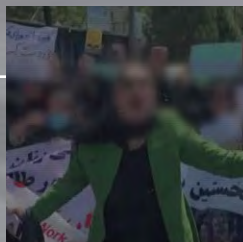
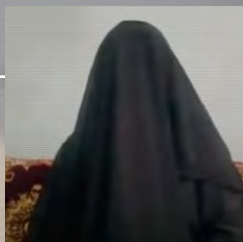


SIGAR

Special Inspector General for
Afghanistan Reconstruction

OCT 30
2024

QUARTERLY REPORT TO THE UNITED STATES CONGRESS





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

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

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

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

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

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

Cover 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.



SPECIAL INSPECTOR GENERAL FOR
AFGHANISTAN RECONSTRUCTION

To Congress, the Secretaries of State and Defense, and the American people, I am pleased to submit SIGAR's 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



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“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*

1 WHAT THE UNITED STATES IS DOING IN AFGHANISTAN



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An Afghan woman makes noodles at her restaurant. (Photo by @IOMAfghanistan)

WHAT THE UNITED STATES IS DOING IN AFGHANISTAN

The United States remains the largest donor to the Afghan people.¹ Since U.S. forces withdrew from Afghanistan in August 2021, the United States has appropriated or otherwise made available \$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.²

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.⁶

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 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.S.-Authorized 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.

WHAT THE UNITED STATES IS DOING IN AFGHANISTAN

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.¹⁰ 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.¹¹ 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.¹²

WHAT THE UNITED STATES IS DOING IN AFGHANISTAN

TABLE I.3

HUMANITARIAN FUNDING FOR AFGHANISTAN – AMOUNTS COMMITTED AND OBLIGATED, FY 2022 TO FY 2024 (\$ MILLIONS)					
Implementing Partners	Activity	FY 2022	FY 2023	FY 2024	Total*
USAID Bureau for Humanitarian Assistance					
Implementing Partners Other Than UN Agencies	Agriculture; Food Assistance-Cash Transfers; Local, Regional, and International Procurement; Economic Recovery and Market Systems (ERMS); Health; Humanitarian Coordination, Information Management, and Assessments (HCIMA); Multipurpose Cash Assistance (MPCA); Natural Hazards and Technological Risks; Nutrition; Protection; Shelter and Settlements; Water, Sanitation, and Hygiene (WASH)	\$78.43	\$167.90	\$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 Department Bureau of Population, Refugees, and Migration					
Implementing Partners Other Than UN Agencies	Education; Food Security; Health Livelihoods; Mental Health and Psychosocial Support; Protection; Program Support	\$70.75	\$67.15	\$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
TOTAL		\$939.29	\$864.72	\$885.12	\$2,510.55

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

WHAT THE UNITED STATES IS DOING IN AFGHANISTAN

USAID reported it obligated 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), OBLIGATED, FY 2022 TO FY 2024 (\$ MILLIONS)*					
USAID Managing Office	Activity	Obligated Amounts			
		FY 2022	FY 2023	FY 2024	Total
Office of Social Services					
Keep Schools Open	Education	\$40.00	-	-	\$40.00
Urban Health Initiative (UHI) Program	Health	17.34	18.52	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
Total		\$20.70	\$0.00	\$0.00	\$20.70

Continued on the following page

WHAT THE UNITED STATES IS DOING IN AFGHANISTAN

USAID PROGRAMS (ESF AND GHP), OBLIGATED, FY 2022 TO FY 2024 (CONTINUED)					
USAID Managing Office	Activity	Obligated Amounts			
		FY 2022	FY 2023	FY 2024	Total
Office of Livelihoods					
Strengthening Rural Livelihoods and Food Security (SRL-FS)	Agriculture	\$40.00	-	14.30	\$54.30
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)	14.91
Afghanistan Value Chains Program	Agriculture	26.43	23.78	26.30	76.51
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	7.82
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	\$252.10
Office of Democracy, Gender, and Rights					
Enabling Essential Services for Afghan Women and Girls	Crosscutting (Gender + ...)	\$21.29	-	-	\$21.29
Afghanistan Support Project	Civil society	7.22	11.38	9.93	28.53
Conflict Mitigation Assistance for Civilians (COMAC)	Aid to conflict-affected Afghans	5.00	5.00	-	10.00
Information, Dialogue, and Rights in Afghanistan	Civil society	3.25	1.00	3.33	7.58
Supporting Transformation for Afghanistan's Recovery (STAR)	Livelihood assistance	-	18.34	(1.75)	16.59
Promoting Conflict Resolution, Peace Building, and Enhanced Governance	Good governance	-	-	-	-
Initiative to Strengthen Local Administration	Good governance	0.40	-	-	0.40
Women's Scholarship Endowment	Crosscutting (Gender + Education)	-	-	-	-
Countering Trafficking in Persons (CTIP III)	Civil society	-	-	4.50	4.50
Total		\$37.16	\$35.72	\$16.01	\$88.89
Executive Office					
ISC to hire former Afghan FSNs		\$6.02	\$3.14	-	\$9.16
Total		\$6.02	\$3.14	\$0.00	\$9.16
Office of Financial Management					
Audits AMP (Agriculture Marketing Program) 2021	Financial Audit	0.18	-	(0.09)	\$0.09
Total		\$0.18	\$0.00	\$0.00	\$0.18
TOTAL (40 programs)		\$359.78	\$251.48	\$227.34	\$838.60

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.

WHAT THE UNITED STATES IS DOING IN AFGHANISTAN

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

- 1 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*

2 RECENT DEVELOPMENTS



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An Afghan woman spins wool in Bamyan Province. (Photo by UN Women/Sayed Habib Bidell)



RECENT DEVELOPMENTS IN BRIEF

Section 2 of this quarterly report summarizes the key events of the reporting period.

Taliban Institute “Morality Law,” Restricting Women’s Remaining Rights

- In August, the Taliban instituted a new law policing the public and private lives of anyone living in Afghanistan, based on the regime’s extreme interpretation of Islamic law. Among the edict’s many provisions, women are forbidden from raising their voices, even in their homes if the sound can be heard by those outside, music is forbidden, and men are required to attend communal prayers.

Three Years of Draconian Rule by the Taliban

- This quarter marked over three years since the Taliban took power and three years since they instituted their nationwide ban on girls’ education, preventing girls and women from attending school beyond the sixth grade or higher education, with limited exceptions.

Four UN Member States Refer the Taliban to the International Court of Justice

- In response to the Taliban’s continued human rights abuses, especially toward women, Australia, Canada, Germany, and the Netherlands are referring the Taliban to the UN’s International Court of Justice for violating the Convention on the Elimination of All Forms of Discrimination Against Women.

U.S. Special Representative for Afghanistan Moving to New Position

- On October 1, the U.S. Mission to Afghanistan announced that Special Representative Thomas West was transitioning to another role within the State Department. The vacancy will not be filled, but State said, “the U.S. commitment to Afghanistan remains an enduring priority.”

UN Reports Rise in Security Incidents

- The UN Secretary-General’s September 2024 report on Afghanistan said security-related incidents across the country had increased 53% between May 14 and July 31, compared to the same period in 2023. However, overall levels of violence remained low since the Taliban takeover.

Taliban Tighten Control of Non-Banking Sector

- Taliban authorities in Herat arrested at least 70 money service providers, who complained about the increased cost of exchange licenses and bank guarantees, in effort to tighten control of the non-banking sector.

Humanitarian Funding Gap Remains

- As of October 22, the UN’s 2024 Humanitarian Response Plan was 37% funded, with \$1.1 billion raised of the \$3.1 billion requested. The UN has failed to meet its funding targets for Afghanistan in each of the three years following the Taliban takeover in 2021.

Taliban Suspend Polio Vaccination Campaigns

- As of October 8, Afghanistan reported 22 polio cases in 2024, compared to 12 in 2023. Despite this, the Taliban announced in September that the group was suspending polio vaccination campaigns.

Cholera Increases with Flooding

- From January 1 to August 25, 2024, WHO reported 120,278 cases of cholera and 57 deaths, with nearly 50,000 cases from July and August alone, due in part to issues related to ongoing flooding. According to WHO, Afghanistan is reporting the most cases globally.

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KEY ISSUES & EVENTS

In August, the Taliban announced a new “morality law” policing the public and private lives of anyone living in Afghanistan, based on the regime’s extreme interpretation of Islamic law.

This quarter marked over three years since the Taliban took power and three years since they instituted their nationwide ban on girls’ education, preventing girls and women from attending school beyond the sixth grade or higher education, with limited exceptions.

The UN Secretary General’s September 2024 report on Afghanistan said security-related incidents across the country had increased 53% between May 14 and July 31, compared to the same period in 2023.

TALIBAN GOVERNANCE

Three Years of Taliban Rule Culminate in Draconian “Morality Law”

August 15, 2024, marked three years since the Taliban seized power in Afghanistan. In front of a crowd of 10,000 gathered at Bagram Airfield, deputy prime minister Maulvi Abdul Kabir boasted that the Taliban have “eliminated internal differences and expanded the scope of unity and cooperation in the country.”¹ Just days later, the group issued a new law, which the UN Assistance Mission in Afghanistan (UNAMA) described as “a distressing vision for Afghanistan’s future, where moral inspectors have the discretionary powers to threaten and detain anyone based on broad and sometimes vague lists of infractions.”²

THE TALIBAN'S MORALITY LAW EXPLAINED

On August 21, the Taliban ministry of justice posted on its website a 114-page decree by the so-called emir, Haibatullah Akhundzada, containing 35 articles related to morality in Afghanistan.³ The edict, which regulates appearance, private conduct, social behavior, media and imagery, and religious observance, was released in Dari and Pashto, but SIGAR has independently translated the document and utilized an unofficial translation by Islamic scholar John Butt for the Afghanistan Analysts Network to evaluate the decree's contents.

The edict is built around the concepts of *ma'ruf* (virtue, every word and deed approved by Islamic law) and *munkar* (vice, every word and deed disapproved of by Islamic law). Under the law, the ministry for the propagation of virtue and prevention of vice (henceforth “the ministry”) is sanctioned with *ihtisab* (enforcement): promoting Islamic law and all virtuous acts that are in accordance with Islamic law and preventing any deviation from Islamic law.⁴ By endowing these powers to the ministry, people living in Afghanistan are separated into two categories:

- *Muhtasib* (enforcer): The person delegated by the supreme leader, or the commander of the faithful, to carry out the task of enforcing morality laws.
- *Muhtasib alaihi* (one who is being enforced): The person whom the enforcer requires virtuous conduct and avoidance of vice.

Under this system, the *muhtasib* has the power and duty to enact *ta'zir* (punishment, action taken in accordance with Islamic law when an act contradicts Islamic law).⁵

The first chapter of the decree (articles 9–15) characterizes the *muhtasib*, or enforcer, as bound by Islamic tenets, and as one who understands the benefit of asserting virtue, and is himself a manifestation of virtue. In his role, he must prohibit any wrong behavior he sees or hears, and prohibit any act of vice that has been witnessed and testified to by at least two persons. While performing his duties, he must “respect human dignity,” not cause further wrong acts, not act discriminatorily, explain the harm of vice to a perpetrator, admonish in a soft manner, and only use force when there is no fear

of any untoward incident taking place as a result of that force.⁶

The *muhtasib alaihi* or the one subject to law enforcement, can be confronted either for engaging in any wrongdoing or for avoiding obligatory virtuous behaviors, such as prayer. In order to be confronted, the wrongdoing must be evident and not require further investigation.⁷

The first section also notes that the *muhtasib* is responsible for ensuring that men and women are appropriately covered at all times. According to the law:⁸

- A woman is required to cover her entire body.
- A woman should cover her face.
- Women's voices should be concealed.
- A woman's clothes should not be thin, tight, or short.
- It is the woman's responsibility to hide her body and face from men who are not her close relatives.
- Muslim women must cover themselves in front of non-believing women.
- It is forbidden for unrelated men to look at a woman's body or face, and for women to look at the faces of unrelated men.
- If a woman leaves home because of some urgent need, she is required to hide her voice, face, and body.

These injunctions expand on prior Taliban edicts that suggest the best observance of hijab means women should stay at home. The new law goes further by classifying the sound of a woman's voice, if heard by a non-relative, to be a form of wrongdoing subject to law enforcement.⁹

Men are required to cover from waist to knees in loose clothing and adhere to previously issued edicts related to gender segregation.¹⁰

Section two (articles 16–23) describes the enforcer's duties. The *muhtasib* is required to ensure the population appropriately venerates Islam by performing certain actions and avoiding others. Under the surveillance of the ministry, Afghans must respect Islamic holy places and figures within Islam, including the Prophet and his companions; pray at the mosque at set times; pay religious taxes; and conduct their affairs in accordance with Hanafi jurisprudence, one of the four Sunni schools of

Islamic law. It is forbidden to cheat or perform other “un-Islamic” actions; buy or sell anything prohibited such as alcohol; use pictures of animate objects for advertising or other public use; sell parts of the human body; and for the media to publish reports that contradict Islamic law and religion, humiliate Muslims, or contain pictures of any animate object.¹¹ On October 14, the ministry confirmed the law bans all images of living beings in the media, and will be “implemented gradually” throughout Afghanistan.¹²

Article 22 specifies an additional 26 “wrongful acts” that the *muhtasib* is required to prevent, including (but not limited to): adultery, fornication, lesbianism, pedophilia, gambling, the sound of a woman’s voice emanating from a home, use or selling of narcotics or liquor, shaving one’s beard, not praying, styling hair in an “un-Islamic” manner, befriending or assisting non-Muslims, and disobeying one’s parents.¹³

Section three outlines the punishments the *muhtasib* is permitted to enact in a staged order. These include exhortation, reminding the person of “Allah’s displeasure,” threatening and punishing using strong words, fining, detaining the perpetrator for one to three days, or any punishment the enforcer considers appropriate, except in the case of crimes that are the exclusive prerogative of the courts.¹⁴ The seven cases in which the court handles punishment include: repeatedly omitting to say daily prayers; repeatedly omitting to join congregational prayers; a community collectively omitting the call to prayer; not fasting during the month of Ramadan; repeated disobedience to parents; repeated mistreatment of an orphan; or if a person does not perform all virtuous acts and avoid all iniquitous acts.¹⁵ In their entirety, the articles on punishment are phrased in an ambiguous manner that gives the individual enforcers extensive power to arbitrarily respond to individual situations.¹⁶

The remaining articles describe the duties of the ministry to consult with religious scholars and educate the public; and for individual inspectors to report to their supervisors, implement the laws as effectively as possible, and prevent the enemies of Islam from popularizing morally wrong behavior.¹⁷

The Taliban's new morality law expands on existing decrees to limit the human rights and fundamental freedoms of Afghans' public and private lives, and grants broad authority to Taliban inspectors tasked with enforcing them.¹⁸ The law also formally revokes the few freedoms left to women and appears to directly reject recent enticements from the international community to advance engagement in return for respecting international human rights standards.¹⁹

The international community has widely criticized the Taliban's new law. On September 18, at the 46th session of the United Nations in New York, UN Under-Secretary-General and Executive Director of UN Women Sima Bahous underscored to the Security Council the threat of the law, citing the potential for a rise in maternal mortality of up to 50%, increased suicidality, and a destructive impact on Afghanistan's economy. Worse still, "Afghanistan's women do not only fear these oppressive laws, they also fear their capricious application," she said, adding, "A life lived in such circumstances is truly incomprehensible."²⁰ Bahous noted that how the international community responds to the decree, "is not just a test of who we are. It is being watched by political actors and armed groups in other countries and regions." Failure to protect principles of gender equality "may be felt for decades" if the world succumbs to rising misogyny.²¹

Afghan women in and out of Afghanistan have been protesting the morality law, especially its ban on women's voices, by posting videos of themselves singing online. In an interview with National Public Radio (NPR), Fatima Etimadi told the network, "Every day the Taliban seeks new ways to restrict women. They're making women die while they're alive." Etimadi posted her own video singing with fellow Afghan women. The law relies on the assumption that women's voices are alluring or immodest. Sahar Fetrat, an Afghan researcher with Human Rights Watch (HRW) told NPR, "This campaign [of singing videos] is a direct response to the horrifying objectification and sexualization of women by the Taliban, where they say women's voices equal their private parts. So [Afghan women] are saying you can't objectify my voice like that. It's not something like a private part of your body that you would cover. It's my voice, and it's important."²²

While the harshest restrictions target women, men are also affected. Afghan men interviewed by The Washington Post described their fear of being questioned and humiliated by ministry enforcers. Since the law went into effect, enforcers have begun knocking on the doors of men who haven't been attending mosque. In cases of repeated failure to pray in mosque, men can be sent to court and sentenced according to sharia law.²³ For crimes like adultery, punishment is up to the ministry enforcer and could include corporal punishment such as flogging or even death.²⁴ One man told the Post, "We are all practicing Muslims and know what is mandatory or not. But it's unacceptable to use force on us. Even people who supported the Taliban are trying to leave the country now."²⁵

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UN Deputy Special Representative of the Secretary-General Indrika Ratwatte visits UN-funded programs in Paktiya and Khost Provinces in August. (Photo by UNAMA/ Aashiqullah Mandozai)

According to reporting by the United States Institute of Peace (USIP), the new law's interpretation of Islamic law is intensifying intra-Taliban tensions. USIP suggested that Taliban leader Haibatullah Akhundzada's visit to northern and western Afghanistan in September was an effort to address dissent among local officials. USIP also noted that conservative religious scholars in and out of Afghanistan have disagreed with the Taliban's recent interpretations of Islamic law. For example, the new edict directs women to conceal their voices, yet multiple Quranic verses document women's verbal communication with the Prophet. In response to the criticism, the Taliban issued a statement on September 20, barring religious scholars from engaging in debate on controversial topics.²⁶ The Taliban emphasized there were no internal disputes, and the ministry for the propagation of virtue and prevention of vice told TOLONews that USIP's reporting is "entirely false," and that the morality law is "an excellent law for reforming society."²⁷

USIP has been tracking each Taliban edict that has contributed to the erasure of women from Afghan society and the erosion of human rights since the group regained power in 2021.

Many of the edicts issued in the past three years are similar to those enforced during their 1996–2001 reign, despite promises the Taliban made prior to their 2021 takeover suggesting a willingness to moderate their earlier policies.²⁸

TIMELINE OF TALIBAN RESTRICTIONS 2021-2024

2021

AUG 30 Co-education banned and men prohibited from teaching girls.

SEP 8 Protests and slogans that aren't pre-approved by the Taliban banned.

SEP 8 Women banned from playing sports.

SEP 12 Girls banned from state secondary education.

SEP 17 The Ministry of Women's Affairs is replaced by the ministry for the propagation of virtue and prevention of vice.

NOV 22 Women banned from television dramas.

NOV 23 The Afghan Independent Bar Association stormed and suspended its activities.

DEC 26 Women banned from traveling more than 45 miles without a male guardian.

2022

MAR 2 Women banned from accessing health centers without a male guardian.

MAR 18 All foreign television series banned.

MAR 24 Women forbidden from working in offices.

2022 (continued)

MAR 27 Women banned from traveling abroad without a male guardian and without a valid reason.

APR 6 Women and men mandated to attend public places like parks on separate days.

APR 24 Universities ordered to enforce gender segregation.

MAY 5 Driver's licenses no longer issued to women.

MAY 7 Women banned from public transport without a male guardian. Women are told the best practice of hijab is to stay at home.

MAY 16 The Afghanistan Independent Human Rights Commission dissolved.

AUG 23 Afghan female moral police department established.

AUG 29 Female university students ordered to cover their faces in classrooms.

OCT 7 Women banned from studying agriculture, mining, engineering, veterinary medicine, and journalism.

NOV 10 Women banned from parks and gyms.

NOV 14 *Qisas* and *hudud* punishments (specific punishments outlined in the Quran and hadith) reinstated in the legal code.

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2022 (continued)

DEC 20 Women banned from public and private universities.

DEC 22 Girls above grade six forbidden to attend private educational institutions.

DEC 24 Female staff banned from working for international NGOs.

2023

FEB 1 Women working in hospitals required to be fully covered, including a facial mask, at all times. Women medical staff must also be accompanied by a male guardian.

MAR 4 Thousands of divorces granted during the Islamic Republic invalidated.

MAR 30 Courts ordered to re-examine and invalidate legal cases settled during the Republic, if not compliant with sharia.

APR 4 The UN's female Afghan staff prevented from working.

MAY 11 Media outlets directed not to create content about women's hygiene issues.

JUN 8 Foreign NGOs banned from providing educational programs.

JUN 17 Women banned from participating in television and radio shows with men.

JUL 6 Beauty salons banned.

2023 (continued)

JUL 17 Attorney General's Office abolished.

NOV 11 NGO programs related to public awareness, women's health centers, social behavior, and mental health prohibited.

DEC 19 Letter issued to NGOs stating that the Taliban must approve new employees prior to hiring.

2024

FEB 28 Women appearing on television required to have their faces and bodies fully covered in black hijab, except for the eyes.

MAR 24 Taliban leader Haibatullah Akhundzada states that public stoning of women will be enforced.

APR 24 Media outlets instructed to ban women journalists from appearing with men and stop reporting on women's rights or violence against women.

JUL 31 New morality law issued, empowering the ministry for the propagation of virtue and prevention of vice to police appearance, private conduct, media and imagery, religious observance, and social behavior of all people residing in Afghanistan, according to the Taliban's interpretation of sharia law. Women must conceal their faces, bodies, and voices in public, and are required to have a male guardian escort.

The State Department's 2001 human rights report on Afghanistan describes conditions that are virtually indistinguishable from those today:

The Taliban imposed strict and oppressive order by means of stiff punishments for crimes in the areas that they controlled. The Taliban's Islamic courts and religious policy, the Ministry for the Promotion of Virtue and Suppression of Vice, enforced their ultraconservative interpretation of Islamic law. [They have] carried out punishments such as stoning to death, flogging, public executions for adultery, murder and homosexual activity, and amputations for theft. For lesser infractions, Taliban militiamen often judged accused offenders and meted out punishments, such as beatings, on the spot... the human rights situation for women was extremely poor. Violence against women remained a problem throughout the country. Women and girls were subjected to rape, kidnapping, and forced marriage. Taliban restrictions against women and girls remained widespread, institutionally sanctioned, and systematic.²⁹

A separate 2001 report from State's Bureau of Democracy, Human Rights, and Labor described how Afghan women were barred from working, unable to go to school, given only rudimentary access to health care, and forced to adhere to a strict dress code. Women were only permitted to go out if accompanied by a male guardian. The Taliban banned white socks, makeup, nail polish, singing, and toys like dolls and stuffed animals.³⁰ Then, as now, the Taliban claimed these restrictions were for the safety and benefit of Afghan women, even though such laws violate international human rights standards.

