Critical), 23 in Phase 3 (Serious), and 10 in Phase 2 (Alert). For November 2022–April 2023, the situation was expected to deteriorate, with 24 of 34 provinces moving to a worse phase, and 33 of 34 at either the Critical or Serious level. An estimated four million people will suffer from acute malnutrition in 2023, including 875,227 children with Severe Acute Malnutrition and 2,347,802 with Moderate Acute Malnutrition.⁴⁶

Public Health Situation Remains Tenuous

According to the most recently available data from the World Health Organization (WHO), there are 17.6 million people in need of health assistance in Afghanistan. The most recently available data cited the planned reach for 15.6 million people in May, requiring \$450 million in donor funds. The leading causes of morbidity among all are groups are Acute Respiratory Infections (ARI) and Acute Watery Diarrhea (AWD).⁴⁷

The spring season in Afghanistan brings multiple environmental risks including flash flooding and landslides, and a related rise in communicable diseases. As of June 8, 2023, the UN has recorded 7,300 people affected by flooding, and noted a rise in AWD cases and an increased risk of cholera.⁴⁸

According to UN OCHA, as of June 2023 there have been 4,451 AWD deaths this year; in order to step up the response and provide AWD/cholera kits and medical supplies, an estimated \$32 million in donor funds is required.⁴⁹ Through May 2023, WHO and 50 Health Cluster partners reached 1,448,054 people with humanitarian health services through 985 health facilities in 329 districts across all 34 provinces.⁵⁰

BHA reported that the verbal exemptions for women working in the health care sector are still in place. However, according to WHO, emergency reproductive, maternal, and child health services are not readily accessible to a significant part of the population due to providers' limited capacity. Without access to these services, WHO said it is typical to see an increase in maternal deaths, unintended pregnancies, sexually transmitted infections, unsafe abortion, and gender-based violence.⁵¹ UN OCHA also warned in the revised 2023 Humanitarian Response Plan that the Taliban ministry of health ordered mobile health teams to remain at a static location, further limiting the ability of health care workers to reach women who cannot easily travel.⁵²

Refugees and Internally Displaced People

While widespread conflict and insecurity have decreased in Afghanistan following the Taliban takeover, natural disasters, weather events, and the economic crisis continue to drive displacement. The UN predicts 691,000 new internally displaced people (IDPs) and vulnerable internal migrants in Afghanistan in 2023, including 233,145 people newly displaced due to disasters and 79,067 displaced due to conflict. In December 2022, there were an estimated 3.2 million displaced people already in Afghanistan.⁵³ According to State, Taliban interference with humanitarian operations could disrupt assistance to IDPs and refugee returnees, especially as women continue to be barred from participating in aid delivery with NGOs.⁵⁴

From January 1, 2023, to June 1, 2023, the UN accounted for 3,748 Afghan refugees returning to Afghanistan—93% from Pakistan—seven times higher than the number of returnees over a similar time span in 2022. In the same period, 1,200 IDPs also returned to their homes.⁵⁵ Returning Afghans primarily cited high living costs, lack of employment opportunities in host countries, a desire to reunite with family, and an improved security situation in Afghanistan as reasons for their return. The UN High Commissioner for Refugees (UNHCR) estimated that 300,000 IDPs and 60,000 refugees could return to their homes in Afghanistan in 2023.⁵⁶

According to State, the Taliban continue to explore policies and regional engagements to support refugees and returns. The Taliban ministry of refugees and repatriation is reaching out to related ministries in Pakistan and Iran on these issues, and has publicly encouraged returns.⁵⁷

Iran and Pakistan host 2.3 million officially registered Afghan refugees, as well as an unknown number of undocumented Afghans.⁵⁸ Afghan

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refugees continue to face legal and logistical challenges to successful resettlement in other countries. In June 2023, Amnesty International reported that Pakistan has continuously arrested and harassed Afghan refugees and asylum seekers arbitrarily.⁵⁹

There are also approximately 52,000 refugees living in Afghanistan, primarily displaced from Pakistan since 2014. Refugees are one of the most vulnerable populations in Afghanistan, according to the UN with 96% needing food, 59% needing shelter, and 49% needing health care. Due to the high level of need among refugees, the UN's revised 2023 Humanitarian Response Plan is scaling up a response to provide in-kind food assistance to over 36,000 Pakistani refugees in Afghanistan and cash transfers for food to an additional 15,000.⁶⁰

TALIBAN GOVERNANCE

Taliban Leader Tightens Control

This quarter, the Taliban continued to promote an uncompromising, ultra-conservative platform, further underscoring supreme leader Haibatullah Akhundzada's total control of the group, and distancing the Taliban from the international community and the terms established in the 2020 Doha Agreement. Despite Taliban promises made since gaining power in August 2021 to be more inclusive, counter terrorism, respect human rights, and not pose a security threat to the region, the UN says that the Taliban "shows no signs of bending to pressure for reform or compromise... They are unchecked by any meaningful political opposition." Afghanistan is instead governed on the Taliban's amorphous concept of "Islamic law and Afghan values," with no constitution in place.⁶¹

The Taliban leadership's unilateral power is visible in recent policies: banning women from working for the UN, a return to draconian corporal punishment measures, and links to terrorist organizations. The UN Analytical Support and Sanctions Monitoring Team (established pursuant to resolution 1988) recently issued a report that, in part, blames the "absence of any internationally agreed multilateral strategy on how to deal with the Taliban, and to what common ends" for the acceleration of the regime's consolidated power and renege on governance promises.⁶²

Power is centered in Kandahar, under the supreme leader, who promotes conservative Pashtun ideologies, "remarkably similar to the political theology and behaviors of the Taliban in the late 1990s."⁶³ Akhundzada surrounds himself with a small group of ultraconservative clerics on the Taliban ulema council, and edicts are passed down from Kandahar without input from government ministries located in Kabul. According to the UN Analytical Support and Sanctions Monitoring team, former military leaders from the insurgency now appointed as various cabinet members, and the satellite

political office in Doha, are increasingly excluded from the decision-making process. UNAMA concurred in its most recent situation report issued in July that Akhundzada was exerting “growing influence over governance decisions at national and subnational levels.” This is evidenced by the decision to ban Afghan women from working for the UN, which was passed down directly from Akhundzada without the knowledge of the acting prime minister Mohammad Hassan Akhund. Decrees from Akhundzada are considered final, and cannot be amended or reversed.⁶⁴ According to UNAMA, Akhundzada also asserted a greater direct influence over the Taliban security apparatus this quarter, as he directed the reshuffling of six provincial and seven district chiefs of police, five army corps commanders, one provincial intelligence director, and the move of some special forces commands to Kandahar.⁶⁵ For more information on Afghanistan’s security situation, see page 112.

In May, the Taliban announced Maulvi Abdul Kabir had replaced Akhund as the acting prime minister. Akhund was appointed to the position when the Taliban gained power in 2021, and is considered a member of the clerical elite, and a close confidant of Taliban-founder Mullah Omar.⁶⁶ The Taliban political office told the press that Akhund’s replacement was due to his poor health, but analysis by the USIP points out that Akhundzada is willing to suppress any indicators of internal disobedience or challenges to organizational cohesion. The Taliban deny an internal rift precipitated Kabir’s appointment.⁶⁷

Although the Taliban call for unity and cohesion, internal disagreements are becoming increasingly more public.⁶⁸ The primary division within the Taliban reportedly exists between Akhundzada’s base in Kandahar and the Kabul-based Haqqanis, led by the interior minister Sirajuddin Haqqani. The Kabul faction, including acting defense minister Mullah Mohammad Yaqub and much of the Taliban cabinet, presents itself as slightly more open to international engagement in return for economic assistance, such as on the issue of girls’ education. In March 2022, Akhundzada overruled the cabinet’s decision to permit girls to resume secondary education, igniting tensions over the group’s policy agenda. Akhundzada has only further isolated Afghanistan from the international community and economic assistance since 2022 with his policies excluding women from society.⁶⁹

