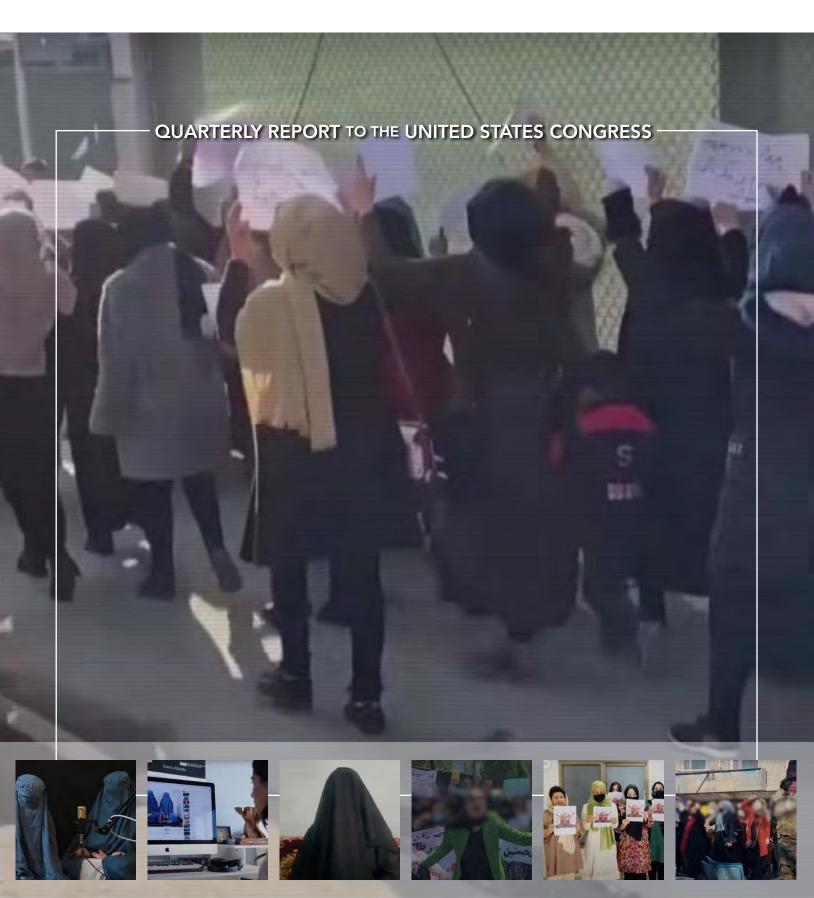
SIGAR Special Inspector General for Afghanistan Reconstruction

OCT 30 2024





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

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

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

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

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

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

Cover photos:

Afghan women protest the Taliban's new morality law forbidding women from singing or raising their voices outside by singing online and on television.



To Congress, the Secretaries of State and Defense, and the American people, I am pleased to submit SIGAR's 65th quarterly report on the status of U.S. assistance to Afghanistan.

Three years after seizing power in Afghanistan, the Taliban intensified their flagrant violation of basic human rights by issuing a new so-called "morality law" in August that goes even further than their earlier edicts to police Afghans' public and private lives. The draconian new law codifies and consolidates the many restrictions on women the Taliban have informally decreed in edicts issued since 2021 and goes on to eliminate the few freedoms women had left. It also grants Taliban enforcers from the so-called ministry for the propagation of virtue and prevention of vice, also known as the morality police, wide authority to threaten, punish, or detain anyone based on perceived infractions of its broad and vague strictures.

This report describes the new law in detail. Among other new provisions, it forbids women from leaving home without a male guardian and without covering their faces and bodies. Women may not speak, sing, or laugh in public. Music is forbidden. Communal prayer is compulsory for men. Friendships with non-believers are forbidden, a likely impediment to international assistance efforts.

Even before the law was announced, the Taliban continued to harass international humanitarian efforts. The UN Office for the Coordination of Humanitarian Affairs reported 173 access incidents in September, an increase from the 106 reported in July and 76 reported in June. As a result, 83 humanitarian programs temporarily suspended operations. The majority of incidents were due to Taliban interference, including the forced closure of three facilities and the arrest of nine implementing partner staff members.