Other Taliban Human Rights Abuses

This quarter, HRW issued a report detailing the Taliban's targeting of women who served with the police force under the former Republic. Some of the 24 women interviewed by HRW said they received "intimidating" phone calls from Taliban officials ordering them to report for questioning and threatening unspecified consequences due to their former work. As a result, many have fled to Iran and Pakistan. HRW also reported that a number of Afghan families have murdered their female family members who served as police due to shame associated with their work, and that the Taliban have failed to investigate these instances.³¹

Former government officials and members of the Afghan National Defense and Security Forces (ANDSF) have also been targeted by the Taliban since 2021. This quarter, UNAMA recorded four extrajudicial killings, nine arbitrary arrests and detentions, and six instances of torture and mistreatment of former ANDSF and government officials. UNAMA also recorded one extrajudicial killing and seven arbitrary arrests of individuals accused of affiliation with the National Resistance Front of Afghanistan, an armed anti-Taliban resistance group.³²

INTERNATIONAL ENGAGEMENT

U.S. Special Representative to Afghanistan Steps Down

On October 1, the U.S. Mission to Afghanistan announced that Special Representative Thomas West was transitioning to another role within the State Department. He was appointed in October 2021, shortly after the Taliban takeover, to lead the humanitarian effort and work to ensure Afghanistan did not become a terrorist haven. Ambassador West also advocated for the release of detained American citizens. Following the announcement, State underscored that “the U.S. commitment to Afghanistan remains an enduring priority,” however, the department said the vacancy will not be filled. Instead, U.S. engagement with Afghanistan will be led by Chargé d’Affaires of the U.S. Mission to Afghanistan Karen Decker (operating from Doha), Special Envoy for Afghan Women, Girls, and Human Rights Rina Amiri, and Ambassador John Mark Pommersheim, Deputy Assistant Secretary of State for Central Asia.³³

UN Engagement with the Taliban

Path Forward on Afghanistan Unclear

The UN continues to face challenges in supporting the Afghan people given the Taliban’s unwillingness to comply with international human rights standards. In September, the UN Secretary-General wrote, “The way forward will be long and arduous. Success will require patience and a willingness to find step-for-step approaches, with the aim of building confidence over time. Human rights are a must and remain integral to this endeavor.”³⁴

Some UN officials have criticized the organization for yielding to the Taliban on gender issues. Under-Secretary-General Sima Bahous called on the Security Council to “stop normalizing discriminatory practices,” such as sending all-male delegations to meet with the Taliban, and asked the Council to ensure all decision-making forums on the future of Afghanistan address women’s rights and include the meaningful participation of women.³⁵

In a September briefing to the Security Council, UN Special Representative for Afghanistan Roza Otunbayeva expressed her concern that the opportunity to “address the many negative legacies of war” and improve the economy, infrastructure, and foreign relations in Afghanistan is being missed. As the Taliban exacerbate the humanitarian crisis through their policies, donors are increasingly unwilling to engage. Any hope for increased cooperation following the Taliban’s participation in the Doha III meeting in July has been undermined by the new morality law, Otunbayeva said. Yet Otunbayeva announced her commitment to continue moving forward with UNAMA’s mandate, including establishing working groups on various issues and maintaining all channels of engagement.³⁶



UN Special Representative Roza Otunbayeva briefs the Security Council in September. (Photo by UNAMA)

Four UN Member States to Refer Taliban to International Court of Justice

While the UN Security Council has taken no action in response to the Taliban's new edict, 27 member states issued a joint statement on September 26 condemning the Taliban's systematic human rights abuses, especially its gender-based discrimination, which violate the Convention on the Elimination of All Forms of Discrimination Against Women (CEDAW).³⁷

Four of the signatories, Australia, Canada, Germany, and the Netherlands, initiated proceedings to refer the Taliban to the International Court of Justice (ICJ) for these violations, marking the first instance of gender discrimination being referred to the court. The ICJ is the judicial branch of the UN, and settles legal disputes between countries. According to court proceedings, the Taliban will be given a chance to resolve the issue, and if they fail to do so, the ICJ will proceed with the case. The ICJ lacks an enforcement mechanism, but analysts have pointed out that a judgment against the Taliban would put political pressure on states who are considering normalizing relations with the regime.³⁸

Regional Engagement

Despite the Taliban's repressive rule, the group has continued to build relationships with countries in the region. According to a new report from the Washington Institute for Near East Policy, the Taliban have publicly announced 1,382 diplomatic meetings with at least 80 countries between August 2021 and February 2024, the majority of which occurred with regional counterparts. China has had the most diplomatic engagements with the Taliban at 215, followed by Turkey (194), Iran (169), Qatar (135), and Pakistan (118).³⁹ While the Taliban are not officially recognized by any country, they are making some diplomatic inroads. In September, the

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Taliban announced the re-opening of the Afghan embassy in Oman, and on August 22, the United Arab Emirates officially accepted the appointment of Taliban-member Badruddin Haqqani as ambassador. Previously, China credentialed a Taliban ambassador in December 2023.⁴⁰

This quarter, the Taliban had several high-level engagements with regional states. On October 4, Russia's foreign ministry announced that a decision "at the highest level" was made to remove the Taliban from its list of designated terrorist organizations, though it will not be official until all legal procedures are completed.⁴¹ The Russian foreign and justice ministries first submitted a proposal for Taliban de-listing to President Vladimir Putin in June.⁴² In July, Putin publicly said that Russia considered the Taliban an ally in the fight against terrorism.⁴³

The de-listing was reported by the Russian state news agency as Moscow convened its sixth round of discussions with regional countries on Afghanistan and related issues. Taliban foreign minister Amir Khan Muttaqi participated as the "chief guest," alongside representatives from China, India, Iran, Kazakhstan, Kyrgyzstan, Pakistan, Turkmenistan, and Uzbekistan. According to a Russian foreign ministry spokesperson, the closed-door meeting focused on intra-Afghan reconciliation.⁴⁴ Russian Foreign Minister Sergey Lavrov reportedly discussed the need to maintain "pragmatic dialogue" with the Taliban, and noted Moscow's intention to continue developing political, trade, and economic ties with Kabul.⁴⁵ Lavrov also met separately with Muttaqi to further discuss bilateral relations.⁴⁶

On August 17, Uzbekistan's prime minister, Abdulla Aripov, visited Kabul, the most senior foreign official to arrive since the Taliban takeover, to discuss bilateral trade.⁴⁷ Less than two weeks later, Taliban deputy prime minister for economic affairs Abdul Ghani Baradar attended the ribbon-cutting ceremony for the International Trade Center in Termez, Uzbekistan, where he again met with Prime Minister Aripov, as well as Azerbaijan's deputy prime minister, Shahin Mustafayev.⁴⁸ On August 22, Qatar's Chargé d'Affaires of its embassy in Kabul, Dr. Mirdef Alqashouti, met with the Taliban's acting interior minister in Kabul to discuss expanding bilateral relations.⁴⁹ From July 31 to August 1, Taliban representatives from five ministries joined climate talks hosted by Norway in Doha, Qatar, to discuss water resource management, access to climate funding, and international climate frameworks. The Taliban were reportedly seeking an invitation as the official representatives for Afghanistan to COP29, the UN Climate Conference, in November 2024 in Azerbaijan.⁵⁰

HUMANITARIAN CRISIS UPDATE

As of October 22, the UN's 2024 Humanitarian Response Plan was 37% funded, with \$1.1 billion raised of the \$3.1 billion requested.⁵¹ The UN has failed to meet its funding targets for Afghanistan in each of the three years following the Taliban takeover in 2021.⁵² The funding deficit coincides with "one of the world's largest and most complex humanitarian crises," affecting the 23.7 million Afghans dependent on humanitarian aid to meet their basic needs, according to the UN. In August, a consortium of NGOs warned that Afghanistan is at risk of "becoming a forgotten crisis" unless the international community commits to sustaining support and engagement.⁵³ However, the UN Secretary-General acknowledged in his most recent report on Afghanistan that, "insufficient compliance of the de facto authorities with the country's international obligations, particularly respect for the rights of women and girls, continue to pose challenges to resource mobilization efforts."⁵⁴

Heavy Rain and Floods Continue to Affect Vulnerable Afghans

Heavy rains and flooding continued to affect Afghans across Badakhshan, Baghlan, Kunar, Laghman, Nangarhar, and Nuristan Provinces this quarter. In September, local media reported three fatalities and 20 injuries from flooding in Kuz Kunar district in Nangarhar Province, with up to 150 homes destroyed.⁵⁵ In July, the UN Office for the Coordination of Humanitarian Affairs (UN OCHA) recorded 58 fatalities and 380 injuries resulting from the storms.⁵⁶ The most critical damage occurred in Nangarhar at the Omari refugee camp near the Torkham border crossing, the main transit point with Pakistan. UN OCHA estimated 550 refugee tents were destroyed, and noted severe damage to the water, sanitation, and hygiene facilities.⁵⁷ While humanitarian response efforts were deployed immediately, the country is still recovering from severe flooding in May when 11,200 families were affected across 13 provinces.⁵⁸

Food Insecurity Predicted to Remain High

The UN's World Food Programme (WFP) said in August that "catastrophe has been narrowly averted in Afghanistan" due to continued humanitarian assistance, but that improvements are marginal, with some 12.4 million people experiencing acute food insecurity.⁵⁹ Food insecurity is continuously compounded by intersecting crises. WFP has provided food assistance to 185,000 individuals affected by shock events in 2024, such as the recent flooding, and has provided cash assistance, high energy biscuits, and specialized nutritious food to over 370,000 returnees from Pakistan.⁶⁰

Global levels of food security are commonly classified using the Integrated Food Security Phase Classification (IPC) system, which tracks the number of people affected by food insecurity and malnutrition as seen

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in R.1.⁶¹ Levels are determined by analyzing food availability, access, utilization (is there adequate storage and water), and stability (continued access to food). These areas are in turn impacted by existing vulnerabilities and shock events.⁶² In its latest analysis of Afghanistan from May 2024, the IPC identified 2.9 million Afghans experiencing emergency levels of acute food insecurity.⁶³

TABLE R.1

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

* Some households can be in Catastrophe (IPC Phase 5) even if areas are not classified as Famine (IPC Phase 5). In order for an area to be classified Famine, at least 20% of households should be in IPC Phase 5. Source: FAO and WFP; Hunger Hotspots FAO-WFP early warnings on acute food insecurity – June to September 2022 Outlook, 6/6/2022, p. 7.

Taliban Interference in Humanitarian Operations

Dissolution of Community Development Councils

On May 22, the Taliban ministry of rural rehabilitation and development notified international organizations that, based on a verbal decree from the so-called emir, Haibatullah Akhundzada, the 13,000 Community Development Councils (CDCs) in Afghanistan were dissolved.⁶⁴ CDCs previously worked with local authorities to coordinate development planning, and facilitate community participation in development projects.⁶⁵ Now, humanitarian and development organizations must seek approval from the Taliban’s religious scholars “in selecting the work plan (project) in the region.”⁶⁶

The United States Agency for International Development (USAID) told SIGAR this quarter that they are monitoring the impact of the dissolution, but have not yet experienced impacts on programming, noting “traditional decision-making and problem-solving entities, such as Shuras and Village

Councils, have [already become] largely unfunctional,” as local authorities prefer working with ulema councils of religious scholars.⁶⁷ The Afghanistan Analysts Network reported that the Taliban diminished and marginalized the CDCs, “in many cases, rendering them inactive,” even before the formal decree.⁶⁸

Additional Taliban Incidents of Interference

UN OCHA’s latest data from September cited 173 access incidents that impeded humanitarian operations, resulting in 83 project suspensions. Most incidents (98%) were perpetrated by the Taliban. Interference increased 31% compared to the previous month, and 66% compared to September 2023. OCHA also recorded violence against humanitarian personnel, resulting in the arrest and detention of nine staff and the forced closure of three facilities.⁶⁹

USAID/Afghanistan did not report any instances of the Taliban infiltrating implementing partner NGOs or creating NGOs to gain foreign financing.⁷⁰ State’s Bureau of Population, Refugees, and Migration (PRM) reported that delays signing MOUs continued to impact service delivery.⁷¹

Migration and Refugees

Afghanistan’s Returnee Crisis

According to the UN’s International Organization for Migration (IOM), 2.6 million Afghans have been displaced since the Taliban takeover in August 2021, driving humanitarian need in Afghanistan and the region. Another 6.3 million people are experiencing long-term displacement. In its 2024 Crisis Response Plan, IOM estimated that over \$451 million is required to provide life-saving services to displaced people this year, while another \$177 million is required to address the root causes of displacement.⁷² Many of the most vulnerable are returnees from Iran and Pakistan. According to IOM, returnees from Pakistan are the “primary focus” of humanitarian partners due to the high volume of returns since Pakistan’s government announced its intention to deport Afghan migrants in late 2023. However, IOM noted that returns from Iran are increasing, and a surge of deportations would strain resources in Afghanistan and call for an updated humanitarian response plan.⁷³

Returns from Pakistan

As of September 30, IOM reported that over 734,800 Afghans have returned to Afghanistan since Pakistan’s “Illegal Foreigners’ Repatriation Plan,” which aims to repatriate over a million foreigners residing in Pakistan without valid documents, went into effect on November 1, 2023.⁷⁴ UNHCR has provided protection, cash, and in-kind assistance to 111,700 returnees since September 2023.⁷⁵ UN OCHA has recorded 106,700 returns from Pakistan in 2024.⁷⁶ According to IOM, the main reasons for return include:

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police harassment, fear of deportation, lack of jobs, insecurity, and family reunification.⁷⁷

Since Pakistan's policy went into effect, the arrest and detention of Afghan migrants in Pakistan has increased dramatically, from 997 in 2022 to 30,667 in 2023. As of September 7, 2024, there have been 5,632 arrests and detentions, and of those, 5,400 were deported to Afghanistan.⁷⁸ For an in-depth look at Afghan migration to Pakistan, Pakistan's repatriation plan, and the related humanitarian crisis, see SIGAR's October 2023 *Quarterly Report to the United States Congress*.⁷⁹

Iran's Deportations Continue to Rise

According to IOM, Iran hosts about 4.5 million refugees, the majority of whom come from Afghanistan. As poverty rates and inflation continue to rise in Iran due to sanctions, risks to the refugee population are increasing.⁸⁰ As of September, a total of 826,000 Afghans have returned from Iran this year, including 377,400 deported undocumented Afghans. Daily deportations averaged 2,074 from January to June 2024, a 22% increase compared to the same period in 2023.⁸¹ PRM told SIGAR that humanitarian partners have scaled up assistance at border reception and transit centers in Afghanistan. The immediate needs of the returnees include health care, psychological support, shelter, food, protection, and livelihoods assistance.⁸²

Resettlement Update

PRM reported that 12,634 refugees from Afghanistan have been admitted to the United States through the U.S. Refugee Admissions Program in FY 2024, as of August 31.⁸³ Another 28,941 Special Immigrant Visa (SIV) applicants have been resettled to the United States in FY 2024.⁸⁴

As of August 30, SIGAR has submitted 294 applications for Priority 1 (P1) and Priority 2 (P2) referral. Three individuals have had their applications for resettlement accepted; 58 cases have been rejected; and 233 cases are still in process. Afghans awaiting resettlement are currently located in Afghanistan, Pakistan, Qatar, the United Arab Emirates, Iran, Iraq, Turkey, and a number of European countries.⁸⁵

PUBLIC HEALTH

The Taliban's new public health minister, Noor Jalal Jalali, attended the Polio Independent Monitoring Board meeting in Geneva, Switzerland, July 15–19.⁸⁶ Jalali met with World Health Organization (WHO) Director-General Dr. Tedros Adhanom Ghebreyesus and discussed Afghanistan's health situation, the need to ramp up efforts to end polio and address other outbreaks across the country, and the need for women to have equal access to education and employment.⁸⁷ Some observers online criticized the WHO for engaging in discussions with Jalali given the Taliban's oppressive restrictions on women that have severely



World Health Organization (WHO) Director-General, Dr. Tedros Adhanom Ghebreyesus (left) and Taliban minister of public health Noor Jalal Jalali met in July to discuss the health situation in Afghanistan. (Photo by WHO/X)

impacted Afghanistan's health sector, their obstacles to polio vaccination campaigns, and their killing of polio vaccinators.⁸⁸ Jalali has no prior public health experience, but served as the Taliban's minister of interior from 1996 to 2001.⁸⁹

On August 6, members of the Health Strategic Thematic Working Group, co-lead by Canada, the World Bank, and WHO, and focused on basic human needs assistance, met virtually with Jalali and his advisors.⁹⁰ Jalali said his priorities include accountability and transparency, child and maternal mortality, hospital reforms, joint monitoring, and access to services. Jalali requested donor support to build health facilities and improve roads and noted that he has discussed increasing domestic funding for health with the Taliban's ministry of finance. Jalali said he recognized the value of female doctors and acknowledged the shortage of female health workers in some key specialties.⁹¹ When asked about Jalali's commitments to improving child and maternal mortality, education, and hospital reforms, USAID said it "has not yet seen any tangible actions" from him.⁹²

Epidemiological Update

Infectious Disease Outbreaks

As of October 5, WHO has recorded the following cumulative infectious disease outbreaks in Afghanistan this year:⁹³

- Measles: 52,539 cases, 237 deaths
- Acute watery diarrhea: 146,555 cases, 70 deaths
- Acute respiratory infections: 928,780 cases (as of July 30)
- COVID-19: 11,047 cases, 63 deaths
- Crimean-Congo hemorrhagic fever: 1,101 cases, 89 deaths
- Malaria: 64,674 cases, two deaths

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Measles cases in Afghanistan are higher in 2024 than the previous five years. Since the beginning of 2024, measles cases have been increasing, peaking at a weekly case rate of approximately 1,800 in June, versus 600 in 2023, and less than 200 in 2019. Since June 2024, cases have trended downward, with approximately 900 measles cases per week in September. In April–May 2024, 794,676 children aged 9–59 months were vaccinated in response to the growing measles outbreak.⁹⁴

Acute-watery diarrhea disease has been decreasing since the end of July, which the WHO said could be linked to the approaching end of summer season.⁹⁵ Crimean-Congo hemorrhagic fever (CCHF) cases have been decreasing since June. Since the beginning of 2024, WHO has conducted online awareness campaigns about CCHF as well as training and community awareness campaigns in Herat, Balkh, and Kandahar Provinces that focused on CCHF and other infectious diseases.⁹⁶ Malaria cases have been increasing since the end of July, peaking at about 3,900 positive cases weekly in September (compared to 2,500 cases weekly in July).⁹⁷

Polio Update

As of October 8, Afghanistan reported 22 confirmed cases of polio in 2024, 13 of which were reported since the end of July.⁹⁸ Additionally, there were 74 positive environmental samples (a key indicator to detect the presence of polio) so far this year.⁹⁹ Afghanistan and Pakistan are the two remaining countries where polio is endemic, meaning wild poliovirus is native and regularly occurs.¹⁰⁰ In 2023, there were a combined 12 confirmed wild poliovirus cases, with six cases reported in each country.¹⁰¹ Seasonal population movement and ongoing Afghan returnees from Pakistan increases the risk of spread.¹⁰²

On August 13, a WHO Polio International Health Regulations Emergency Committee meeting reported encouraging developments in Afghanistan's vaccination efforts. During the first half of 2024, Afghanistan implemented two nationwide and two sub-national vaccination campaigns. In June 2024, Afghanistan implemented a house-to-house campaign in southern Afghanistan—with the exception of Kandahar—for the first time in more than five years. Nationally, 95% children under the age of five were reportedly reached in the house-to-house strategy.¹⁰³

Taliban Suspend Polio Vaccinations

On September 16, however, the Taliban suspended polio vaccinations nationally without explanation.¹⁰⁴ *The Guardian* cited an anonymous health official who said that the suspension was due to security concerns that vaccination campaigns might reveal Taliban leaders' locations and concerns that female health care workers were involved in administering vaccines.¹⁰⁵ Earlier, in Kandahar, where Taliban leadership is based, only mosque-to-mosque and site-to-site vaccination campaigns were allowed despite that

method being less effective than house-to-house. As a result, the transmission of wild poliovirus recurred in Kandahar, putting at risk positive vaccination developments in Afghanistan's other regions.¹⁰⁶

According to Dr. Hamid Jafari, the WHO's director of polio eradication, the Global Polio Eradication Initiative is aware of Taliban policy discussions to shift to site-to-site vaccination over the house-to-house strategy in other parts of Afghanistan.¹⁰⁷ On September 17, the Taliban ministry of public health denied suspending or delaying the polio vaccination drive.¹⁰⁸ Prior to the vaccination suspension, the WHO said that setbacks in Afghanistan pose a risk to polio programs in Pakistan due to high population movement between the two countries.¹⁰⁹

Cholera Update

From January 1 to August 25, 2024, WHO reported 120,278 cases of cholera and 57 deaths, with nearly 50,000 cases from July and August alone.¹¹⁰ According to the European Centre for Disease Prevention and Control and WHO, Afghanistan is reporting the most cases globally.¹¹¹

Heavy rain combined with Afghanistan's poor health system and a global cholera oral vaccine shortage has resulted in an uptick of cholera cases in Afghanistan.¹¹² Across all provinces, UN OCHA reported on July 17 that flooding resulted in an urgent need for safe shelter and Water, Sanitation, and Hygiene (WASH) facilities to mitigate the spread of infectious disease.¹¹³

Women and Health Care

Midwifery Programs

Afghanistan has had for many years one of the worst records for maternal health in the world. As of 2020, under the Islamic Republic, Afghanistan had the 8th highest maternal mortality ratio (MMR) globally, with 620 deaths per 100,000 live births.¹¹⁴ MMR measures the number of maternal deaths during birth or within 42 days of giving birth and is used globally as an indicator of the quality of health systems.¹¹⁵ This was an improvement from an MMR of 1,346 deaths per 100,000 live births in 2000 under the last period of Taliban rule, but mothers continued to be at risk of poor health outcomes in Afghanistan.¹¹⁶

The Taliban's current restrictions on women's rights have further put mothers at risk. UN Women predicts that by 2026, the impact of leaving 1.1 million girls out of school and 100,000 women out of university will correlate to a 45% increase in early childbearing and a 50% increase in maternal mortality.¹¹⁷

On September 3, the UN Population Fund (UNFPA) estimated that 20,000 women in Afghanistan give birth each month in "hard to reach" areas.¹¹⁸ Furthermore, the UN's Children's Fund (UNICEF) reported that just over

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A midwife works at her clinic in Bamiyan Province. (Photo by UNFPA)

67% of births in Afghanistan are attended by a health professional.¹¹⁹ According to WHO, having a skilled health professional (nurse, midwife, doctor) attend a birth is a lifesaving intervention for women in developing countries.¹²⁰

Midwife training programs are one of the few remaining ways for Afghan women to work in health care and to address maternal health outcomes for other women. As of August, UNFPA operated 477 family health houses staffed with community midwives and mobile health teams across 32 of Afghanistan's 34 provinces.¹²¹ UNICEF operates 2,500 health facilities and funds salaries for 27,000 health workers, including midwives.¹²²

In May 2021, there were over 34,000 graduated midwives across Afghanistan, and only 18% (6,376 women) were practicing midwifery, according to UNFPA.¹²³ As of September 2024, WHO reported that there about 8,000 active midwives working across the country. The number graduating midwives from ministry of public health institutes of health sciences-supported programs has been increasing since 2020, with around 8,500 graduates in 2023.¹²⁴

Despite midwifery training programs functioning across the country, the UN reported that there is still a midwife shortage and that "Afghanistan urgently needs an additional 18,000 to meet the demand for skilled birth attendance."¹²⁵ Though the "output for midwives is high," according to USAID, "the midwife shortage is a function of employment rather than production" due to issues like retention and quality.¹²⁶

Women's Mental Health

The Taliban's edicts restricting women's rights and autonomy have impacted women's mental health. A Journal of Public Health study published in June 2024 assessing female students who were banned from

pursuing education found that among 426 participants, 87.6% exhibited depression symptoms and 49.8% reported suicidal thoughts.¹²⁷

A UN Women report published on August 13, 2024, based on survey data from October 2023–April 2024 found:¹²⁸

- 18% of Afghan women surveyed had not met once with women outside their household.
- 64% indicate that they do not feel safe leaving their homes by themselves compared to 2% of men.
- 8% indicate knowing at least one woman or girl who has attempted suicide since August 2021.

According to the Afghanistan Protection Cluster, which helps coordinate protection interventions in emergencies and to respond to those affected by conflict and disasters, Afghanistan’s mental health services have limited financial resources and a shortage of personnel making it difficult to address mental health needs.¹²⁹ USAID reported that in November 2023, the Taliban ministry of health issued a letter banning specific health services and activities, including public health awareness campaigns, women-friendly health centers, social behavioral change, and mental health services. USAID reported that the extent to which restrictions are enforced by local authorities differs by province, and that programs have adjusted their approaches to ensure that “beneficiaries, especially women and vulnerable groups still have access to essential services.”¹³⁰

Some mental health services have managed to circumvent the shortage of providers. For example, an Al Jazeera documentary in August reported on Mehriya Qadiri, an Afghan female psychologist who has been allowed to work despite her education being cut short in the 2021 ban on women’s university education. Dr. Qadiri is allowed to treat male patients in a hospital setting but can only see female clients in private clinics.¹³¹

Additionally, humanitarian assistance organizations have utilized community and training interventions to address the shortage of mental health providers. In 2023, UNICEF trained almost 3,000 social workers, nearly half of whom were women and utilized community awareness campaigns to destigmatize mental health issues.¹³² A September 2024 WHO Health Emergencies Programme report on services provided in 2023, found that 380 doctors were trained to provide mental health services to patients and make referrals.¹³³

In 2023, WHO, in collaboration with the Taliban ministry of public health, UN agencies, and NGOs, developed psychological intervention manuals, established mental health wards in four provincial hospitals, and fully funded operational costs for the 100-bed National Mental Health Hospital in Kabul for the year.¹³⁴ In the same year, a total of 181,744 Afghans received mental health counseling through the WHO mental health and psychosocial service programs.¹³⁵ As of August 2024, the UN High Commissioner for

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Refugees supported 35,177 Afghan beneficiaries (47% of whom were women and girls) with mental health and psychosocial services, such as individual counseling and family-based psychosocial support.¹³⁶

Despite the need for these services, humanitarian assistance organizations face significant difficulties in reaching the Afghan people, particularly women. According to USAID, “the implementation of mental health programs remains challenging for Afghan women” since the enforcement of local provisions varies across provinces.¹³⁷ Furthermore, given Taliban-imposed gender segregation, the lack of female aid staff to visit women-headed households or speak with women has limited the provision of aid for women and children. Taliban interference and delays in aid distribution activities have obstructed the timeliness of implementing humanitarian programs.¹³⁸

In the face of hurdles to accessing mental health care, some Afghan women have found alternative methods to mitigate their lack of social support. According to an investigation by Al Jazeera, despite the Taliban banning beauty salons in July of 2023, some women continue to operate secret beauty salons in Kabul which function as one of the sole remaining female-only spaces that provide community for women. An interviewee working as a beautician expressed how beauty salons “provided food for her family and kept her from isolation” and said that her clientele “saved her from depression.”¹³⁹

EDUCATION

This quarter marked over three years since the Taliban instituted their nationwide ban on girls’ education, preventing girls and women from attending school beyond the sixth grade or higher education, with limited exceptions. The United Nations Educational, Scientific and Cultural Organization (UNESCO) estimated that nearly 2.5 million girls across Afghanistan, about 80% of school-aged girls, including girls who were not attending school before the Taliban takeover, have not been able to access education since September 2021. The UN Secretary-General reported, “Precise information on the number of girls over the age of 12 years studying in de facto authority-run madrassas, or the curriculum covered, remained unavailable given the decentralization and non-standardization of these institutions and the reluctance of the de facto authorities to share information.”¹⁴⁰

The UN has warned previously that the Taliban’s restriction of girls’ education remains their biggest obstacle to gaining international recognition as the legitimate rulers of Afghanistan. Despite that, USAID said that “there is no indication from the Taliban that schools will reopen for girls above grade six.”¹⁴¹

Community-Based Education: Alternative learning centers for children who do not have access to public schools due to distance, security concerns, and the Taliban's restrictions on girls' education. CBEs primarily provide instruction from grades one through three, after which students can matriculate to the public school system, and are not intended to replace the public school system. CBEs were also used by the Afghan Ministry of Education to provide distance learning during the COVID-19 pandemic. CBEs have been largely managed and funded by international donors, including USAID and State. A June 2023 verbal Taliban directive ordered international NGOs to transfer education programs to its ministry of education, but USAID told SIGAR at the time it anticipated that the directive would have a limited effect on its bilateral education programs.

Source: SIGAR, Status of Education in Afghanistan: Taliban Policies Have Resulted in Restricted Access to Education and a Decline in Quality, SIGAR-24-01-IP October 2023, ii, pp. 2, 13.

Taliban Continue Limiting Curricula

This quarter, UNESCO said that university enrollment has dropped by 53% since 2021.¹⁴² In the meantime, the Taliban ministry of higher education began reviewing the curricula for certain subjects, such as mathematics, physics, chemistry, biology, and education. They aim to replace the time spent on these subjects with more religious content.