There are varying opinions on the direction Taliban governance might take in the coming months and years. The UN Analytical Support and Sanctions Monitoring report predicts that the divisions within the Taliban will weaken the regime, and that power struggles between factional leaders could break out into armed conflict. Member States judged that unity is likely to last 12–24 months, but noted there is imminent risk for civil war if the current policies continue.⁷⁰ U.S. government assessments and some international observers, however, have not found adequate

evidence to support this conclusion. According to State, “the USG does not agree with the finding that divisions within the Taliban are significant enough—within themselves—to lead to unrest/conflict in the next two years. However, there are a series of indirect factors that tend to place destabilizing pressure on the Taliban.” These factors include the regime’s repressive measures and the exclusion of women from the economy, which “weaken Afghanistan economically and the Taliban politically,” and “also stave off international development assistance.”⁷¹

A USIP analysis of Afghanistan’s political economy underscores, “Noteworthy internal competition takes place between Taliban factions, but in relative terms the movement remains the most cohesive Afghan political force in the past half-century (or more).”⁷² Andrew Watkins, a Senior Expert on Afghanistan at USIP, also points out that “the Taliban is made up of many different interests and factions, not easily labeled but very easily oversimplified... newer binaries like ‘Kabul versus Kandahar’ obscure the fact that the emir has loyalists based in Kabul and discontents next door.” Watkins claims there is dissent against Akhundzada’s perceived overreach, but that the supreme leader’s consistency, the lack of a cohesive countermovement, and the organizational principle of obedience mean he is unlikely to be seriously challenged by the Taliban faction in Kabul.⁷³

In addition to international concerns about the future of Taliban governance and Afghanistan’s stability, the proliferation of terrorism remains a threat under the Taliban. The de facto authorities maintain close ties with terrorist entities, including al Qaeda, the Islamic Movement of Uzbekistan, the Eastern Turkistan Islamic Movement, who are fighting to set up an independent “East Turkistan” within China, and Jamaat Ansarullah, a Tajikistan Taliban splinter group. The Taliban also harbor and actively support Tehreek-e-Taliban Pakistan, who conduct routine attacks in Pakistan.⁷⁴ For more information on terrorist groups in Afghanistan, see pages 112–114.

Taliban Accelerate Human Rights Abuses

According to State, the Taliban are steadily accelerating implementation of their interpretation of Sharia. This quarter, Taliban governance resulted in various human rights abuses, including limiting the ability of girls and women to attend school and work, limiting women’s access to humanitarian assistance, instituting corporal punishment, and failing to protect members of religious minority groups.⁷⁵ UNAMA also documented 63 arbitrary arrests and 12 instances of torture against former government officials and members of the Afghan National Defense Forces, and 127 arbitrary arrests of individuals accused of affiliation with armed resistance groups.⁷⁶

Status of Women's Rights

This quarter, the Taliban continue to exclude women and girls from society. The commitment to gender-based restrictive measures was highlighted by the Taliban refusal to renege on the edict barring Afghan women from working for the UN, as discussed on page 84. Barring women from humanitarian assistance provision is just the latest move in the group's systematic erasure of women's rights since gaining power in 2021.⁷⁷ Some of the restrictions placed on women over the past two years are:⁷⁸

- Education is barred for girls beyond grade six (9/18/2021)
- Women are not permitted to travel more than 72km (45 mi.) without a male guardian (12/23/2021)
- Women and girls' access to parks is limited, domestic and international plane travel without a male guardian is banned (3/27/2022)
- Women are required to wear "proper hijab," by being completely covered in a *chadari* (long garment with face covering) or preferably not leaving the home (5/7/2022)
- Female television presenters are required to cover their faces (5/21/2022)
- All girls in grades 4–6 are required to cover their faces while commuting to school (6/1/2022)
- Women government workers are asked to stay home from work (8/23/2022)
- Women are prohibited from using gyms (11/10/2022)
- Women are prohibited from entering parks in Kabul; women are prohibited from entering public baths, sports clubs, and amusement parks in Faryab (11/11/2022)
- Women's right to attend university is suspended (12/20/2022)
- Women's right to work for national and international NGOs is suspended (12/24/2022)
- Afghan women are banned from working for the UN (4/4/2023)
- Women's beauty salons are banned (7/5/2023)

On June 15, 2023, in response to these abuses, the UN Special Rapporteur on the situation of human rights in Afghanistan and the Working Group on discrimination against women and girls published a report on the Taliban's discrimination of women and girls. The report concluded the Taliban have instituted gender apartheid, and are committing gender persecution; a crime against humanity under the Rome Statute, the International Criminal Court's legal code.⁷⁹

The Special Rapporteur and Working Group interviewed 67 Afghan women for the report and conducted an additional survey of 2,112 Afghan women across 18 provinces. According to the findings:

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Every aspect of their lives is being restricted under the guise of morality and through the instrumentalization of religion. The discriminatory and restrictive environment, the climate of fear and the lack of accountability for the wide range of violations documented by the experts in the present report make it impossible for women and girls to exercise their rights, restrains all persons and organizations from defending them, and emboldens further abuses. The pattern of large-scale systematic violations of women's and girls' fundamental rights in Afghanistan, abetted by the Taliban's discriminatory and misogynistic policies and harsh enforcement methods, constitute gender persecution and an institutionalized framework of gender apartheid.⁸⁰

The Special Rapporteur and Working Group called for the abolition of all persecutory statutes against women and girls, and called on UN member states to continue to prioritize the rights of women and girls in policy decisions, support women-led organizations inside Afghanistan, and grant support and protection to all Afghan women and girls outside of Afghanistan, including granting them refugee, protective, or regular status.⁸¹

On June 25, 2023, the Taliban's supreme leader Haibatullah Akhundzada issued a rare public statement, marking the occasion of *Eid al-Adha* (Feast of Sacrifice, a major holiday celebrated in Islam). In his remarks, Akhundzada called for unity in the Muslim world, and disputed claims that women are discriminated under Taliban rule:

Under the Islamic Emirate, concrete measures have been taken to save women from many traditional forms of oppression... Moreover, necessary steps have been taken for the betterment of women as half of the society in order to provide them with a comfortable and prosperous life according to Islamic shari'a... the status of women as free and dignified human beings has been restored and all institutions have been obliged to help women in securing marriage, inheritance, and other rights... In addition, the great duty of vice and virtue is being carried out. Necessary measures have been taken according to the Islamic principles, due to which the society is improving day by day and the evildoers are about to disappear.⁸²

Akhundzada was likely referring in part to a December 2021 Taliban edict mandating that girls consent to marriage, prohibiting marriage to pay a blood price, and stipulating the rights of a widow to choose to remarry. The UN said these rules "may have a positive intent," but they do not ensure equality in marriage, as required by the International Convention on the Elimination of All Forms of Discrimination Against Women. While the UN acknowledges "regional particularities, and various historical, cultural, and religious backgrounds" across the international community, according to the UN it is still the duty of states to protect human rights and fundamental freedoms. The UN reports that as of 2021, 35% of girls married before 18 and 17% before the age of 15, and that forced marriage is increasing. Between December 2022

and February 2023, there were 578 reports of forced marriage, including 361 child marriages, in Afghanistan.⁸³

Akhundzada's statements also ignore internal and external critiques that current Taliban policies contradict the principles of Islam. According to the UN, "fallacious interpretations of religion are often invoked by the Taliban to justify discrimination and violent practices against women and girls." Afghanistan is the only country in the world to deny girls a secondary education, and two well-known religious scholars in Afghanistan recently urged Akhundzada to reconsider the ban. Abdul Rahman Ibid told the Associated Press that, "my daughter asks why girls are not allowed to learn in the Islamic system. I have no answer for her." A second scholar, Toryali Himat added, "Islam has allowed both men and women to learn, but hijab and curriculum should be considered... my personal opinion is that girls should get education up to the university level."⁸⁴ Akhundzada does not appear to be swayed by pressure for moderation. On July 5, 2023, the Taliban spokesperson for the ministry of virtue and prevention of vice confirmed the validity of an oral edict from Akhundzada that women's beauty salons are required to close within a month. According to UNAMA, "this new restriction on women's rights will impact negatively on the economy and contradicts stated support for women's entrepreneurship."⁸⁵

Corporal Punishment, Collective Punishment, and the Death Penalty

Since gaining power in August 2021, the Taliban have instituted corporal punishment and the death penalty as forms of criminal punishment following judicial decisions and on an ad hoc basis. According to a May 2023 report from UNAMA, the implementation of judicial corporal punishment has increased since Taliban spokesperson Zabihullah Mujahid tweeted on November 13, 2022, that the supreme leader met with judges and emphasized their obligations to apply *Hudud* and *Qisas* (corporal and capital) punishments for offenses that contradicted the Taliban's interpretation of Sharia law.⁸⁶

