

SIGAR

Special Inspector General for
Afghanistan Reconstruction

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QUARTERLY REPORT TO THE UNITED STATES CONGRESS





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

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

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

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

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

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

Cover photo:

A Taliban fighter stands guard as women wait for aid distributed by a humanitarian group in Kabul, May 2023. (Ebrahim Noroozi/AP)



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 61st quarterly report on the status of U.S. assistance to Afghanistan.

This report has been reorganized to make it easier for readers to find the information they need to know about current U.S. involvement in Afghanistan. Section One of this report contains an introduction called "What the United States is Doing in Afghanistan" detailing the highlights of current U.S. engagement. Section Two discusses recent developments in Afghanistan, including the humanitarian crisis as well as reporting on the economy, social development, Taliban repression, and security matters. Section Three describes active U.S. programs and projects in Afghanistan. Section Four covers SIGAR oversight for the quarter. The section called "Status of Funds" has been moved entirely to Appendix A and focuses now on U.S. assistance since the U.S. withdrawal from Afghanistan in 2021, rather than cumulative U.S. reconstruction assistance to Afghanistan since 2002.

This quarter, SIGAR issued eight products, including an evaluation that examined the (1) access to and the quality of Afghanistan's education system following the government's collapse; and (2) the extent to which the Taliban pay teacher and school administrator salaries and school maintenance costs, and whether the group has directly benefited from international donor education assistance. SIGAR found that Taliban policies limit access to education at all levels, especially for girls and women, resulting in a decline of education quality. Taliban policies and priorities have largely prohibited girls and women from receiving an education, led to significantly decreased student enrollment beyond primary school, created a teacher shortage, replaced secular subjects with religious studies, and converted public schools into religious schools.

This quarterly report augments the evaluation's findings about Afghanistan's educational system. State reported to SIGAR that a new, informal Taliban ban on girls' education has reduced the year at which girls are forced to stop school from the sixth to the third grade in 10 provinces. This report also discusses the way the Taliban are replacing public schools with madrassas, and, in some cases, what they call "jihadi madrassas."

SIGAR also issued a performance audit that found that USAID improved its oversight of emergency food assistance programs in Afghanistan by engaging a third-party monitor. However, USAID did not increase the number of sites visited by the third-party monitor to reflect increases in funding or the expansion of the UN's World Food Programme (WFP) ground operations in Afghanistan, or inform the third-party monitor of the changes, thereby limiting USAID's oversight of WFP activities.

Additionally, SIGAR completed five financial audits of U.S.-funded projects in Afghanistan that identified \$530,628 in questioned costs as a result of internal-control deficiencies and noncompliance issues by U.S. government contractors. During the reporting period, SIGAR's criminal investigations resulted in \$50,000 in U.S. government cost savings.

As the United States continues to try to help the suffering people of Afghanistan, my colleagues and I at SIGAR will continue to report to Congress on the situation there and to protect U.S. taxpayer funds from waste, fraud, and abuse.

Sincerely,

A handwritten signature in black ink, appearing to read 'John F. Sopko', with a long, sweeping horizontal line extending to the right.

John F. Sopko



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“The question, however, is whether to continue engaging with the de facto authorities despite these policies, or to cease engaging because of them. UNAMA’s view is that we must continue to engage and to maintain a dialogue. Dialogue is not recognition. Engagement is not acceptance of these policies. On the contrary: dialogue and engagement are how we are attempting to change these policies.”

—*UN Special Representative to Afghanistan Roza Otunbayeva*

1 WHAT THE UNITED STATES IS DOING IN AFGHANISTAN



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Children get water from a UNICEF truck in Herat Province following several earthquakes in October. (UNICEF photo/Osman Khayyam)

WHAT THE UNITED STATES IS DOING IN AFGHANISTAN

Two years after U.S. forces withdrew from Afghanistan, the United States remains the largest donor to the Afghan people.¹ In that time, the United States has appropriated or otherwise made available \$11.11 billion in assistance to Afghanistan and to Afghan refugees, as shown in Table I.1. This includes more than \$2.52 billion in U.S. appropriations for Afghanistan assistance, largely for humanitarian and development aid, and \$3.5 billion transferred to the Afghan Fund that is intended to recapitalize the Afghan central bank and for related purposes. In addition, the United States has obligated more than \$5.08 billion in fiscal years 2022 and 2023 for the Department of Defense to transport, house, and feed Afghan evacuees.

TABLE I.1

U.S. ASSISTANCE TO AFGHANISTAN AND DOD AFGHAN REFUGEE ASSISTANCE SINCE AUGUST 2021	
U.S. Appropriations for Afghanistan Assistance October 1, 2021, to September 30, 2023 ¹	\$2,522,900,000
Department of Defense, Obligation of Overseas Humanitarian, Disaster, and Civic Aid Appropriations for Operation Allies Welcome to September 30, 2022 ²	5,083,200,000
U.S.-Authorized Transfers of Afghan Central Bank Assets to the Fund for the Afghan People ³	3,500,000,000
TOTAL	\$11,106,100,000

Note: Numbers have been rounded.

¹ U.S. government funding appropriated or otherwise made available for all Security, Development, Humanitarian, and Agency Operations accounts and Agency Operations accounts as presented in Table F.10, U.S. Appropriations on page 135.

² DOD, response to SIGAR data call, 10/3/2023 and 4/18/2023. Most recent data for the period under review. This figure does not account for other agency assistance that may have been provided for the transport, evacuation, processing, and resettlement of Afghan refugees.

³ Transfer of Da Afghanistan Bank reserves held at the Federal Reserve Bank of New York to the Switzerland-based entity.

WHAT THE UNITED STATES IS DOING IN AFGHANISTAN

As shown in Table I.2, more than \$1.73 billion of the nearly \$2.52 billion appropriated for assistance to Afghanistan since the end of FY 2021 has gone toward humanitarian assistance, representing 69% of the total, and another \$404 million, or 16% of the total, went toward development assistance.

TABLE I.2

U.S. APPROPRIATIONS FOR AFGHANISTAN ASSISTANCE OCTOBER 1, 2021, TO SEPTEMBER 30, 2023 (\$ MILLIONS)			
Funding Category	FY 2022	FY 2023	Total
Humanitarian	\$1,077.40	\$655.97	\$1,733.37
Development	217.69	185.85	403.54
Agency Operations	229.19	56.80	285.99
Security	100.00	0.00	100.00
Total	\$1,624.28	\$898.61	\$2,522.89

Source: SIGAR Quarterly Report to the United States Congress, 10/30/2023, Appendix A.