These developments come at a time when the U.S. government continues to reduce its involvement in Afghanistan. In October, the State Department announced that U.S. Special Representative for Afghanistan Tom West was leaving his post. West was appointed in October 2021 when Afghanistan's economy was in free fall and the country was facing famine. State did not announce a successor to West.

For SIGAR's part, in our annual budget submission to the Office of Management and Budget (OMB), I recommended that SIGAR cease oversight operations on September 30, 2025. My recommendation to close the agency reflects the geopolitical realities of the Taliban takeover and the concomitant reduction in U.S. assistance to Afghanistan. The amount of appropriated funds in the reconstruction "pipeline" has declined by 82% since before the Taliban takeover in August 2021, from \$6.68 billion on June 30, 2021, to nearly \$1.21 billion on September 30, 2024. This is a trend that we at SIGAR do not believe will be reversed.

Of course, SIGAR cannot and will not cease operations without authorization from Congress to do so. Importantly, notwithstanding my recommendation and the sunset plan that we submitted in June at the request of the Senate Appropriations

Committee, we will continue carrying out our statutory mandate until such a time as reconstruction funds are less than \$250 million or we are otherwise required to close.

However, as we advised OMB, we believe the much-reduced level of U.S. financial assistance to Afghanistan can be adequately overseen by the permanent inspectors general of the State Department and the United States Agency for International Development (USAID) beginning in FY 2026. SIGAR's mission has always been to save U.S. taxpayer money. We believe that transferring SIGAR's oversight responsibilities to those IGs at that time would be prudent and cost-effective and support SIGAR's mission of saving taxpayer dollars. We strongly believe our recommendation is in line with SIGAR's work to date identifying nearly \$4 billion in savings to the U.S. taxpayer among other significant accomplishments. A copy of my letter to OMB is included in Appendix C of this report.

SIGAR issued nine products this quarter, including this quarterly report. SIGAR issued one performance audit examining USAID's ongoing water, sanitation, and hygiene program in Afghanistan. SIGAR completed seven financial audits of U.S.-funded projects in Afghanistan that identified \$2,083,317 in questioned costs as a result of internal-control deficiencies and noncompliance issues by U.S. government contractors. This quarter, SIGAR's criminal investigations resulted in one sentencing. SIGAR has 24 ongoing cases.

My colleagues and I look forward to working together with Congress in the coming year to determine the best path forward for SIGAR.

Very respectfully,

John F. Sopko



TABLE OF CONTENTS



SECTION 1

3 WHAT THE UNITED STATES IS DOING IN AFGHANISTAN

- **5** U.S. Assistance to Afghanistan and Afghan Refugees
- **6** U.S. Appropriations for Afghanistan Assistance
- 7 Humanitarian Funding
- 8 Economic Support Fund and Global Health Programs



SECTION 2

13 RECENT DEVELOPMENTS

- 17 Taliban Governance
- 18 Quarterly Highlight: The Taliban's Morality Law Explained
- **25** International Engagement
- 28 Humanitarian Crisis Update
- **31** Public Health
- **37** Education
- 38 Security
- **42** Economy
- 44 Counternarcotics



SECTION 3

53 U.S. ASSISTANCE TO AFGHANISTAN

- 58 USAID Programs
- 69 State Programs
- **73** DOD Programs

TABLE OF CONTENTS



SECTION 4

79 SIGAR OVERSIGHT

- **81** Audits
- **87** Lessons Learned
- 88 Investigations
- 90 Other SIGAR Oversight Activities
- 91 SIGAR Budget
- 91 SIGAR Staff



SECTION 5

93 OVERSIGHT BY OTHER GOVERNMENT AGENCIES

- **95** Completed Oversight Activity
- 98 Ongoing Oversight Activity



SECTION 6 101 APPENDICES

102 Appendix A: Status of Funds

122 Appendix B: SIGAR Written Products

126 Appendix C: SIGAR Letter to OMB

"Afghanistan, that is and was painful because we tried something that we didn't achieve. We tried to build a democratic, free Afghanistan with equal rights for men and women, but we realized after some time that that was too ambitious. So, one of the lessons learned from Afghanistan is [the danger of] mission creep."