Since the ban on girls' education, media outlets in Afghanistan have been broadcasting educational programs for girls above the sixth grade. However, the Taliban have now prohibited radio and television stations in Khost Province from doing so.¹⁴³ USAID said, "Media outlets [in Khost] are being forced to stop these broadcasts, significantly impacting their revenue and removing one of the last educational resources for girls."¹⁴⁴ Taliban acting minister of higher education Neda Mohammad Nadim—sanctioned by the European Union for serious human rights violations and abuses—added that he would not answer any questions about women and girls' education.¹⁴⁵

In addition to restricting curricula and discussion of girls' schooling, the Taliban have barred women teachers from instructing boys' courses. This quarter, UNESCO attributed overall enrollment declines to this teacher ban, which has also exacerbated the teacher shortage. In 2018, more than a third of teachers were female (around 81,200), according to UNESCO's 2021 *The right to education: What's at stake in Afghanistan* report.¹⁴⁶ One USAID-funded program reported that "Teacher motivation and preparedness have suffered with reduced support to the education sector, and uncoordinated investments in a rapidly expanding Community-Based Education (CBE) system have created a largely paralleled and unsustainable system."¹⁴⁷

SECURITY

Three years after the Taliban takeover, terror groups continued to operate from Afghanistan amid ongoing U.S., UN, and regional concerns that the country is once again becoming a terrorist haven, notwithstanding the Taliban's commitment in the 2020 Doha Agreement to fight terrorism. While the Taliban have moved against Islamic State in Iraq and Syria-Khorasan (ISIS-K) and other anti-Taliban groups, they remain tolerant of terror groups such as al Qaeda and Tehreek-e-Taliban Pakistan (TTP).¹⁴⁸ A UN sanctions monitoring team reported in July that Afghanistan "continues to be perceived as permissive of friendly territory by terrorist groups, which also aspire to project threats globally."¹⁴⁹ State said it "remains unclear whether the Taliban have the will and capability to fully eliminate terrorist safe havens or control the flow of foreign terrorist fighters in and through Afghanistan."¹⁵⁰

Since August 2021, overall levels of violence in Afghanistan have declined, as the Taliban are no longer fighting the former Afghan

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government and coalition forces.¹⁵¹ However, the UN Secretary General's September 2024 report on Afghanistan indicated that security-related incidents (land disputes, armed clashes, and improvised explosive devices detonations) across the country had increased 53% between May 14 and July 31, compared to the same period in 2023.¹⁵²

Al Qaeda

Earlier this year, the United States assessed that while “al Qaeda has reached an operational nadir in Afghanistan and Pakistan,” the Taliban remain tolerant of al Qaeda and permit the group to maintain safe haven in Afghanistan.¹⁵³ In January, a UN sanctions monitoring team reported that al Qaeda's general command has about a dozen senior leaders in Afghanistan, while another UN sanctions monitoring team said in July that “al-Qaida remains strategically patient, cooperating with other terrorist groups in Afghanistan and prioritizing its ongoing relationship with the Taliban.”¹⁵⁴

UN Assesses Al Qaeda

A July 2024 UN sanctions monitoring team reported that al Qaeda members continue to benefit from freedom of movement throughout Afghanistan, even though “the Taliban have substantially constrained the activities” of the group. The report stated that affiliates have been traveling to al Qaeda's various training camps and supporting reorganizational efforts, which are “indicative of the group's longer-term intent.”¹⁵⁵ In January, they reported that al Qaeda maintains at least eight training camps in Ghazni, Laghman, Parwan, and Uruzgan Provinces, five madrassas in Laghman, Kunar, Nangarhar, Nuristan, and Parwan Provinces, safe houses in Herat, Farah, Helmand, and Kabul Provinces, and a weapons depository in the Panjshir Valley.¹⁵⁶ Al Qaeda provides TTP with Afghan fighters and training camps, which led the UN sanctions monitoring team to warn that, “greater collaboration among Al-Qaida affiliates and TTP could transform the latter into an ‘extra-regional threat.’”¹⁵⁷

Tehreek-e-Taliban Pakistan

The Afghan Taliban support Tehreek-e Taliban or TTP (the so-called “Pakistani Taliban”), which has a UN-estimated 6,000–6,500 fighters mostly based in eastern Afghanistan and aims to gain territorial control of north-western Pakistan.¹⁵⁸

TTP Attacks

From July 1 to October 11, the TTP claimed 173 attacks against Pakistani forces and civilians, according to the Armed Conflict Location and Event Data (ACLED) project, a nongovernmental organization, compared to 119 last quarter.¹⁵⁹ A UN sanctions monitoring team in July reported, “With Taliban acquiescence, and at times support, TTP has intensified attacks

inside Pakistan.”¹⁶⁰ The increased TTP and affiliate attacks, including one on a diplomatic convoy in September, has further strained the Taliban-Pakistan relationship. Pakistan maintains that the TTP operates out of Afghanistan and receives Taliban support, while the Taliban claim no terror group operates on Afghan soil.¹⁶¹

The UN Secretary-General said that TTP fighters were killed in Kunar, Paktika, Kabul, and Khost Provinces during the reporting period, while Taliban and Pakistani forces clashed at least 13 times with both sides claiming multiple casualties.¹⁶²

ISIS-K

A UN sanctions monitoring team reported in July that the threat posed by ISIS-K has “grown,” citing attacks outside of Afghanistan, an increased threat level in Europe, and an “enhanced propaganda effort to heighten public perceptions of threat.” ISIS-K does not threaten Taliban rule, nor has territorial control in Afghanistan. The UN sanctions monitoring team assessed that ISIS-K will “preserve battle readiness, increase revenue generation, and enhance recruitment” in the short term, while attempting to gain territorial control.¹⁶³

ISIS-K Plots on Taylor Swift Concerts Foiled

A July UN sanctions monitoring team report said, “Despite several [ISIS-K] cells being dismantled in Europe, logistical and financial support remain available to operatives arriving from Afghanistan and Central Asia.” The same team added that ISIS-K continued to rely on networks in Afghanistan and Turkey to move operatives from Afghanistan and Central Asia toward Europe.¹⁶⁴ In August, Austrian authorities announced that they foiled ISIS-K members’ plan to attack several of pop star Taylor Swift’s concerts in Vienna. ABC News reported that the United States shared intelligence with the Austrian authorities about the potential attacks, including that at least one of the attackers had pledged allegiance to ISIS-K.¹⁶⁵ These planned operations follow ISIS-K’s expressed intent to attack large events and its March 2024 attack in Moscow which killed over 140 people.¹⁶⁶

A July UN sanctions monitoring team reported that “ISIL core structures have used ever-improving media capabilities to derive propaganda value from their attacks, seeking to recruit support and provide direction to potential lone actors.”¹⁶⁷ On October 8, FBI Director Christopher Wray announced that an Afghan national living in Oklahoma City, “allegedly conspired to commit a violent attack, on Election Day,” on behalf of the Islamic State. The man had entered the United States in 2021 and was reportedly active in pro-ISIS-K Telegram groups after arrival.¹⁶⁸

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ISIS-K in Afghanistan

With regard to ISIS-K, the Taliban remained intent in “meeting what they perceive as an existential threat, [but] their counter-terrorism capabilities are deficient to meet the nature of the threat,” said a July UN sanctions monitoring team report.¹⁶⁹ This quarter, ISIS-K claimed 14 attacks across Afghanistan and Pakistan, including several in Kabul, according to ACLED.¹⁷⁰ ISIS-K’s Telegram channel said one attack in Kabul was in retaliation for the Taliban’s use of Bagram Airfield for detentions. ISIS-K claimed another attack on September 12 on the Taliban’s so-called “high directorate of supervision and prosecution of decrees and edicts,” which replaced the former Afghan government’s attorney-general’s office.¹⁷¹ Despite continued, low-level attacks across the country, the Taliban maintained that ISIS-K’s “presence has been reduced to zero.”¹⁷²

Taliban Security Forces

The Taliban ministry of defense claimed that 5,432 individuals joined the army this quarter, bringing their total reported, but unverified strength to 183,322. The ministry of defense also said three pilots joined the Taliban air force, bring their total air force strength to 67. Additionally, the ministry of interior reported that 1,234 individuals completed police training across the country this quarter, bringing the total Taliban-reported police strength to 212,258, as seen in Table R.2.¹⁷³ SIGAR cannot independently verify the Taliban’s data, nor can State. DOD said it does not track **Order of Battle** information for the Taliban regime in the same way it did for the Afghan National Defense and Security Forces (ANDSF).¹⁷⁴

While the Taliban continue to publicize their recruitment numbers, security analysts Riccardo Valle, director of research for The Khorasan Diary, and Lucas Webber, co-founder of Militant Wire and research fellow at the Soufan Center, warned that Taliban fighters are likely “stuck, bored, [and] doing administrative jobs,” leaving them susceptible to ISIS-K recruitment.¹⁷⁵

Order of Battle: The identification, strength, command structure, and disposition of the personnel, units, and equipment of any military force.

Source: DOD Dictionary, <https://jdeis.js.mil/jdeis/index.jsp?query=Order%20of%20Battle&pinde=4&doit=Search#>, accessed 10/10/2024.

TABLE R.2

TALIBAN SECURITY FORCES AND FORMER AFGHAN NATIONAL DEFENSE AND SECURITY FORCES STRENGTH				
	Ministry of Defense	Ministry of Interior	Total	As Of
Taliban	183,389	212,258	395,647	10/15/2024
Afghan National Defense and Security Forces	182,071	118,628	300,699	4/29/2021

Source: SIGAR analysis of Taliban ministry of defense X posts, 10/15/2024; SIGAR analysis of Taliban ministry of interior X posts, 10/15/2024; SIGAR, Quarterly Report to the United States Congress, 10/30/2021, p. 82.

Armed Opposition Groups

This quarter, armed opposition groups, including the Afghanistan Freedom Front and the National Resistance Front, claimed responsibility for 116 attacks against Taliban security forces, compared to 68 last quarter, according to ACLED.¹⁷⁶ The UN Secretary-General's September report on Afghanistan said that armed opposition groups "continued to pose no significant challenge to the Taliban's hold on territorial control."¹⁷⁷ State has previously affirmed that it does not endorse violence in Afghanistan.¹⁷⁸

ECONOMY

Afghanistan's economy remains weak, reflecting a decline in growth and international aid, but showed some signs of stabilization. The World Bank reported that since August 2023, "the economic free fall has halted, with clear signs of stabilization and some recovery." It added that banking operations have partially resumed and more business and household welfare have shown improvements. Despite these gains, the World Bank said the Afghan economy remains "highly uncertain," due to persistent high poverty and food insecurity, and restrictions on women's participation.¹⁷⁹

Economic Indicators

Downward Pressure on Prices

Headline inflation fell to -6.7% in August 2024, compared to -7.5% in April, which was largely driven by falling food and non-food prices, despite supply improvements and trade disruptions. **Core inflation**, aside from volatile food and energy prices, declined to -1.4% year-on-year, "indicating that demand is still not keeping up with supply," according to the September 2024 World Bank Economic Monitor.¹⁸⁰

Headline inflation: "a measure of inflation that is based on an unadjusted price index."

Core inflation: "a measure of inflation that excludes items having volatile prices (such as fuel and food) from the price index being used."

Source: Merriam Webster Dictionary, definition for "Headline Inflation," accessed on 7/1/2024, at: <https://www.merriam-webster.com/dictionary/headline%20inflation>; Merriam Webster Dictionary, definition for "Core Inflation," accessed on 7/1/2024, at: <https://www.merriam-webster.com/dictionary/core%20inflation>.

Banking and Non-Banking Update

The UN Secretary-General's September Afghanistan report noted that the "banking sector's ability to play an effective financial intermediation role in the economy remains severely constrained," despite the Taliban's efforts to strengthen Afghan banks, regulate money markets, and Islamic financing tools.¹⁸¹ In August, Da Afghanistan Bank (DAB), Afghanistan's central bank, reportedly increased withdrawal limits from commercial banks from 70,000 afghani (\$992) to 150,000 afghani (\$2,125), with a monthly withdrawal limit of 500,000 afghani (\$7,084).¹⁸²

State said that the Taliban are looking to regulate and consolidate the informal, non-banking financial sector, which 90% of Afghans use, by enforcing existing regulations and increasing certain requirements.¹⁸³ The Taliban have said that money service providers (MSP) who violate these regulatory measures will be imprisoned.¹⁸⁴ State said it was not aware of

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DAB revoking any MSP licenses in 2023 and 2024.¹⁸⁵ In September, Taliban authorities in Herat arrested at least 70 MSPs who gathered outside the governor's office to complain of the increased cost of exchange licenses and bank guarantees.¹⁸⁶ State reporting indicated that the Taliban aim to disrupt financial flows to terrorists and opposition groups by regulating the non-banking financial sector.¹⁸⁷

Afghani Remains Stable

As of September 30, the afghani remained stable, trading at 69.2 per U.S. dollar. Since August 2021, the afghani has appreciated by 25.7% against the U.S. dollar. The World Bank said that the exchange rate's stability suggested a "balanced foreign exchange market, likely supported by increased remittances and cash shipments," in addition to controls on foreign currency. Afghanistan's central bank has held regular foreign exchange auctions, which the World Bank said helped maintain the exchange rate's stability.¹⁸⁸

Economic Development

Taliban Limit Women's Economic Participation

Since 2021, the Afghan Women's Chamber of Commerce and Industry reported that there were at least 50,000 women-owned businesses in Afghanistan, and the ministry of commerce and industry claimed they issued 8,000 to 10,000 business licenses for women (State is unable to verify the Taliban's claim).¹⁸⁹ However, the Taliban's recent so-called morality law, in addition to existing restrictions, is "expected to decrease women's participation in the economy," said State.¹⁹⁰ Even before the morality law, the Taliban cut the monthly salaries of women working in the public sector by nearly 75%, to 5,000 afghani (\$70), further limiting their ability to support their households and participate in the economy.¹⁹¹

Regional Economic Activity

This quarter, the Taliban continued to emphasize large infrastructure projects, reportedly funded by domestic revenue or private-public partnerships, to support economic growth and prove that they are self-sufficient.¹⁹² In August, the Taliban signed an economic cooperation agreement with Turkmenistan to support the Turkmenistan-Afghanistan-Pakistan power transmission and railway construction. The Taliban also held several trade meetings with the governments of Uzbekistan, Azerbaijan, and Iran that focused on Afghanistan's extractive sector, but no agreements were reached. The Taliban continued to export precious stones and minerals, with shipments reportedly going to China and Pakistan, likely providing the Taliban with some revenue.¹⁹³

The World Bank reported that Afghanistan's trade deficit grew by 39% from January to August 2024, to \$5.6 billion (28% of annual GDP), compared

to \$4.0 billion (23% of GDP) in the same period in 2023. As of September, Afghanistan's exports fell to \$920.5 million (a 14% decline compared to the same period in 2023). The World Bank attributed these changes to Pakistan's trade policies with Afghanistan, which included higher tariffs on agricultural exports, a change to local coal, and the withdrawal of customs duty on fresh and dry fruit.¹⁹⁴

Afghan Fund Update

This quarter, the Afghan Fund's Board of Trustees renewed its Board members' mandates to serve for an additional two years, until September 2026. The Fund did not issue any additional updates this quarter. At the end of June, Afghan Fund assets reached \$3.84 billion.¹⁹⁵

To date, the Afghan Fund has not yet made any disbursements to entities on behalf of Afghanistan.¹⁹⁶ In June, the Afghan Fund's board agreed to pay Afghanistan's outstanding arrears to the Asian Development Bank, one year after the board agreed in principle that the Fund's assets could be used to clear Afghanistan's arrears with multilateral development banks and thereby elicit the banks' assistance "to stabilize the financial situation and sustain macroeconomic stability in Afghanistan."¹⁹⁷

COUNTERNARCOTICS

Narcotics Ban Update

More than two years after the Taliban's 2022 narcotics ban, poppy cultivation levels are expected to remain historically low, though opium continues to be grown, cultivated, and sold in some areas. State said the Taliban continued to face challenges when "attempting to enforce their nationwide ban on narcotics, including: severe economic effects; the presence of opium stockpiles; the continued sale and trafficking of banned narcotics; farmer resistance to the ban in certain areas; a lack of Taliban-provided alternative livelihoods support to poppy farmers; and concerns over the ban's sustainability."¹⁹⁸ This quarter, southwest Afghanistan continued to be the most active region in methamphetamine production, and methamphetamine trafficking patterns remain the same (from Kang and Zaranj in Nimroz Province into Iran, and from Baramcha in Helmand Province into Pakistan).¹⁹⁹

Opium prices continued to fall this quarter, at \$580 per kilogram compared to over \$1,000 per kilogram in December 2023, largely due to continued cultivation in Afghanistan, opium stockpiles, and reports of increased cultivation in Pakistan.²⁰⁰ However, opium prices remained higher than they were in the months preceding the April 2022 ban.²⁰¹

David Mansfield, a counternarcotics expert, wrote in a journal article that the opium stockpiles in Afghanistan have not yet led to a heroin

shortage and subsequent influx of synthetic opioids in Europe, which many anticipated would happen in response to the Taliban's opium ban.²⁰²

The UN Secretary-General's Afghanistan report in September stressed that "alternative livelihoods and prevention and treatment for drug use disorders remain inadequately addressed due to the continued limited resource allocations."²⁰³

Taliban Seizures

This quarter, from July 1, 2024, to August 29, 2024, the Taliban seized at least 3,384.67 kilograms (kg) of opium; 17.39 kg of heroin; 5.10 kg of Tablet K pills (a synthetic opioid/meth tablet); and 434.74 kg of hashish, according to the UN Office on Drugs and Crime (UNODC). UNODC also reported that the Taliban seized over 4,220 kg of unspecified narcotics and over 3,000 kg of unspecified narcotics and precursor chemicals.²⁰⁴ Mansfield added that "since May 2024, there has been a dramatic increase in the monthly volume of opium seized," resulting in increased transport costs inside Afghanistan and smuggling costs.²⁰⁵

The UNODC Drugs Monitoring Platform reported in September that methamphetamine seizure patterns suggested an "ongoing increase in trafficking beyond April 2022... in terms of frequency and volume of methamphetamine shipments."²⁰⁶ UNODC reported that from July 1 to August 29, 2024, the Taliban seized at least 2,918 kg of methamphetamine, compared to 334.14 kg last quarter. UNODC also reported that the Taliban seized at least 11,000 kg of ephedra (the precursor of methamphetamine) in the same period, compared to 22,504 kg last quarter.²⁰⁷

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سر دفتر مفتش ویژه برای بازسازی افغانستان



اداره

سنتر مفتش

د بخارا غاونې لپاره د خانګري

“This repressive control over half the population in the country is unparalleled in today’s world. It is a fundamental rupture of the social contract. It’s outrageous and amounts to systematic gender persecution.”

—*UN High Commissioner for Human Rights
Volker Turk*

3 U.S. ASSISTANCE TO AFGHANISTAN



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UN Deputy Special Representative of the UN Secretary-General for Afghanistan Indrika Ratwatte meets with UN-funded program beneficiaries in Balkh Province in August. (Photo by UNAMA/Julia Alinho)

U.S. ASSISTANCE TO AFGHANISTAN



KEY ISSUES & EVENTS

As of October 22, the UN's Humanitarian Response Plan was 37% funded, at \$1.1 billion. The United States is the single largest donor, having contributed over \$527.7 million this year.

USAID began three new programs this quarter: the Afghanistan Integrated Youth Activity; Women and Men in Agriculture; and Countering Trafficking in Persons III with combined estimated costs of \$126.4 million.

This quarter, State's Bureau of Population, Refugees, and Migration obligated an additional \$92.9 million for humanitarian assistance activities in Afghanistan.

U.S. ASSISTANCE TO AFGHANISTAN

The United States remains the largest donor to programs supporting the Afghan people, having disbursed more than \$3.45 billion in humanitarian and development assistance since the Taliban takeover in August 2021.¹ The majority of this funding (64%) is funneled through the United States Agency for International Development's (USAID) International Disaster Assistance account and the State Department's (State) Migration and Refugee Assistance account. USAID and State use these funds to support the humanitarian work of various UN agencies and international nongovernmental organizations (NGOs). In 2024, the United States disbursed over \$543 million from these two accounts. An additional \$256 million in development

assistance was disbursed this year through USAID's Economic Support Fund, State's International Narcotics Control and Law Enforcement, and other accounts.²

The United States does not recognize the Taliban, or any other entity, as the government of Afghanistan. According to State, any steps toward normalization will be based on the Taliban's actions, including their initiating a "political process that promotes inclusion of all Afghans; fulfilling their counterterrorism commitments; and respecting the rights of all Afghans, including women and members of minority groups."³

Yet, State said that the United States "has undertaken significant efforts in coordination with the international community to assist the Afghan people during a period of humanitarian and economic catastrophe."⁴ After the Ghani government collapsed in 2021, State committed to "facilitating the provision of life saving assistance for all Afghans in need, provided according to humanitarian principles amid the humanitarian crisis." In October 2023, State issued a new country strategy for Afghanistan that prioritizes security, economic self-reliance, intra-Afghan reconciliation, and humanitarian support.⁵

As an organization on the U.S. Specially Designated Global Terrorist list, the Taliban are subject to sanctions, thus limiting their access to foreign funds.⁶ However, since September 2021, Treasury's Office of Foreign Assets Control (OFAC) has authorized a series of licenses allowing for the provision of humanitarian aid to the people of Afghanistan while maintaining sanctions against the Taliban, the Haqqani Network, and other entities.⁷ U.S.-funded programs are implemented through nongovernmental organizations (NGOs), international organizations, or other third parties, which State said minimizes benefit to the Taliban to the extent possible.⁸

The Taliban exert some control over humanitarian activities and have at times required NGOs to sign memoranda of understanding (MOUs) as a condition for operating in Afghanistan.⁹ These MOUs create a framework for coordination between implementing partners and Taliban officials where local regulations can be discussed.¹⁰ Because the United States does not recognize the Taliban as the government of Afghanistan, USAID's Afghanistan Mission (USAID/Afghanistan) generally prohibits its partner NGOs from entering into any agreements with the Taliban.¹¹ But when it is necessary to operate or protect the safety and security of staff, USAID/Afghanistan may authorize implementing partners to negotiate and sign MOUs with Taliban officials on a case-by-case basis in accordance with agency-specific guidance.¹² USAID's Bureau for Humanitarian Assistance (BHA) and State's Bureau of Population, Refugees, and Migration (PRM) do not follow USAID/Afghanistan's administrative protocols and have coordinated to provide their own set of guidelines for implementing partners to consider when signing MOUs.¹³ For additional information on federal

U.S. ASSISTANCE

guidelines for signing MOUs with the Taliban, see pages 64–65 of SIGAR’s January 2024 *Quarterly Report to the United States Congress*.

The UN, through its Humanitarian Response Plan (HRP), leads international efforts to deliver humanitarian assistance directly to Afghans, including food, shelter, cash, and household supplies. The UN requested \$3.06 billion to fund humanitarian activities in 2024. As of October 22, the HRP was 37% funded, at \$1.1 billion. The United States is the single largest donor, having contributed over \$527.7 million this year.¹⁴

USAID/BHA currently supports 17 humanitarian activities in Afghanistan, prioritizing direct food assistance and other avenues to help reduce food insecurity, including by promoting health, nutrition, water, sanitation, and hygiene. The total award amount for these programs, as shown in Table A.1, is more than \$770 million.¹⁵

SIGAR Audit

An ongoing SIGAR audit is reviewing MOUs signed by State’s implementing partners to determine the extent to which such agreements with the Taliban were completed and reviewed in accordance with applicable U.S. laws and agency requirements.

TABLE A.1

USAID/BHA ACTIVE PROGRAMS IN AFGHANISTAN				
Program Supported	Implementer	Start Date	End Date	Award Amount
Emergency Food and Nutrition Assistance and Air Services	UN WFP	1/16/2024	7/15/2025	\$280,000,000
WASH Response and Humanitarian Assistance Program	IOM	7/1/2022	7/31/2025	116,730,000
Project Name Withheld at Request of USAID	(redacted)	12/19/2022	5/18/2025	71,000,000
Project Name Withheld at Request of USAID	(redacted)	12/19/2022	8/18/2025	58,891,304
Project Name Withheld at Request of USAID	(redacted)	12/1/2022	12/13/2024	46,089,130
Integrated Nutrition, Cash, WASH, and Protection Services	UNICEF	12/14/2023	5/31/2025	40,245,916
Project Name Withheld at Request of USAID	(redacted)	1/1/2023	5/31/2025	39,000,000
Project Name Withheld at Request of USAID	(redacted)	1/1/2023	3/31/2025	28,000,000
Provision of Lifesaving GBV Prevention and Response, MRH services in Emergency through Mobile Health Teams (MHTs) & Strengthen the AAP mechanism and capacity/human resources	UNFPA	8/18/2023	4/30/2025	24,100,000
Project Name Withheld at Request of USAID	(redacted)	12/1/2022	10/31/2025	19,390,000
Project Name Withheld at Request of USAID	(redacted)	5/1/2023	6/30/2025	14,900,000
Scale Up Plan for Health Cluster Coordination Structure	UN WHO	12/26/2022	5/31/2024	10,583,333
Project Name Withheld at Request of USAID	(redacted)	3/1/2022	6/9/2026	9,756,243
Protection	UNDP	6/10/2024	8/17/2025	5,000,000
Scale Up Plan for Health Cluster Coordination Structure	UN WHO	8/1/2024	12/31/2024	3,250,000
Information Mgmt. for Disaster Risk Reduction and Response	UN OCHA	1/1/2024	12/31/2024	3,200,000
Information Mgmt. for Disaster Risk Reduction and Response	UN FAO	1/1/2024	7/31/2025	500,000
Total				\$770,635,926

Note: numbers have been rounded.
Source: USAID, BHA, response to SIGAR data call, 10/10/2024.

USAID PROGRAMS IN AFGHANISTAN

USAID/Afghanistan continues to fund basic needs programs in Afghanistan through its Offices of Livelihoods; Democracy, Gender, and Rights (ODGR); Livelihoods (OLH); and Social Services (OSS). There are 26 active programs in Afghanistan with remaining unliquidated obligations in their periods of performance. Quarterly updates are listed thematically below.¹⁶

Economic Growth

USAID’s OLH supports two active economic growth programs—the Afghanistan Competitiveness of Export-Oriented Businesses Activity (ACEBA) and the Turquoise Mountain Trust (TMT) - Exports, Jobs, and Market Linkages in Carpet and Jewelry Value Chains project.¹⁷ Together, they have a total estimated cost of more than \$120 million, as shown in Table A.2.

TABLE A.2

USAID ACTIVE ECONOMIC GROWTH PROGRAMS				
Project Title	Start Date	End Date	Total Estimated Cost	Cumulative Disbursements, as of 10/7/2024
Afghanistan Competitiveness of Export-Oriented Businesses Activity (ACEBA)	1/27/2020	1/26/2025	\$105,722,822	\$92,530,702
Carpet and Jewelry Value Chains	1/31/2019	4/30/2025	14,935,752	12,299,573
Total			\$120,658,574	\$104,830,275

Note: Numbers have been rounded.
Source: USAID, response to SIGAR data call, 10/15/2024.