Since 2021, State and USAID have used these funds to restart and begin new programs to address critical needs of the Afghan people in several key sectors—health, education, agriculture, food security, and livelihoods—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 (NGOs), international organizations such as UNICEF and the World Food Programme (WFP), and other implementing partners.²

For example, USAID and State have obligated nearly \$826 million in humanitarian assistance in FY 2023, as shown in Table I.3. More than half of these funds, or \$422 million, will be disbursed to the WFP to provide emergency food assistance to millions of Afghans. Other funds are going to protect Afghan refugees, returnees, and other vulnerable persons; to implement life-saving health activities; to provide emergency shelter for displaced and other vulnerable people; and to deliver livelihoods programming and skills training such as courses to build literacy, skills training, and business knowledge.³

WHAT THE UNITED STATES IS DOING IN AFGHANISTAN

TABLE I.3

HUMANITARIAN FUNDING FOR AFGHANISTAN AMOUNTS COMMITTED AND OBLIGATED IN FY 2022 AND FY 2023 (\$ MILLIONS)				
Implementing Partners	Activity	FY 2022	FY 2023	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	\$246.33
UN FAO	Agriculture; MPCA; HCIMA	30.50	0.50	31.00
IOM	Shelter and Settlements; WASH	63.06	0.43	63.49
UNICEF	Health; HCIMA; Nutrition; Protection; MPCA; WASH	33.65	35.25	68.89
UN OCHA	HCIMA	1.00	1.20	2.20
UNFPA	Health, Protection, HCIMA	2.36	8.31	10.67
WFP	Food Assistance-Cash Transfers; Vouchers; Local, Regional, and International Procurement; Logistics Support; Nutrition; Program Support*	460.72	422.10	882.82
WHO	HCIMA; Health; WASH	1.00	7.00	8.00
	Program Support	0.62	0.62	1.26
Total		\$671.34	\$643.32	\$1,314.66
State Department Bureau of Population, Refugees, and Migration				
Implementing Partners Other Than UN Agencies	Education; Food Security; Health Livelihoods; Mental Health and Psychosocial Support (MHPSS); Protection; Program Support	\$70.75	\$47.95	\$118.70
IOM	Health and Program Support-Kosovo	16.50	20.00	36.50
UNHCR	Education; ERMS; HCIMA; Health; Logistics Support; MPCA; Protection; Shelter and Settlements; WASH	116.20	82.00	198.20
UNICEF	Education; Health; Nutrition; Protection; WASH	9.30	6.65	15.95
UNFPA	Health; Protection	52.39	25.95	78.34
WHO	Health	2.81	--	2.81
Total		\$267.95	\$182.55	\$450.50
TOTAL		\$939.28	\$825.87	\$1,765.16

Note: Numbers have been rounded. *USAID/BHA obligated ESF funds for WFP programming presented above.

Source: 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/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 more than \$597 million to the Economic Support Fund and Global Health Programs account in FY 2022 and FY 2023, supporting 36 active programs, as shown in Table I.4. About a third of these funds, or \$194 million, support economic growth and public health programs. In FY 2023, USAID obligated \$49.2 million for three new education programs, for a total FY 2022 and FY 2023 obligated amount of \$97.71 million across six education programs. Other funds went to support civil society and media programs; to provide agriculture and value chain assistance; to monitor ongoing assistance to Afghanistan; to contribute to the Afghanistan Resilience Trust Fund; and to aid conflict-affected Afghans.⁴

TABLE I.4

USAID ACTIVE PROGRAMS (ECONOMIC SUPPORT FUND AND GLOBAL HEALTH PROGRAMS), OBLIGATED IN FY 2022 AND FY 2023 (\$ MILLIONS)				
USAID Managing Office	Activity	Obligated Amounts		
		FY 2022	FY 2023	Total
Office of Social Services				
Keep Schools Open	Education	\$40.00	*	\$40.00
Urban Health Initiative (UHI) Program	Health	17.34	18.52	35.86
New DEWS (Disaster Early Warning System) Plus	Health	14.50	4.00	18.50
Assistance for Families and Indigent Afghans to Thrive (AFIAT)	Health	10.16	23.55	33.71
Consolidated Grant - COVID-19 Response	Health	6.00	*	6.00
Local Health Systems Sustainability (LHSS)	Health	5.15	2.85	8.00
Central Contraceptive Procurement (CCP)	Health	5.00	*	5.00
Global Health Supply Chain Management (GHSCM-PSM)	Health	5.00	*	5.00
Technical Capacity Building for the American University in 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	*	0.00	0.00
Accessible and Quality Basic Education (AQBE)	Education	-	31.70	31.70
Young Women Lead (YML)	Education	-	4.94	4.94
Supporting Student Success in Afghanistan (SSSA)	Education	-	12.56	12.56
Total		\$112.52	\$98.12	\$198.08
Office of Program and Project Development				
Contributions to the Afghanistan Resilience Trust Fund	Crosscutting (WASH + Econ. growth)	\$53.72	\$50.00	\$103.72
Afghanistan Monitoring, Evaluation and Learning Activity (AMELA)		3.36	4.50	7.86
Total		\$57.08	\$54.50	\$111.58
Office of Infrastructure, Energy, and Engineering				
Rural Water Supply, Sanitation & Hygiene (Ru-WASH)	WASH	\$20.00	*	\$20.00
Total		\$20.00	\$0.00	\$20.00

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WHAT THE UNITED STATES IS DOING IN AFGHANISTAN

USAID ACTIVE PROGRAMS (ECONOMIC SUPPORT FUND AND GLOBAL HEALTH PROGRAMS), OBLIGATED IN FY 2022 AND FY 2023 (CONTINUED)