—Former NATO Secretary General Jens Stoltenberg



INTRODUCTION CONTENTS

| What the United States is Doing in Afghanistan | 5 |
|---|----|
| U.S. Assistance to Afghanistan and Afghan Refugees | 5 |
| U.S. Appropriations for Afghanistan Assistance | 6 |
| Humanitarian Funding | 7 |
| Economic Support Fund and Global Health Programs | 8 |
| Introduction Endnotes | 11 |

The United States remains the largest donor to the Afghan people. Since U.S. forces withdrew from Afghanistan in August 2021, the United States has appropriated or otherwise made available \$21.06 billion in assistance to Afghanistan and to Afghan refugees, as shown in Table I.1. This includes nearly \$3.33 billion in U.S. appropriations for Afghanistan assistance, largely for humanitarian and development aid, and \$3.50 billion transferred to the Afghan Fund that is intended to protect macro financial stability on behalf of the Afghan people that could, in the long-term, include recapitalizing Afghanistan's central bank should the conditions materialize.

In addition, \$8.70 billion in funds were made available in support of Afghan evacuees resettling in the United States through the Operation Allies Welcome (OAW) program. The Department of Defense (DOD) obligated \$5.36 billion in Overseas Humanitarian, Disaster, and Civic Aid (OHDACA) appropriations and other funds;³ the Department of Health and Human Services (HHS) obligated nearly \$3.00 billion in appropriated funds;⁴ and the Department of Homeland Security obligated \$284 million in appropriated funds in support of OAW.⁵

The Further Consolidated Appropriations Act, 2024, mandated the creation of a new Department of State (State) appropriations account, Enduring Welcome—the whole-of-government successor program to OAW.

TABLE I.1

| U.S. ASSISTANCE TO AFGHANISTAN AND AFGHAN REFUGEES SINCE AUGUST 2021 | |
|---|------------------|
| U.S. Appropriations for Afghanistan Assistance—October 1, 2021 to September 30, 2024 $^{\rm 1}$ | \$3,329,833,395 |
| Operation Allies Welcome—Appropriated Funds, Both Obligated and Remaining Available for Obligation ² | 8,700,783,952 |
| Enduring Welcome—Appropriated and Transferred Funds, Both Obligated and Remaining Available for Obligation ³ | 5,533,300,000 |
| Afghan Fund—U.SAuthorized Transfers of Afghan Central Bank Assets to the Fund for the Afghan People 4 | 3,500,000,000 |
| TOTAL | \$21,063,917,347 |

Note: Numbers have been rounded

¹ U.S. government funding appropriated or otherwise made available for all Security, Development, Humanitarian, and Agency Operations accounts as presented in Table F.10, U.S. Appropriations, on page 120.

² Department of Defense (DOD) response to SIGAR data call, 4/22/2024. Nearly \$5.36 billion in DOD obligations of Overseas Humanitarian, Disaster, and Civic Aid, Transportation Working Capital Funds and Military Personnel appropriations as of 9/30/2023; Health and Human Services (HHS) response to SIGAR data call 10/7/2024. Nearly \$3.00 billion in HHS appropriations (remaining available for obligation) and obligated (expired) funds as of September 30, 2024; Department of Homeland Security (DHS) response to SIGAR data call, 10/9/2024. More than \$347.91 million in appropriations and obligated funds (\$193.00 million unexpired appropriations, \$154.91 million expired obligations, and total obligations of \$284.78 million), as of September 30, 2024.

³ State, response to SIGAR data call, 10/21/2024. More than \$5.53 billion has been made available for Enduring Welcome (EW) programming—\$3.00 billion in funds transferred from DOD and \$2.53 billion in other appropriations and transfers—through September 30, 2024. All EW funding is available until expended. As of September 30, 2024, State had obligated \$4.20 billion of the available funding and reported unliquidated obligations of nearly \$1.00 billion.

⁴ Transfer of Da Afghanistan Bank reserves held at the Federal Reserve Bank of New York to Switzerland-based entity.