Afghanistan Competitiveness of Export-Oriented Businesses Activity

USAID’s five-year, \$105.7 million Afghanistan Competitiveness of Export-Oriented Businesses Activity (ACEBA) is designed to provide technical assistance and grants to small and medium export-oriented enterprises. In its fifth year, ACEBA focuses on three value chains: cashmere, saffron, and carpets. Since the Taliban takeover, ACEBA has prioritized livelihood support in almost all provinces by facilitating access to credit, bolstering private sector efforts to increase liquidity, helping the jobless secure apprenticeships, and assisting private sector suppliers of humanitarian goods to start or sustain production. Throughout its duration, ACEBA expects to support 1,050 small- and medium-sized enterprises, assist 82,000 individuals through livelihood restoration, provide 27,900 individuals with telemedicine consultations, supply 750 firms with working capital, and see a 50% increase in sales of supported firms.¹⁸

According to its most recently available quarterly report, ACEBA has reached over 85,000 individuals since the program began, surpassing its initial target by 3,000 individuals. ACEBA reported that 77% of all 6,321 participants in FY 2024 Q3 were women and more than 97% of 1,100 new enrollees in its apprenticeship program that quarter were also women.¹⁹

Last quarter, ACEBA operations in Herat Province paused on several occasions, which prompted ACEBA staff to meet with the applicable officials to explain the program. ACEBA also reported the continuing challenges of women employees having to work from home due to Taliban restrictions on women’s travel and of OFAC sanctions screening compliance measures that have slowed award and recruitment processes.²⁰

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

Turquoise Mountain Trust’s six-year, \$14.9 million project aims to create jobs within the carpet weaving and jewelry industries by providing development assistance to micro-, small-, and medium-size enterprises in Kabul, Jowzjan, and Bamyan Provinces. This program was scheduled to end on April 30, 2023, but USAID extended it until April 2025 and increased funding by \$5 million, to \$14.9 million.²¹

In FY 2024 Q3, its most recently available quarterly report, TMT reported helping 2,775 individuals obtain jobs. To date, over 43,000 artisan jobs have been created, compared to its goal of 28,750, and have largely supported Afghan women. TMT continued to provide technical support for carpet and jewelry industry artisans, with quarterly revenue reaching \$1.3 million, about 8% of the program’s total revenue goals for firms receiving TMT support.²²

Education Programs

USAID’s OSS supports five education programs in Afghanistan, with total estimated costs of over \$233 million, as shown in Table A.3.²³ USAID continues to support primary school education for girls and boys as well as women’s and men’s higher education, but reported that the Taliban’s ban on girls’ secondary and higher education has directly affected OSS programs.²⁴ OSS focuses on sustaining higher education opportunities for women and girls in career fields granted special exemptions by the Taliban ministry of health, such as midwifery degree programs, and through online learning, while prioritizing the safety and privacy of female students and educators.²⁵

TABLE A.3

USAID ACTIVE EDUCATION PROGRAMS				
Project Title	Start Date	End Date	Total Estimated Cost	Cumulative Disbursements, as of 10/7/2024
Accessible and Quality Basic Education (AQBE)	10/1/2023	9/30/2028	\$79,249,987	\$2,616,714
Afghanistan Integrated Youth Activity (AIYA)	10/1/2024	9/30/2029	62,000,000	-
Women’s Scholarship Endowment (WSE)	9/27/2018	9/26/2028	60,000,000	50,000,000
Supporting Student Success in Afghanistan (SSSA)	1/1/2023	12/31/2026	27,284,620	10,402,732
Young Women Lead (YWL)	9/28/2023	9/27/2025	4,935,797	843,008
Total			\$233,470,404	\$63,862,454

Note: Numbers have been rounded.
Source: USAID, response to SIGAR data call, 10/15/2024.

Accessible and Quality Basic Education

Accessible and Quality Basic Education (AQBE) is a five-year, \$79.2 million program that began in October 2023 and aims to improve safe, equitable access to quality education for primary-aged girls and boys and secondary school-aged girls. AQBE has four goals (1) to achieve improved delivery of quality instruction in foundational skills and delivery of support for student well-being by educators; (2) to reinforce community school management and family engagement to sustain access to safe public and community-based education; (3) to increase the transition rate of community-based education students into public primary schools; and (4) to sustain secondary education engagement and learning opportunities for adolescent girls.²⁶

In FY 2024 Q3, the most recent data available, AQBE continued to prepare for program activities once it signs an MOU with the Taliban ministry of education. AQBE reported that Taliban directives, like changing curricula to a sharia-focused system and transferring Community-Based Education to local entities or provincial education directorates, constrained program preparations.²⁷

Young Women Lead

Young Women Lead (YWL), which started in September 2023, is a two-year, \$4.9 million program to expand post-secondary education opportunities and enhance job readiness skills and professional networks for young Afghan women. To support students inside Afghanistan, YWL focuses on post-secondary programs in female-specific, exempted fields of study, such as allied health fields (anesthesia, dental prosthesis, medical technology, midwifery, nursing, and pharmacy). YWL intended to also support women in the information technology, education, and agriculture sectors, but Taliban restrictions have largely prevented these activities. (Some educational institutions continue to issue information technology diplomas to women, but the ministry of education does not recognize them.) Partly at the request of the Taliban minister of education, YWL supports Afghan men pursuing information technology degrees, but did not report any updates on this initiative in its most recent reporting.²⁸

In FY 2024 Q3, the most recent data available, YWL received Taliban approval for its budget as part of its registration with the ministry of economy and reported that close to 400 Afghan women were enrolled in its allied health activities. YWL also met with several Taliban ministers (education, public health, and higher education directorate of foreign and scholarship affairs) to discuss activity alternatives due to current Taliban restrictions limiting the program's initial plans of supporting students in information technology, education, and agriculture.²⁹



Afghan girls at a UN-funded event in August. (Photo by UNAMA/Sampa Kangwa-Wilkie)

Supporting Student Success in Afghanistan

Since January 2023, USAID's Supporting Student Success in Afghanistan (SSSA) aims to sustain access to and improve retention in local higher education opportunities for students by providing \$27.2 million to the American University of Afghanistan (AUAF).³⁰ Following the closure of AUAF's Kabul campus after the Taliban takeover, AUAF opened a campus in Doha, Qatar, and began online classes for students in Afghanistan and elsewhere. AUAF continues to provide this model of education to over 1,000 enrolled academy, undergraduate, and graduate students.³¹

In its most recently available report to USAID, AUAF held its commencement ceremony in June for over 100 students in Doha and online. AUAF also held virtual, weekly counseling sessions for students and faculty to engage on a variety of topics, such as managing nerves and anxiety, and self-care. SSSA did not report any challenges that significantly affected program activities last quarter. This quarter, SSSA said its activities would focus on career readiness and post-graduate opportunities, as well as preparing for phase two of the program, which received approval in September to begin on January 1, 2025.³² In phase one, SSSA is required to assess the feasibility of AUAF in Afghanistan across legal, security, financial, and programmatic sectors before program activities continue.³³ In phase two, SSSA plans to establish remote partnerships with higher education institutes and reestablish undergraduate, graduate, and non-degree professional programs at AUAF in Kabul.³⁴

Women's Scholarship Endowment

The Women's Scholarship Endowment (WSE) helps Afghan women obtain a university or graduate degree in science, technology, engineering, and mathematics (STEM). WSE aims to develop and implement a scholarship

program for Afghan women, strengthen the organizational capacity at local partner universities, and provide beneficiaries with career development and leadership training.³⁵

Nine students are currently enrolled in online classes from Afghanistan, while 48 female scholars are attending classes in-person at the AUAF's Doha campus. These students are pursuing undergraduate degrees in business administration or computer science. This quarter, WSE planned to support the first cohort of about 100 medical students enrolling in universities outside of Afghanistan for the fall semester.³⁶

Afghanistan Integrated Youth Activity

The Afghanistan Integrated Youth Activity (AIYA) is a five-year, \$62 million program that began on October 1, 2024. AIYA seeks to empower Afghan women and girls by equipping them with market-relevant technical skills to enhance income, food security, and economic resilience through vocational and post-secondary educational training. USAID's OLH and OSS support this program.³⁷ AIYA is in its initial start-up phase and SIGAR will report on its deliverables once they are available.

Agriculture Programs

USAID's OLH continued to support three agriculture activities in Afghanistan with total estimated costs of more than \$215 million, as shown in Table A.4.

TABLE A.4

USAID ACTIVE AGRICULTURE PROGRAMS				
Project Title	Start Date	End Date	Total Estimated Cost	Cumulative Disbursements, as of 10/7/2024
Strengthening Rural Livelihoods and Food Security (SRL-FS)	7/25/2022	7/24/2026	\$80,000,000	\$40,000,000
Afghanistan Value Chains Program (AVCP)	6/9/2018	6/8/2025	75,672,170	65,214,610
Women and Men in Agriculture (WAMA)	10/1/2024	9/30/2029	59,910,649	-
Total			\$215,582,819	\$105,214,610

Note: Numbers have been rounded.

Source: USAID, response to SIGAR data call, 10/15/2024.

USAID agriculture programs aim to mitigate the immediate hardships on farm households and agribusinesses stemming from drought, political instability, and financial illiquidity, and to improve food security and the sustainability of key agricultural value chains. Activities include (1) training, technical assistance, and extension services (education, marketing, health, business assistance) to smaller-scale farmers; (2) supplying seeds, fertilizer, and other items to farmers to help increase production; (3) providing veterinary services and other support to the livestock and dairy industries

to improve animal health, maintain productive assets, and increase production and incomes; and (4) improving domestic market linkages and creating additional value.³⁸

USAID OLH programs face continuing implementation challenges due to the Taliban banning women from working for national and international NGOs, in addition to varied interpretations of their other edicts.³⁹

Strengthening Rural Livelihoods and Food Security

USAID's four-year, \$80 million Strengthening Rural Livelihoods and Food Security (SRL-FS) program began in July 2022, and supports food security and resilience among vulnerable Afghan households.⁴⁰ The UN Food and Agriculture Organization implements this activity in eight provinces (Badakhshan, Bamyan, Badghis, Jowzjan, Nimroz, Nuristan, Paktika, and Parwan). These provinces are all classified at the Phase 4 (Emergency) level of the Integrated Food Security Phase Classification (IPC), meaning that households have very high acute malnutrition and excess mortality. This program aims to improve the efficiency of staple crops such as wheat, beans and legumes, and fresh fruits and vegetables; expand households' access to nutritious food; support livestock; increase production of fodder crops (for livestock grazing); strengthen farmers' knowledge of climate smart cultivation/production practices; connect farmers with domestic markets to provide a short-term income boost; and collect data from all of Afghanistan's 34 provinces for the IPC Acute Food Insecurity Analysis.⁴¹

In FY 2024 Q3, the most recent program data available, SRL-FS provided over 14,600 households (112,100 people) with summer crop cultivation packages that included fertilizer and seed, about 73% of the total target households. SRL-FS also plans to distribute wheat cultivation packages to over 5,500 households by the end of 2024. Since it began, SRL-FS has provided assistance packages to 21% of its intended beneficiaries (42,210 of 201,000 households).⁴²

Afghanistan Value Chains Program

USAID's \$75.6 million Afghanistan Value Chains Program (AVCP), a combination of two former programs—AVCP—Livestock and AVC—Crops—operates throughout Afghanistan with regional offices in Kabul, Herat, Mazare Sharif, Jalalabad, and Kandahar.⁴³ AVCP is a market-driven, private sector program, aiming to increase the income, employment, commercial viability, and productivity of anchor firms in livestock and crops value chains to support food security and women in agriculture. AVCP also supports sustainable, agriculture-led economic growth by partnering with anchor firms, providing credit, and collaborating with key stakeholders to better respond to market opportunities. According to the most recent data available from September, 7,746 households **benefited directly** from AVCP activities and 42% of beneficiaries were women. AVCP has reached 93% of its target beneficiaries (16,754 of 18,000 individuals) since the program began.⁴⁴

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

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

Women and Men in Agriculture

USAID’s Women and Men in Agriculture (WAMA) is a \$59.9 million, five-year program that began on October 1, 2024. WAMA aims to improve food security, expand women’s empowerment, and support sustainable agricultural livelihoods by partnering with the private sector.⁴⁵ WAMA is in its initial start-up phase and SIGAR will report on the program’s deliverables once they are available.

Public Health

USAID currently implements its public health programs through OSS. USAID-funded health-related programs have a total estimated cost of over \$583 million, as seen in Table A.5.⁴⁶

This quarter, USAID reported that Afghanistan has approximately 3,000 functional health facilities with technical and financial support from donors who are helping vulnerable populations, including women and children, access health care.⁴⁷ However, in late 2023, the Taliban ministry of health issued a letter banning specific health services and activities, including public health awareness campaigns, women-friendly health centers, social behavioral change, and mental health services.⁴⁸ According to one implementing partner that addresses women’s health and family planning, Taliban restrictions worsen existing barriers to educating the public on health care and providing reproductive health care. In addition, Taliban threats have created a growing sense of insecurity among staff.⁴⁹ USAID reported this quarter that of 20 female Health Emergency Response health workers recently polled by UNICEF about Taliban restrictions, six had resigned and five were unable to report to their provincial offices.⁵⁰

TABLE A.5

USAID ACTIVE HEALTH PROGRAMS				
Project Title	Start Date	End Date	Total Estimated Cost	Cumulative Disbursements, as of 10/7/2024
Local Health System Sustainability (LHSS)	8/29/2019	8/28/2025	\$251,772,216	\$7,509,997
Assistance for Families and Indigent Afghans to Thrive (AFIAT)	7/10/2020	7/9/2025	117,000,000	73,006,229
Urban Health Initiative (UHI) Program	10/14/2020	10/13/2025	104,000,000	64,178,303
New DEWS Plus	2/2/2022	9/30/2031	50,000,000	17,875,470
Rural Water Supply, Sanitation, and Hygiene (Ru-WASH)	6/24/2020	6/23/2025	35,841,332	35,841,332
Central Contraceptive Procurement (CCP)	4/20/2015	11/28/2024	25,000,000	3,676,081
Global Health Supply Chain Management (GHSCM-PSM)	4/20/2015	11/28/2024	176,568	5,982,049
Total			\$583,790,116	\$208,069,461

Note: Numbers have been rounded.

Source: USAID, response to SIGAR data call, 10/15/2024.

Local Health System Sustainability

The Local Health System Sustainability (LHSS) program aims to help low- and middle-income countries transition to self-financed health systems.⁵¹ Through partnerships with the Afghan Social Marketing Organization (ASMO) and other grantees, LHSS helps reduce the cost of health care by supporting partner sales of affordable, socially marketed health products to women and children.⁵²

LHSS currently operates in Kandahar, Herat, Balkh, Kabul, and Nangarhar Provinces.⁵³ In FY 2024 Q3, LHSS completed its sixth annual assessment of ASMO's technical, financial, and institutional capacities and developed an action plan to expand their operations. LHSS also worked with its grantee partners to help equitably identify beneficiaries for LHSS-supported integrated financing schemes (mechanisms). In addition, LHSS approved a \$90,000 grant to establish a reproductive health center in Kabul, in coordination with the Norwegian Agency for Development Cooperation.⁵⁴

Assistance for Families and Indigent Afghans to Thrive

Assistance for Families and Indigent Afghans to Thrive (AFIAT), an OSS program that began in 2020, aims to improve health outcomes for Afghans, particularly women of childbearing age and preschool children, in rural and peri-urban Afghanistan. According to AFIAT, the program continues to adapt to Taliban restrictions and signed an MOU with the Taliban ministry of public health on March 10, 2024.⁵⁵

In its fourth year, AFIAT reported supporting 397 health facilities and 1,251 health posts in 14 provinces. During FY 2024 Q3, AFIAT advocated for the replication and institutionalization of its interventions in health facilities, including maternal health safety bundles, safe practices for cesarean surgery, logistics management, and antenatal and postnatal care.⁵⁶ Following these protocols, 13,688 women received active labor care to identify and manage post-partum hemorrhage in 27 AFIAT-supported health facilities this quarter. In addition, AFIAT supported 714 cesarean surgeries, with a 74% compliance rate with their surgical safety checklist.⁵⁷ As part of its community outreach efforts, AFIAT engaged health shuras to help monitor and hold accountable health care workers at all 397 AFIAT-supported facilities. AFIAT also reported that their community dialogue efforts helped improve maternal and neonatal interventions.⁵⁸

Urban Health Initiative

The Urban Health Initiative (UHI) program is a five-year cooperative agreement funded by USAID and implemented by a consortium of partners. UHI aims to support the health service ecosystem and improve access to primary care and lifesaving secondary and referral care for Afghans in urban areas, particularly women, children, and other vulnerable populations.⁵⁹

In FY 2024 Q3, UHI continued coordinating activities with the Taliban ministry of public health at the national and provincial levels, as well as through various committees and task forces with other health partners, including multiple UN bodies. UHI supported a capacity-building symposium for 109 participants in Jalalabad in June 2024, covering a range of topics related to maternal health. UHI staff (including technical teams, field implementers, and monitoring staff) also conducted 42 supervisory sessions to strengthen health service delivery in five cities.⁶⁰ UHI-supported health facilities conducted 52,990 first antenatal care visits, 64,319 first postnatal care visits, and supported 60,063 births.⁶¹

WHO Polio and Immunization II (formerly Strengthening National Disease Surveillance and Response in Afghanistan)

USAID/Afghanistan currently supports national disease surveillance efforts, including polio surveillance, through the World Health Organization (WHO). The 18-month agreement, from September 2024 to March 2026, aims to prevent mortality and morbidity in Afghanistan through the early detection of, and efficient and appropriate response to, infectious disease outbreaks, by strengthening and expanding the capacity of Afghanistan's National Disease Surveillance and Response system.⁶²

In FY 2024 Q3, 3,131,631 cases of infectious disease were reported through the national surveillance system. Over 6,700 samples were tested in WHO-supported laboratories, with 2,555 samples testing positive for Crimean-Congo Hemorrhagic Fever, Dengue Fever, Cholera, Chickenpox, and COVID-19.⁶³

During the reporting period, WHO trained 26 lab technicians on diagnosing cholera by culture, and visited 10 labs to supervise work and ensure the labs were fully functional. While work will continue as planned, WHO reported that finding qualified female staff remains a challenge.⁶⁴

BHA Support for WHO Initiatives

USAID/BHA supports WHO to provide primary health care services, maintain a pharmaceutical pipeline for emergency health service providers, respond to disease outbreaks, and lead the Afghanistan Health Cluster coordination, a collective of 69 humanitarian health partners who provide conflict-related services and focus on improving access to and quality of services. In September, BHA reported a new \$3.25 million award to continue supporting WHO's work in Afghanistan.⁶⁵ For more information on public health in Afghanistan, see page 31.

Democracy, Gender, and Rights

USAID manages several programs in Afghanistan focused on providing support to civil society organizations, the media, Afghan women and girls, and conflict-affected civilians through ODGR and OSS. Total estimated costs for these active programs are over \$102 million, as seen in Table A.6.

The Taliban continued to monitor USAID’s gender and rights programs through random office visits, reportedly intimidating implementing staff. USAID asked that some information about these programs be withheld to protect staff and beneficiaries in Afghanistan.⁶⁶

TABLE A.6

USAID ACTIVE DEMOCRACY, GENDER, AND RIGHTS PROGRAMS				
Project Title	Start Date	End Date	Total Estimated Cost	Cumulative Disbursements, as of 10/7/2024
Enabling Essential Services for Afghan Women and Girls	7/25/2022	7/24/2025	\$30,000,000	\$21,291,247
Supporting Transformation for Afghanistan’s Recovery (STAR)	2/18/2021	9/30/2025	28,338,901	22,048,100
Afghanistan Support Program (ASP)	9/16/2022	9/15/2025	25,884,633	15,175,452
Information, Dialogue, and Rights in Afghanistan (IDR)	9/23/2022	9/1/2025	14,079,528	5,600,000
Countering Trafficking in Persons (CTIP III)	10/1/2024	9/30/2027	4,500,000	-
Total			\$102,803,062	\$64,114,799

Note: Numbers have been rounded.
Source: USAID, response to SIGAR data call, 10/15/2024.

Countering Trafficking in Persons

Countering Trafficking in Persons is a three-year, \$8.25 million program that began on October 1, 2024. Its goal is to reduce vulnerability to human trafficking in Afghanistan by empowering civil society organizations and providing support services to vulnerable communities. CTIP III is employing a flexible and adaptive implementation approach, USAID reported, to provide a wide range of services to counter trafficking, including public awareness campaigns, protection services, and support services.⁶⁷ SIGAR will report on the program’s deliverables when they are available.

Supporting Transformation for Afghanistan’s Recovery

Since February 2021, USAID’s STAR program has aimed to build resilience in some of Afghanistan’s poorest and most conflict-affected communities by strengthening food and livelihood security through a consortium of implementing partners. The program provides cash assistance, agricultural and livestock support, and supported market skills and linkages across nine provinces. STAR, originally set to end on December 31, 2024, has been extended to September 30, 2025, to continue assisting vulnerable, conflict-affected households.⁶⁸

During FY 2024 Q3, STAR operated in all nine of its targeted provinces reaching more than 158,000 **direct beneficiaries** and 640,417 **indirect beneficiaries** in 323 communities. STAR noted “significant progress” in improving water, sanitation, and hygiene services (WASH) in 18 communities, where

Direct Beneficiaries: individuals or households that receive goods or services.
Indirect Beneficiaries: individuals or households that receive assistance that is “not significant or enough to result in progress that can be attributed to [project] interventions.”

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

communal solar-powered water supply systems were constructed, benefiting 37,963 people. An additional five WASH facilities were completed in health centers and schools, benefiting 17,617 people.⁶⁹

SIGAR Audit

A SIGAR audit issued this quarter reviewed USAID's \$35.8 million Rural Water Supply, Sanitation, and Hygiene (Ru-WASH) activity in Afghanistan. SIGAR assessed the extent to which USAID (1) met the goals and objectives for its WASH projects in Afghanistan; (2) conducted oversight of the Afghanistan WASH projects; and (3) identified and documented the challenges encountered during implementation.

SIGAR found that USAID designed Ru-WASH to comply with the Water Act's long-term sustainability and maximum impact requirements. However, following August 2021, Afghanistan's new operating environment prevents Ru-WASH from ensuring the sustainability of its program since it cannot engage with Afghanistan's host government or its national-level institutions. SIGAR also found that the Taliban's policies discriminating against women have undermined Ru-WASH's ability to promote women's access to water and sanitation resources, diminishing the program's ability to achieve the Act's maximum impact goal.

Despite these challenges, SIGAR found that Ru-WASH has met, or is on track to meet, its nine performance indicator targets.

Enabling Essential Services for Afghan Women and Girls

The UN Entity for Gender Equality and the Empowerment of Women (UN Women) implements the USAID-funded Enabling Essential Services for Afghan Women and Girls activity to prevent and respond to violence against women, strengthen opportunities for women's economic empowerment, and safeguard spaces for women's civil society organizations.⁷⁰ This quarter, UN Women continued to expand efforts to reach survivors of violence and those at-risk of violence, as well as invest in women-led and gender-focused civil society organizations. Detailed programmatic information has been withheld at the request of USAID due to its sensitive nature.⁷¹

Regarding economic development efforts, USAID reported that 860 women-owned micro-, small-, and medium-enterprises received support from this activity in the third quarter of 2024, in the form of skills training, financing, market access support, and coaching. These 860 supported businesses reportedly helped generate income for an estimated 2,000 women. UN Women trained 17 women to work as business development coaches, bringing the total to 65 women who can support other women entrepreneurs to start or expand their businesses. Another 946 women gained employment opportunities in 45 private sector companies, the majority of which hold agreements with UN Women to provide job opportunities to Afghan women.⁷²

Afghanistan Support Program

The Afghanistan Support Program (ASP), in USAID's ODGR, aims to support civil society organizations, civic activists, human rights defenders, and journalists in their efforts to protect basic rights and freedoms and ensure access to credible media. ASP also supports efforts to combat trafficking in persons and raise awareness of the issue.⁷³ ASP advances its objectives by providing financial, operation, and professional development support to media and civil society. Its activities are implemented by a consortium of NGOs and media partners.⁷⁴

Last quarter, USAID reported that the Taliban general directorate of intelligence (GDI) had increased its surveillance of civil society organizations (CSOs), media, and individual activists. The GDI continue to raid, interrogate, and threaten CSO workers and journalists, and media and CSOs are pressured to hire Taliban staff.⁷⁵ USAID confirmed the threat to ASP beneficiaries remained high this quarter and requested that additional programmatic details be withheld for the safety of local staff and beneficiaries.⁷⁶

Information, Dialogue, and Rights in Afghanistan

In September 2022, USAID signed an agreement for the \$6.1 million Supporting Media Freedom and Access to Information in Afghanistan program.⁷⁷ USAID modified the program to include a second component called “Supporting National Dialogue and Rights Advocacy” and changed the program name to Information, Dialogue, and Rights (IDR) in Afghanistan. As of September 30, the program’s total estimated cost is \$14.1 million and it is set to operate until September 1, 2025.⁷⁸

The program’s objective is to help deliver news and educational content to national audiences that strengthen Afghanistan’s human capital and enable citizens to freely organize and communicate. IDR aims to accomplish this by supporting independent media and reporting on rights and governance issues; developing a strong cadre of female journalists and producers; supporting journalists to operate safely; and informing Afghans about critical issues of public interest.⁷⁹

USAID reported this quarter that IDR continued supporting independent journalism and coverage of human rights, services delivery, justice, and economic development. IDR also continued to advocate for journalists’ protection, empower women journalists, and enhance media literacy in Afghanistan. IDR noted ongoing challenges for female journalists, including mandatory mask-wearing during reporting and exclusion from government press conferences. Some media outlets also risk closure due to financial difficulties related to the constrained operating environment.⁸⁰

STATE DEPARTMENT PROGRAMS IN AFGHANISTAN

Democracy and Human Rights

State’s Bureau of Democracy, Human Rights, and Labor (DRL) supports a diverse range of programs protecting the rights of Afghan civil society, independent media, women and girls, and human rights actors. DRL helps protect victims of gender-based violence, strengthens and supports freedom of association by supporting civil society organizations and national NGOs, and provides access to independent sources of information by supporting media outlets and journalists. DRL also promotes respect for human rights, especially for ethnic and religious minority groups, as well as other vulnerable communities, and strengthens community resilience through cross-cutting interventions. Since the withdrawal of U.S. troops in 2021, DRL has provided more than \$26 million in emergency, resiliency, and advocacy assistance to almost 900 members of civil society, including Afghan women leaders, and over 1,600 women, girls, and their families, both inside and outside the country. At State’s request, additional details of its DRL programs have been withheld to protect the safety of staff and beneficiaries in Afghanistan.⁸¹

Support for Refugees and Internally Displaced People

USAID/BHA and the State Department’s Bureau of Population, Refugees, and Migration (PRM) continue to support Afghan refugees and internally displaced people (IDPs). In FY 2024 Q4, PRM obligated \$92.9 million for humanitarian assistance activities in Afghanistan.⁸²

Humanitarian efforts have concentrated on Afghan returnees from Pakistan since November 2023 when Pakistan’s government began implementing its “Illegal Foreigners’ Repatriation Plan,” authorizing the arrest, detention, and deportation of all unregistered migrants.⁸³ In response, the UN’s International Organization for Migration (IOM) issued a Border Consortium Appeal to support the immediate needs of Afghan returnees at crossing points along the Afghanistan-Pakistan border, including protection screening, shelter, and transportation to areas of origin or return. Last quarter, PRM provided \$2.5 million to the UN High Commissioner for Refugees and \$5.0 million to other implementing partners working under the Border Consortium Appeal.⁸⁴

This quarter, PRM reported that it is prioritizing funding along Afghanistan’s border crossing points with Iran and in areas of return within Afghanistan to support the approximately 2,000 people returning daily from Iran.⁸⁵ Humanitarian organizations have reported that at least some of the returnees have been deported without court orders or a formal complaint mechanism. Deportees reported experiencing physical violence, verbal abuse, overcrowded conditions, family separation, and loss of assets when being deported from Iran.⁸⁶

For more information on Afghan refugees and IDPs, see pages 30–31.