The prohibition of torture and cruel, inhumane, or degrading treatment or punishment is a fundamental principle of international law. Human rights treaty bodies and UN special procedures have previously rejected religious law as a justification for corporal punishment. The death penalty is not prohibited under international law, but the International Covenant on Civil and Political Rights limits its imposition for only the most serious crimes, e.g., crimes involving intentional killing, but all persons accused of such a crime must receive a fair trial.⁸⁷

UNAMA has recorded numerous corporal punishments including lashings/floggings, stoning, beatings, and forced head shaving by the Taliban since 2021. Between November 2022 and April 2023, UNAMA documented 43 instances of judicial corporal punishment for offenses

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The Taliban publicly lashed nine men accused of adultery and petty theft in Kandahar. (Photo by Observers/Ali Askar Lahi)

including adultery, sexual relations outside of marriage, theft, homosexuality, consuming alcohol, fraud, and drug trafficking. UNAMA also recorded instances of corporal punishment being imposed by non-judicial authorities, such as district governors or officials from the ministry for the propagation of virtue and prevention of vice.⁸⁸ UNAMA recorded one instance of judicially sanctioned execution, and one instance of an execution ordered by a district governor.⁸⁹ Additionally, a UN monitoring task force verified 315 grave violations against children, including killing and maiming, between January 1 and March 31, 2023.⁹⁰

Taliban authorities responded to the May 2023 UNAMA report on corporal punishment and the death penalty, arguing for their right to their system of law:

In Islam, the punishment determined for the criminal derived from the type of crime committed is a principle itself which plays an extremely important role in the elimination and reduction of crimes and helps create a stable society including fulfilling the five necessities: their faith (deen), their life (nafs), their posterity (nasl), their wealth (mal), and their intellect (a'qal), and following the complete rule of the Islamic Emirate over the country, we have witnessed the realization of all these.⁹¹

Since the May UNAMA report, the Taliban's use of corporal punishment has continued seemingly unabated. On July 17, 2023, UNAMA published an updated accounting of these abuses, including:

- On May 21, a woman convicted of adultery by the Parwan Province court of appeals was lashed 39 times
- On May 24, six men were convicted of sodomy and publicly lashed 39 times each in front of a crowd of 2,000 in Kandahar City
- On June 20, the Taliban supreme court announced a man was executed publicly for his alleged crime of murder.⁹²

The accusations of violations of international law go beyond those UNAMA has reported. On June 7, 2023, Amnesty International published a report documenting instances of collective punishment deployed by the Taliban against citizens in Panjshir Province. Amnesty claims that the Taliban have targeted and punished the civilian population in an effort to combat the National Resistance Front, an opposition group originally formed in Panjshir. Through interviews and geospatial imaging, Amnesty confirmed dozens of instances of extrajudicial killings, torture, and arbitrary detention. UNAMA confirmed additional extrajudicial killings of former ANDSF officials and accused-ISIL members in their July humanitarian update. Due to the high likelihood that evidence of extrajudicial killings of civilians will be destroyed, Amnesty recommended the UN Human Rights Council establish an international accountability mechanism for Afghanistan, with a mandate to collect and preserve evidence for future international justice efforts.⁹³

Status of Minorities Remains Fragile

According to reports from a UN member state, the Taliban have committed campaigns of ethnic cleansing by forcefully evicting thousands of ethnic Tajiks, Hazaras, Uzbeks, and Turkmen from their homes, beating or killing them, and burning their homes.⁹⁴ UN Special Rapporteur Richard Bennett expressed concern for the largely Pashtun Taliban's continued marginalization of minorities, especially in decision-making processes, and lack of representation in public positions.⁹⁵

While no Hazara Shi'a were initially included in Taliban governing structures, the Taliban have now appointed three Hazara Shi'a representatives as deputy ministers, but none to a cabinet-level posting. In addition to calls for meaningful political representation, Hazara Shi'a leaders continue to seek from senior Taliban leadership legal protections for their rights and their land and property, and more decisive action by Taliban authorities to protect their mosques, educational centers, and neighborhoods from persistent attacks by extremist groups such as Islamic State-Khorasan (IS-K).⁹⁶

State told SIGAR that they are not aware of any new measures or significant actions taken by the Taliban to protect religious minority groups this quarter. State also noted that the Taliban previously said in August 2022 that they could not guarantee the safety of the Hazara community.⁹⁷

Community-Based Education Threatened

On June 8, 2023, UNICEF told the press that its staff in Afghanistan had learned that provincial authorities had been directed to stop INGO-run education activities. The Associated Press reported that a WhatsApp voice note, purportedly from a senior Taliban official, said that all international organizations have a one-month deadline to transfer their activities to local groups.⁹⁸ The Taliban have not confirmed these reports. UNICEF’s spokesperson for Afghanistan Samantha Mort told Reuters, “UNICEF is deeply concerned by reports that over 500,000 children, including 300,000 girls, could lose out on quality learning through community-based education within a month if international non-governmental organizations... are no longer able to operate.”⁹⁹

UN OCHA reported on June 15 that “relevant education partners are engaging to understand the scope and nature of the recent instruction [from the Taliban]... all in all, the impact of this recent instruction on community education activities delivered by INGOs cannot be measured at this time.”¹⁰⁰ Mort also confirmed to Reuters that UNICEF is discussing “timelines and practicalities” with the Taliban if INGOs will be required to turn over education activities to local organizations. As of July 1, 2023, UNICEF has not been made to pause education activities while these discussions take place.¹⁰¹ USAID confirmed to SIGAR that education stakeholders have been meeting with Taliban ministry of education officials to understand the verbal directive and its implications for education programs. USAID “is optimistic that the Taliban led [ministry of economy] will demonstrate some degree of flexibility on the enforcement of this directive.”¹⁰²

According to UN OCHA, due to the Taliban’s existing restrictions, the education cluster of the humanitarian response has “already adapted and devised creative approaches to ensure female participation,” and that “the education cluster partners will persist in innovating and implementing effective strategies and localized solutions to support alternative education modalities.”¹⁰³ While ‘alternative education modalities’ such as virtual learning are possible solutions to Taliban policy, UN OCHA reports an overarching concern for education funding. In the education cluster, 2,800 community-based education schools (small, UN-supported schools with community-vetted teachers) may be forced to close if funding is not raised, affecting an estimated 83,000 children.¹⁰⁴

AFGHANISTAN’S ECONOMY

Economy Stabilizes at “Famine Equilibrium”

Following two years of economic contraction under the Taliban, the World Bank reports that Afghanistan has some improving economic indicators. Inflation has been trending downward since July 2022, the liquidity

crisis has calmed, and employment is increasing. The Taliban report rising revenue, and a number of economic development deals with China are progressing. Despite these improvements, the number of people in need of life-saving assistance in Afghanistan continues to grow. The leveling economy is at “famine equilibrium,” meaning that it is no longer declining rapidly, but the new norm includes over 15 million experiencing food insecurity. The United Nations Development Programme (UNDP) predicts the long-term economic outlook remains bleak if the Taliban continue to exclude women from economic participation.¹⁰⁵

According to the UNDP, real GDP growth is projected to be 1.3% in 2023 and 0.4% in 2024. GDP per capita is expected to decline from \$359 in 2022 to \$345 in 2024. In its most recent socioeconomic outlook report for Afghanistan, UNDP said, “overall, Afghanistan’s economic outlook remains very difficult. This will be particularly so if the recent restrictions on women’s employment in NGOs lead to a significant drop in international aid, exacerbating pressures on the exchange rate and inflation.”¹⁰⁶ At present, the economy remains largely bolstered by continued cash shipments from the UN to support humanitarian aid.¹⁰⁷

UN Cash Shipments into Afghanistan Continue

Due to the disruption to international banking transfers and liquidity challenges since August 2021, the UN transports cash to Afghanistan for use by UN agencies. According to UNAMA, all cash is placed in designated UN accounts in a private bank; none of the cash brought into Afghanistan is deposited in the central bank or provided to the Taliban. UNAMA further states that the cash brought into Afghanistan for use by the UN and its approved partners is carefully monitored, audited, inspected, and vetted in accordance with UN financial rules and processes.¹⁰⁸