DOD transferred \$3.00 billion in OHDACA funds in FY 2023 to State for Enduring Welcome.⁷ State has employed this funding and other appropriations, totaling \$5.53 billion, for ongoing Enduring Welcome programming.⁸

The United States also continues to respond to humanitarian crises in Afghanistan as they evolve. Since 2021, State and the United States Agency for International Development (USAID) have used pre- and post-withdrawal appropriated funds to restart and begin new programs to address critical needs of the Afghan people in several key sectors—health, education, agriculture, and food security—and are also supporting civil society and media, focusing on women, girls, and broad human rights protections. These efforts are being implemented through nongovernmental organizations, international organizations, and other partners.⁹

As shown in Table I.2, some \$2.43 billion of the nearly \$3.33 billion appropriated for assistance to Afghanistan since the end of FY 2021 has gone toward humanitarian assistance, representing 73% of the total. Another \$469 million, or 14% of the total, went for development assistance.

TABLE I.2

| U.S. APPROPRIATIONS FOR AFGHANISTAN ASSISTANCE OCTOBER 1, 2021, TO SEPTEMBER 30, 2024 (\$ MILLIONS) | | | | | |
|---|------------|----------|----------|------------|--|
| Funding Category | FY 2022 | FY 2023 | FY 2024 | Total | |
| Humanitarian | \$1,077.69 | \$656.21 | 696.38 | \$2,430.28 | |
| Development | 217.76 | 188.58 | 62.95 | 469.29 | |
| Agency Operations | 229.19 | 57.44 | 43.63 | 330.27 | |
| Security | 100.00 | 0.00 | 0.00 | 100.00 | |
| Total | \$1,624.65 | \$902.23 | \$802.96 | \$3,329.84 | |

Source: SIGAR, Quarterly Report to the United States Congress, 10/30/2024, Appendix A.

In FY 2024, the U.S. government has committed and obligated over \$885 million to support humanitarian assistance in Afghanistan, as shown in Table I.3. USAID's Bureau for Humanitarian Assistance (USAID/BHA) obligated over \$534 million in FY 2024 Q4 to several UN offices supporting the humanitarian response in Afghanistan. Of these funds, \$280 million was obligated to support the UN World Food Programme's food assistance through cash transfers, vouchers, and logistical support. USAID/BHA and the State's Bureau of Population, Refugees, and Migration (PRM) continued to partner with the UN High Commissioner for Refugees (UNHCR) and other implementing partners to support Afghan refugees, returnees, and other vulnerable persons. In FY 2024 Q4, State/PRM obligated an additional \$93 million to support the UN's International Organization for Migration (IOM), the UN Population Fund (UNFPA), and UNHCR's humanitarian activities in Afghanistan.

TABLE I.3

| Implementing Partners | g Activity | FY 2022 | FY 2023 | FY 2024 | Total* |
|---|---|----------|----------|----------|------------|
| USAID Bure | au for Humanitarian Assistance | | | | |
| Implementing Partners Other Than UN Agencies | Agriculture; Food Assistance-Cash Transfers; Local, Regional, and International Procurement; Economic Recovery and Market Systems (ERMS); Health; Humanitarian Coordination, Information Management, and Assessments (HCIMA); Multipurpose Cash Assistance (MPCA); Natural Hazards and Technological Risks; Nutrition; Protection; Shelter and Settlements; Water, Sanitation, and Hygiene (WASH) | \$78.43 | \$167.90 | \$123.79 | \$370.12 |
| UN FAO | Agriculture; MPCA; HCIMA | 30.50 | 0.50 | 31.50 | 62.50 |
| IOM | Shelter and Settlements; WASH | 63.06 | 0.43 | 62.00 | 125.49 |
| UNICEF | Health; HCIMA; Nutrition; Protection; MPCA; WASH | 33.65 | 35.25 | 70.45 | 139.35 |
| UN OCHA | HCIMA | 1.00 | 1.20 | 4.40 | 6.60 |
| UNFPA | Health; Protection; HCIMA | 2.36 | 8.31 | 20.60 | 31.27 |
| UNDP | Protection | - | - | 8.58 | 8.58 |
| WFP | Food Assistance-Cash Transfers; Vouchers; Local, Regional, and International Procurement; Logistics Support; Program Support* | 460.72 | 422.10 | 285.00 | 1,167.82 |
| WHO | HCIMA; Health; WASH | 1.00 | 7.00 | 156.80 | 164.80 |
| | Program Support | 0.62 | 0.78 | 3.08 | 4.48 |
| Total | | \$671.34 | \$643.47 | \$766.20 | \$2,081.01 |
| State Depart | ment Bureau of Population, Refugees, and Migra | ntion | | | |
| Implementing Partners Other Than UN Agencies | Education; Food Security; Health Livelihoods; Mental Health and Psychosocial Support; Protection; Program Support | \$70.75 | \$67.15 | \$40.68 | \$178.58 |
| IOM | Health and Program Support-Kosovo | 16.50 | 24.50 | 20.88 | 61.88 |
| UNHCR | Education; ERMS; HCIMA; Logistics Support; MPCA; Protection; Shelter and Settlements; WASH | 116.20 | 87.40 | 22.80 | 226.40 |
| UNICEF | Education; Health; Nutrition; Protection; WASH | 9.30 | 6.65 | - | 15.95 |
| UNFPA | Health; Protection | 52.39 | 35.55 | 34.56 | 122.50 |
| WHO | Health | 2.81 | - | - | 2.81 |
| Total | | \$267.95 | \$221.25 | \$118.92 | \$429.54 |
| | | | | | |