Counternarcotics

From 2003 until the fall of the Afghan government in August 2021, the State Department’s Bureau of International Narcotics and Law Enforcement Affairs (INL) operated multiple programs in Afghanistan to reform the criminal justice system and limit the production and trafficking of illegal drugs.⁸⁷ For more information on Afghanistan’s narcotics production and seizures see pages 44–45.

Ongoing Programs

Since FY 2021 Q4, INL has obligated \$71.3 million for counternarcotics programming, including \$29.4 million in newly obligated funds and \$41.9 million in realigned funds from other State programs, to support research, alternative livelihoods, and prevention and treatment services programs in Afghanistan.⁸⁸

Research Programs

INL supports counternarcotics oversight and messaging efforts by funding programs through the UN Office on Drugs and Crime (UNODC). The

Afghanistan Opium Surveys utilize data collected by UNODC through remote sensing, surveys, and global data collection on drugs to predict medium- and long-term trends in the narcotics industry.⁸⁹ The Afghan Opiate Trade Project (AOTP) monitors and analyzes trends in Afghanistan's opiate industry to support the international response to the illicit drug economy.⁹⁰ INL has disbursed \$28.4 million for the Afghanistan Opium Surveys since 2006 and \$10.3 million for the AOTP since December 2011.⁹¹ Since 2019, INL has disbursed \$6.9 million for the Drugs Monitoring Platform that captures near-real time data on drug seizure and trafficking for drugs originating and produced in Afghanistan.⁹²

Alternative Livelihoods Programs

The United Nations Development Programme (UNDP) has implemented INL-funded alternative livelihood programs in six provinces with a history of high poppy cultivation to support farmers with licit crop production and facilitate market linkages. Since 2016, INL has disbursed approximately \$85.4 million to implement these programs, \$28.4 million of which has been disbursed through one active program, the Consolidated Community-Based Agriculture and Rural Development—Access to Licit Livelihoods program, which began in January 2024.⁹³

Prevention and Treatment Services Programs

INL supports several prevention and treatment services programs implemented by the U.S. Agency for Global Media (USAGM) and the Colombo Plan. USAGM facilitates antinarcotics messaging via television, radio, and online news, with total INL disbursements of \$5.5 million since February 2017. The Colombo Plan supports over 20 drug treatment centers for women and children in Afghanistan, with total INL disbursements of \$11.2 million since September 2022.⁹⁴

Removing Explosive Remnants of War

State's Bureau of Political-Military Affairs' Office of Weapons Removal and Abatement (PM/WRA) manages the Conventional Weapons Destruction (CWD) program in Afghanistan and—due to the ongoing risk to civilians—continues to fund landmine and explosive remnants of war (ERW) clearance activities through implementing partners. PM/WRA currently supports four Afghan NGOs, three international NGOs, and two public international organizations to help clear areas in Afghanistan contaminated by ERW and conventional weapons (e.g., unexploded mortar rounds). State has provided \$492 million in weapons-destruction and mine-action assistance to Afghanistan since 1997.⁹⁵

Operating Environment

Direct U.S. assistance to the Directorate for Mine Action Coordination (DMAC), an Afghan government entity, was canceled on September 9, 2021, in compliance with international sanctions against specially designated terrorist groups following the Taliban's takeover.⁹⁶ PM/WRA implementing partners have signed MOUs with DMAC, with one partner signing two MOUs with the ministry of national disaster management this quarter; none signed agreements with Taliban provincial and district officials this quarter.⁹⁷

The Directorate for Mine Action Coordination

The Directorate for Mine Action Coordination is an Afghan government entity, now Taliban-run, that manages, coordinates, regulates, and monitors humanitarian mine action activities that are implemented by national and international NGOs and companies. DMAC is a directorate of the Afghanistan National Disaster Management Authority. DMAC coordinates with the Mine Action Technical Cell, which is directed by the UN Mine Action Service.

DMAC does not conduct or fund demining operations or programs. It also lacks the resources to fully operate the national mine database and conduct quality assurance practices. DMAC has supported humanitarian mine programs by working with the UN when local officials have attempted to interfere with regular clearance operations.

Source: State, PM/WRA, response to SIGAR data call, 6/11/2024; State, PM/WRA, response to SIGAR vetting, 1/12/2024; Geneva International Centre for Humanitarian Demining, DMAC (Directorate of Mine Action Coordination), accessed 6/20/2024.

Operational accreditation: certifies that an organization has the technical capacity to conduct demining programs and its procedures are consistent with international and national mine action standards. These technical certifications are to assess and ensure safe and efficient operations, and not indicative of political support from any entity. Current DMAC accreditation of U.S.-funded projects and programs are extensions of those granted prior to August 2021.

Source: State, PM/WRA, response to SIGAR vetting, 1/12/2024.

DMAC continued **operational accreditation** of U.S.-funded projects and PM/WRA implementing partners this quarter, though PM/WRA reported several women employed by implementing partners were not allowed to work from the implementing partners' offices as of early September.⁹⁸

Clearance Operations

This quarter, PM/WRA implementing partners cleared over 3.6 million square meters of minefields, and destroyed 114 anti-tank mines and anti-personnel weapons, 395 items of unexploded ordnance, and 3,510 small arm ammunitions. After FY 2024 Q4, PM/WRA estimated there are about 1.2 billion square meters of contaminated minefields and battlefields remaining. Since 1997, PM/WRA implementing partners have cleared a total of 391.8 million square meters of land and destroyed over eight million landmines and ERW.⁹⁹

Funding Update

Since September 2021, PM/WRA implementing partners have paid Taliban entities over \$1.7 million in taxes, including about \$145,850 this quarter, the majority of these in withheld payroll taxes. PM/WRA obligated about \$5.7

million in FY 2023 bilateral and reclassified funds.¹⁰⁰ For more information on State's contributions to the Nonproliferation, Anti-Terrorism, Demining, and Related Programs (NADR) Fund, see pages 114–115.

DEPARTMENT OF DEFENSE PROGRAMS

U.S. Security Contract Close-Outs

Following the Taliban takeover, U.S. funding obligations of the Afghan National Defense and Security Forces (ANDSF) ceased, but disbursements to contractors continue, as necessary, until all Afghanistan Security Forces Fund (ASFF) obligations incurred prior to the U.S. withdrawal are liquidated.¹⁰¹

According to DOD, resolving ASFF-funded contracts is an ongoing contract-by-contract matter between contractors and the contracting office in the military departments (Army, Air Force, and Navy). ASFF obligation authority was granted by the DOD Comptroller to the Combined Security Transition Command-Afghanistan (CSTC-A) and the Defense Security Cooperation Agency (DSCA), and these organizations then delegated obligation authority to the military departments. DSCA used pseudo-Foreign Military Sales (FMS) cases to manage ASFF funds in the FMS Trust Fund.¹⁰²

Contract vendors must submit claims to begin the close-out process. Vendors typically have a five-year window after contracts are executed to submit claims, and DOD cannot force vendors to submit invoices for payment. Therefore, DOD said it cannot at this time provide information on estimated contract closing dates, the amount of funds available to be recouped, or the approximate costs of terminating each contract.¹⁰³

As seen in Table A.7, ASFF funds that were obligated by CSTC-A and its successor the Defense Security Cooperation Management Office-Afghanistan (DSCMO-A), which was disbanded on June 1, 2022, have total remaining unliquidated ASFF obligations of \$46.9 million. Contracts, used to support pseudo-FMS cases managed by the military departments, have total unliquidated ASFF obligations of \$129.5 million.¹⁰⁴

Between FY 2002 and FY 2021, Congress appropriated \$88.8 billion to support the ANDSF.¹⁰⁵

TABLE A.7

SUMMARY STATUS OF ASFF OBLIGATED CONTRACTS (\$ MILLIONS)				
	Cumulative Obligations	Cumulative Expenditures	Unliquidated Obligations (ULO)^a	ULO as of:
Military Departments				
Department of the Air Force				
A-29s	\$1,019,121,578	\$1,019,121,578	-	10/10/2024
C-130	242,450,000	111,550,000	48,232,000	10/1/2024
PC-12	40,306,651	20,745,134	19,561,518	10/21/2024
C-208	120,903,024	115,620,239	3,181,662	10/10/2024
Munitions	10,881,000	10,730,000	148,900	10/10/2024
Department of the Army				
ASFF	\$256,503,676	\$215,410,555	\$41,093,121	9/20/2024
UH-60	225,250,362	223,009,247	3,241,115	9/20/2024
ASFF Ammunition	59,149,127	45,934,882	13,214,245	9/20/2024
PEO STRI (simulation, training, and instrumentation)	7,250,663	7,216,782	33,881	9/20/2024
Department of the Navy				
Contracts	\$8,825,470	\$8,075,625	\$749,844	10/7/2024
Subtotal (All Military Departments)	\$1,990,641,551	\$1,777,414,043	\$129,456,285	
Military Command				
Defense Security Cooperation Management Office-Afghanistan				
All Programs	\$180,786,743	\$133,904,411	\$46,882,332	10/7/2024
Total	\$2,171,428,293	\$1,911,318,454	\$176,338,617	

^a Unliquidated Obligations (ULOs) are equal to undisbursed obligations minus open expenses.

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

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- 104 DOD, OUSD-P, response to SIGAR data call, 10/8/2024; DOD, response to SIGAR data call, 6/15/2022; DSCMO-A response to SIGAR vetting, 1/18/2021.
- 105 See Appendix A.

سر دفتر مفتش ویژه برای بازسازی افغانستان



د افغانستان د بیارغاونې لپاره د ځانګړي ستر مفتش اداره

“SIGAR continues to pursue investigations and criminal inquiries into theft and corruption relating to Afghanistan reconstruction and U.S. government-sponsored programs.”

—*Inspector General John F. Sopko*

4 SIGAR OVERSIGHT



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An Afghan woman embroiders in Balkh Province. (Photo by UNAMA/Ashiqullah Mandozai)

SIGAR OVERSIGHT ACTIVITIES

This quarter, Inspector General John Sopko recommended to the Office of Management and Budget in SIGAR's FY 2026 budget submission that SIGAR cease oversight operations on September 30, 2025, reflecting the changing geopolitical realities of the Taliban takeover and the concurrent reduction in U.S. assistance to Afghanistan. SIGAR's work to date has identified approximately \$3.97 billion in savings to the U.S. taxpayer.

SIGAR issued nine products this quarter, including this quarterly report. SIGAR issued one performance audit examining the United States Agency for International Development's (USAID) 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. SIGAR's criminal investigations resulted in one sentencing. SIGAR has 24 ongoing cases.

PERFORMANCE AUDITS AND EVALUATIONS

SIGAR conducts performance and financial audits, and evaluations of programs and projects connected to U.S. assistance in Afghanistan. SIGAR has six ongoing performance audits and evaluations, and 22 ongoing financial audits, as shown in Appendix B of this report.

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

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

Performance Audit Reports

SIGAR issued one performance audit this quarter.

Performance Audit 25-01-AR: Rural Water Supply, Sanitation, and Hygiene in Afghanistan: USAID is Meeting Programming Goals but Could Be Providing Better Oversight

In 2014, Congress passed the Senator Paul Simon Water for the World Act of 2014 (Water Act) in recognition of the importance of water, sanitation, and hygiene (WASH) to human life, and the United States' commitment to being a global leader that provides sustainable access to WASH for the world's most vulnerable populations. The Act designated officials within the Department of State and USAID to coordinate a U.S. Global Water Strategy, a single, government-wide strategy for communicating to Congress how the agencies intend to implement WASH programs authorized by the Act.

Since 2001, the United States has spent \$334 million on Afghanistan WASH programming. USAID's \$35.8 million Rural Water Supply, Sanitation, and Hygiene (Ru-WASH) activity is the only ongoing Water Act-authorized program in Afghanistan with a period of performance from June 2020 to June 2025. SIGAR assessed the extent to which USAID (1) met the goals and objectives for its WASH projects in Afghanistan; (2) conducted oversight of the Afghanistan WASH projects; and (3) identified and documented the challenges encountered during implementation.

SIGAR found that USAID designed Ru-WASH to comply with the Water Act's long-term sustainability and maximum impact requirements. However, following August 2021, Afghanistan's new operating environment prevents Ru-WASH from meeting those requirements. Specifically, Ru-WASH cannot ensure the sustainability of its programming since it cannot engage with Afghanistan's host government or its national-level institutions, which are strategies and best practices for ensuring WASH sustainability. SIGAR also found that the Taliban's policies discriminating against women have undermined Ru-WASH's ability to promote women's access to water and sanitation resources, diminishing the program's ability to achieve the Act's maximum impact.

Despite these challenges, SIGAR found that Ru-WASH has met, or is on track to meet, its nine performance indicator targets. Additionally, while USAID met its oversight and adaptive management requirements, it did not increase its oversight on Ru-WASH programming. USAID's oversight responsibilities for Ru-WASH only require it to receive bi-annual and annual progress reports from its implementing partner, thus simply receiving these reports fulfills USAID's oversight requirement. However, SIGAR conducted site visits and found issues not included in the implementer's reporting. If USAID had conducted site visits, it could have identified these deficiencies and taken corrective actions. SIGAR did not make any recommendations in this report.

Financial Audits

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

SIGAR's financial audit program identifies **questioned costs** resulting from a contract or grant awardee's lack of, or failure to comply with, internal controls, or a failure to comply with applicable requirements. The results of SIGAR's financial audits, including any recommendations about questioned costs, are provided to the funding agencies to make final determinations on fund recovery. Since 2012, SIGAR's financial audits have identified more than \$539 million in questioned costs and \$366,718 in unpaid interest on advanced federal funds or other revenue amounts owed to the government.

This quarter, SIGAR completed seven financial audits of U.S.-funded projects in support of the Afghan people. An additional 22 ongoing financial audits are reviewing \$249 million in auditable costs, as shown in Table S.1. A list of completed and ongoing financial audits can be found in Appendix B of this quarterly report.

SIGAR issues each financial audit report to the funding agency that made the award(s). The funding agency is responsible for making the final determination on **questioned amounts** identified in the report's audit findings. As of September 30, 2024, funding agencies had disallowed \$29.89 million in questioned amounts, which are thereby subject to collection. It takes time for funding agencies to carefully consider audit findings and recommendations. As a result, final disallowed-cost determinations remain to be made for several of SIGAR's issued financial audits. SIGAR's financial audits have also identified and reported 837 compliance findings and 908 internal-control findings to the auditees and funding agencies.

Financial Audit Reports Issued

The seven financial audits completed this quarter identified \$2,083,317 in questioned costs as a result of internal-control deficiencies and noncompliance issues. Due to the current security situation in Afghanistan, the names and other identifying information of some implementing partners and programs have been withheld at State and USAID's requests.

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

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

TABLE S.1

SIGAR'S FINANCIAL AUDIT COVERAGE	
(\$ BILLIONS)	
275 completed audits	\$9.8
22 ongoing audits	0.3
Total	\$10.1

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

Source: SIGAR Audits and Inspections Directorate, 9/15/2024.

Financial Audit 24-39-FA: USAID's Strengthening Education in Afghanistan Program

Audit of Costs Incurred by The Asia Foundation

On May 19, 2014, USAID's Mission to Afghanistan awarded a five-year, \$29,835,920 cooperative agreement to The Asia Foundation to support the Strengthening Education in Afghanistan program. The objectives of the program were to improve the capacity, operations, management, and programming of educational institutions and civil society organizations in Afghanistan. USAID modified the agreement 19 times, extending the period of performance from May 18, 2019, through December 31, 2023, and increasing the total award amount to \$49,828,942.

SIGAR's financial audit, performed by Castro & Company LLC, reviewed \$7,896,916 in costs incurred under the agreement from October 1, 2020, through December 31, 2023. Castro identified one deficiency in the Foundation's internal controls and one instance of noncompliance with the terms of the cooperative agreement. Castro did not identify any questioned costs.

Financial Audit 24-38-FA: USAID's Afghanistan Value Chains—Crops Activity

Audit of Costs Incurred by DAI Global LLC

On August 2, 2018, USAID's Mission to Afghanistan awarded a cost-plus-fixed-fee contract to DAI Global LLC to implement the Afghanistan Value Chains—Crops activity. The contract provided support for local anchor firms to reverse market failures, strengthen backward and forward linkages, drive growth, create jobs within high-value horticulture, and increase spices and medicinal crop value chains. The contract included a three-year base period and a two-year option period. The period of performance for the three-year base period was August 2, 2018, through August 1, 2021, and the option period was August 2, 2021, to August 1, 2023. USAID modified the contract 12 times. The modifications did not increase the contract value or extend the contract end date.

SIGAR's financial audit, performed by Castro & Company LLC, reviewed \$27,936,849 in costs and fixed fees charged to the contract from August 1, 2021, through August 1, 2023. Castro identified three significant deficiencies in DAI's internal controls and three instances of noncompliance with the terms of the contract. Castro did not identify any questioned costs.

Financial Audit 24-37-FA: State's Weapons and Ammunition Disposal Program in Afghanistan

Audit of Costs Incurred by The HALO Trust USA Inc.

On August 10, 2016, the U.S. Department of State's Bureau of Political-Military Affairs, Office of Weapons Removal and Abatement awarded a three-year, \$1,250,000 grant to The HALO Trust USA Inc. in support of its Weapons and Ammunition Disposal program in Afghanistan. The grant

intended to assist the government and people of Afghanistan by enhancing security through the detection, removal, and disposal of unwanted ammunition, with the overall objective to seek and destroy 300 metric tons of ammunition. State modified the grant seven times. The modifications increased the grant amount to \$6,236,207 and extended the period of performance through March 31, 2021.

SIGAR's financial audit, performed by Conrad LLP, reviewed \$2,500,000 in costs charged to the grant from April 1, 2019, through the closeout period ending February 23, 2022. Conrad identified two material weaknesses, two significant deficiencies, and two deficiencies in HALO's internal controls, and six instances of noncompliance with the terms of the grant. Because of these issues, Conrad questioned a total of \$335,256 in costs charged to the grant.

Financial Audit 24-36-FA: USAID's [redacted] Program Audit of Costs Incurred by [redacted]

On May 26, 2018, USAID awarded a four-year, \$9,491,153 cooperative agreement to [redacted] in support of the [redacted] program. USAID modified the agreement nine times. The modifications increased the award amount to \$18,481,505, and revised the period of performance to August 1, 2018, through August 1, 2023.

SIGAR's financial audit, performed by Crowe LLP, reviewed \$4,569,329 in costs charged to the agreement from January 1, 2021, through July 31, 2022. Crowe identified three material weaknesses in [redacted] internal controls and two instances of noncompliance with the terms of the agreement. As a result, Crowe questioned a total of \$26,511 in costs charged to the agreement.

Financial Audit 24-35-FA: USAID's Afghanistan Value Chains– Livestock Activity

Audit of Costs Incurred by DAI Global LLC

On June 9, 2018, USAID's Mission to Afghanistan awarded a cost-plus-fixed-fee contract to DAI Global LLC to implement the Afghanistan Value Chains–Livestock activity, which provided support for poultry, livestock, and dairy product value chain activities. The contract included a three-year base period and a two-year option period, with a period of performance from June 9, 2018, through June 9, 2023. USAID modified the contract 13 times. The modifications increased the contract value from \$55,672,171 to \$75,672,171 and extended the contract end date to June 8, 2025.

SIGAR's financial audit, performed by Castro & Company LLC, reviewed \$21,677,174 in costs and fixed-fees charged to the contract from August 1, 2021, through May 31, 2023. Castro identified two deficiencies in DAI's internal controls and two instances of noncompliance with the terms of the contract or Federal Acquisition Regulations. Castro did not identify any questioned costs.

Financial Audit 24-34-FA: Department of State’s Embassy Scholars Program

Audit of Costs Incurred by [redacted]

On August 4, 2016, the Department of State awarded two cooperative agreements totaling [redacted] to [redacted] to support its Embassy Scholars Program. The agreements sought to provide scholarships to students in the Youth Solidarity and English Language, the Youth Exchange Study, the Afghan University Student Exchange, and the English Access Micro-Scholarship programs. State modified the agreements seven times, which extended their combined period of performance from December 31, 2021, through July 31, 2023, but did not change the total funding.

SIGAR’s financial audit, performed by Conrad LLP, reviewed a total of \$6,858,019 in costs charged to the agreements from August 4, 2016, through August 31, 2022. Conrad identified one material weakness and four significant deficiencies in [redacted] internal controls, and five instances of noncompliance with agreement terms. As a result, Conrad questioned a total of \$1,721,550 in costs charged to the agreements.

Financial Audit 24-33-FA: USAID’s Afghanistan Competitiveness of Export-Oriented Businesses Activity

Audit of Costs Incurred by DAI Global LLC

On January 27, 2020, USAID’s Mission to Afghanistan awarded a cost-plus-fixed-fee contract to DAI Global LLC to implement the Afghanistan Competitiveness of Export-Oriented Businesses Activity. Its objectives were to enhance the competitiveness of export-oriented businesses in Afghanistan and promote sustainable economic growth. The contract included a three-year base period and a two-year option period. The period of performance for the three-year base period was from January 27, 2020, through January 26, 2023. The period of performance for the two-year option period is from January 27, 2023, to January 26, 2025. USAID modified the contract eight times. The modifications increased the total estimated cost-plus-fixed-fee from \$65,141,235 to \$105,722,822 and extended the period of performance to January 26, 2025.

SIGAR’s financial audit, performed by Castro & Company LLC, reviewed \$56,287,958 in costs and fixed fees charged to the contract from February 1, 2021, through June 30, 2023. Castro identified one deficiency in DAI’s internal controls and one instance of noncompliance with the terms of the contract. Castro did not identify any questioned costs.

Status of SIGAR Recommendations

The Inspector General Act of 1978, as amended, requires SIGAR to report on the status of its recommendations. This quarter, SIGAR closed 28 recommendations contained in 10 performance audit, inspection, and financial audit reports. From 2009 through September 2024, SIGAR issued 502

audits, alert letters, and inspection reports, and made 1443 recommendations to recover funds, improve agency oversight, and increase program effectiveness.

SIGAR has closed 1,329 of these recommendations, about 93%. Closing a recommendation generally indicates SIGAR's assessment that the audited agency either has implemented the recommendation or has otherwise appropriately addressed the issue. In some cases, where the agency has failed to act, SIGAR will close the recommendation as "Not Implemented;" SIGAR closed a total of 292 recommendations in this manner. In some cases, these recommendations will be the subject of follow-up audit or inspection work.

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

This quarter, SIGAR continued to monitor agency actions on 114 open recommendations. Of these recommendations, 49 have been open for more than 12 months because the agency involved has not yet produced a corrective-action plan that SIGAR believes would resolve the identified problem, or has otherwise failed to appropriately respond to the recommendation(s).

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

LESSONS LEARNED

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

Ongoing Lessons Learned Program Work

SIGAR has two ongoing lessons learned projects. The first is examining the challenges faced by donors, the UN, and NGOs in getting aid to vulnerable people living under regimes that the United States and other donors do not recognize, otherwise known as politically estranged countries. While the

project is focusing on challenges in Taliban-controlled Afghanistan, in order to develop best practices, it is also examining similar efforts in other countries, including South Sudan, Sudan, Syria, and Yemen. The report will document how the United States and other donor countries, as well as multilateral organizations such as the UN and World Bank, respond to undemocratic regime changes in countries that receive significant aid. It will make recommendations about how donors, the UN, and NGOs can better understand and mitigate interference and diversion to make aid delivery more effective.

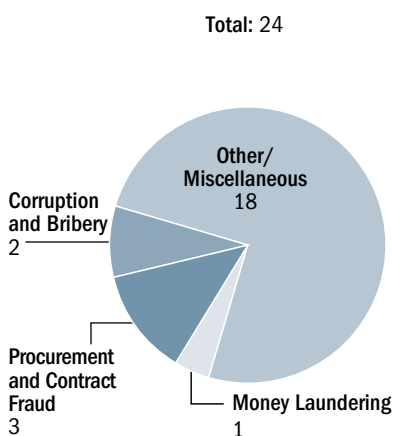
The second project is assessing the staffing of U.S. government personnel in positions relating to Afghanistan, with five key focus areas: recruitment/hiring, training, deployment, retention, and handover/backfilling. It is focusing on the mechanisms of getting the right U.S. personnel into the right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

SIGAR White Paper for the Department of State

The State Department’s Office of Foreign Assistance asked SIGAR’s Lessons Learned Program to write a white paper on building consensus across the department around evidence-based decision-making. Using business management literature and LLP’s extensive reporting on how State operates, the white paper detailed how to accelerate State’s embrace of evidence, emphasize its importance or absence during deliberations, and cultivate champions for evidence across offices and bureaus.