USAID Managing Office	Activity	Obligated Amounts		
		FY 2022	FY 2023	Total
Office of Livelihoods				
Strengthening Rural Livelihoods and Food Security (SRL-FS)	Agriculture	\$40.00	*	\$40.00
Afghanistan Competitiveness of Export-Oriented Businesses Activity (ACEBA)	Economic growth	36.87	33.72	70.59
Agricultural Marketing Program (AMP)	Agriculture	15.00	0.00	15.00
Afghanistan Value Chains Program	Agriculture	26.43	23.78	50.21
Livelihood Advancement for Marginalized Populations (LAMP)	Economic growth	5.00	0.00	5.00
Carpet and Jewelry Value Chains	Economic growth	2.82	2.50	5.32
Extractive Technical Assistance by the U.S. Geological Survey	Economic growth	*	0.00	0.00
Total		\$126.12	\$60.00	\$186.12
Office of Democracy, Gender, and Rights				
Enabling Essential Services for Afghan Women and Girls	Crosscutting	\$21.29	*	\$21.29
Safeguarding Civic Rights and Media Freedoms in Afghanistan	Civil society	7.22	11.38	18.60
Conflict Mitigation Assistance for Civilians (COMAC)	Aid to conflict-affected Afghans	5.00	5.00	10.00
Supporting Media Freedom and Access to Information for Afghan Citizens	Civil society	3.25	1.00	4.25
Supporting Transformation for Afghanistan's Recovery (STAR)	Livelihood assistance	*	18.34	18.34
Promoting Conflict Resolution, Peace Building, and Enhanced Governance	Good governance	*	0.00	0.00
Women's Scholarship Endowment	Crosscutting (Gender + Education)	*	*	*
Total		\$36.76	\$35.72	\$72.48
Executive Office				
ISC to hire former Afghan FSNs		\$6.02	\$3.14	\$9.16
Total		\$6.02	\$3.14	\$9.16
Office of Financial Management				
Audits AMP (Agriculture Marketing Program) 2021	Financial Audit	\$0.18	*	\$0.18
Total		\$0.18	\$0.00	\$0.18
TOTAL (36 programs)		\$358.68	\$251.48	\$597.60

Note: Numbers have been rounded. *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 or FY 2023.

As of the third quarter of FY2023, USAID merged the Afghanistan Value Chains-Livestock (AVC-L) and Afghanistan Value Chains-High Value Crops (AVC-HVC) programs into the Afghanistan Value Chain Program. SIGAR presents the consolidated obligated amounts for the Afghanistan Value Chains Program. AVC-L FY 2022 and FY 2023 amounts were \$14.89 million and \$17.95 million, respectively, for a total obligated amount of \$50.21 million. AVC-HVC FY 2022 and FY 2023 obligated amounts were \$11.54 million and \$5.83 million, respectively, for a total of \$17.37 million. For more information on active USAID programs, see pages 70–83.

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

Source: USAID Transaction Detail Report, 1/4/2023 and 10/9/2023.

WHAT THE UNITED STATES IS DOING IN AFGHANISTAN

In 2022, the United States transferred the \$3.5 billion in Afghan central bank assets previously frozen in the United States to the Swiss-based Fund for the Afghan People or the Afghan Fund. Although no disbursements have yet been made, the Fund is meant to be used to recapitalize Afghanistan's central bank, keep Afghanistan current on debt payments to international financial institutions to preserve its eligibility for development assistance, and pay for critically needed imported goods.⁵ Next quarter, SIGAR anticipates publishing a detailed report about the Afghan Fund that was requested by the chairman of the House Foreign Affairs Committee.

The United States has not yet developed a new integrated country strategy for Afghanistan to account for conditions in the country since the Taliban takeover in August 2021. According to the State Department, current U.S. priorities in Afghanistan include:⁶

- the welfare and safety of U.S. citizens abroad
- ensuring the Taliban uphold their counterterrorism commitments, including as stated in the February 29, 2020, Doha Agreement
- ensuring the Taliban abide by commitments to permit the departure from Afghanistan of U.S. citizens and permanent residents, Special Immigrant Visa holders, and Afghans of special interest to the United States
- addressing the humanitarian and economic crises in Afghanistan
- supporting the formation of an inclusive government
- encouraging the Taliban to respect human rights in Afghanistan, including those of religious and ethnic minorities, women and girls, civil society leaders, [President Ashraf] Ghani administration-affiliated individuals, and individuals who were formerly affiliated with the U.S. government, U.S. military, and U.S. nongovernmental organizations or media institutions.

Despite the lack of a physical presence in Afghanistan, the United States continues to remain strongly engaged in the country.

INTRODUCTION ENDNOTES

- 1 State, SCA, response to SIGAR vetting, 7/14/2023.
- 2 State, SCA, response to SIGAR data call, 3/16/2022; State, SCA, response to SIGAR vetting, 4/13/2022.
- 3 USAID, Afghanistan–Complex Emergency Fact Sheet #3, FY 2023, 8/29/2023.
- 4 USAID Transaction Detail Report, 1/4/2023 and 10/9/2023.
- 5 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; State, “Department Press Briefing – September 14, 2022,” 9/14/2022.
- 6 State, SCA, response to SIGAR data call, 3/16/2022; State, SCA, email to SIGAR, 10/13/2023.

“We’ve been very clear with the Taliban, and dozens of countries around the world have been very clear, that the path to any more normal relationship between the Taliban and other countries will be blocked unless and until the rights of women and girls, among other things, are actually supported.”

— *U.S. Secretary of State Antony J. Blinken*

2 RECENT DEVELOPMENTS



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A young girl receives medical attention following an earthquake in Herat, 10/2023. (UNICEF photo/Osman Khayyam)



RECENT DEVELOPMENTS IN BRIEF

Pakistan Plans to Deport “Illegal” Afghan Migrants

- On October 3, 2023, Pakistan’s interim government announced that all unregistered migrants including an estimated 600,000 Afghans who fled to Pakistan following the Taliban takeover, would be deported beginning on November 1.
- The State Department said it will expedite the processing of U.S. Refugee Admissions Program referrals in Pakistan, and asked all relevant government agencies to identify 10% of their most at-risk referrals for prioritization.

Taliban Interference Threatens Aid Workers

- In August 2023, the UN recorded 127 incidents of Taliban interference into humanitarian partners’ activities this year, including 26 arrests of aid workers. USAID also reported the Taliban detained its implementing partner’s humanitarian staff this quarter.
- The UN temporarily suspended 49 programs due to Taliban interference in August; 36 were still suspended as of September.

Humanitarian Funding Gap Imperils Millions

- This quarter, the UN Secretary-General warned 70% of Afghans rely on lifesaving humanitarian assistance, some 29.2 million people. Yet, the UN’s Humanitarian Response Plan is only 33% funded.
- The World Food Programme was forced to decrease monthly food assistance from 13 million people at the start of 2023 to just 3 million people in September due to funding deficiencies.
- October earthquakes in Herat further increased the vulnerability of thousands of Afghans who are now displaced, need health care, and lack clean water.

Economy Survives on Aid, Hovering At “No-Growth Territory”

- The Afghan economy continues to survive on foreign aid. UN cash shipments as well as tight measures on the use of foreign currencies stabilized the country’s currency, albeit for the short term.
- The Taliban missed their revenue target by AFN 7 billion for the first half of 2023, as inland tax revenues declined.