According to the World Bank, continued UN cash shipments have helped stabilize the local currency. During January–May 2023, approximately \$760 million was flown into Afghanistan, while in 2022, a cumulative \$1.8 billion in cash was delivered.¹⁰⁹ The UN reports that since December 2021, 19 UN entities, the World Bank, the Asian Development Bank, and 48 approved NGOs have accessed the UN cash transfer facility. Since June 2022, participating organizations can choose to receive their bank notes at any bank in Afghanistan.¹¹⁰ However, UN Special Representative to Afghanistan Roza Otunbayeva, in a briefing to the UN Security Council on June 21, 2023, said that UN cash shipments are expected to decrease as donor funding declines. She noted, “this could begin having a negative effect on monetary stability.”¹¹¹ In June 2023, the UN decreased the funding request for the 2023 Humanitarian Response Plan in light of Taliban decrees barring women from working for the UN or NGOs.¹¹²

This quarter, U.S. government agencies did not report any instances of the Taliban siphoning cash from UN shipments or collecting royalties

or charging fees on cash shipments. The UN, NGOs, and other entities involved in aid efforts have paid administrative fees to various Taliban ministries, and these fees are captured by the Taliban in inland revenue accounting.¹¹³ On March 30, 2023, the Taliban ministry of finance announced that tax exemptions had been extended to 520 foreign institutions and organizations offering humanitarian assistance in Afghanistan. The ministry claimed it had foregone \$34 million as a result of the exemption.¹¹⁴

UN OCHA previously reported paying taxes and other fees to the Taliban in December 2022. Under-Secretary-General for Humanitarian Affairs and Emergency Relief Coordinator Martin Griffiths said in a statement at the time that these payments are essential to ongoing humanitarian activities, and that UN agencies and NGO partners are required by law to pay taxes, administrative fees, and public utilities. Griffiths added, “Let me be clear: Failure to make some of these payments can have severe consequences for NGO partners, including the freezing of bank accounts, the shutting of offices, and even deregistration.”¹¹⁵

Certain transactions for the purpose of enabling humanitarian assistance in Afghanistan are permissible under exemptions to the international sanctions regime enacted in the wake of the Taliban’s takeover, including the December 2021 UN Resolution 2615. General licenses issued by the Treasury Department’s Office of Foreign Assets Control (OFAC) authorize payments to the Taliban under certain, narrow circumstances. Such payments include the payment of withholding taxes on income provided to Afghan staff, sales taxes, property taxes, fees for visas and work permits, vehicle registration duties, electricity and water bills, and customs payments to import goods, provided that such payments do not relate to luxury items or services. UN OCHA reported that funds have been transferred to Taliban-controlled line ministries for these purposes.¹¹⁶

Afghan Fund Takes Steps Forward

On June 26, 2023, the board of trustees of the Fund for the Afghan People (Afghan Fund) held its third meeting.¹¹⁷ The Afghan Fund, created through the collaborative efforts of Treasury, State, the Swiss government, and two Afghan economic experts, is incorporated in Switzerland as a charitable foundation. Announced on September 14, 2022, the Fund aims to protect, preserve, and make targeted disbursements of \$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.¹¹⁸ State previously announced that the Fund is “explicitly not intended to make humanitarian disbursements.”¹¹⁹ The Taliban are not involved in the Afghan Fund or the management of its assets and have protested its creation.¹²⁰

At the June 26 meeting, the board approved Dr. Anwar al-Haq Ahady and Dr. Shah Mohammed Mehrabi as its new co-chairs, and introduced a new

Afghan Fund Board of Trustees

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

Treasury Department official **Jay Shambaugh**, the Under Secretary of the Treasury for International Affairs, is the U.S. representative on the board. He assumed his position in February 2023, replacing **Andy Baukol**, who was serving as acting Under Secretary at the time.

Dr. Anwar-ul-Haq Ahady, a U.S.-based Afghan economic expert served as Afghanistan's Minister of Finance 2005–2009 and as governor of Da Afghanistan Bank (DAB) 2002–2004. Dr. Ahady has also served as Afghanistan's Minister of Commerce and Industry and Minister of Agriculture, Irrigation and Livestock.

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

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

Andrea Dall'Olio, a Lead Economist in the Private and Financial Sector Development Department at the World Bank, was announced as the new Executive Secretary in June 2023.

Source: Treasury, response to SIGAR data call, 12/13/2022; TSite officiel de la République et canton de Genève, "Fund for the Afghan People – Fondation," 9/5/2022; Fund for the Afghan People, Statutes of September 2, 2022, Art. 12, English translation, 9/2/2022; SWI (Swiss Broadcasting Corporation), "U.S. to move \$3.5 billion in Afghan central bank assets to Swiss based trust," 9/14/2022; Polar Journal, "New ambassador represents Swiss Arctic policy," 9/1/2022; Montgomery College Maryland website, "Faculty and Staff – Business and Economics Department – Rockville Campus," accessed 10/13/2022; Afghan Ministry of Agriculture, Irrigation and Livestock website, "Minister's Biography - Brief Biography of Dr. Anwar-ul Haq Ahady," accessed 10/13/2022; SIGAR, interview with Dr. Shah Mehrabi, 10/4/2022; Afghan Fund, Board Members, accessed 3/22/2023; Moneyhouse, Management Fund for the Afghan People, accessed 3/22/2023; Treasury, About: Jay Shambaugh, accessed 3/22/2023; Reforming.it, Andrea Dall'Olio, accessed 7/11/2023.

executive secretary, Andrea Dall'Olio.¹²¹ Both Ahady and Mehrabi served as officials at DAB under the previous Afghan government, and Mehrabi is a current member of DAB's supreme council and chair of the audit committee.¹²² Dall'Olio is a World Bank economist.¹²³

The board agreed to form a single international advisory committee made up of "Afghan citizens, other government representatives, and international experts," as opposed to having a separate Afghan Advisory Committee in conjunction with the board as previously planned.¹²⁴

The board has not yet determined the nature of future disbursements. A readout from the third board meeting notes the board agreed that "the Fund's assets could be valuable in supporting multilateral development banks as they enhance their efforts to stabilize the financial situation and sustain macroeconomic stability in Afghanistan."¹²⁵ According to Treasury, any potential future disbursement of monies from the Afghan Fund would require support of the U.S. representative on the Afghan Fund Board of Trustees and all other representatives, or at least their decision to abstain from such a determination. According to the Fund's statutes, decisions must be made on a

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unanimous basis or if a unanimous vote is achieved when one or more board member abstains.¹²⁶ SIGAR has requested a meeting with the U.S. representative to the Afghan Fund to discuss these recent developments.

Treasury also told SIGAR that Afghan Fund assets have been accruing interest, increasing the value of the Fund from its original \$3.5 billion. Treasury said it is not aware of any transfer of U.S. government funds to the Afghan Fund.¹²⁷

The \$3.5 billion in the Afghan Fund was part of \$7 billion in DAB assets deposited in the United States prior to the Taliban takeover of Afghanistan in August 2021. On February 11, 2022, President Joseph R. Biden blocked the DAB assets based on the determination that Afghanistan faced widespread humanitarian and economic crises, which constituted “an unusual and extraordinary threat” to the national security and foreign policy of the United States, with the preservation of the DAB assets important for addressing this national emergency.¹²⁸ The other half—another \$3.5 billion—of DAB reserves held in the United States would remain subject to litigation by U.S. plaintiffs, including victims of the 9/11 attacks who had earlier won a judgment against the Taliban for more than \$7 billion. The effect of Executive Order (E.O.) 14064 was to preserve the DAB assets until several complex legal issues could be resolved in court.¹²⁹ On February 3, 2023, President Biden extended E.O. 14064 for an additional year.¹³⁰

In a Statement of Interest filed in court on the same day the President signed E.O. 14064, the United States announced that it intended to reserve \$3.5 billion of the \$7 billion “for the benefit of the Afghan people” and would leave it to the court to decide whether the other \$3.5 billion could be used to compensate 9/11 victims’ families.¹³¹ On February 21, 2023, a federal judge in the Southern District Court of New York rejected the families’ compensation claims ruling that the federal court system did not have the legal jurisdiction to seize Afghan central bank funds, as an institution of a foreign state, and in this case “the Taliban—not the former Islamic Republic of Afghanistan or the Afghan people—must pay for the Taliban’s liability in the 9/11 attacks.”¹³² Several plaintiffs groups have appealed this ruling.¹³³