FIGURE S.1

**SIGAR INVESTIGATIONS:
NUMBER OF OPEN INVESTIGATIONS**
July 1–September 30, 2024



Source: SIGAR Investigations Directorate, 10/1/2024.

INVESTIGATIONS

Following the U.S. withdrawal and the collapse of the Afghan government, SIGAR continues its investigations and criminal inquiries into corruption-related theft of U.S. taxpayer monies spent in and on Afghanistan. SIGAR’s Investigations Directorate oversees and investigates the misuse of reconstruction funds provided prior to and post-August 2021, and works with cooperating U.S. government partners to identify weaknesses in financial institutions that contribute to capital flight from Afghanistan and to access intelligence on illicit financial networks. To date, SIGAR investigations have resulted in 169 criminal convictions. Criminal fines, restitutions, forfeitures, civil settlements, and U.S. government cost savings and recoveries total approximately \$1.67 billion.

During the reporting period, SIGAR’s criminal investigations resulted in one sentencing. No new cases were initiated. There are 24 ongoing investigations, as shown in Figure S.1.

Follow the Money and Capital Flight Initiatives

Over the last four quarters, the SIGAR Investigation Directorate’s analytical group reviewed millions of lines of financial data related to monetary transactions following the collapse of the Afghan government. The review focused

on uncovering suspicious transactions and identifying occurrences of theft or fraudulent receipt of U.S. reconstruction funds. As a result, SIGAR opened multiple criminal inquiries and have two ongoing investigations.

SIGAR's analytical team is advancing this initiative by reevaluating processes that could illuminate additional suspicious transactions to identify individuals, entities, and shell corporations used by former Afghan government officials or politically connected individuals who may have benefited from the theft of reconstruction funds or capital flight from Afghanistan. The data may also identify Afghan financial institutions and other entities which may have been involved in the diversion of funds. SIGAR is particularly focused on destinations with low barriers for international individuals to access high end luxury real estate markets, where secrecy and anonymity is prioritized, and transnational monetary movements to enter the markets are less scrutinized.

SIGAR P1/P2 Referral Initiative Update

This quarter, a former Afghan government official, who worked closely with SIGAR and the U.S. government on anti-corruption initiatives, arrived in the United States with his family. This individual assisted SIGAR by obtaining records and coordinating with Afghan officials in the investigation of cases related to U.S. reconstruction funds provided to Afghanistan.

To date, SIGAR has referred 291 P1 and P2 applicants for resettlement in the United States. SIGAR also continues to work with the Department of State Diplomatic Security Service, the Defense Criminal Investigative Service, and other U.S. entities in response to an increase in Special Immigrant Visa fraud investigations.

Former Construction Specialist Sentenced for Visa Fraud Scheme

On August 22, 2024, in the U.S. District Court, District of New Hampshire, Mike Baum was sentenced to one year probation for visa fraud.

The Afghan Allies Protection Act of 2009 authorized the issuance of Special Immigrant Visas (SIVs) to Afghan nationals who worked with the U.S. Armed Forces in Afghanistan as interpreters or translators. Among other requirements, an Afghan national applying for a SIV under this program had to submit a letter of recommendation from a person associated with the U.S. government in a specified supervisory or senior position. The State Department National Visa Center, located in Portsmouth, New Hampshire, was responsible for reviewing SIV applications. As part of its procedures for processing a SIV application, it was practice for State to request verification from the recommender.

During 2020 and 2021, Baum, a former construction specialist residing in California, knowingly presented to State a document required by the immigration laws and regulations that contained a false statement. Specifically,

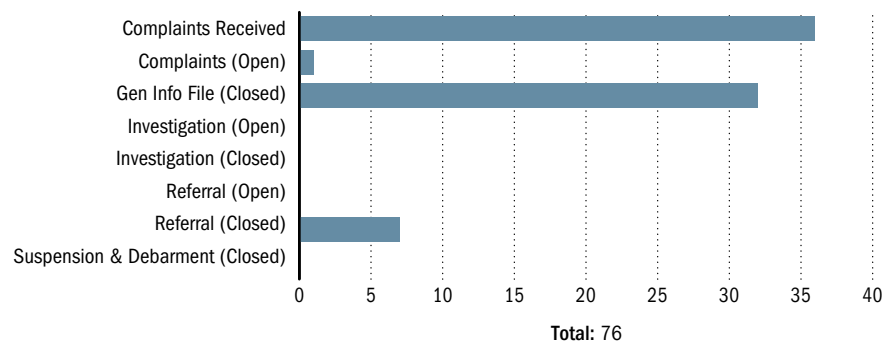
in exchange for monetary payments, Baum signed multiple letters of recommendation in support of SIV applications for Afghan nationals whom Baum falsely claimed to have supervised while deployed to Afghanistan. After the applications were submitted, Baum falsely verified the authenticity of the letters in response to inquiries from the National Visa Center.

SIGAR Hotline

The SIGAR Hotline (by e-mail: sigar.hotline@mail.mil; web submission: www.sigar.mil/investigations/hotline/report-fraud.aspx; phone: 866-329-8893 in the United States) received 36 complaints this quarter. In addition to working on new complaints, the Investigations Directorate continued work on complaints received prior to July 1, 2024. The directorate processed 76 complaints this quarter; most are under review or were closed, as shown in Figure S.2.

FIGURE S.2

STATUS OF SIGAR HOTLINE COMPLAINTS: JULY 1-SEPTEMBER 30, 2024



Source: SIGAR Investigations Directorate, 10/10/2024.

OTHER SIGAR OVERSIGHT ACTIVITIES

SIGAR Submits Sunset Recommendation to OMB

Inspector General Sopko recommended that SIGAR cease oversight operations on September 30, 2025, in his FY 2026 budget request to the Office of Management and Budget (OMB). In his letter, IG Sopko said his recommendation “reflects the geopolitical realities of the Taliban takeover and the concomitant reduction in U.S. assistance to Afghanistan.” Since the Taliban takeover, U.S. funds appropriated for Afghanistan have declined by 82%, from \$6.68 billion on June 30, 2021, to \$1.21 billion on September 30, 2024. IG Sopko said the State and USAID inspectors general can adequately oversee these funds following FY 2025. However, Congress has not yet approved

the recommendation, so SIGAR will continue to carry out its statutory mandate until the pipeline of U.S. reconstruction funds falls to less than \$250 million or SIGAR is directed to close by Congress.

SIGAR BUDGET

SIGAR is currently funded under H.R. 9747, Continuing Appropriations and Extensions Act, 2025 (Pub. L. No. 118-83), signed into law on September 26, 2024. SIGAR was previously funded under H.R. 2882, Further Consolidated Appropriations Act, 2024 (Pub. L. No. 118-47), providing \$24.8 million to support SIGAR's oversight activities and products by funding SIGAR's Audits and Inspections, Investigations, Management and Support, Research and Analysis Directorates, and Lessons Learned Program.

SIGAR STAFF

With 111 employees on board at the end of the quarter, SIGAR had one fewer staff member than reported in its last quarterly report to Congress.

5 OVERSIGHT BY OTHER GOVERNMENT AGENCIES



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Deminers clear landmines and unexploded ordnance in Kabul. (Photo by UNAMA/Abel Kavanagh)

OVERSIGHT BY OTHER GOVERNMENT AGENCIES

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

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

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

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

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

COMPLETED OVERSIGHT ACTIVITIES

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

TABLE O.1

COMPLETED OVERSIGHT ACTIVITIES OF OTHER U.S. AGENCIES, AS OF SEPTEMBER 30, 2024			
Agency	Report Number	Date Issued	Report Title
State OIG	AUD-GEER-24-21	7/22/2024	Evaluation of Adjustments to the Afghan Special Immigrant Visa Program from 2018 to 2022
State OIG	AUD-GEER-24-28	9/9/2024	FY 2023 NDAA Section 5275 Mandated Review of the Department of State Efforts to Support and Process Afghan Special Immigrant Visa Applicants and Other Afghan Evacuees
State OIG	AUD-GEER-24-31	9/19/2024	Supplemental Classified Report on the Audit of the Disposition of Sensitive Security Assets at U.S. Embassies Kabul, Afghanistan, and Kyiv, Ukraine
DOD	AUD-GEER-24-32	9/30/2024	Management Assistance Report: The Department Would Benefit From a Formal, Systematic Methodology to Capture and Utilize Lessons Learned Following Post Evacuations

Source: State OIG, response to SIGAR data call, 9/13/2024 and 10/3/2024.

State Office of Inspector General - Middle East Regional Operations

State OIG issued four reports this quarter related to Afghanistan reconstruction.

Evaluation of Department of State Accounting, Screening, and Vetting of Afghan Evacuees

Following State's evacuation and suspension of operations at U.S. Embassy Kabul, Afghanistan, in August 2021, multiple Congressional committees requested that State OIG review the processing of Afghan special immigrant visas. State OIG is issuing a series of reports in response to the requests. In addition, Section 5275 of the FY 2023 National Defense Authorization Act directed State OIG to assess State's "efforts to support and process evacuees from Afghanistan and the Afghanistan [SIV] program." State OIG incorporated the Section 5275 requirements into its ongoing work related to Afghan SIVs. State OIG conducted this evaluation to (1) determine the extent to which State accounted for the total number of individuals evacuated from Afghanistan in 2021 with U.S. Government support and (2) assess the systems, staffing, policies, and programs used to screen and vet SIV applicants.

State OIG could not confirm the number of individuals evacuated from Afghanistan, regardless of destination, with U.S. Government support in 2021. State OIG determined that State relied entirely on DOD to track evacuation statistics because the military commander was responsible for conducting the noncombatant evacuation operation. Although State OIG requested DOD documentation to validate the number of evacuees, DOD did not fully respond to State OIG's request prior the issuance of this report. According to DOD officials, the source data may be available, but that data was never provided to State OIG despite repeated attempts to obtain it. Following the noncombatant evacuation operation, State continued relocating Afghan SIV applicants, U.S. citizens, and other eligible Afghans from Afghanistan. State OIG found that State maintained records of individuals relocated since the noncombatant evacuation operation ended. According to State's records, from September 2021 through December 2023, State relocated 35,171 individuals, including 1,971 U.S. citizens and 21,925 Afghan SIV holders and applicants from Afghanistan.

State also reviewed a statistical sample of Afghan SIVs issued in 2021 and found that State followed its established policies, process, and procedures to screen and vet the Afghan SIV applicants with respect to confirming the applicants' identity and spouses who were minors. In addition, State did not find any instances of human trafficking or domestic abuse concerns in the Afghan SIV files reviewed.

State OIG made two recommendations to improve data sharing between State and DOD during military assisted evacuations, including

noncombatant evacuations. State concurred with both recommendations. At the time the report was issued, State OIG considered one recommendation resolved, pending further action, and one recommendation closed. The open recommendation will remain open until State OIG receives documentation that all agreed-upon actions have been completed.

FY 2023 NDAA Section 5275 Mandated Review of the Department of State Efforts to Support and Process Afghan Special Immigrant Visa Applicants and Other Afghan Evacuees

Section 5275 of the National Defense Authorization Act for Fiscal Year 2023, Public Law 117-263, directed the Offices of Inspector General of the Department of Homeland Security and the Department of State to conduct a joint review “of efforts to support and process evacuees from Afghanistan and the Afghanistan special immigrant visa program” in coordination with the Inspector General of the Department of Defense and other appropriate Inspectors General. Among other things, section 5275 directed these offices to provide information regarding the vetting, processing, and resettlement of evacuees, and required that the review include an assessment of the systems, staffing, policies, and programs used to: (1) screen and vet evacuees; (2) admit and process the evacuees at U.S. ports of entry; (3) temporarily house the evacuees prior to resettlement; and (4) account for the total number of individuals evacuated from Afghanistan in 2021 with the support of the U.S. Government, including the number of individuals who were holders of Afghan special immigrant visas.

Following an interim joint report published by the OIGs in June 2023, this report summarizes all of State OIG’s work related to the Afghan Special Immigrant Visa program since 2020. From June 2020 through July 2024, State OIG issued seven reports, five of which included recommendations intended to improve the Afghan SIV program. In those reports, State OIG issued 21 recommendations, of which seven recommendations were resolved pending further action, as of August 1, 2024. This report contained no new recommendations.

Supplemental Classified Report on the Audit of the Disposition of Sensitive Security Assets at U.S. Embassies Kabul, Afghanistan, and Kyiv, Ukraine

State OIG conducted this audit to determine whether U.S. Embassy Kabul, Afghanistan, and U.S. Embassy Kyiv, Ukraine managed, safeguarded, and disposed of sensitive security assets in advance of the evacuation of each post in accordance with State guidance. This report is classified. An unclassified report is forthcoming.

Management Assistance Report: The Department Would Benefit From a Formal, Systematic Methodology to Capture and Utilize Lessons Learned Following Post Evacuations

To ensure the safety of mission personnel during political instability or other security threats, State may evacuate personnel and suspend operations at an embassy or consulate. Since 2014, State has evacuated and suspended operations at seven overseas posts because of deteriorating security environments in the host countries, including Embassy Kabul, Afghanistan, in August 2021 and Embassy Kyiv, Ukraine, in February 2022. During an audit of the disposition of sensitive security assets in the lead-up to the evacuations of Embassy Kabul and Embassy Kyiv, State OIG identified challenges related to State's approach to documenting and applying lessons learned from previous post evacuations. This report addresses those challenges.

State OIG found that State had not established a consistent, comprehensive method to capture lessons learned following post drawdowns, evacuations, and suspensions of operations. State OIG identified two types of reports intended to document lessons learned. Both types of reports are intended to document significant lessons learned following post evacuations and may include recommendations to aid other posts facing emergency evacuation scenarios. However, State OIG found that State had not established clear requirements as to when these reports must be produced. State OIG also found that, even when lessons learned reports were produced following a post's evacuation, State had not established a process to systematically review documented lessons learned or determine when lessons learned should necessitate changes to State policies, procedures, or guidance. As a result, State OIG found that many of the same difficulties experienced by posts that underwent evacuations prior to 2021 were repeated during the evacuation of Embassy Kabul.

State OIG made three recommendations to address the deficiencies identified in this report. The relevant State entities concurred with two recommendations and neither agreed nor disagreed with one recommendation. At the time the report was issued, State OIG considered all three recommendations resolved, pending further action. The recommendations will remain open until State OIG receives documentation that all agreed upon actions have been completed.

ONGOING OVERSIGHT ACTIVITIES

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

OVERSIGHT BY OTHER GOVERNMENT AGENCIES

TABLE O.2

ONGOING OVERSIGHT ACTIVITIES OF OTHER U.S. AGENCIES, AS OF SEPTEMBER 30, 2024			
Agency	Project Number	Date Initiated	Report Title
State OIG	22AUD012	12/2/2021	Review of the Department of State Afghan Special Immigrant Visa Program
State OIG	23AUD001	12/13/2022	Audit of the Disposition of Defensive Equipment and Armored Vehicles in Advance of Evacuations of U.S. Embassies Kabul and Kyiv
USAID OIG	551F0123	4/21/2023	Audit of USAID's Efforts to Safeguard Implementers and Activities in Afghanistan

Source: State OIG, response to SIGAR data call, 9/13/2024; USAID OIG, response to SIGAR data call, 9/12/2024.

State Office of Inspector General–Middle East Regional Operations

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

Review of the Department of State Afghan Special Immigrant Visa Program

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

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

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

United States Agency for International Development Office of Inspector General

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

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

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

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The Official Seal of SIGAR

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

APPENDICES



APPENDIX A

STATUS OF FUNDS

Status of Funds changed its reporting framework in FY 2023 to focus primarily on U.S. funds appropriated, obligated, and disbursed (for purposes defined by SIGAR’s statutory oversight mandate) in the period following the August 2021 U.S. withdrawal from Afghanistan. Nevertheless, U.S. funds appropriated and obligated prior to that date continue to play a significant role in current programming for Afghanistan and in the closing of contracts that were obligated for Afghanistan reconstruction. These activities and their associated sources of funding, whether by appropriation before or after August 2021, are examined through expanded coverage of the Afghanistan Funding Pipeline and the Six Largest Active Accounts in the sections that follow.

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

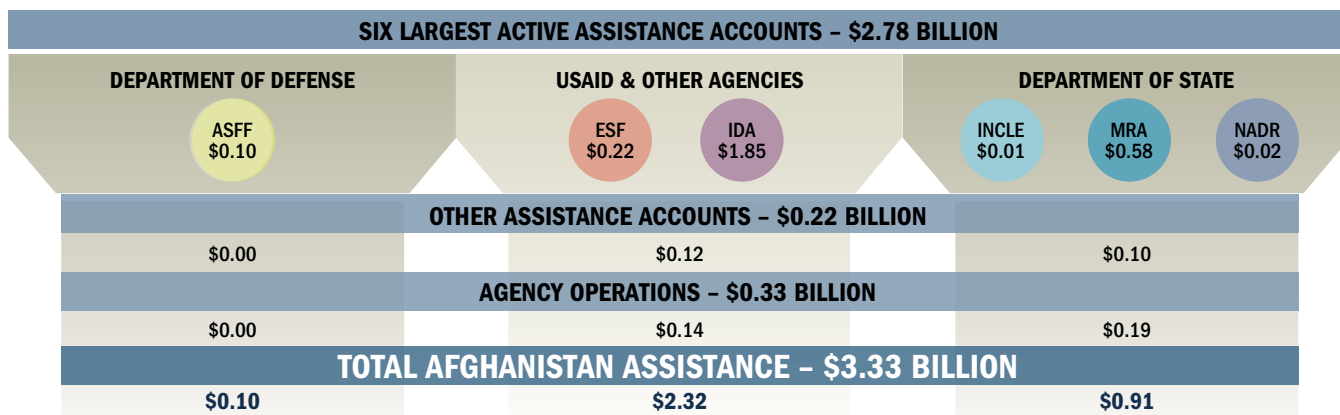
APPROPRIATED FUNDS

U.S. appropriations following the U.S. withdrawal from Afghanistan, for the period FY 2022 to FY 2024, are presented in Figure F.1.

- Total appropriations reached \$3.33 billion.
- The six largest assistance accounts comprised \$2.78 billion of the total.
- International Disaster Assistance (IDA) and Migration and Refugee Assistance (MRA), the two humanitarian assistance accounts, accounted for nearly \$2.43 billion, or 73%, of the total amount.
- Congress appropriated \$100 million to the Afghanistan Security Forces Fund (ASFF) in September 2022 to provide additional funds to settle ASFF-funded contracts originally obligated before the Taliban takeover in August 2021.
- In addition to the six largest accounts, appropriations of \$550.55 million were made to another 10 accounts for a variety of programming purposes and for agency operating costs.

FIGURE F.1

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



Note: Numbers have been rounded. Details of accounts are presented in Table F.10, U.S. Appropriations Made Available for Afghanistan Reconstruction and Post-Withdrawal Assistance, as of September 30, 2024.

CIVILIAN SECTOR DISBURSED FUNDS

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

- Total disbursements for the FY 2022 to FY 2024 period ending September 30, 2024, were more than \$3.45 billion, exceeding total appropriations of \$3.33 billion by more than \$120.18 million. Disbursements post-withdrawal include funding from appropriations made prior to August 2021.
- Disbursements from the Economic Support Fund (ESF) of more than \$862.92 million exceeded appropriations of \$217.88 million by more than \$645.04 million.
- The two humanitarian assistance accounts, IDA and MRA, accounted for more than \$2.22 billion, or 64.2%, of the total amount.
- IDA and MRA, along with other development accounts, contribute to multilateral institutions—UN agencies, the UN Assistance Mission in Afghanistan (UNAMA), and the Afghanistan Resilience Trust Fund (ARTF). These accounts disbursed more than \$2.22 billion to these institutions, equal to 64.4% of total post-withdrawal disbursements. U.S. funding to these multilateral institutions is examined in more detail in Table F.9, U.S. Contributions to UN Agencies, UNAMA, and ARTF on page 118.

TABLE F.1

CIVILIAN SECTOR ACCOUNT DISBURSEMENTS				
OCTOBER 1, 2021, TO SEPTEMBER 30, 2024 (\$ MILLIONS)				
	Disbursements			
Civilian Sector Assistance Accounts	FY 2022	FY 2023	FY 2024	Total
Economic Support Fund (ESF)	\$421.47	\$289.06	\$152.39	\$862.92
International Disaster Assistance (IDA)	408.25	786.07	422.24	1,616.55
International Narcotics Control & Law Enforcement (INCLE)	109.35	10.42	28.55	148.32
Migration and Refugee Assistance (MRA)	228.40	249.45	120.60	598.45
All Other Accounts	72.98	75.79	75.01	223.77
Total	\$1,240.45	\$1,410.78	\$798.78	\$3,450.01
Disbursements to UN Agencies, UNAMA, and ARTF	\$787.58	\$968.87	\$463.89	\$2,220.34
Percent of Total Disbursements	63.5%	68.7%	58.1%	64.4%

Note: All Other Accounts consists of CIO, USAGM, GHP NADR, ECE, HRDF, and several other accounts without active programming but with minor disbursements in the FY 2022–FY 2024 period. The timing and amount of disbursements were estimated for several of these accounts. State did not provide FY21Q4 data for the INCLE and MRA accounts, and consequently their FY 2022 disbursements cover the 7/1/2021 to 9/30/2022 period. See Table F.9, U.S. Contributions to UN Agencies, UNAMA and ARTF, for reporting on disbursements from ESF, IDA, INCLE, MRA, GHP NADR, and CIO, to these entities.

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

APPENDICES

AFGHANISTAN FUNDING PIPELINE

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

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

Table F.2, Appropriated Funds Remaining Available for Possible Disbursement, presents these two components for each of the six largest active accounts. The first column, “FY 2020–24 Funds Appropriated, Not Yet Obligated,” identifies \$102.61 million in FY 2020–2024 appropriations remaining available for obligation that have not been obligated as of September 30, 2024. The second column, “FY 2014–24 Funds Obligated, Not Yet Disbursed,” identifies nearly \$1.11 billion in FY 2014 through FY 2024 appropriations that have been obligated and remain available for disbursement as of September 30, 2024. The rules governing the six accounts’ periods of availability for obligation and disbursement are set forth in the Note to Table F.2. The sum of the first two columns results in the third column “Funds Remaining for Possible Disbursement” of nearly \$1.21 billion as of September 30, 2024.

TABLE F.2

APPROPRIATED FUNDS REMAINING AVAILABLE FOR POSSIBLE DISBURSEMENT SIX LARGEST ACTIVE ACCOUNTS SEPTEMBER 30, 2024 (\$ MILLIONS)			
Six Largest Active Accounts	FY 2020–24 Funds Appropriated, Not Yet Obligated	FY 2014–24 Funds Obligated, Not Yet Disbursed	Funds Remaining for Possible Disbursement
Afghanistan Security Forces Fund (ASFF)	\$91.86	\$176.34	\$268.20
Economic Support Fund (ESF)	10.00	345.22	355.22
International Narcotics Control and Law Enforcement (INCLE)	0.28	3.36	3.64
International Disaster Assistance (IDA)	-	458.48	458.48
Migration and Refugee Assistance (MRA)	-	114.21	114.21
Non-Proliferation, Antiterrorism, Demining, and Related Programs (NADR)	0.47	8.50	8.98
Total	\$102.61	\$1,106.11	\$1,208.72

Note: Numbers have been rounded. Funds remaining available for possible disbursement consist of (1) funds appropriated or otherwise made available for Afghanistan reconstruction, as defined in SIGAR’s enabling statute Pub. L. No. 110–181 (as amended), that remained available for possible obligation; and (2) funds obligated for Afghanistan reconstruction that remained available for possible disbursement (i.e., unliquidated obligations) at September 30, 2024. The ASFF FY 2022 appropriation is available for obligation through FY 2025; the ESF, INCLE, MRA, and NADR appropriations are available for obligation for two years with ESF and INCLE availability extendable up to six years; and after the period of availability for obligation has ended all of these funds are available for disbursement for an additional five years. IDA appropriations are available until expended. Please see Table F.3 through Table F.8 on pages 106–115 for additional details of ASFF, ESF, INCLE, IDA, MRA, and NADR funds remaining for possible disbursement and for the sources of this information.

The nearly \$1.11 billion in funds that have been obligated but not yet disbursed consist of four sub-components, as follows:

- **Funds Obligated, Available for Subobligation.** USAID reported that it had obligated \$76.00 million in FY 2014 through FY 2019 ESF funds through bilateral agreements with the former Afghan government and remain available for subobligation. USAID plans to subobligate these funds on new or existing project awards over the next six months.
- **Active Projects, Funds Obligated and Available for Disbursement.** State and USAID reported that the ESF, IDA, INCLE, MRA, and NADR accounts together had \$796.42 million in unliquidated obligations for 70 active projects. Approximately 52% of this amount, or \$417.71 million, was obligated to eight UN agencies, UNAMA, and the ARTF. All of DOD’s ASFF contracts are being closed out.
- **Inactive Projects, Funds Obligated and Available for Disbursement.** DOD, State, and USAID reported that the ASFF, ESF, IDA, INCLE, MRA, and NADR accounts together held nearly \$217.88 million in unliquidated obligations for inactive, expired, or terminated contracts. DOD has not provided an ASFF contract count, but State and USAID reported that 103 of their projects met one of the inactive project criteria.
- **Administrative and Program Support, Funds Obligated Available for Disbursement.** USAID and State reported a total of \$15.72 million in unliquidated obligations for administrative and program support.