Opium Ban Eradicates Poppy Crop

- Following the Taliban supreme leader’s ban on the cultivation and trade of opiates, satellite images taken and analyzed by the British geographic information service Alcis confirmed an almost complete eradication of poppy cultivation in Helmand and other eastern and southern parts of the country. Analysts warned that the abrupt eradication could lead to a potential economic shock, increased migration, and a rise of other illegal drugs.

Taliban “War on Thoughts”

- The Taliban continued to overhaul Afghanistan’s educational system, imposing localized, more restrictive measures on girls’ education in 10 provinces, banning girls from attending school beyond the third grade or for those older than 10 years old. Girls elsewhere cannot attend past the sixth grade.
- Organisation of Islamic Cooperation (OIC) delegates met with Taliban members to discuss women’s rights, and their right to education. The OIC condemned the Taliban’s ban on girls’ education, calling on the Taliban to provide access to education for both boys and girls.
- The Taliban claimed to have funded 15,000 madrassas (religious schools) as part of the national budget, changed the education curricula, and approved the recruitment of around 100,000 new madrassa teachers.
- In August 2023, the Taliban confirmed their establishment of at least one public “jihadi madrassa” in each of Afghanistan’s 34 provinces, a new category of public Islamic education introduced in 2022.

TTP Poses Greatest Regional Security Threat

- While overall security incidents remained low, northeast Afghanistan-based Tehreek-e-Taliban Pakistan (TTP) increased attacks on Pakistani forces this quarter, leading U.S. Special Representative Thomas West to call the TTP “the greatest threat to regional stability.” Clashes between Pakistani, Taliban, and TTP forces closed the Torkham border on September 7 for nine days and further strained the Pakistan-Taliban relationship.

RECENT DEVELOPMENTS IN AFGHANISTAN



KEY ISSUES & EVENTS

On October 8, 2023, the most destructive in a series of earthquakes struck Herat Province, affecting an estimated 12,110 people, including 2,445 deaths. Two more quakes followed on October 11 and October 15, causing additional deaths, injuries, and property damage.

On October 3, 2023, Pakistan's government announced its intent to deport unregistered Afghan migrants beginning November 1. This includes most of the 600,000 Afghans there who have fled the Taliban since 2021.

On July 30–31, 2023, a U.S. delegation headed by Special Representative Thomas West, Special Envoy Rina Amiri, and Chargé d'Affaires of the U.S. Mission to Afghanistan Karen Decker, met with senior Taliban representatives in Doha, Qatar, to discuss “critical interests” including the humanitarian crisis, counterterrorism, counternarcotics, and the banking sector.

HUMANITARIAN AFFAIRS

“Unprecedented” Humanitarian Need as Winter Approaches

This quarter, Afghanistan faced “unprecedented levels of humanitarian need,” according to a UN Secretary-General report warning that the number of Afghans in need of lifesaving assistance has risen from the previously predicted 28.3 million to 29.2 million, nearly 70% of Afghanistan’s population. After decades of conflict, climate shocks, and severe economic decline, addressing this need would be challenging, the report said, with a “worsening protection environment, a marginal respite in food security, and a minimal decline in the number of people projected to be newly affected by natural disasters, and the number of undocumented returnees” from Iran and Pakistan.¹

Additionally, the UN Office for the Coordination of Humanitarian Affairs (UN OCHA) said the 2023 Afghanistan Humanitarian Response Plan (HRP) is facing “substantial critical funding gaps... leaving vulnerable Afghan families staring down the barrel of hunger, disease, and even potential death as winter approaches.” The HRP funding request for humanitarian assistance in Afghanistan was reduced by \$1.3 billion in June 2023 following Taliban decrees banning women from working for international NGOs or the UN. As of October 2023, the reduced HRP request of \$3.2 billion is only 33% funded with a funding gap of over \$2.1 billion. The UN said 21.5 million people received humanitarian assistance from January to June 2023, but millions in additional funds will be required to meet humanitarian needs over the winter season.²

Without adequate funding, UN OCHA said humanitarian partners cannot preposition food and other assistance in areas where freezing temperatures and heavy snowfall will soon block access to beneficiaries. Environmental threats have already negatively impacted Afghans this year. On October 8, 2023, the most destructive in a series of earthquakes struck Herat Province, affecting an estimated 12,110 people, including a reported 2,445 deaths. All buildings at the epicenter were destroyed and hundreds of people remained missing days after the quake. The destruction from another earthquake on October 11 resulted in “huge financial losses” according to the district governor. A final earthquake followed on October 15. Citing the looming winter season, the UN Secretary-General called on the international community to provide support to those impacted by the earthquakes. USAID provided an additional \$12 million in immediate humanitarian assistance and noted that the earthquakes “compound the country’s ongoing humanitarian crisis.”³

These latest environmental shocks follow flash floods in July that damaged residential houses, infrastructure, farming equipment, and acres of agricultural land, affecting 16,700 people. The reduction in agricultural output came after an already difficult spring when Moroccan locusts destroyed 9,300 hectares of crops, impacting 56,000 households in the northeast and 75,000 households in the west. Environmental shocks such as earthquakes, floods, or crop destruction can lead to displacement and diminished access to clean drinking water, which increases vulnerability to other risks such as disease. Of the 6.6 million internally displaced persons in Afghanistan, UN OCHA estimated that 91% of new displacements were caused by natural disasters.⁴

According to the new UN Strategic Framework issued last quarter, sustaining essential services is the number one priority in Afghanistan, and funding and operational constraints are threatening that goal. This year, 262 static and mobile health facilities and 173 mobile health and nutrition teams were discontinued, impacting access to health services for two million people. The World Food Programme (WFP) was providing monthly food assistance to some 13 million people at the start of 2023, but that number dropped to three million by September due to insufficient funding.⁵



Rescuers survey a destroyed village following one of the earthquakes in Herat Province. (Photo by ©WFP)

Taliban Interference and Restrictions Threaten Assistance

Taliban interference into UN and NGO activities has continued to rise throughout 2023, limiting beneficiary access to lifesaving assistance. According to UN OCHA, “violence against humanitarian personnel, assets, and facilities had a significant impact on the humanitarian response in August.” Implementing partners documented 127 access incidents that challenged their ability to provide aid in August 2023, including the arrest of 26 aid workers. This represents a 73% increase in detentions compared to the same period in 2022. In addition to arrests, Taliban members are demanding staff lists and “sensitive data,” directly interfering with program activities, staff recruitment, and beneficiary selection. As a result, 49 UN humanitarian partner programs temporarily suspended operations in August, and 36 remained suspended as of September. UN OCHA reported the most significant operational challenges were delays in signing memoranda of understanding (MOUs) with the Taliban, and Taliban interference with staff recruitment. In response, UN OCHA is facilitating the first technical coordination meetings for humanitarian cluster coordinators and ministerial representatives at the national and subnational levels to address the signing of MOUs and other constraints.⁶