Assessment Finds Central Bank Improved but Deficient

As discussed in the previous section, \$3.5 billion in DAB assets are currently held in the Afghan Fund in Switzerland, but according to Treasury and State, the long-term goal is for the funds to be returned to DAB.¹³⁴ State and Treasury have indicated that they will not support a return of funds until, at minimum, certain criteria are met. Specifically, DAB must demonstrate that it is independent from political influence and interference, and that it has adequate controls in place to prevent money laundering or terrorism funding. It must also undergo a third-party needs assessment and retain a “reputable” third-party monitor.¹³⁵

This quarter, USAID provided SIGAR with a third-party assessment of DAB that was completed in March 2023.¹³⁶ Treasury told SIGAR the assessment was limited in scope and methodology, and that the contractor completing the assessment engaged with a limited number of financial institutions.¹³⁷ According to USAID, the assessment’s conclusions do not necessarily reflect the views of the agency or the U.S. government.¹³⁸ SIGAR has not independently verified the statements and claims made in the assessment, and the findings reported here also do not necessarily represent SIGAR’s judgment. Treasury told SIGAR it is currently reviewing the assessment, and that it “would need to consider all relevant factors to determine whether actions taken by DAB meet those conditions [described above] and more broadly build confidence in its activities.” Treasury also said that more comprehensive third-party assessment efforts may be required.¹³⁹

Money Service Providers (Hawaladars):

Individual brokers within an informal money transmission network (hawala system) that arrange for the transfer and receipt of funds or equivalent value and settle their accounts through trade and cash.

Source: Treasury, “Hawala: The Hawala Alternative Remittance System and its Role in Money Laundering,” 2003, p. 5.

The third-party assessment of DAB aimed to analyze the effectiveness of the anti-money laundering and countering the financing of terrorism (AML/CFT) measures in place as of February 2023, as well as DAB’s overall independence, organizational structure, resource allocation, and progress on regulating **money service providers** (*hawaladars* or MSPs). Over several rounds of interviews, the assessment team spoke with various DAB departments, banks, and money service providers.¹⁴⁰ The assessment found DAB to be functional as a central bank: DAB has retained the majority of employees from the previous administration, and departments appear to be following the DAB regulations, policies, and procedures of the previous government.¹⁴¹ However, the assessment noted serious issues with DAB’s ability to operate independently, and weaknesses in DAB’s enforcement of AML/CFT measures, among other findings.¹⁴²

DAB Is Not Politically Independent

DAB’s Executive Board consists of an Acting Governor, Hidayatullah Badri, and two Deputy Governors, Noor Ahmad Agha and Haji Abdul Qadeer Ahmad, all three of whom are senior Taliban leaders sanctioned by the UN.¹⁴³ DAB governors are constrained by government-wide decrees issued by the Taliban supreme leader Haibatullah Akhundzada, the assessment stated, including a decree that bans the issuance of fines on non-compliant financial institutions.¹⁴⁴ Despite Taliban decrees, DAB has reportedly successfully maintained some autonomy due to its authority to allocate funds for its annual expenses, allowing it to control expenditures such as salaries, IT, infrastructure, training, and overseas trips.¹⁴⁵

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 is a departure from that of the prior government, under which the head of FinTRACA was elected by DAB’s Supreme Council, the assessment said.¹⁴⁶ Due to this change, sanctioned

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senior Taliban leaders now appoint the head of a financial intelligence unit charged with preventing funds from flowing to sanctioned individuals. The assessment noted that, in 2021 and 2022, FinTRACA had received “17 reports [from banks] that matched the UN 1988 sanctions list.”¹⁴⁷ The members of DAB’s Executive Board are on this list, as are 38 other members of the Taliban government.¹⁴⁸

Weaknesses Identified in DAB’s Enforcement of AML/CFT Measures

The assessment characterized DAB as lacking a risk-based approach to banking, and noted deficiencies in adapting strategies to reflect a “dramatic market shift from banks to MSPs.”¹⁴⁹ However, the assessment did identify some improvements in oversight of MSPs.¹⁵⁰ For example, the assessment described a new licensing regime requiring MSPs to have “several layers of corporate governance,” including a compliance officer.¹⁵¹ The assessment stated that, in 2022, every previously issued MSP license was canceled, and that new licenses were granted subject to compliance with the updated requirements. As a result, the number of issued MSP licenses declined from 2,700 in 2021 to 753, as of February 2023.¹⁵²

Despite the new compliance regime, DAB’s supervision of MSPs remains limited. The assessment noted “weak reporting by MSPs,” citing a low number of large currency transaction reports as well as “non-existent” reporting of suspicious transactions.¹⁵³ The assessment concluded that the number of examinations of MSPs conducted by DAB in 2021 and 2022 appeared to be “exceedingly high,” suggesting that “diligence is rather brief through a vague checklist exercise that does not fully address AML/CFT risks.”¹⁵⁴ The assessment reported that DAB has taken enforcement actions against banks and MSPs for AML/CFT-related violations during 2021 and 2022, but that these measures did not appear to be “effective, proportionate, or dissuasive.”¹⁵⁵ The assessment concluded that DAB would need long-term technical assistance to improve its capacity to effectively enforce AML/CFT measures.¹⁵⁶

According to State, the assessment did not adequately capture DAB’s deficiencies. SIGAR will report on additional information regarding DAB’s independence and AML/CFT capacity as it becomes available.¹⁵⁷

Economic Indicators

Inflation Continues to Fall

Headline year-on-year inflation on basic household goods has contributed significantly to food insecurity since the Taliban seized power. Since 2021, the cost of goods increased as household income declined across all population groups, but after reaching a high of 18.3% in July 2022, it has trended downward. The latest World Bank data indicate inflation fell to -0.95% in April 2023. The World Bank attributed the decline in inflation to (1) the

stabilized exchange rate and reduced inflation pass-through into the economy; (2) a significant reduction in international food and fuel prices; (3) a compression of aggregate demand in the winter months; and (4) improved food production in Afghanistan.¹⁵⁸

As of May 22, 2023, the afghani (AFN) currency traded at a stable exchange rate of 87.5 AFN to \$1 USD. This represented a depreciation of only 1.6% since the former Afghan government fell on August 15, 2021. In comparison, one year prior in May 2022, the AFN had depreciated 4% against its pre-August 15, 2021, value. The World Bank attributed this improvement to tight controls on foreign currency exports, constrained domestic money supply, and the availability of U.S. dollars available in the market due to continued UN cash shipments.¹⁵⁹

Price inflation on basic household goods indicates a year-on-year (y-o-y) -16.8% deflation. The y-o-y inflation rate in May 2022, in contrast, stood at 41.6%. The prices of fuel (diesel), oil (cooking), wheat, and wheat flour have decreased by the largest margin between May 2022 and May 2023, while rice, salt, sugar, and bread have stayed within a relatively more stable price margin. Third party monitoring services report essential food and non-food commodities are widely available in markets across Afghanistan.¹⁶⁰ The World Food Programme reported in a May 2023 brief that in-kind food basket prices declined by 3% for the 10th consecutive month.¹⁶¹

Employment and Income Improve Slightly

Skilled and unskilled employment increased in May 2023, following a decline throughout the winter. Demand reached a nadir in February 2023 at 1.5 and 1.75 hours per week for unskilled and skilled labor, respectively. As of April 2023, demand is at approximately 2.75 hours per week for both groups. The World Bank attributed the slight improvement to the spring harvest season, but notes that overall employment levels remain lower than October 2022. Nominal wages per month increased slightly to approximately 650 AFN (\$7.47) for skilled laborers and 300 AFN (\$3.45) for unskilled.¹⁶²

Surveys indicated nearly all civil servants received regular salary payments. Most salaries were deposited in banks, where withdrawals could be impeded by crowding and the low availability of funds. Survey respondents also noted an issue with the deteriorating quality of bank notes.¹⁶³

Banking Sector Remains Fragile

Despite modest improvements in other sectors of the Afghan economy, the commercial banking sector has not improved, according to State. Da Afghanistan Bank (DAB) continued this quarter to waive required examinations, stress tests, and fees as the central bank recognized that several Afghan banks would not survive the actions required to recapitalize to cover losses incurred from banks' reduced lending, loss of access to foreign reserves, and non-performing assets.¹⁶⁴