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

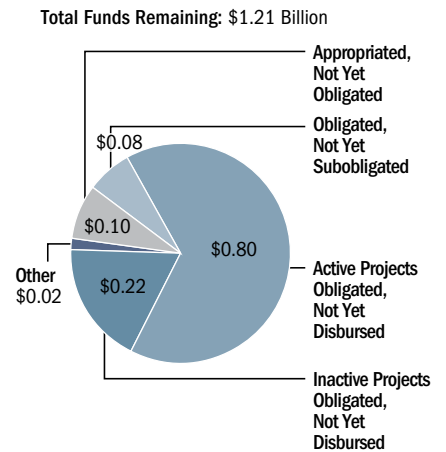
AFGHANISTAN SECURITY FORCES FUND

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

Congress and DOD have taken a series of steps to rescind and reallocate ASFF funds no longer required to support the former ANDSF. DOD reprogrammed nearly \$1.46 billion from its ASFF FY 2020 and FY 2021 accounts in FY21Q4 and rescinded \$700 million from its ASFF FY 2021 account in FY22Q3 as mandated under the Consolidated Appropriations Act, 2022.¹ The Continuing Appropriations and Ukraine Supplemental Appropriations Act, 2023, enacted September 30, 2022, mandated an additional rescission of ASFF FY 2021 appropriations of \$100 million, and at the same time appropriated \$100 million to ASFF for obligation in the FY 2022 to FY 2025 period to

FIGURE F.2

FUNDS REMAINING BY FUNDNG SEGMENT, SIX LARGEST ACTIVE ACCOUNTS, AS OF SEPTEMBER 30, 2024 (\$ BILLIONS)



Note: Numbers have been rounded. Inactive Projects consists of inactive, expired, and terminated contracts.
Source: See Table F.3 through Table F.8 on pages 106–115 for additional details of ASFF, ESF, INCLE, IDA, MRA, and NADR funds remaining for possible disbursement and for the sources of this information.

APPENDICES

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

A 2023 DOD IG audit of DOD's financial management of ASFF found that DOD improperly recorded \$4.10 billion appropriated to the ASFF account as spent when ASFF funds were actually transferred to the FMS Trust Fund. DOD IG recommended that DSCA and OUSD/Comptroller assist SIGAR in reporting restated ASFF obligated and disbursed balances.

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

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

facilitate ASFF contract close-out activities.² There were no ASFF appropriations for FY 2023 or FY 2024.³

DOD managed an ASFF funding pipeline of \$268.20 million as of September 30, 2024, consisting of \$91.86 million in FY 2022 appropriations that remained available for obligation, and \$176.34 million in FY 2018 to FY 2022 appropriations that had been obligated and remained available for disbursement, as shown in Table F.3.

TABLE F.3

AFGHANISTAN SECURITY FORCES FUND FUNDS REMAINING AVAILABLE FOR POSSIBLE DISBURSEMENT SEPTEMBER 30, 2024 (\$ MILLIONS)	
Fund Status and Contract Details	Funds Remaining
Funds Appropriated, Not Yet Obligated	
ASFF FY 2022–2025 Appropriation for Contract Close-Out	\$91.86
Funds Obligated, Not Yet Disbursed	
Terminated Contracts, Balances Reserved for Close-Out	
Air Force (A-29, C-130, PC-12 & C-208 Airframes & Munitions)	71.12
Army (UH-60 Airframe, Ammunition, PEO STRI, and Other)	57.58
Navy (Joint Warfare Center and Other)	0.75
Contracts Obligated by CSTC-A and DSCMO-A	46.88
Total Unliquidated Obligations	176.34
Total Funds Remaining Available for Possible Disbursement	\$268.20

Note: Numbers may not add due to rounding. Details of Funds Obligated, Not Disbursed are presented in Table A.7, Summary Status of ASFF Obligated Contracts on page 74.

Source: DOD/OUSD-P response to SIGAR data call, 10/18/2024; DOD/DFAS, AR(M) 1002 Appropriation Status by FY Program and Subaccounts (Cumulative) September 2024 Certified, at www.dfas.mil/dodbudgetaccountreports/ accessed on 10/21/2024.

ECONOMIC SUPPORT FUND

Economic Support Fund (ESF) programs are intended to advance U.S. interests by helping countries meet short- and long-term political, economic, development, and security needs. In Afghanistan, the ESF is used for humanitarian and non-humanitarian assistance to vulnerable populations. Humanitarian assistance includes health, food security, education, and livelihoods programming. Non-humanitarian assistance aims to help Afghans navigate political and economic challenges through democracy, human rights, and governance programming.⁴

The ESF was allocated \$95.00 million for Afghanistan for FY 2023 through the Section 653(a) consultation process concluded between State and the U.S. Congress in FY23Q4.⁵ This follows a FY 2022 Section 653(a) allocation of \$122.88 million and an additional allocation of \$99.50 million of ESF FY 2021 funds received in FY 2022.⁶ USAID implemented recissions of

APPENDICES

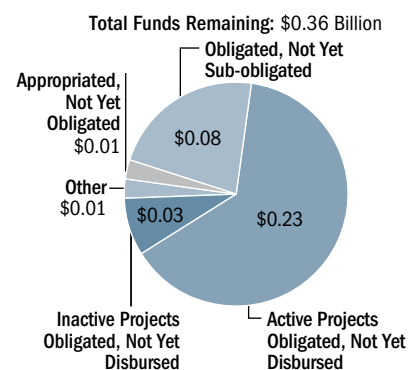
more than \$855.64 million in the Consolidated Appropriations Act, 2022, by rescinding FY 2017, FY 2018, FY 2019, FY 2020, and FY 2021 ESF balances in FY22Q4. USAID also transferred \$25.00 million in FY 2020 and FY 2021 ESF balances to State in FY22Q4.⁷ The FY 2024 Section 653(a) allocation process between State and the U.S. Congress has not yet concluded.⁸

USAID managed an ESF funding pipeline of \$355.22 million as of September 30, 2024, consisting of \$10.00 million in FY 2023 appropriations that remained available for obligation, and \$345.22 million in FY 2014 to FY 2022 appropriations that had been obligated and remained available for disbursement.⁹ There were four components of funds obligated but not yet disbursed:

- **Active Projects.** USAID had obligated \$226.15 million in ESF funds on 20 active projects as described in Table F.4 that remained available for disbursement.
- **Inactive/Expired Awards, Balances Reserved for Close-Out.** USAID had obligated \$28.21 million in ESF funds on 45 inactive or expired projects that remained available for disbursements. Among this group, eight power sector projects had unliquidated obligations of \$17.96 million.
- **Allocable to Active, Inactive and Expired Awards.** USAID had obligated \$14.86 million to program support that remained available for disbursement.
- **Bilateral Unsubobligated Balances.** USAID had obligated \$76.00 million in FY 2014 to FY 2019 ESF funds through bilateral agreements with the former Afghan government, and these funds remain available for subobligation. USAID plans to subobligate these funds on new or existing project awards over the next six months as set forth in the highlight box next to Table F.4.

FIGURE F.3

FUNDS REMAINING BY FUNDING SEGMENT, ECONOMIC SUPPORT FUND, AS OF SEPTEMBER 30, 2024 (\$ BILLIONS)



Note: Numbers have been rounded. Inactive Projects consists of inactive, expired, and terminated projects.
Source: See page 108 for additional information and sources of information.

APPENDICES

TABLE F.4

ECONOMIC SUPPORT FUND FUNDS REMAINING AVAILABLE FOR POSSIBLE DISBURSEMENT SEPTEMBER 30, 2024 (\$ MILLIONS)			
Fund Status and Project Details	Sector	Implementing Partners	Funds Remaining
Funds Appropriated, Not Yet Obligated			
ESF FY 2023 Section 653(a) Allocation for Afghanistan			\$10.00
Funds Obligated, Not Yet Disbursed			
Active Projects			
Accessible and Quality Basic Education (AQBE)	Education	U.S. Nonprofit	46.35
Afghanistan Integrated Youth Activity (AIYA)	Education	U.S. Nonprofit	21.29
Urban Health Initiative (UHI) Program	Health	U.S. for Profit	21.18
Strengthening Rural Livelihoods and Food Security (SRL-FS)	Agriculture	UN FAO	14.29
Competitiveness of Export-Oriented Businesses (ACEBA)	Economic Growth	U.S. for Profit	13.19
Afghanistan Resilience Trust Fund	Civil Society	IBRD	15.00
Women and Men in Agriculture (WAMA)	Agriculture	U.S. for Profit	12.00
Afghan Support Program (ASP)	Civil Society	U.S. Nonprofit	10.71
Afghanistan Value Chains—Livestock	Agriculture	U.S. for Profit	10.46
Afghanistan Monitoring, Evaluation and Learning Activity (AMELA)	Program Support	U.S. for Profit	10.12
Supporting Student Success in Afghanistan (SSSA)	Education	Afghan NP	9.16
Information, Dialogue and Rights in Afghanistan (IDR)	Good Governance	U.S. Nonprofit	8.48
Central Contraceptive Procurement (CCP)	Health	U.S. for Profit	5.42
Global Health Supply Chain Management (GHSCM-PSM)	Health	U.S. for Profit	5.05
Local Health System Sustainability (LHSS)	Health	U.S. for Profit	5.01
Supporting Transformation of Afghanistan's Recovery (STAR)	Civil Society	U.S. Nonprofit	4.54
Countering Trafficking in Persons (CTIP3)	Civil Society	U.S. Nonprofit	4.50
Young Women Lead (YWL)	Education	U.S. Nonprofit	4.09
Assistance for Families and Indigent Afghans to Thrive (AFIAT)	Health	U.S. Nonprofit	2.65
Carpet and Jewelry Value Chains	Economic Growth	PIO	2.64
Total Active			226.15
Inactive/Expired Awards, Balances Reserved for Close-Out			
Power Sector (8 Inactive and Expired Projects)	Power	7 IPs	17.96
Other Sectors (37 Inactive and Expired Projects)	Various	23 IPs	10.25
Total Inactive/Expired			28.21
Allocable to Active, Inactive, and Expired Awards			
Program Support and Other	Various	Various	14.86
Bilateral Unsubobligated Balances			
Bilateral Obligations of ESF FY 2014–19 Not Yet Subobligated			76.00
Total Unliquidated Obligations			345.22
Total Funds Remaining Available for Possible Disbursement			\$355.22

Note: The FY 2024 §653(a) allocation has not been determined. Numbers may not add due to rounding. The acronym "NP" is used for Nonprofit, "PIO" is used for Public International Organization, "IBDR" is used for the World Bank's International Bank for Reconstruction and Development, and "IP" for Implementing Partner.

Source: USAID/Mission, response to SIGAR data call, 10/15/2024; State/F, response to SIGAR data call, 10/22/2024.

Bilateral Unsubobligated Balances

USAID plans to subobligate \$76.00 million from legacy bilateral obligations with the former Afghan government relating to ESF FY 2014–19 funds into new and existing awards over the next six months. Some of these obligations will require State's Office of Foreign Assistance approval or Congressional notification.

Planned Obligations

Sector	(\$ Millions)
Program Support	\$22.64
Economic Growth	20.28
Infrastructure	13.10
Health	5.82
Democracy & Governance	5.79
Gender	4.96
Education	3.30
Agriculture	0.11
Total	\$76.00

Source: USAID/Mission, response to SIGAR data call, 10/15/2024.

INTERNATIONAL DISASTER ASSISTANCE

The International Disaster Assistance (IDA) account has been the largest recipient of U.S. government funding for Afghanistan assistance since the Taliban takeover in August 2021.¹⁰ USAID's Bureau for Humanitarian Assistance (BHA), created through the combination of its Offices of U.S. Foreign Disaster Assistance (OFDA) and Food for Peace (FFP) in June 2020, administers IDA funds. BHA is responsible for leading and coordinating the U.S. government's response to disasters overseas and obligates funding for emergency food assistance projects when there is an identified need and local authorities lack the capacity to respond. BHA works closely with international partners such as the United Nations Children's Fund (UNICEF), the UN's World Food Programme (WFP), and the UN's World Health Organization (WHO) to deliver goods and services to assist conflict and disaster-affected populations in Afghanistan.¹¹

BHA managed an IDA funding pipeline of \$458.48 million as of September 30, 2024, consisting largely of FY 2022–24 appropriations that had been obligated and remained available for disbursement.¹² There were two components of funds obligated but not yet disbursed:

- **Active Projects.** BHA had obligated \$452.25 million in IDA funds on 16 active projects as described in Table F.5 that remained available for disbursement.
- **Inactive/Expired Awards, Balances Reserved for Close-Out, Program Support and Other.** BHA had obligated \$6.23 million on 17 inactive or expired projects and activities that remained available for disbursement.

APPENDICES

TABLE F.5

INTERNATIONAL DISASTER ASSISTANCE FUNDS REMAINING AVAILABLE FOR POSSIBLE DISBURSEMENT SEPTEMBER 30, 2024 (\$ MILLIONS)			
Fund Status and Project Details	Sector	Implementing Partners	Funds Remaining
Funds Obligated, Not Yet Disbursed			
Active Projects			
Emergency Food and Nutrition Assistance and Air Services	Food Assistance	WFP	\$181.49
WASH Response and Humanitarian Assistance Program	Non-Food Assist.	IOM	\$69.86
Project Name Withheld at Request of USAID	Multisector	U.S. Nonprofit	\$36.44
Integrated Nutrition, Cash, WASH, and Protection Services	Multisector	UNICEF	\$29.44
Project Name Withheld at Request of USAID	Multisector	U.S. Nonprofit	\$28.09
Project Name Withheld at Request of USAID	Multisector	U.S. Nonprofit	\$26.57
Provision of Lifesaving GBV Prevention and Response, MRH	Non-Food Assist.	UNFPA	\$23.93
Project Name Withheld at Request of USAID	Multisector	Foreign NP	\$17.74
Project Name Withheld at Request of USAID	Multisector	Foreign NP	\$14.26
Project Name Withheld at Request of USAID	Multisector	Foreign NP	\$9.28
Project Name Withheld at Request of USAID	Multisector	U.S. Nonprofit	\$4.51
Project Name Withheld at Request of USAID	Multisector	U.S. Nonprofit	\$4.41
Scale Up Plan for Health Cluster Coordination Structure	Multisector	WHO	\$3.25
All Other (3 Active Projects and Activities)	Various	3 PIOs	\$3.00
Total Active			452.25
Inactive/Expired Awards, Balances Reserved for Close-Out, Program Support, and Other			
17 Inactive and Expired Projects and Activities	Various	13 IPs	6.23
Total Funds Remaining Available for Possible Disbursement			\$458.48

Note: Numbers may not add due to rounding. The acronym "NP" is used for Nonprofit, "PIO" is used for Public International Organization, and "IP" for Implementing Partner. UN agency acronyms are described in Table F.9, U.S. Contributions to UN Agencies, UNAMA, and ARTF. Source: USAID/BHA, response to SIGAR data call, 10/11/2024; USAID/Mission, response to SIGAR data call, 10/15/2024.

INTERNATIONAL NARCOTICS CONTROL AND LAW ENFORCEMENT

The Department of State's Bureau of International Narcotics and Law Enforcement Affairs (INL) manages the International Narcotics Control and Law Enforcement (INCLE) account, which funds efforts to advance the rule of law and reduce narcotics production and trafficking. In Afghanistan, INCLE programs are directed towards combating substance abuse through drug treatment and prevention efforts and decreasing poppy production by providing farmers with high-value alternatives.¹³

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

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million rescission of INCLE funds mandated in Pub. L. No. 117-103. In FY 2022, \$37.12 million of these de-allotments were re-allotted and reclassified as INCLE FY 2017–2022 and FY 2018–2023, and in FY 2024 \$8.90 million was re-allotted and reclassified as FY 2019–2024 funds.

The FY 2023 Section 653(a) process concluded in FY23Q4, with \$3.00 million in FY 2023 INCLE funds allocated to Afghanistan, which is one-half of the \$6.00 million of the FY 2022 INCLE funds allocated in the previous fiscal year.¹⁴ The FY 2024 Section 653(a) allocation process has not yet concluded.¹⁵

INL managed an INCLE funding pipeline of \$3.64 million as of September 30, 2024, consisting of \$0.28 million in FY 2024 INCLE appropriations allocated for Afghanistan that remained available for obligation, and \$3.36 million in FY 2017 to FY 2024 appropriations that had been obligated and remained available for disbursement.¹⁶ There were two components of funds obligated but not yet disbursed:

- **Active Projects.** INL had obligated \$1.41 million in INCLE funds on two active projects as described in Table F.6 that remained available for disbursement.
- **Inactive/Expired Award, Balances Reserved for Close-Out, and Program Support.** INL had obligated \$1.10 million in INCLE funds on one inactive project and \$0.85 million on administrative support that remained available for disbursement.

TABLE F.6

INTERNATIONAL NARCOTICS CONTROL AND LAW ENFORCEMENT FUNDS REMAINING AVAILABLE FOR POSSIBLE DISBURSEMENT SEPTEMBER 30, 2024 (\$ MILLIONS)			
Fund Status and Project Details	Sector	Implementing Partners	Funds Remaining
Funds Appropriated, Not Yet Obligated			
INCLE FY 2024 Allotment			\$0.28
Funds Obligated, Not Yet Disbursed			
Active Projects			
Counternarcotics Public Information	Counternarcotics	USAGM (IAA)	1.41
Assistance to Drug Treatment Centers	Counternarcotics	Colombo Plan	0.00
Total Active			1.41
Inactive/Expired Awards, Balances Reserved for Close-Out, and Program Support			
Flexible Implementation and Assessment Team (FIAT) II	M&E	U.S. for Profit	1.10
Administrative Support	Various		0.85
Total Inactive and Program Support			1.95
Total Unliquidated Obligations			3.36
Total Funds Remaining Available for Possible Disbursement			\$3.64

Note: The FY 2024 §653(a) allocation has not been determined. Numbers may not add due to rounding. The acronym "IAA" is used for Inter-Agency Agreement.

Source: State/INL, response to SIGAR data call, 10/7/2024; State/F, response to SIGAR data call, 10/22/2024.

MIGRATION AND REFUGEE ASSISTANCE

The Department of State's Bureau of Population, Refugees, and Migration (PRM) administers the Migration and Refugee Assistance (MRA) account that funds programs to protect and assist refugees, conflict victims, internally displaced persons, stateless persons, and vulnerable migrants. Through MRA, PRM supports the work of the UN High Commissioner for Refugees (UNHCR), other international organizations, and various nongovernmental organizations (NGOs) in Afghanistan to assist Afghan refugees throughout the region and upon their return to Afghanistan.¹⁷

PRM allocated \$406.35 million in FY 2022 MRA funds for Afghan refugees, internally displaced persons, and returnees, \$12.97 million in FY 2023, and \$161.76 million in FY 2024, as shown in Table F.10. PRM disbursed \$228.40 million in MRA funds in FY 2022, \$249.45 million in FY 2023, and \$120.60 million in FY 2024, as shown in Table F.1.¹⁸

PRM managed an MRA funding pipeline of \$114.21 million as of September 30, 2024, consisting of FY 2017 to FY 2024 appropriations that had been obligated and remained available for disbursement.¹⁹ There were two components of funds obligated but not yet disbursed:

- **Active Projects.** PRM had obligated \$108.40 million in MRA funds on 25 active projects as described in Table F.7 that remained available for disbursement.
- **Terminated Projects, Balances Reserved for Close-Out.** PRM had obligated \$5.81 million in MRA funds on 39 terminated projects that remained available for disbursement.

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TABLE F.7

MIGRATION AND REFUGEE ASSISTANCE FUNDS REMAINING AVAILABLE FOR POSSIBLE DISBURSEMENT SEPTEMBER 30, 2024 (\$ MILLIONS)			
Fund Status and Project Details	Sector	Implementing Partners	Funds Remaining
Funds Obligated, Not Yet Disbursed			
Active Projects			
Project Name Withheld at the Request of State	Multisector	PIO	\$34.56
Project Name Withheld at the Request of State	Multisector	U.S. Nonprofit	15.50
Addressing Needs of Undocumented Returnees	Multisector	IOM	13.50
2024 Afghanistan Appeal	Multisector	IOM	7.38
2024 Afghanistan Situation Regional Refugee Response Plan	Multisector	IOM	6.50
Project Name Withheld at the Request of State	Multisector	PIO	5.90
2024 UNHCR Global Appeal	Multisector	UNHCR	5.48
Multisector Assistance to Returnee Populations	Multisector	Foreign NP	3.00
Assistance to Refugee Returnees and Host Communities	Multisector	U.S. Nonprofit	2.93
Humanitarian and Protection to Vulnerable Populations	Protection	U.S. Nonprofit	2.83
Afghanistan Third Party Monitoring	Monitoring	U.S. for Profit	2.16
Promoting Afghan Children's Education (PACE)-Pakistan	Education	U.S. Nonprofit	2.11
Afghan Refugees Integrated Interventions (ARISE)-Pakistan	Health, Protection	U.S. Nonprofit	1.75
Project Name Withheld at the Request of State	Multisector	PIO	1.50
Schools and Livelihoods for Afghan Refugees in Quetta	Multisector	U.S. Nonprofit	1.25
All Others Under \$0.50 Million (10 Active Projects and Activities)	Various	7 IPs	2.05
Total Active			108.40
Terminated Projects, Balances Reserved for Close-Out			
39 Projects are Terminated	Various	3 PIOs, 10 Other	5.81
Total Funds Remaining Available for Possible Disbursement			\$114.21

Note: Numbers may not add due to rounding. The acronym "PIO" is used for Public International Organization, "NP" for Nonprofit, and "IP" for Implementing Partner.

Source: State/PRM, response to SIGAR data call, 10/16/2024.

NONPROLIFERATION, ANTITERRORISM, DEMINING, AND RELATED PROGRAMS

The Non-Proliferation, Antiterrorism, Demining, and Related Programs (NADR) account continues to play a critical role in removing dangerous explosive remnants of war.²⁰ While NADR funding for Afghanistan was historically funneled through four subaccounts—Conventional Weapons Destruction (CWD), Antiterrorist Assistance (ATA), Export Control and Related Border Security (EXBS), and Counterterrorism Financing (CTF)—only the CWD account, managed by State’s Office of Weapons Removal and Abatement within the Bureau of Political-Military Affairs (PM/WRA), has continued to fund active projects following the U.S. withdrawal from Afghanistan in August 2021.²¹

The allocation of FY 2023 NADR CWD funds through the Section 653(a) process between State and the U.S. Congress concluded in FY23Q4, with \$5.00 million in NADR CWD funds allocated to Afghanistan, and followed a \$15.00 million FY 2022 NADR CWD allocation.²² The FY 2024 Section 653(a) allocation process has not yet concluded.²³

In FY 2024, a total of \$2.20 million in FY 2019 and FY 2020 funds were de-obligated and reclassified as funds available for re-obligation through FY 2025.²⁴

The NADR pipeline totaled \$8.98 million as of September 30, 2024, and was comprised of \$8.88 million in NADR CWD and \$0.10 million NADR ATA funds available for possible disbursement. The NADR CWD pipeline consisted of \$0.47 million in appropriations that remained available for obligation, and \$8.40 million in FY 2019 to FY 2023 appropriations that had been obligated and remained available for disbursement.²⁵ There were two components of NADR CWD funds obligated but not yet disbursed:

- **Active Projects.** PM/WRA had obligated \$8.22 million in NADR CWD funds on seven active projects as described in Table F.8 that remained available for disbursement.
- **Terminated Projects with Balances Pending Deobligation and Reclassification.** PM/WRA had unliquidated obligations of \$0.19 million on one terminated project that was pending deobligation and reclassification.

TABLE F.8

NONPROLIFERATION, ANTITERRORISM, DEMINING, AND RELATED PROGRAMS FUNDS REMAINING AVAILABLE FOR POSSIBLE DISBURSEMENT SEPTEMBER 30, 2024 (\$ MILLIONS)			
Fund Status and Project Details	Sector	Implementing Partners	Funds Remaining
Conventional Weapons Destruction (CWD) Subaccount			
Funds Appropriated, Not Yet Obligated			
NADR CWD, FY 2020–2025 Reclassification Funds*			\$0.47
Funds Obligated, Not Yet Disbursed			
Active Projects			
Third Party Monitoring and Oversight	Demining	Foreign NP	2.62
Humanitarian Mine Action (Helmand)	Demining	Foreign NP	1.93
Weapons and Ammunition Disposal	Weapons	Foreign NP	1.38
Conventional Weapons Destruction	Weapons	Foreign NP	0.65
Victim Assistance (Paktika/Nimroz)	Victim Assistance	Foreign NP	0.59
Humanitarian Mine Action (Badakhshan)	Demining	Foreign NP	0.54
Humanitarian Mine Action/DDR (Maydan)	Demining	Afghan NP	0.50
Total Active			8.22
Terminated Project – Balance Pending Deobligation and Reclassification			
1 Project is Terminated	Demining	Afghan NP	0.19
Total Unliquidated Obligations			8.40
CWD Funds Remaining Available for Possible Disbursement			\$8.88
Antiterrorism Assistance (ATA) Subaccount, Funds Remaining Available for Possible Disbursement			\$0.10
Total Funds Remaining Available for Possible Disbursement			\$8.98

Note: The FY 2024 §653(a) allocation has not been determined. Numbers may not add due to rounding. *FY 2020 NADR funds obligated prior to August 2021 were reclassified under Section 7011 of the Further Consolidated Appropriations Act, 2020, to be made available for re-obligation for an additional four years, and are termed FY 2020–2025 funds.

Source: State/PM/WRA, response to SIGAR data call, 10/7/2024; State/DS/CT, response to SIGAR data call, 10/17/2024; State/F, response to SIGAR data call, 10/22/2024.