USAID and State also told SIGAR that agency-funded projects were affected by Taliban interference this quarter. USAID’s Bureau for Humanitarian Assistance reported that some of their partner staff members had been detained this quarter by local Taliban authorities because of the staff members’ efforts to prevent the diversion of aid to non-eligible individuals. The USAID Mission office reported two additional personnel were detained between September 15 and October 12, 2023. USAID told SIGAR that a number of restrictive policies further affected aid provision,

especially for women beneficiaries. For example, women-led civil society organizations (CSOs) supported by USAID were told that a woman cannot be listed as the owner or executive director of a CSO or be the signatory on the organization's bank account. According to surveys conducted by UN subsidiary Gender in Humanitarian Action's (GiHA) humanitarian access working group, only 27% of respondents in Afghanistan report that their humanitarian organization is fully operational with men and women; 43% are partially operating with men and women, 9% are operating with men only, and 9% are not operating at all due to the December 2022 and April 2023 Taliban edicts barring women from UN and NGO work.⁷

The range in operating statuses stems from uneven enforcement of the ban on women employees. Some sectors, such as health care, have been granted exemptions from the ban, some projects have been totally suspended, and others continue only after reaching an agreement with the Taliban. In these MOU agreements, the Taliban delineate certain conditions for NGO and UN programs to continue operating. GiHA survey respondents said conditions included women being accompanied by a *mahram* (male guardian), only contacting beneficiaries remotely, separate spaces for men and women, the delivery of assistance in the field by men only, and increased monitoring by the Taliban.⁸

USAID is not directly involved in any discussions or negotiations with the Taliban, but has set conditions to guide its implementing partners on signing nonbinding MOUs (see page 69 for more details). Signing MOUs remains a challenge though. For example, stalled MOU negotiations have affected three out of nine State Department Conventional Weapons Destruction programs as implementing partners and Taliban authorities disagreed on female employee authorization to work in the field. MOUs are allowed under U.S. Treasury Office of Foreign Assets Control (OFAC) licenses, and while State and USAID each have specific MOU criteria, both require all humanitarian partners to regularly check the Specially Designated Nationals and Blocked Persons list to ensure aid is not benefiting any person sanctioned by the U.S. government. Humanitarian partners also provide regular program updates, including reporting diversion, seizure, or losses. USAID said that there were no reported instances of Taliban members undermining the implementation of these partner MOU compliance mechanisms this quarter.⁹

Acute Food insecurity: When a person's inability to consume adequate food puts their lives or livelihoods in immediate danger.

Source: WFP, "Global food report on food crises: Number of people facing acute food insecurity rose to 258 million in 58 countries in 2022," 5/3/2023.

Food Insecurity Risk Increases as Funding Lags

According to WFP, 15.3 million people were projected to be acutely food insecure between May and October 2023, including 2.8 million people facing emergency levels of **acute food insecurity**. Despite the high level of need for food assistance, funding constraints have led WFP to drop some 10 million people from receiving lifesaving assistance in 2023.¹⁰

RECENT DEVELOPMENTS

The UN Development Programme's (UNDP) 2023 *Socioeconomic Outlook for Afghanistan* supports the conclusion of public health officials that malnutrition in Afghanistan “adversely affects the physiological and mental capacity of individuals, which in turn hampers productivity levels, making them and their respective countries more susceptible to poverty,” creating a “vicious cycle” wherein malnutrition produces poverty and poverty leads to malnutrition.¹¹ UNDP reports that income and food are top priority needs for Afghans. A 2022 survey found that 77% of households reported that their income had declined over the previous 30 days. Although food remains available in markets, without adequate levels of income, roughly one third of the population experiences either emergency or critical levels of food insecurity.¹²

WFP's Afghanistan Country Director Hsiao-Wei Lee said WFP is “obliged to choose between the hungry and the starving, leaving millions of families scrambling for their next meal. With the few resources we have left, we are not able to serve all those people teetering on the edge of utter destitution.” According to Lee, there is still the opportunity to reach the most vulnerable Afghans with emergency food assistance, but “we are running out of time.”¹³

According to UN Deputy Special Representative Markus Potzel, in the immediate term, humanitarian partners need \$614 million to support priority winter preparedness, and an additional \$154 million to prepare essential supplies before certain areas become inaccessible by winter weather. In a September 27, 2023, briefing to the UN Security Council, Special Representative Potzel noted the complexity of the situation, given that some donors “feel that the Taliban should not be relieved of their responsibility to meet the needs of the population they control.” Potzel acknowledged the Taliban's failures while recognizing the precarious situation for millions of Afghans facing further poverty and conflict. He concluded, “That's why we have to engage.”¹⁴

AFGHAN REFUGEES WAITING FOR U.S. RESETTLEMENT FACE DEPORTATION

This quarter, tensions escalated over the legal status of Afghan refugees in Pakistan, including many awaiting resettlement in the United States. On October 3, 2023, Pakistan’s government announced all unauthorized migrants would be expelled from the country beginning in November. Although the caretaker Interior Minister, Sarfraz Bugti, said the rule would apply to all nationalities, the majority of migrants are from Afghanistan.¹⁵

SIGAR warned in its 2023 *High-Risk List* that a failing U.S. resettlement program put Afghans at heightened risk, either for Taliban retribution in Afghanistan or insecurity and economic hardship in a third country. The UN High Commissioner for Refugees (UNHCR) estimates that more than 1.6 million Afghans have fled the country, including 600,000 who relocated to Pakistan, since the Taliban takeover in 2021. For two years, many of these refugees have lived in uncertainty, unsure of their legal status in Pakistan while waiting for U.S. visas. Now, their future is even more insecure.¹⁶

Legal Status of Afghans in Pakistan

Pakistan has accepted Afghan refugees for decades, but the country has no domestic refugee laws or institutionalized migration processes.¹⁷ The lack of legal protections for refugees puts Afghans at risk of arrest, deportation, or statelessness.¹⁸ Pakistan’s government previously worked with the UNHCR to register 1.32 million Afghan migrants who arrived prior to 2005, issuing them Proof of Registration documentation granting them temporary legal status. In 2017, an additional 840,000 Afghan migrants were issued Afghan Citizen Cards and granted the right not to be forcibly returned to Afghanistan, but their protected status expired in 2019. Since then, at least another 1.37 million Afghan migrants have sought asylum, including those who arrived after the Taliban takeover. These recent migrants are responsible for contacting UN implementing partners upon arrival, but refugee advocates estimate that most Afghans fleeing the Taliban have not received asylum certificates, and their legal status is not and never was protected.¹⁹