Note: Numbers have been rounded. *USAID, BHA obligated ESF funds for WFP programming presented above. Programs without figures in the committed or obligated amounts columns are programs that continue to operate on previously committed or obligated funds but for which there were no new amounts committed or obligated in FY 2022, FY 2023, and/or FY 2024.

Source: State, PRM, response to SIGAR data call, 10/10/2024; USAID, BHA, response to SIGAR data call, 10/16/2024; USAID, "Afghanistan – Complex Emergency," Fact Sheet #3, Fiscal Year 2024, 6/14/2024; USAID, "Afghanistan – Complex Emergency," Fact Sheet #2, Fiscal Year 2024, 3/8/2024; USAID, BHA, response to SIGAR vetting, 4/11/2024; State, PRM, response to SIGAR vetting, 4/11/2024; USAID, BHA, response to SIGAR vetting, 1/16/2024; USAID, "Afghanistan – Complex Emergency," Fact Sheet #9, Fiscal Year 2022, 9/23/2022; USAID, "Afghanistan – Complex Emergency," Fact Sheet #3, Fiscal Year 2023, 8/29/2023; USAID, "Afghanistan – Complex Emergency," Fact Sheet #3, Fiscal Year 2024, 12/22/2023; USAID, BHA, response to SIGAR data call to report adjustments to FY 2022 data for full year as reported in Fact Sheet #9, 10/11/2023; State, PRM, response to SIGAR data call to report adjustments to FY 2022 data for full year as reported in Fact Sheet #9, 10/11/2023.

USAID reported it obligated almost \$839 million to the Economic Support Fund and Global Health Programs account from FY 2022 through FY 2024, supporting 40 active programs, as shown in Table I.4. USAID obligated nearly \$200 million in FY 2024 Q4 to support economic growth and public health programs, including to three new programs: Countering Trafficking in Persons: Women and Men in Agriculture; and Afghanistan Integrated Youth Activity. ¹³