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A farmer works a field in Bamyan Province near the remnants of a Buddha statue destroyed by the Taliban in 2001. (AP Photo/Ebrahim Noroozi)

As SIGAR has previously reported, Afghanistan has faced a **liquidity crisis** since the Taliban's takeover caused the revocation of DAB's credentials to interact with the international banking system, halting banking transactions.¹⁶⁵ Additional sanctions and a loss of confidence in the domestic banking sector have limited the country's cash flow. Unable to conduct international financial transactions, access cash deposited in bank accounts, or seek lending opportunities, the Afghan private sector collapsed, with surviving businesses forced to rely on informal *hawala* networks. As of June 2023, traditional banks accounted for less than 10% of the money services sector in Afghanistan.¹⁶⁶

Individuals and firms using traditional banks still face restrictions due to the **liquidity** challenges. No withdrawal limits exist on bank deposits made after August 15, 2021, but cash withdrawals for pre-August deposits remain regulated for individuals and firms. The World Bank reported that firms' access to deposits remains especially constricted. Firms are permitted to withdraw AFN 4 million monthly (\$46,404), but reported access to approximately AFN 1 million (\$11,460) due to ongoing liquidity issues after as of June 2023. This was a slight deterioration from May, when firms could access 1.25 million AFN. Since May 2023, the cash withdrawal limit for individuals is AFN 50,000 (\$580) per week, raised from AFN 30,000 (\$348). Individuals reported being able to consistently withdraw the full amount within the limit.¹⁶⁷

Liquidity: The efficiency or ease with which an asset or security can be converted into ready cash without affecting its market price. The most liquid asset of all is cash itself.

Liquidity crisis: A financial situation characterized by a lack of cash or easily convertible-to-cash assets on hand across many businesses or financial institutions simultaneously. In a liquidity crisis, liquidity problems at individual institutions lead to an acute increase in demand and decrease in supply of liquidity, and the resulting lack of available liquidity can lead to widespread defaults and even bankruptcies. The economies of entire countries can become engulfed in this situation. For the economy as a whole, a liquidity crisis means that the two main sources of liquidity in the economy—banks loans and the commercial paper market—become suddenly scarce. Banks reduce the number of loans they make or stop making loans altogether.

Hawala: Informal money transmission networks that arrange for the transfer and receipt of funds or assets of equivalent value, and settle their accounts through trade and cash.

Source: Investopedia, "Liquidity," 8/29/2021; Investopedia, "Liquidity Crisis," 12/6/2020; Treasury, "Hawala: The Hawala Alternative Remittance System and its Role in Money Laundering," 2003, p. 5.

Economic Development

Taliban Budget and Revenue Increases

As reported last quarter, the Taliban's revenue continues to rise. The fiscal year 2022 (March 2022–March 2023) revenue was AFN 193.9 billion (\$2.25 billion), 98% of the revised targeted budget. The World Bank reported that the trend has continued with the collection of AFN 45 billion (\$52,204,176) in the first three months of FY 2023, an 8% increase over the same period last year.¹⁶⁸ The Taliban have reportedly drafted a budget for fiscal year 2023, but have not published any budget data since February 2022. There are no available data that breaks down Taliban allocations by sector. According to State, anecdotal evidence suggests the budget is primarily used to pay salaries across all ministries, as well as for development projects and contingency accounts. The most recently available data from February 2022 listed security spending as the Taliban's largest expense.¹⁶⁹

According to the UN, the Taliban have expanded the system of taxation used during their insurgency to a national system of revenue collection, staving off economic collapse.¹⁷⁰ From 2006 through 2021, the Taliban utilized a state-like revenue collection system throughout territory they controlled, collecting taxes on harvests (opium and legal crops), goods transportation, and aid interventions.¹⁷¹ Taxes collected at the border have increased 35% from the same period in 2022. Customs accounted for 55% of revenue for the Taliban, with inland revenue comprising the remaining 45%. Customs revenue is primarily collected from Pakistan (46%), Iran (14%), Iran-Turkmenistan (22%), and Uzbekistan (11%), with the remaining 7% coming from others. The majority (51%) of inland revenue is collected by the ministries.¹⁷²

The UN also reported that mining is a revenue source for the Taliban, primarily gold and lapis lazuli in Badakhshan Province. In the most recent UN Analytical Support and Sanctions Monitoring Team report, one member state reported mining had generated \$464 million for the Taliban in 2020. The UN believes that number has increased since the Taliban gained power.¹⁷³

International Trade Expands

Data from January–May 2023 counted \$0.73 billion in exports from Afghanistan, an 8% increase from the same period in 2022. According to the World Bank, the increase can be attributed to a 16.5% increase in coal exports and a 38.5% increase in textile exports. Coal exports to Pakistan, Afghanistan's largest trading partner, amounted to \$173.5 million during this period. Vegetable exports increased by only 1% due to reduced demand from Pakistan. Exports to Pakistan contribute 59% of total exports, followed by India at 23%.¹⁷⁴

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During January–May, imports were \$3.1 billion, a 36% increase from 2022. The greatest growth in imports were minerals, which increased 26%. Iran is the largest exporter to Afghanistan, comprising 21% of Afghanistan's imports, followed by Pakistan at 18%, China 18%, and the United Arab Emirates at 13%. The World Bank noted that the trade deficit has grown to \$2.4 billion, from \$1.5 in January–May 2022.¹⁷⁵

Bilateral trade engagements this quarter included Kazakhstan Deputy Prime Minister Serik Zhumangarin's April 15 visit to Kabul to discuss trade, investments, and attend a joint chamber of commerce. On May 12, the Prime Minister and Minister for Foreign Affairs of Qatar, Sheikh Mohammed bin Abdulrahman bin Jassim Al-Thani held talks with Taliban prime minister Mohammad Akhund in Kandahar to discuss the economic and humanitarian situation in Afghanistan. On May 13, officials from Uzbekistan, Afghanistan, and Pakistan opened a coordination office in Tashkent, Uzbekistan for the Trans-Afghan railway line.¹⁷⁶

New Development Projects Center Around China

According to UNDP, "Afghanistan needs massive infrastructure development... This will depend on growing the private sector, attracting foreign investors through deep institutional reforms that improve governance, and encouraging the international community to remain engaged."¹⁷⁷

This quarter, the Taliban sought to pursue new developments by engaging with foreign investors, most notably China. On May 7, 2023, Chinese Foreign Minister Qin Gang and his counterpart from Pakistan, Bilawal Bhutto Zandari, met in Islamabad, where they pledged to work together on reconstruction in Afghanistan and extend the \$60 billion China-Pakistan Economic Corridor into Afghanistan. Taliban representative Amir Khan Muttaqi met with Gang and Zandari in Islamabad, resulting in a mutual economic agreement between the three countries.¹⁷⁸

China is one of the few countries with an ambassador in Afghanistan, and reports indicate Ambassador Wang Yu frequently meets with senior Taliban officials.¹⁷⁹ The ties between the two countries have resulted in several promising development opportunities for Afghanistan. In January, a Chinese state-owned oil company signed a deal to develop oil reserves, and in April the Taliban announced they were in discussions with a Chinese firm to develop Afghanistan's lithium reserves.¹⁸⁰ In May 2023, flights between Kabul and the northwestern Chinese city of Urumqi, operated by Ariana Afghan Airlines, resumed following a three-year hiatus.¹⁸¹

However, State said of the discussions between China and Afghanistan, "To date and to our knowledge, no agreements have been signed, no infrastructure has been built, and no jobs have been created."¹⁸² Security threats remain an impediment to foreign investment, as well as the Taliban's potential instability.¹⁸³

COUNTERNARCOTICS

Afghanistan has long been the world's largest supplier of opiates, though the Taliban have taken measures recently to suppress the narcotics industry. In 2022, the United Nations Office on Drugs and Crime (UNODC) estimated that Afghanistan supplied 80% of global opiate demand, including opium processed into heroin; it also provided large quantities of other drugs, such as methamphetamines and marijuana.¹⁸⁴ Afghanistan's economy has relied on the opiate industry. In 2021, the UN estimated that Afghanistan's opiate economy accounted for 9–14% of the country's GDP, and in 2022, opium farmers earned at least \$1.4 billion from opium sales, about one third of the country's agricultural revenue.¹⁸⁵