INTERNATIONAL ASSISTANCE FOR AFGHANISTAN

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

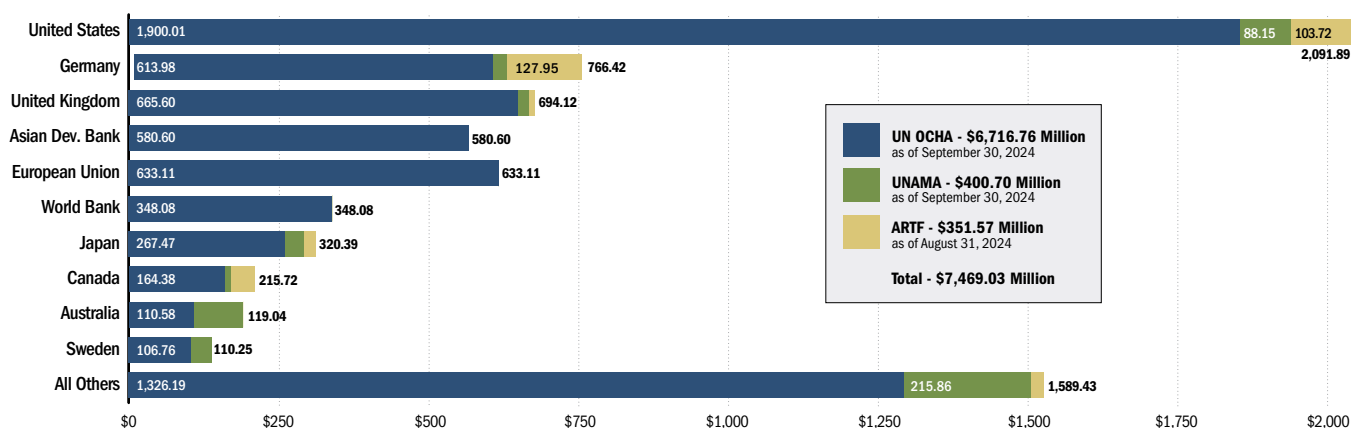
The UN Office for the Coordination of Humanitarian Affairs (UN OCHA) reports on donor contributions, principally from national governments, but

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also from development finance institutions such as the World Bank and the Asian Development Bank, to UN agencies and nongovernmental humanitarian assistance organizations. These donors are reported to have contributed nearly \$6.72 billion for Afghanistan from January 1, 2022, to September 30, 2024, as shown in Figure F.4. UNAMA and the ARTF have also reported national government contributions of more than \$0.75 billion over this same period, bringing total contributions to these multilateral institutions operating in Afghanistan since the U.S. withdrawal to nearly \$7.47 billion. The United States has contributed more than \$2.09 billion to these organizations, representing more than 28% of the total amount.

FIGURE F.4

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



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

Source: World Bank, ARTF: Administrator's Report on Financial Status, as of August 31, 2024 (for CY 2024), and December 31, 2023 (for FY 1401 and FY 1402), at www.wb-artf.org accessed 9/30/2024 and 4/1/2024; UN OCHA, Financial Tracking Service at <https://fts.unocha.org>, accessed 9/30/2024; State, UNAMA approved budgets and notified funding plans, in response to SIGAR data calls, 10/16/2024, 4/19/2023, and 7/13/2022; UN, Country Assessments, at <https://www.un.org/en/ga/contributions/scale.shtml> accessed 9/30/2024.

Contributions to UN OCHA-Coordinated Humanitarian Assistance Programs

OCHA has led emergency appeals and annual or multiyear humanitarian response plans for Afghanistan and other programs and provides timely reporting of humanitarian assistance provided by donors to facilitate funding of targeted needs. The Afghanistan Humanitarian Response Plans (HRP) for 2022, 2023, and 2024 set targets of \$4.44 billion, \$3.23 billion, and \$3.06 billion, respectively, and donors contributed \$3.82 billion in 2022, \$1.68 billion in 2023, and \$0.96 billion to the HRP, as reported through September 30, 2024. Total contributions to UN OCHA-coordinated humanitarian assistance programs (including the HRP) were \$3.82 billion in 2022, \$1.89 billion in 2023, and \$1.00 billion in 2024, as reported through September 30, 2024.²⁶

The United States has been the largest contributor to UN OCHA-reported humanitarian assistance organizations from January 1, 2022, to September 30, 2024, with contributions of more than \$1.90 billion. The next largest contributors have been the United Kingdom, the European Union, Germany, and the Asian Development Bank, as shown in Figure F.4.²⁷

United Nations Assistance Mission in Afghanistan

The United Nations Assistance Mission in Afghanistan (UNAMA) is a UN special political mission that was established on March 28, 2002, by UN Security Council Resolution 1401.²⁸ The UN Security Council voted on March 15, 2024, to extend UNAMA's mandate through March 17, 2025.²⁹ UNAMA maintains its headquarters in Kabul with an extensive field presence across Afghanistan and is focused on development and political issues. The State Department has notified the U.S. Congress of its annual plan to fund UNAMA along with other UN political missions based on mission budgets since FY 2008. The U.S. contribution to UNAMA, based on its fixed 22.0% share of UN budgets and funded through the Contribution to International Organizations (CIO) account, has totaled \$88.15 million for calendar year 2021 through 2023 budgets paid with FY 2022 through FY 2024 funds. Other UN member governments have funded the remainder of UNAMA's budget of \$312.55 million over this period.³⁰

Contributions to the Afghanistan Resilience Trust Fund

Prior to the U.S. withdrawal, the largest share of international contributions to the former Afghan government's operational and development budgets came through the Afghanistan Reconstruction Trust Fund, renamed the Afghanistan Resilience Trust Fund (ARTF) in July 2023. Since the withdrawal, the ARTF's focus shifted towards humanitarian assistance programming directed towards the Afghan people.³¹ The World Bank reported to SIGAR that contributions to the ARTF had ceased after the Taliban takeover of Afghanistan in August 2021, but resumed in September 2022 when the United States contributed nearly \$53.72 million. Since then, Germany, Canada, Japan, Norway, the Netherlands, the United Kingdom, Switzerland, Denmark, the Global Fund, Italy, and the United States have made additional contributions bringing total ARTF funding to \$400.70 million through August 31, 2024, as shown in Figure F.4.³²

Contributions to the ARTF had been divided into two funding channels, the Recurrent Cost Window (RCW) and the Investment Window, to fund recurrent Afghan government costs such as civil servants' salaries and government-sponsored development programs. The RCW was closed in 2019. The ARTF's Investment Window projects were cancelled in April 2022 and undisbursed grants in the project portfolio of nearly \$1.22 billion were made available to support operations focused on basic services delivery.

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There are currently seven active investment projects—addressing health, food security, water, education, community resilience and livelihoods, NGO capacity support, and empowering microfinance providers and enterprises—with approved grant funding of \$1.30 billion and disbursements of \$1.17 billion through August 31, 2024.³³

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

The United States has been a leading contributor to UN agencies and the World Bank-managed ARTF, and as the government with the largest member contribution to the United Nations, it is also the largest contributor to UNAMA. These contributions are funded by the Department of State and USAID through six accounts and have totaled nearly \$2.22 billion from October 1, 2021, to September 30, 2024, as shown in Table F.9.

TABLE F.9

U.S. CONTRIBUTIONS TO UN AGENCIES, UNAMA, AND ARTF OCTOBER 1, 2021, TO SEPTEMBER 30, 2024 (\$ MILLIONS)

Recipients of U.S. Contributions	Funding Sources	Disbursements			
		FY 2022	FY 2023	FY 2024	Total
United Nations Agencies					
World Food Programme (WFP)	IDA, ESF	\$329.44	\$600.24	\$236.96	\$1,166.64
UN High Commissioner for Refugees (UNHCR)	MRA	123.60	82.00	40.00	245.60
UN Children's Fund (UNICEF)	ESF, IDA, MRA	106.94	51.23	31.38	189.55
Food and Agricultural Organization (FAO)	ESF, IDA	59.72	31.37	0.46	91.55
UN Population Fund (UNFPA)	MRA, IDA	18.86	49.60	36.22	104.69
International Organization for Migration (IOM)	MRA, IDA	26.19	46.02	42.59	114.80
World Health Organization (WHO)	ESF, GHP, MRA, IDA	12.72	25.42	13.36	51.50
UN Women	ESF, INCLE	24.40	1.00	6.69	32.09
UN Office on Drugs and Crime (UNODC)	INCLE	-	-	15.89	15.89
UN Development Programme (UNDP)	ESF, IDA, INCLE	-	-	7.98	7.98
Office for Coord. Humanitarian Affairs (UN OCHA)	IDA	0.90	1.30	2.32	4.52
UN Mine Action Service (UNMAS)	NADR	0.59	1.20	0.89	2.68
International Labor Organization (ILO)	MRA	0.41	0.58	-	0.99
Subtotal		703.75	889.97	434.74	2,028.47
Other Public International Organizations					
UN Assistance Mission in Afghanistan (UNAMA)	CIO	30.11	28.90	29.15	88.15
Afghanistan Resilience Trust Fund (ARTF)	ESF	53.72	50.00	0.00	103.72
Total		\$787.58	\$968.87	\$463.89	\$2,220.34

Note: Numbers may not add due to rounding. ARTF was known as the Afghanistan Reconstruction Trust Fund prior to August 2023.
Source: State/INL, response to SIGAR data call, 10/7/2024; State/IO, response to SIGAR data call, 10/16/2024, 4/19/2023 and 1/10/2022; State/PM/WRA, response to SIGAR data call, 10/7/2024 and 10/18/2023; State/PRM, response to SIGAR data call, 10/16/2024; USAID/Mission, response to SIGAR data call, 10/15/2024; USAID/BHA, response to SIGAR data call, 10/11/2024.

Afghan Fund

In addition to the funds appropriated by Congress, 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. According to the Fund's website, the Fund's balance stood at \$3.84 billion as of June 28, 2024, including interest accrued.³⁴

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

U.S. appropriations for Afghanistan reconstruction prior to the withdrawal spanned the FY 2002 to FY 2021 period and amounted to nearly \$144.75 billion. U.S. assistance following the U.S. withdrawal in FY 2022, FY 2023, and FY 2024 has amounted to nearly \$3.33 billion. The accounts to which U.S. appropriations were made available, and the amounts that were made available in these two periods, are set forth in Table F.10, U.S. Appropriations Made Available for Afghanistan Reconstruction Pre- and Post-Withdrawal, as of September 30, 2024, on the following page.

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TABLE F.10

U.S. APPROPRIATIONS MADE AVAILABLE FOR AFGHANISTAN RECONSTRUCTION PRE- AND POST-WITHDRAWAL AS OF SEPTEMBER 30, 2024 (\$ MILLIONS)							
U.S. Funding Sources	Agency	Pre-Withdrawal		Post-Withdrawal Assistance			Total
		FY 2002–2021	FY 2022	FY 2023	FY 2024	Combined	
Security							
Afghanistan Security Forces Fund (ASFF)*	DOD	\$80,644.25	\$100.00	\$ -	\$ -	\$100.00	\$80,744.25
Train and Equip (T&E)	DOD	440.00	-	-	-	-	440.00
Foreign Military Financing (FMF)	State	1,059.13	-	-	-	-	1,059.13
International Military Education and Training (IMET)	State	20.37	-	-	-	-	20.37
Voluntary Peacekeeping (PKO)	State	69.33	-	-	-	-	69.33
Afghanistan Freedom Support Act (AFSA)	DOD	550.00	-	-	-	-	550.00
Drug Interdiction and Counter-Drug Activities (DICDA)	DOD	3,284.94	-	-	-	-	3,284.94
NATO Resolute Support Mission (RSM)	DOD	380.98	-	-	-	-	380.98
Military Base and Equipment Transfers (FERP, FEPP, EDA & ACSA)	DOD	2,339.14	-	-	-	-	2,339.14
Total – Security		88,788.14	100.00	-	-	100.00	88,888.14
Development							
Commanders' Emergency Response Program (CERP)	DOD	3,711.00	-	-	-	-	3,711.00
Afghanistan Infrastructure Fund (AIF)	DOD	988.50	-	-	-	-	988.50
Task Force for Business and Stability Operations (TFBSO)	DOD	822.85	-	-	-	-	822.85
Economic Support Fund (ESF)	USAID	20,550.48	122.88	95.00	-	217.88	20,768.36
Development Assistance (DA)	USAID	900.93	-	-	-	-	900.93
Global Health Programs (GHP)	USAID	588.17	12.00	15.00	-	27.00	615.17
Commodity Credit Corp (CCC)	USAID	37.93	-	-	-	-	37.93
USAID-Other (Other)	USAID	60.44	-	-	-	-	60.44
Non-Proliferation, Antiterrorism, Demining & Related Programs (NADR)	State	928.39	15.00	5.00	-	20.00	948.39
International Narcotics Control and Law Enforcement (INCLE)	State	5,186.79	6.00	4.23	0.90	11.13	5,197.92
Human Rights and Democracy Fund (HRDF)	State	14.48	0.07	1.50	-	1.57	16.05
Educational and Cultural Exchange Programs (ECE)	State	101.23	6.70	5.80	1.40	13.90	115.13
Contributions to International Organizations (CIO)	State	523.45	30.11	28.90	29.15	88.16	611.61
U.S. International Development Finance Corporation (DFC)	DFC	342.46	-	-	-	-	342.46
U.S. Agency for Global Media (USAGM)	USAGM	306.77	25.00	33.15	31.50	89.65	396.42
Drug Enforcement Administration (DEA)	DOJ	290.80	-	-	-	-	290.80
Total – Development		35,354.67	217.76	188.58	62.95	469.29	35,823.96
Humanitarian							
Pub. L. No. 480 Title II	USAID	1,095.38	-	-	-	-	1,095.38
International Disaster Assistance (IDA)	USAID	1,408.26	671.34	643.24	534.62	1,849.20	3,257.45
Transition Initiatives (TI)	USAID	40.20	-	-	-	-	40.20
Migration and Refugee Assistance (MRA)	State	1,788.74	406.35	12.97	161.76	581.08	2,369.82
USDA Programs (Title I, §416(b), FFP, FFE, ET, and PRTA)	USDA	287.46	-	-	-	-	287.46
Total – Humanitarian		4,620.03	1,077.69	656.21	696.38	2,430.28	7,050.31
Agency Operations							
Diplomatic Programs, including Worldwide Security Protection (DP)	State	11,839.28	171.87	9.60	9.60	191.06	12,030.34
Embassy Security, Construction, & Maintenance (ESCM) - Capital Costs	State	1,478.60	1.11	0.00	-	1.11	1,479.71
Embassy Security, Construction, & Maintenance (ESCM) - Operations	State	159.63	0.01	0.61	0.00	0.62	160.25
USAID Operating Expenses (OE)	USAID	1,805.59	15.68	12.03	9.20	36.91	1,842.50
Oversight (SIGAR, State OIG, and USAID OIG)	Multiple	703.03	40.53	35.20	24.84	100.56	803.59
Total – Agency Operations		15,986.13	229.19	57.44	43.63	330.27	16,316.40
Total Funding		\$144,748.97	\$1,624.65	\$902.23	\$802.96	\$3,329.83	\$148,078.80

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

STATUS OF FUNDS ENDNOTES

- 1 DOD, response to SIGAR data call, 7/22/2022 and 10/19/2021; DFAS, AR(M) 1002 Appropriation Status by Fiscal Year Program and Subaccounts March 2022 Final, 4/16/2022; DFAS, AR(M) 1002 Appropriation Status by Fiscal Year Program and Subaccounts June 2022 Revised, 7/21/2022.
- 2 Continuing Appropriations and Ukraine Supplemental Appropriations Act, 2023, Pub. L. No. 117-180, Section 124, 9/30/2022.
- 3 Consolidated Appropriations Act, 2023, Pub. L. No. 117-328, 12/29/2022; Further Consolidated Appropriations Act, 2024, Pub. L. No. 118-47, 3/23/2024.
- 4 Department of State, Congressional Budget Justification, Foreign Operations, Appendix 2, FY 2024, Released March 9, 2023, pp. 277–298.
- 5 State, response to SIGAR data call, 10/10/2023.
- 6 USAID, response to SIGAR data call, 11/12/2022 and 7/20/2022.
- 7 USAID, response to SIGAR data call, 7/18/2023, 4/21/2023, and 12/8/2022; State, response to SIGAR data call, 7/6/2023; Consolidated Appropriations Act, 2022, Pub. L. No. 117-103, 3/15/2022.
- 8 State, response to SIGAR data call, 10/22/2024.
- 9 USAID, response to SIGAR data call, 10/15/2024.
- 10 See Table F.10, U.S. Appropriations Made Available for Afghanistan Reconstruction and Post-Withdrawal Assistance, FY 2002 to September 30, 2024, at page 120.
- 11 USAID, Office of U.S. Foreign Disaster Assistance, “Afghanistan-Complex Emergency, Fact Sheet #4, FY 2017,” at www.usaid.gov, accessed 4/9/2020.
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- 20 Department of State, Congressional Budget Justification, Foreign Operations, Appendix 2, FY 2019, Released February 12, 2018, p. 423.
- 21 State, PM/WRA, response to SIGAR data call, 4/14/2023, 4/13/2023, 4/4/2023, and 3/29/2013.
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- 30 State, response to SIGAR data call, 10/16/2024, 4/19/2023, 7/13/2022, and 1/10/2022.
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- 32 World Bank, ARTF: Administrator’s Report on Financial Status as of August 31, 2023, www.wb-artf.org accessed 9/30/2024.
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- 34 Treasury and State press release, “Joint Statement by U.S. Treasury and State Department: The United States and Partners Announce Establishment of Fund for the People of Afghanistan,” 9/14/2022; State, “Department Press Briefing – September 14, 2022,” 9/14/2022; CBS News, “U.S. sets up \$3.5 billion fund to aid Afghanistan using frozen bank reserves,” 9/15/2022; Washington Post, “U.S. to redirect Afghanistan’s frozen assets after Taliban rejects deal,” 9/20/2022; State, “Department Press Briefing – September 14, 2022,” 9/14/2022; Fund for the Afghan People, Press Statement, 6/28/2024.

APPENDIX B

SIGAR WRITTEN PRODUCTS*

SIGAR AUDITS

Performance Audit Report Issued

SIGAR issued one performance audit report this reporting period.

SIGAR PERFORMANCE AUDIT REPORT ISSUED		
Report Identifier	Report Title	Date Issued
SIGAR-25-01-AR	Rural Water Supply, Sanitation, and Hygiene in Afghanistan: USAID is Meeting Programming Goals but Could Be Providing Better Oversight	10/2024

Ongoing Performance Audits

SIGAR had five ongoing performance audits during this reporting period.

SIGAR PERFORMANCE AUDITS ONGOING		
Project Identifier	Project Title	Date Initiated
SIGAR 162A	Audit of State's Risk Assessment	5/2024
SIGAR 161A	Audit of State's Demining Activities in Afghanistan	11/2023
SIGAR 160A	Audit of State's Implementing Partner Memorandums of Understanding with the Taliban in Afghanistan	9/2023
SIGAR 159A	Audit of U.S. Agencies' Oversight of Funds Provided to Public International Organizations for Activities in Afghanistan	4/2023
SIGAR 156A	GBV	9/2022

Ongoing Evaluation

SIGAR had one ongoing evaluation during this reporting period.

SIGAR EVALUATION ONGOING		
Project Identifier	Project Title	Date Initiated
SIGAR-E-025	Evaluation of U.S.-Funded Capital Assets in Afghanistan	6/2024

* As provided in its authorizing statute, SIGAR may also report on products and events occurring after September 30, 2024, up to the publication date of this report.

Financial Audit Reports Issued

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

SIGAR FINANCIAL AUDIT REPORTS ISSUED		
Report Identifier	Report Title	Date Issued
SIGAR-24-39-FA	Audit of Costs Incurred by The Asia Foundation	9/2024
SIGAR-24-38-FA	Audit of Costs Incurred by DAI Global LLC	9/2024
SIGAR-24-37-FA	Audit of Costs Incurred by The HALO Trust USA Inc.	9/2024
SIGAR-24-36-FA	Audit of Costs Incurred by [redacted]	9/2024
SIGAR-24-35-FA	Audit of Costs Incurred by DAI Global LLC	8/2024
SIGAR-24-34-FA	Audit of Costs Incurred by [redacted]	8/2024
SIGAR-24-33-FA	Audit of Costs Incurred by DAI Global LLC	8/2024

Ongoing Financial Audits

SIGAR had 22 financial audits in progress during this reporting period.

SIGAR FINANCIAL AUDITS ONGOING		
Project Identifier	Project Title	Date Initiated
SIGAR-F-310	American Councils for International Education	12/2023
SIGAR-F-309	Colombo Plan	12/2023
SIGAR-F-308	Jhpiego Corporation	11/2023
SIGAR-F-307	Management Systems International Inc.	11/2023
SIGAR-F-306	AECOM International Development Inc.	11/2023
SIGAR-F-305	[Redacted]	11/2023
SIGAR-F-304	Chemonics International Inc.	11/2023
SIGAR-F-303	Chemonics International Inc.	11/2023
SIGAR-F-302	Public Health Institute	11/2023
SIGAR-F-300	ABT Associates Inc.	11/2023
SIGAR-F-299	Raytheon (Blackbird)	8/2023
SIGAR-F-298	Ideal Innovations	8/2023
SIGAR-F-297	American University of Beirut	8/2023
SIGAR-F-296	Tetra Tech	8/2023
SIGAR-F-295	[Redacted]	4/2023
SIGAR-F-294	[Redacted]	4/2023
SIGAR-F-293	[Redacted]	4/2023
SIGAR-F-292	Tetra Tech	3/2023

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Project Identifier	Project Title	Date Initiated
SIGAR-F-291	MSH	3/2023
SIGAR-F-290	Jhpiego Corporation	3/2023
SIGAR-F-289	Catholic Relief Services	3/2023
SIGAR-F-288	Texas A&M AgriLife Research	3/2023

SIGAR LESSONS LEARNED PROGRAM

Ongoing Lessons Learned Projects

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

SIGAR LESSONS LEARNED PROJECTS ONGOING

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

SIGAR RESEARCH AND ANALYSIS DIRECTORATE

Quarterly Report Issued

SIGAR issued one quarterly report during this reporting period.

SIGAR QUARTERLY REPORT ISSUED

Report Identifier	Report Title	Date Issued
SIGAR 2024-QR-4	Quarterly Report to the United States Congress	10/2024

سر دفتر مفتش ویژه برای بازسازی افغانستان



اداره

سنتر مفتش

د بخارا غاونې لپاره د خانګري

APPENDICES

APPENDIX C



SPECIAL INSPECTOR GENERAL FOR AFGHANISTAN RECONSTRUCTION

1550 Crystal Drive, Suite 9000
Arlington, VA 22202

September 06, 2024

The Honorable Shalanda Young, Director
U.S. Office of Management and Budget
Eisenhower Executive Office Building
Washington, DC

Dear Director Young:

Pursuant to section 6(g) of the Inspector General Act of 1978, I am submitting SIGAR's budget request for Fiscal Year (FY) 2026. SIGAR requests \$6 million for FY 2026, which is \$18.8 million less than SIGAR's enacted FY 2024 budget of \$24.8 million.

I am hereby recommending 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 85 percent since the Taliban takeover in August 2021, from \$6.68 billion on June 30, 2021, to \$1.14 billion on June 30, 2024.¹ We believe this much-reduced level of assistance can be overseen by the permanent inspectors general of the State Department and USAID beginning in FY 2026, following the completion of SIGAR's ongoing oversight work by the end of FY 2025. We believe that transferring SIGAR's oversight responsibilities to those IGs at that time would be a prudent and cost-effective use of taxpayer dollars.

Our budget request for FY 2026 assumes that my recommendation will be accepted. Under that assumption, by September 30, 2025, the vast majority of SIGAR's staff will have left the agency. Therefore, our budget request for FY 2026 includes funding only for a skeleton staff to conduct the administrative tasks necessary to close the agency by January 31, 2026.

On July 20, 2023, the Senate Committee on Appropriations adopted report language discussing "the need to begin transition planning to ensure continuity of oversight of programs in Afghanistan." The Committee directed SIGAR to "submit a report to the appropriate congressional committees on steps SIGAR would need to take to sunset by September 30, 2025."² SIGAR submitted its sunset plan to the committees as directed on June 20, 2024. The

¹ SIGAR Quarterly Report to the United States Congress, July 30, 2021, p.29; SIGAR Quarterly Report to the United States Congress, July 30, 2024, p.126.

² S. Rept. 118-71, Report to Accompany S. 2438, Department of State, Foreign Operations, and Related Programs Appropriations Bill, 2024.

APPENDICES

recommendation we are making for fiscal year 2026 is consistent with the timeline outlined in that sunset plan.

To ensure continuity of oversight of programs and spending in Afghanistan, SIGAR auditors and investigators have met with their counterparts at State, USAID, and the Department of Justice to discuss a transfer of work to their offices. This coordination will continue as SIGAR winds down to ensure the orderly transfer of any open audits, investigations, and other work to the appropriate agency IG or other law enforcement agencies.

Notwithstanding my recommendation to cease operations and the sunset plan requested by the Senate Appropriations Committee, SIGAR remains under a statutory mandate to conduct oversight of reconstruction assistance to Afghanistan and is not authorized to simply stop operating. Therefore, we plan to continue carrying out our statutory mandate until such time as those funds are less than \$250 million or we are directed to close.³

SIGAR's FY 2025 budget is still pending final action by Congress. The House Appropriations Committee has approved \$26.8 million for SIGAR and the Senate Appropriations Committee has approved \$18 million. Given the uncertainty about both SIGAR's final appropriation for FY 2025 and the timing of enactment of FY 2025 appropriations, to be prudent we must plan for the lowest of those two funding levels. As a result, SIGAR will continue to reduce its staff, contracting, office space, and other costs, consistent with the decline in assistance to Afghanistan and to meet the requirements of an \$18 million budget for the upcoming fiscal year.

Thank you for considering SIGAR's FY 2026 budget request and my recommendation. I appreciate your commitment to SIGAR's oversight mission and look forward to further discussing SIGAR's budgetary needs. As a temporary agency, SIGAR has achieved much over its 16 years of existence in protecting taxpayer funds. The decision to conclude its work at the end of FY 2025 should be viewed as a continuation of that effort.

Should you have any questions about this request or my recommendation, please contact me directly, or your staff may contact Shelby Harris, SIGAR's Director of Resources, Management and Budget at [REDACTED]

Very respectfully,



John F. Sopko
Special Inspector General for
Afghanistan Reconstruction

³ SIGAR's authorizing statute provides that the agency shall sunset "180 days after the date on which amounts appropriated or otherwise made available for the reconstruction of Afghanistan that are unexpended are less than \$250,000,000." National Defense Authorization Act for Fiscal Year 2008, Pub. L. No. 110 -181, § 1229(o).



Taliban security personnel ride motorcycles in Khost on September 30, 2024. (Photo by AFP)

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SIGAR 2024-QR-4

WASTE, FRAUD, OR ABUSE MAY BE REPORTED TO SIGAR'S HOTLINE

By phone: United States
Toll-free: 866-329-8893
DSN: 312-664-0378
All voicemail is in English and answered during business hours.

By fax: 703-601-4065
By e-mail: sigar.hotline@mail.mil
By Web submission: www.sigar.mil/investigations/hotline/report-fraud.aspx



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Report Waste, Fraud, or Abuse