TABLE I.4

| USAID PROGRAMS (ESF AND GHP), OBLI | GAILD, I I | 2022 10 | F1 2024 | + (\$ IVIILLIOI | NS)* |
|--|--|----------|---------|-----------------|----------|
| | | | | Obligated | Amounts |
| USAID Managing Office | Activity | FY 2022 | FY 2023 | FY 2024 | Tota |
| Office of Social Services | | | | | |
| Keep Schools Open | Education | \$40.00 | - | - | \$40.00 |
| Urban Health Initiative (UHI) Program | Health | 17.34 | 18.52 | 28.70 | 64.56 |
| New Disease Early Warning System (DEWS) Plus | Health | 14.50 | 4.00 | 10.00 | 28.50 |
| Assistance for Families and Indigent Afghans to Thrive (AFIAT) | Health | 10.16 | 23.55 | 6.95 | 40.66 |
| Consolidated Grant - COVID-19 Response | Health | 6.00 | - | - | 6.00 |
| Local Health System Sustainability (LHSS) | Health | 5.15 | 2.85 | 4.00 | 12.00 |
| Central Contraceptive Procurement (CCP) | Health | 5.00 | - | 0.50 | 5.50 |
| Global Health Supply Chain Management (GHSCM-PSM) | Health | 5.00 | - | - | 5.00 |
| Technical Capacity Building for the American University of Afghanistan | Education | 4.51 | - | - | 4.51 |
| Let Girls Learn Initiative and Girls' Education Challenge Programme (GEC) | Education | 4.00 | - | - | 4.00 |
| SHOPS Plus | Health | 0.86 | - | - | 0.86 |
| DEWS Plus | Health | - | - | - | |
| Strengthening Education in Afghanistan (SEA II) | Education | - | - | - | |
| Accessible and Quality Basic Education (AQBE) | Education | - | 31.70 | 17.30 | 49.00 |
| Young Women Lead (YWL) | Education | - | 4.94 | - | 4.94 |
| Supporting Student Success in Afghanistan (SSSA) | Education | - | 12.56 | 7.00 | 19.56 |
| Afghanistan Integrated Youth Activity | Education | - | - | 46.00 | 46.00 |
| Total | | \$112.52 | \$98.12 | \$120.45 | \$331.09 |
| Office of Program and Project Development | | | | | |
| Contributions to the Afghanistan Resilience Trust Fund | Crosscutting (WASH + Econ. growth) | 53.72 | 50.00 | 13.30 | 117.02 |
| Afghanistan Monitoring, Evaluation, and Learning Activity (AMELA) | | 3.36 | 4.50 | 11.60 | 19.46 |
| Total | | \$57.08 | \$54.50 | \$24.90 | \$136.48 |
| Office of Infrastructure, Energy, and Engineering | | | | | |
| Rural Water Supply, Sanitation & Hygiene (Ru-WASH) | WASH | \$20.00 | - | - | \$20.00 |
| | | | | | |
| 20 MW Watt Floating Solar - Naghlu | Power | 0.70 | - | - | 0.70 |

Continued on the following page

| USAID PROGRAMS (ESF AND GHP), O (CONTINUED) | BLIGATED, F | Y 2022 | TO FY : | 2024 | | |
|---|---|----------|--------------|----------|---------|--|
| | | | Obligated Am | | | |
| USAID Managing Office | Activity | FY 2022 | FY 2023 | FY 2024 | Tota | |
| Office of Livelihoods | | | | | | |
| Strengthening Rural Livelihoods and Food Security (SRL-FS) | Agriculture | \$40.00 | - | 14.30 | \$54.3 | |
| Afghanistan Competitiveness of Export-Oriented Businesses Activity (ACEBA) | Economic growth | 36.87 | 33.72 | 11.14 | 81.73 | |
| Agriculture Marketing Program | Agriculture | 15.00 | - | (0.09) | 14.9 | |
| Afghanistan Value Chains Program | Agriculture | 26.43 | 23.78 | 26.30 | 76.5 | |
| Livelihood Advancement of Marginalized Populations (LAMP) | Economic growth | 5.00 | - | - | 5.00 | |
| Carpet and Jewelry Value Chains | Economic growth | 2.82 | 2.50 | 2.50 | 7.8 | |
| Women and Men in Agriculture (WAMA) | Agriculture | - | - | 11.83 | 11.83 | |
| Extractive Technical Assistance by the U.S. Geological Survey | Economic growth | - | - | - | | |
| Total | | \$126.12 | \$60.00 | \$65.98 | \$252.1 | |
| Office of Democracy, Gender, and Rights | | | | | | |
| Enabling Essential Services for Afghan Women and Girls | Crosscutting (Gender +) | \$21.29 | | | \$21.2 | |
| Afghanistan Support Project | Civil society | 7.22 | 11.38 | 9.93 | 28.5 | |
| Conflict Mitigation Assistance for Civilians (COMAC) | Aid to conflict- affected Afghans | 5.00 | 5.00 | - | 10.0 | |
| Information, Dialogue, and Rights in Afghanistan | Civil society | 3.25 | 1.00 | 3.33 | 7.5 | |
| Supporting Transformation for Afghanistan's Recovery (STAR) | Livelihood assistance | - | 18.34 | (1.75) | 16.5 | |
| Promoting Conflict Resolution, Peace Building, and Enhanced Governance | Good governance | - | - | - | | |
| Initiative to Strengthen Local Administration | Good governance | 0.40 | - | _ | 0.4 | |
| Women's Scholarship Endowment | Crosscutting (Gender + Education) | - | - | - | | |
| Countering Trafficking in Persons (CTIP III) | Civil society | - | - | 4.50 | 4.5 | |
| Total | | \$37.16 | \$35.72 | \$16.01 | \$88.8 | |
| Executive Office | | | | | | |
| ISC to hire former Afghan FSNs | | \$6.02 | \$3.14 | | \$9.1 | |
| Total | | \$6.02 | \$3.14 | \$0.00 | \$9.1 | |
| Office of Financial Management | | | | | | |
| Audits AMP (Agriculture Marketing Program) 2021 | Financial Audit | 0.18 | | (0.09) | \$0.0 | |
| Total | | \$0.18 | \$0.00 | \$0.00 | \$0.1 | |
| TOTAL (40 programs) | | \$359.78 | \$251.48 | \$227.34 | \$838.6 | |