Taliban's Opium Poppy Ban Reduces Cultivation

On June 25, 2023, Taliban supreme leader Haibatullah Akhundzada announced that illicit opium poppy cultivation had been eradicated in Afghanistan as a result of the Taliban's April 2022 opium poppy cultivation ban.¹⁸⁶ Afghan opiate industry expert David Mansfield said there was a preliminary, but noticeable cultivation reduction across southern Afghanistan, leading to the lowest levels of poppy cultivation since the Taliban's 2000–2001 ban.¹⁸⁷ Helmand's area for poppy cultivation decreased by almost 100% from April 2022 to April 2023. Similarly, Nangahar, a major poppy-producing province, saw an 84% reduction in poppy cultivation in the same period.¹⁸⁸ However, Mansfield reported that it was too early to assess the Taliban's narcotics ban's efficacy across all points in the production chain and the cultivation decrease reflected farmers voluntarily not planting poppy crops in the 2022 planting season (October and November), following Taliban warnings; he also noted that the 2024 season will better show the 2022 ban's effects, as farmers still have their 2022 opium crop to sell this year.¹⁸⁹

UNAMA reported that opium continues to be traded across the country.¹⁹⁰ As shown in Figure C.1, opium prices stabilized this quarter, as farmers sell their remaining 2022 opium poppy stockpiles, following a significant price increase from July 2022 to November 2022, when farmers anticipated an effective opium poppy ban and low opium poppy supply for the 2023 harvest.¹⁹¹ In May 2023, opium prices in Kandahar were \$263 per kilogram, compared to around \$160 in May 2022; in Nangarhar, opium prices were \$362 per kilogram, compared to around \$220 in May 2022.¹⁹²

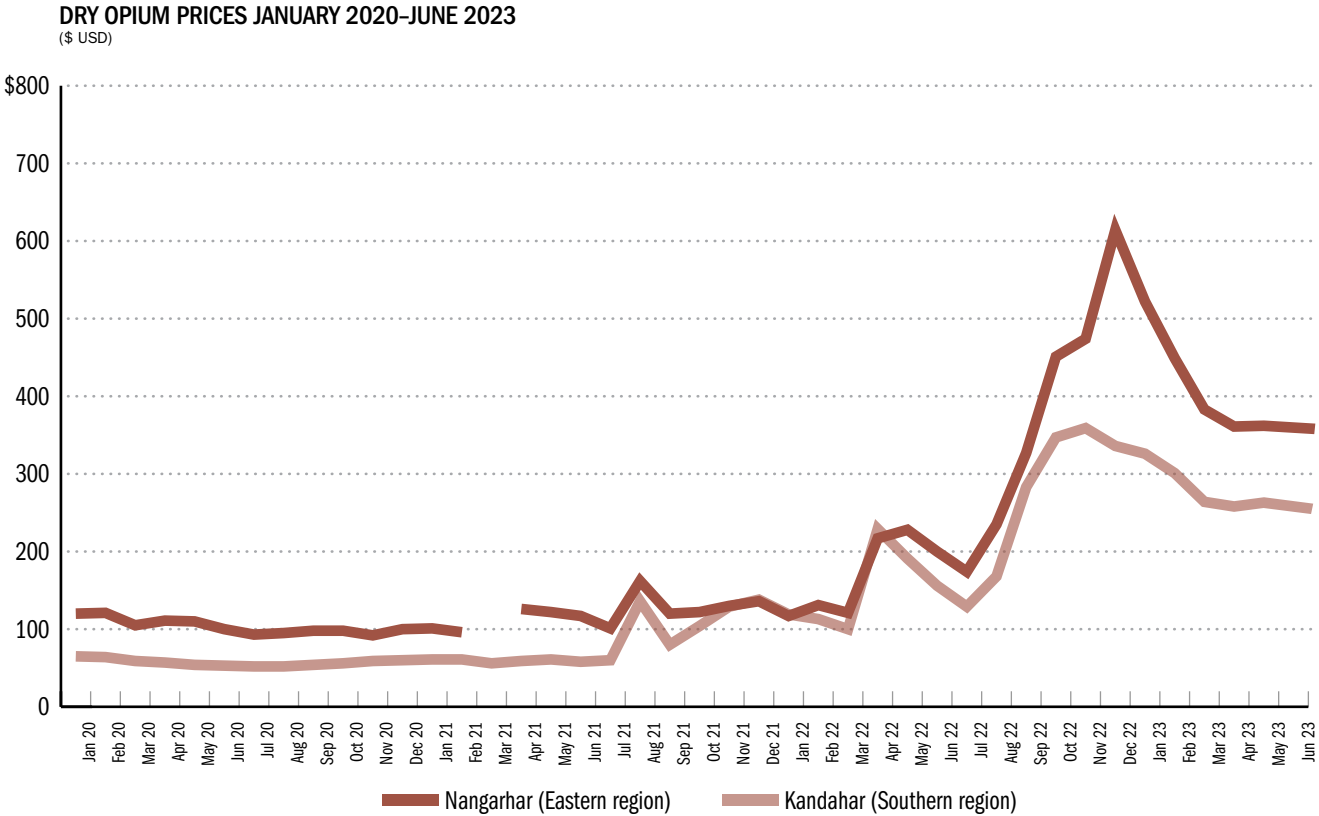
State noted that the Taliban's poppy eradication efforts were reportedly both performative and substantive.¹⁹³ The Taliban's eradication campaign included outreach for support from their rural constituents and administration officials, in addition to the use of police and social media, according to Mansfield and reports received by State.¹⁹⁴ However, Mansfield reported that the Taliban's ability to enforce its narcotics ban long-term will depend partially on the amount of 2022 opium stockpiles remaining, farmers' economic standings, and the national economy. If they deplete their opium stockpiles,

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farmers may be less amenable to the continued ban, according to experts. Additionally, Taliban members associated with the narcotics industry may intervene locally to subvert the ban.¹⁹⁵

On April 10, 2023, Nangahar farmers and a Taliban poppy eradication team clashed, killing one farmer and wounding three others. Nangahar residents had complained that the Taliban were eradicating poppy crops without providing alternative livelihood resources.¹⁹⁶ State has heard reports that the Taliban may provide limited drug treatment and prevention programs, as well as alternative livelihood services. Alternative livelihoods programs could help to reduce food insecurity among farmers and day laborers who depend on opium poppy revenue for their income.¹⁹⁷ United Nations Special Representative of the Secretary-General Roza Otunbayeva encouraged donors to support alternative livelihood programs to address farmers affected by the opium ban.¹⁹⁸ However, experts reported that wheat, a common replacement, is not a sustainable alternative because it has lower monetary value and requires more land to support a household. It has not been determined whether the Taliban have funded alternative livelihood programs.¹⁹⁹

FIGURE C.1



Source: Alcis' geospatial data documenting pricing before and after the Taliban's supposed crackdown on opium farming in Afghanistan, June 2023.

Other Narcotics in Afghanistan Continue to be Cultivated, Produced, and Traded

The impact of the Taliban's March 2023 marijuana ban has been inconclusive, according to State, but the Taliban have destroyed some ephedra plant labs and stockpiles, used in the manufacturing of methamphetamines.²⁰⁰ Ephedra prices remained stable this quarter, but were four to five times higher than in October 2022, when the Taliban closed a number of ephedrine and methamphetamine labs.²⁰¹ While its prices remain competitive, methamphetamine is not a scalable income replacement for opium poppy, due to the required labor, storage, and accessibility, State said.²⁰² Though, the UN noted that drug traffickers are increasing methamphetamine production and trade, which were already on the rise prior to the Taliban's takeover and 2022 opium ban.²⁰³ The UNODC reported that the Afghanistan-manufactured methamphetamine market is expanding in Southwest Asia.²⁰⁴

TALIBAN FACE COMPOUNDING SECURITY THREATS

The Taliban continue to face increasing challenges to their authority from the Islamic State-Khorasan (IS-K) and anti-Taliban resistance groups, though experts maintain that no group poses an existential threat to Taliban rule. IS-K attacks have become more lethal and sophisticated since the Taliban takeover, according to the UN Security Council's June 2023 report and the United Nations Assistance Mission in Afghanistan (UNAMA), further threatening the Taliban's ability to provide security.²⁰⁵ The UN Security Council also reported close, strong Taliban ties with al Qaeda and Tehreek-e-Taliban Pakistan, who both benefit from increased freedom of movement and protection under the Taliban. The presence of foreign terrorist fighters in Afghanistan has heightened regional security concerns and further challenged the Taliban's credibility in upholding their counterterrorism commitments.²⁰⁶