Temporary Legal Status of 1.32 Million Afghans Expires

On June 30, 2023, the Proof of Registration cards that allowed 1.32 million Afghans who arrived prior to 2005 to legally reside in Pakistan expired. Without active Proof of Registration cards, refugees, many of whom have lived in Pakistan for decades, reported being unable to travel, work, purchase SIM cards for cell phones, or set up bank accounts. From June to September 2023, Afghans with expired Proof of Registration cards were frequently stopped by police and either arrested or extorted for money. Following international condemnation, Abbas Khan, Pakistan’s commissioner for Afghan refugees, told Voice of America that the Interior Ministry ordered provincial governments not to take any steps against Afghan refugees until a decision was made on whether Proof of Registration cards would be renewed.²⁰

Pakistan Announces “Repatriation Plan”

While the status of those Afghans with expired Proof of Registration cards remains uncertain, the government of Pakistan has taken a definitive position on unregistered migrants. In October, the government formally announced its “Illegal Foreigners Repatriation Plan,” wherein unregistered migrants who do not leave Pakistan voluntarily by November 1 will be deported. Pakistani authorities also said they plan to seize unregistered migrant property and assets and have offered rewards for information leading to their arrests. Although the government has said the policy applies only to “illegal” migrants, described as individuals overstaying temporary visas or without documentation, expired Proof of Registration cardholders report that they, too, are being targeted by the authorities. *Pakistan Today* reported the “repatriation plan” will involve three phases: (1) expulsion of unregistered migrants; (2) expulsion of Afghan Citizen Card holders; and (3) expulsion of expired Proof of Registration cardholders. Pakistan’s Ministry of Foreign Affairs’ spokesperson did not confirm these details publicly but said the deportations will be “phased and orderly.” Pakistan’s military said it will help enforce the deportations.²¹

The UN, which is responsible for verifying the status of new refugees and issuing identifying documents granting them protected status, has also been hobbled. As this report went to press, Pakistan's Ministry of State and Frontier Regions has barred the UNHCR from issuing asylum certificates, allegedly due to the strain Afghan refugees are placing on Pakistan's health and education sectors. Now that arrest and deportation is state policy, and without registration card extensions or access to UN support, Afghans who do not return to Taliban rule may become the targets of Pakistani authorities.²²

Media reports suggest Pakistan's new policy likely reflects tension over increasing terrorist attacks along the border between Pakistan and Afghanistan. On October 1, 2023, a bomb blast at a mosque killed 50 people on the border in Baluchistan Province; a separate blast killed five others at a mosque in Khyber Pakhtunkhwa Province. Although no group claimed credit for the attacks, Pakistani authorities blamed Afghanistan-based operatives of Tehreek-e-Taliban Pakistan (TTP). Interior Minister Bugti has said Afghanistan-based operatives are also responsible for a number of other attacks this year. For additional information on TTP operations, see page 39. While Interior Minister Bugti did not directly reference specific attacks or the security situation as the reasons for migrant deportations, Taliban spokesperson Zabihullah Mujahid wrote on X (formerly Twitter), "Afghan refugees are not involved in Pakistan's security problems." Regardless, there is concern that Afghans' forced return to Afghanistan will put them at risk of Taliban persecution.²³

Post-Taliban Refugee Evacuation and Resettlement

Many Afghan refugees in Pakistan await visas to other countries, including the United States. Following the Taliban seizure of Kabul on August 15, 2021, the U.S. military undertook the largest airlift in American history, evacuating 100,000 Afghan nationals by August 31, 2021, the last day American troops were in Afghanistan. Two days prior, on August 29, 2021, President Joseph R. Biden directed the Department of Homeland Security to



An Afghan woman refugee receives cash assistance in Pakistan. (Photo by @UNHCRPakistan)

lead Operation Allies Welcome and coordinate the U.S. effort to resettle Afghans of interest to the United States. Of the Afghans who were evacuated, more than 45,000 were resettled in the United States within three weeks through humanitarian parole, a mechanism that grants two-year admission to the United States without a visa. The remainder of the evacuees were placed at military bases ("lily pads") in third countries, including Bahrain, Germany, Kuwait, Italy, Qatar, Spain, and the United Arab Emirates, to await screening and vetting prior to transportation to one of eight military bases in the United States for resettlement processing.²⁴

Despite the scope of the airlift, hundreds of thousands of Afghans who qualified for resettlement in the United States were not immediately evacuated. The U.S. government has declared its priority to resettle all Afghan partners and allies. Yet two years since the Taliban takeover, the U.S. Committee for Refugees and Immigrants (USCRI) said, "Permanent pathways for relocated Afghans and those who were left behind remain ineffectual relative to ongoing needs." As a result, third countries, like Pakistan, have become host to even larger migrant populations than they were prior to the fall of the Afghan government. According to USCRI, years of decreasing refugee admissions reduced the capacity of U.S. organizations to accept refugees.²⁵

Even as President Biden aimed to increase refugee admission rates and expand refugee support networks in early 2021, the COVID-19 pandemic introduced unexpected immigration restrictions. According to U.S. Citizenship and Immigration Services (USCIS), “COVID-19 restrictions, fiscal issues, a hiring freeze, and other factors greatly exacerbated processing delays and backlogs, and placed burdens on applicant and petitioners.” The “diminished” U.S. refugee program was therefore easily stressed by the number of Afghans relocated to the United States in August 2021, and staff faced hurdles in addressing refugee needs in health care, psychosocial support, case management, and initial resettlement. Capacity constraints at the so-called “lily pads” further hinder resettlement efforts. As a result, many Afghan refugees are stuck in bureaucratic limbo.²⁶

U.S. Resettlement Pathways

Afghans who remain in Afghanistan and the region have two possible pathways to U.S. resettlement: (1) the Special Immigrant Visa (SIV) Program, and (2) referral through the U.S. Refugee Admissions Program (USRAP). Prior to 2021, Afghans could apply for resettlement through the Special Immigrant Visa program under the Afghan Allies Protection Act of 2009, which authorizes visas to Afghan nationals who have completed a year of employment on behalf of the U.S. government and face serious or ongoing threats as a consequence of that employment. In the months prior to the Taliban takeover, SIVs took 26 months to process, as opposed to the planned nine-month timeline.²⁷