 $Source: USAID\ Transaction\ Detail\ Report,\ 10/15/2024,\ 7/12/2024,\ 4/12/2024,\ 1/13/2024,\ 1/4/2023,\ 10/9/2023.$

^{*}Note: Programs without figures in the obligated amounts column are active programs that continue to operate on previously distributed funds but for which there are no new amounts obligated in FY 2022, FY 2023, or FY 2024. Numbers have been rounded.

In 2022, the United States transferred \$3.50 billion in Afghan central bank assets previously frozen in the United States to the Swiss-based Fund for the Afghan People or Afghan Fund. Although no disbursements to benefit the Afghan people have yet been made, the Fund is intended to protect macro financial stability on behalf of the Afghan people that could, in the long-term, include recapitalizing Afghanistan's central bank should the conditions materialize, keep Afghanistan current on debt payments to international financial institutions to preserve its eligibility for development assistance, and pay for critically needed imported goods. There were no updates to the Fund's balance this quarter. According to the Fund's website, the Fund's balance stood at \$3.84 billion as of June 28, 2024, including interest accrued.¹⁴

INTRODUCTION ENDNOTES

- Appendix A, Civilian Sector Account Disbursements; State, SCA, response to SIGAR vetting, 7/14/2023.
- 2 SIGAR, Table F.10 on page 120; Treasury, response to SIGAR vetting, 4/12/2024.
- 3 DOD, response to SIGAR data call, 4/22/2024.
- 4 HHS, response to SIGAR data call, 10/7/2024.
- 5 DHS, response to SIGAR data call, 10/9/2024.
- 6 Further Consolidated Appropriation Act, 2024, Pub. L. No. 118-47.
- 7 DOD, response to SIGAR data call, 4/22/2024.
- 8 State, response to SIGAR data call, 10/21/2024.
- 9 State, SCA, response to SIGAR data call, 3/16/2022; State, SCA, response to SIGAR vetting, 4/13/2022; USAID, Afghanistan–Complex Emergency Fact Sheet #3, FY 2023, 8/29/2023, p. 7.
- 10 USAID, BHA, response to SIGAR vetting, 10/10/2024; USAID, Afghanistan–Complex Emergency Fact Sheet #3, FY 2024, 6/14/2024, p. 3.
- 11 USAID, Afghanistan-Complex Emergency Fact Sheet #3, FY 2024, 6/14/2024, p. 7.
- 12 USAID, BHA, response to SIGAR vetting, 10/10/2024; State, PRM, response to SIGAR vetting, 10/10/2024.
- 13 USAID, response to SIGAR vetting, 10/10/2024; USAID, Transaction Report Detail, 10/15/2024.
- 14 Treasury, response to SIGAR data call, 12/13/2022; Treasury, response to SIGAR vetting, 1/11/2023; Treasury and State press release, "Joint Statement by U.S. Treasury and State Department: The United States and Partners Announce Establishment of Fund for the People of Afghanistan," 9/14/2022; Treasury, response to SIGAR vetting, 4/12/2024; State, "Department Press Briefing September 14, 2022," 9/14/2022; Fund for the Afghan People, Press Statement, 1/29/2024.

"It is a distressing vision for Afghanistan's future, where moral inspectors have discretionary powers to threaten and detain anyone based on broad and sometimes vague lists of infractions.

It extends the already intolerable restrictions on the rights of Afghan women and girls, with even the sound of a female voice outside the home apparently deemed a moral violation."

—UN Special Representative for Afghanistan Roza Otunbayeva