Islamic State-Khorasan Attacks Increasingly Lethal

IS-K continued its campaign against the Taliban and religious minorities in Afghanistan, with the UN reporting that IS-K's capabilities are more lethal and sophisticated. IS-K remains the most serious terrorist threat to Taliban rule and regional stability, with a UN-reported estimated strength of between 4,000 and 6,000 fighters, including family members.²⁰⁷

This quarter, IS-K carried out two high-profile attacks. On June 6, a car bomb blast killed Badakhshan Province deputy governor, Molvi Nisar Ahmad Ahmadi, and one other, and wounded 10 civilians in Faizabad. Later, at Ahmadi's funeral on June 8, a suicide bomber killed at least another 19 people and wounded 39 others at a mosque in Faizabad.²⁰⁸

Apart from high-profile attacks, IS-K conducts regular, low-level attacks to cause fear in local communities, undermine Taliban authority, and challenge the regime's security agencies.²⁰⁹ IS-K primarily attacks soft targets, such as

schools, mosques (both Sunni and Shi'a), and health clinics, and has shown what State called “cruelty and barbarity” in its attempts to gain notoriety and followers.²¹⁰ UNAMA reported that IS-K’s use of improvised explosive devices continue to threaten civilians, particularly in places of worship.²¹¹

The Taliban target IS-K positions across Afghanistan in order to neutralize the IS-K threat, according to State.²¹² The UN Security Council reported that the Taliban leverage the presence of foreign terrorist organizations in Afghanistan to help it attack IS-K, and although they exert some control over these groups, they do not have a consistent and effective approach toward them.²¹³

Taliban Collaborate with Tehreek-e-Taliban Pakistan

The Taliban and Tehreek-e-Taliban Pakistan (TTP) maintain a close relationship, with the UN reporting an estimated 4,000 to 6,000 TTP fighters in Afghanistan.²¹⁴ The UN Security Council said that despite regional pressures, the Taliban do not have the capacity or willingness to contain the TTP, and continue to provide them safe haven, materiel, and logistical support.²¹⁵

This quarter, Pakistan continued to press the Taliban to curtail ongoing TTP cross-border operations against Pakistani positions. On July 14, 2023, Pakistan’s Chief of Army Staff, Gen. Asim Munir warned that Pakistan would conduct an “effective response” if the Taliban continue to harbor militants in Afghanistan, following two militant operations that killed 12 Pakistani soldiers on July 12. On June 20, the Taliban offered to mediate another ceasefire between TTP and the Pakistan government, following several clashes earlier in the month, but the Pakistani government reiterated that it will not negotiate with terrorist organizations.²¹⁶ The Taliban previously denied the TTP’s presence in Afghanistan and facilitated a ceasefire agreement between the TTP and the Pakistan government on May 31, 2022. However, in November 2022, the TTP called off the ceasefire and ordered its members to “carry out attacks wherever you can in the entire country.”²¹⁷

On June 4, 2023, TTP claimed credit for an attack that killed two Pakistani soldiers and two TTP militants in North Waziristan, bordering Afghanistan.²¹⁸ Amid increasing TTP attacks since November 2022, the Pakistani government maintained that TTP members live among Pakistani refugees in Afghanistan and asked the Taliban to address the cross-border violence. In response, Taliban spokesman Zabiullah Mujahid announced plans to move thousands of Pakistani refugees away from the border provinces, in an apparent effort to appease the Pakistani government.²¹⁹

Al Qaeda Continues to Benefit from Taliban Protection

This quarter, State continued to monitor al Qaeda’s presence in Afghanistan and press the Taliban to uphold their Doha Agreement counterterrorism commitments.²²⁰ The UN reported that al Qaeda has an estimated 30 to 60 core senior members and 400 fighters—reaching 2,000 fighters with family members and supporters—and operates five training camps and a number of



Taliban flags outside Governor's compound in Jalalabad. (Photo by UN News/Ezzat El-Ferri)

safe houses in Afghanistan. The Taliban provide ongoing support to al Qaeda, including giving them advisory roles and appointments in the Taliban's security and administrative offices.²²¹

According to the U.S. Office of the Director of National Intelligence (ODNI), al Qaeda is unlikely to revive its capabilities to conduct external operations from Afghanistan through 2024 as it prioritizes maintaining its safe haven in Afghanistan. Yet, al Qaeda's threat depends on the Taliban's policies, the appeal of using Afghanistan as an operating base relative to other geographic regions, and al Qaeda's leadership's focus. ODNI assessed that al Qaeda's global strength will depend on its affiliates and leaders' capacity to follow a unified strategy, regardless of if the group reemerges in Afghanistan.²²²

The UN Security Council similarly reported that al Qaeda maintains a low profile in Afghanistan, while protecting senior Taliban officials and strengthening its position in the country. However, the UN Security Council noted that increased instability in Afghanistan could embolden al Qaeda in the long term, despite its current minimized, and decentralized structure.²²³

Anti-Taliban Resistance Groups

This quarter, the Taliban's security forces continued to clash with various anti-Taliban resistance groups, conducting eight targeted operations against them this quarter.²²⁴ According to the Armed Conflict Location and Event Data (ACLED) project—a nonprofit organization previously funded in part by the State Department's Bureau of Conflict and Stabilization—the National Resistance Front (NRF) and the Afghanistan Freedom Front (AFF) claimed responsibility for 11 attacks against Taliban security forces in Baghlan, Panjshir, Takhar, Kapisa, and Kabul Provinces.²²⁵

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NRF forces led six armed attacks, including the use of a remote explosive, against the Taliban between April 1 and June 8, 2023. The Taliban attacked four NRF positions in Baghlan, Panjshir, and Takhar Provinces in the same time frame.²²⁶

The AFF conducted five attacks against Taliban positions in response to the Taliban's killing of an AFF senior commander, Akmal Ameer, in an April clash in Parwan Province. The AFF reported killing two Taliban officials in Baghlan Province on June 4, 2023.²²⁷

Taliban Target Former ANDSF and Government Officials

This quarter, Taliban members continued to target former Afghan National Defense and Security Forces (ANSF) and former administration officials despite the general amnesty Taliban leaders offered days after their takeover in August 2021. Between April 1 and June 8, 2023, members of the Taliban reportedly attacked or disappeared at least 32 former ANDSF or government officials, according to ACLED.²²⁸ The amnesty's enforcement varied and went unheeded by some among the group's rank and file, with lower-level Taliban members reportedly responsible for the reprisal attacks. State informed SIGAR that there is little evidence that Taliban senior leaders directed such reprisals, though given their frequency, the senior leaders may be turning a blind eye to the practice.²²⁹ Former ANDSF members and officials reported living in constant fear that Taliban members will detain, torture, or kill them. Some remain in hiding and many fled the country.²³⁰

Taliban Publicize Recruitment and Training Programs

The Taliban ministry of defense claimed nearly 1,300 individuals joined the army this quarter, with about half joining in June 2023, bringing their total reported, unverified strength to 153,353.²³¹ In January 2023, Taliban chief of army staff Fasihuddin Fetrat stated that the Taliban planned to extend the army to 200,000 personnel in the following six to 12 months, according to their needs.²³² Additionally, the Taliban ministry of interior's Twitter account reported 3,983 individuals completed police training across the country this quarter, bringing the total Taliban-reported police strength to 203,983.²³³

The Taliban claim to have a combined military and police force of over 350,000 personnel as of June 28, 2023.²³⁴ This is larger than the last, in itself questionable, ANDSF strength of 300,699 reported in the Afghan Personnel and Pay System (182,071 MOD and 118,628 MOI) by the former Afghan government before it collapsed.²³⁵ State and SIGAR are unable to independently verify the Taliban's reported army and police data. SIGAR has repeatedly warned over the years about the issue of "ghost" soldiers in Afghanistan's former security forces.²³⁶

Lessons Learned Report on Police

SIGAR's 2022 Lessons Learned report, *Police in Conflict: Lessons from the U.S. Experience*, examined the U.S. and international police assistance activities' role in Afghanistan since 2001 with Afghan policing practices dating back to the late 1800s. The report can be found at www.sigar.mil.

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