These SIV processing delays have only compounded over time. An April 2023 analysis by the Association of Wartime Allies estimated that at the current pace, it will take 31 years to relocate and resettle all 175,000 SIV applicants. An August 2023, State Department Office of Inspector General (State OIG) audit of the SIV program from 2018–2022 found that State made efforts to streamline the SIV process prior to 2021, but significant resources are still required to address the backlog of applicants that accumulated due to COVID-19 and the U.S. withdrawal from Afghanistan. According to State OIG, the number of SIV principal applicants awaiting independent review of their applications by the Chief of Mission increased by 15

times from October 2021 to December 2022 (from 4,029 to 61,114). Additionally, the SIV program has lacked strategic guidance, as the SIV Senior Coordinating Official position has faced periods of vacancy and frequent turnover since the Taliban takeover.²⁸

The other primary pathway to resettlement, for those who do not meet the time-in-service requirement for an SIV, is referral to the USRAP. In 2021, State’s Bureau of Population, Refugees, and Migration (PRM) announced referrals specific to Afghan nationals: “Priority 1” (P1) referrals are for individuals and their eligible family members “known to the U.S. embassy,” those who worked with, but not for the U.S. government, and “Priority 2” (P2) referrals are for individuals and their eligible family members who worked for or on behalf of the U.S. government for less than one year or were partners through a grant or cooperative agreement. Afghans with a family member residing in the United States who was admitted with humanitarian immigrant status, can also apply for reunification through a Priority 3 referral. An individual cannot refer themselves to USRAP. Instead, they must be referred by a U.S. government agency, U.S.-based NGO, or U.S.-based media organization.

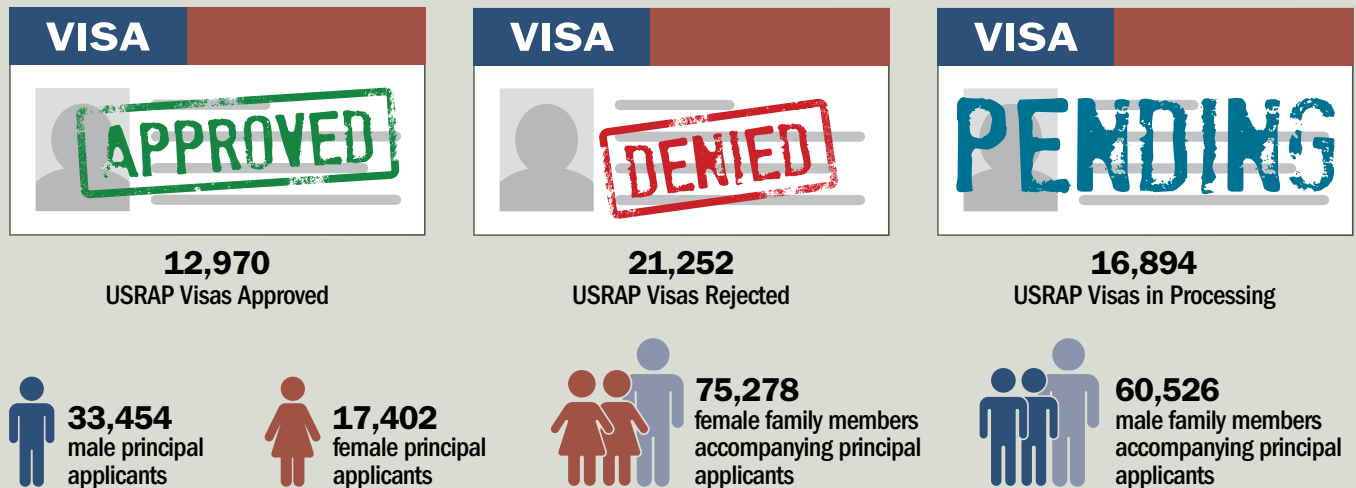
The United States increased the total USRAP admissions ceiling to 125,000 for FY 2023, more than double that of FY 2021, but delays have pushed processing times from approximately one year to an average of four years, according to USCIS.²⁹ Contextually, after the evacuation, State advised Afghans referred to the USRAP who remained in Afghanistan, to relocate, albeit without U.S. financial support, to an eligible third country for processing, estimating that it might take 12–18 months to process their cases.³⁰

Status of U.S. Refugee Admissions Program Referrals

As illustrated in Figure H.2, there were 51,116 principal applicants accounted for in the USRAP database as of September 27, 2023. Just 34% are women, despite the Taliban’s ongoing discrimination against women and girls in Afghanistan. In contrast, 55% of accompanying family members are women and girls. State PRM said the explanation for the lower rate of female principal

QUARTERLY HIGHLIGHT

FIGURE H.2



Note: Total numbers of principal applicants and family members include 143 unknown gender family members and 260 unknown gender principal applicants.

Source: USRAP, USRAP Production data base, accessed 9/27/2023.

applicants is the gender-based employment discrepancy in Afghanistan, which favors males over females, given the eligible employment criteria for referrals. State said it is working to identify ways to support other Afghans at risk, but did not provide any specific details on how the agency might prioritize vulnerable women who fall outside the employment criteria or lack a family member eligible for referral. For more information on the Taliban's repression of women and girls, see page 30.³¹

Most of the P1 and P2 visa applicants, and the 135,947 individuals accompanying them as family members, are still living in Afghanistan; the second highest concentration of referrals are in Pakistan.³²

State Department Prioritizes USRAP Referrals in Pakistan

As of September 2023, State PRM was expediting the processing of some of the 5,124 P1 and P2 principal applicants in Pakistan, prioritizing those with urgent medical needs that cannot be met locally in Pakistan and urgent protection risks, such as:

- arbitrary detention or credible threat of arbitrary detention in Pakistan
- credible fear of deportation from Pakistan
- immediate threat to their physical safety or risk of violence, including gender-based violence.

State PRM asked all U.S. agencies previously working in Afghanistan to each identify and prioritize 10% of their referrals in Pakistan. State PRM told the agencies it cannot guarantee this prioritization will be successful, but said State is actively pursuing all viable options to enable USRAP processing for Afghans in Pakistan. Of SIGAR's 306 referrals to USRAP, 68 principal applicants and their families are currently located in Pakistan. While many individuals meet the criteria of facing urgent protection risks, SIGAR can only prioritize seven. State told SIGAR that PRM and the U.S. Embassy in Islamabad are assessing Pakistan's capacity and intention to implement their repatriation plan. In the event of mass deportations, PRM plans to work with partner organizations to respond to the deported refugees' needs.³³

State also updated its family reunification policy in September 2023 in another effort to prioritize Afghan refugee resettlement. The new Family Reunification Form DS-4317 allows Afghans humanitarian parolees under the age of 18, who entered the United States without their parents as part of Operation Allies Welcome, to apply to resettle their eligible parents and siblings living abroad.³⁴

TALIBAN GOVERNANCE

Two Years of Taliban Rule

This quarter marked two years since the Taliban seized power in Afghanistan. In that time, the Taliban have shaped governing institutions to serve their aims and cement power. As of September 2023, the UN Secretary-General reported that the Taliban remained “firmly in control of the country” and continued to implement what they consider their “Islamic system.” In the words of the Afghan journalists Jalil Rawnaq and Amir Behnam, this “ultra-conservative and radical religious ideology, based on its own harsh interpretation of Islam, has largely defined the group’s worldview, behavior, and political aims.” Under this system, human rights protections have been undermined “at all levels,” according to the Office of the UN High Commissioner for Human Rights. The Office said, “The de facto authorities have promulgated edicts and other pronouncements which actively discriminate against women and girls and curtail the fundamental freedoms of the population. Human rights violations are prevalent, with a lack of accountability for the perpetrators.”³⁵

U.S.-Taliban Relations

State told SIGAR that the United States has set human rights protections as a precondition for recognizing the Taliban as the government of Afghanistan. “We have been clear to the Taliban that, to earn legitimacy and credibility, they will need to consistently respect the human rights and fundamental freedoms of all Afghans,” State said.³⁶

At the same time, the United States has other competing interests in Afghanistan and the region. On the two-year anniversary of the Taliban takeover, Secretary Antony Blinken defended the Biden Administration’s decision to withdraw from Afghanistan during a State Department press briefing:

The decision to withdraw from Afghanistan was an incredibly difficult one, but also the right one. We ended America’s longest war... And in turn, that has enabled us to even more effectively meet the many challenges of our time, from great power competition to the many transnational issues that we’re dealing with that are affecting the lives of our people and people around the world.³⁷

Secretary Blinken’s response reflects the nuanced nature of U.S.-Afghanistan bilateral relations, whereby the United States has concerns both about global geopolitics as well as the ongoing human rights abuses in Afghanistan. Therefore, the United States continues to engage with the Taliban on issues of mutual interest. On July 30–31, 2023, a U.S. delegation, headed by Special Representative for Afghanistan Thomas West, Special Envoy Rina Amiri, and Chargé d’Affaires of the U.S. Mission to Afghanistan Karen Decker, met with senior Taliban representatives in Doha, Qatar.

According to State, U.S. officials “identified areas of confidence building in support of the Afghan people,” and expressed “deep concern regarding the humanitarian crisis.” U.S. officials also “took note of the Taliban’s continuing commitment to not allow the territory of Afghanistan to be used by anyone to threaten the United States and its allies,” and acknowledged a decrease in large-scale terrorist attacks against Afghan civilians.³⁸

While the security situation in Afghanistan has stabilized under the Taliban, Dr. Asfandiyar Mir of the United States Institute of Peace said it’s plausible that under supreme leader Haibatullah Akhundzada, the Taliban are “[retaining] their longstanding political desire to be a host to foreign jihadists who are dissidents in their own countries, as well as a supporter of jihadist campaigns internationally,” though Mir said certain Taliban factions prioritize preserving foreign aid and accessing development assistance. As a result, he added, the Taliban appear to navigate the balance between what they consider to be their moral agenda and their geopolitical interests. However, over the past two years, Akhundzada has repeatedly favored ultra-conservative policies over calls for moderation. Mir concluded that Akhundzada and his close associates have the “decisive vote on most significant policy issues,” and those Taliban members focused on the international community are “ultimately unable to sway Taliban decision-making.”³⁹

Taliban Appoint New Officials

This quarter, Akhundzada continued to appoint senior and district-level Taliban officials, including two new governors in Takhar and Badakhshan Provinces, where the terror groups Tehreek-e-Taliban Pakistan (TTP) and Islamic State-Khorasan (IS-K) have expanded their presence in recent years. Both governors are reportedly affiliated with the Haqqani Network, a faction within the Taliban, and support the TTP.⁴⁰ This leadership shift follows the Taliban’s August announcement that 10 non-local Taliban officials would replace governors and security officials in eight provinces across northeastern Afghanistan, leading to reports of armed clashes.⁴¹ The ministry of defense made several official visits to Badakhshan and Takhar Provinces this quarter amid escalating security concerns.⁴² Experts posit that while the appointments momentarily appeased the Taliban’s Haqqani, local, and Kandahar factions, the new leadership in the northeast may escalate the converging security concerns in the region.⁴³

According to a report from the UN Secretary-General, security threats have decreased in recent years. However, the report acknowledged the continued presence of terrorist elements in Afghanistan, and underscored that ongoing Taliban human rights abuses risk radicalizing youth, who may turn to extremism in response.⁴⁴ For more information on regional terrorism and the security situation in Afghanistan, see page 39.

Human Rights Violations at Crisis Point

“Human rights in Afghanistan are in a state of collapse,” UN Human Rights Commissioner Volker Türk told the Human Rights Commission on September 13, 2023. Türk pointed to ongoing reports of extrajudicial killings, torture and ill-treatment, and arbitrary arrests and detentions, as well as serious violations against former government officials. He added that Afghanistan has set “a devastating precedent” as the only country in the world to prevent women and girls from obtaining secondary and higher education. Türk underscored the Taliban’s “long list of misogynistic restrictions” confining the country’s women “to the four walls of their homes,” before asking: “What can possibly come next?”⁴⁵

Repressive Legal System Violates Rights

According to the UN Human Rights Council, strong rule of law “requires a system of certain and foreseeable law... where laws are publicly promulgated, equally enforced, and independently adjudicated.” Under the Taliban, substantive laws are not based on international norms or public consensus, but rather on the group’s interpretation of the laws and rules set forth in the Quran. In the two years since their takeover, the Taliban have failed to issue a revised constitution for Afghanistan, despite pledges to the contrary. Authorities have given conflicting statements on the need for a constitution. Most recently, Taliban minister of justice Abdul Hakim Shar’i said one is being drafted. However, there is no public participation in the process. Under the Taliban, public input on legislation has been erased from the law-making process, and many institutions such as the Afghanistan Independent Human Rights Commission and Afghanistan’s Attorney General’s Office have been effectively disbanded. This quarter, the Taliban also abolished all political parties. According to Abdul Hakim Shar’i, “There is no Sharia basis for political parties to operate in the country. They do not serve the national interest, nor does the nation appreciate them.” Prior to the Taliban takeover, 70 political parties were registered with the former Ministry of Justice. Power is now consolidated under the unilateral control of the supreme leader and his close associates.⁴⁶

The Taliban justice system remains opaque and riddled with abuses. When the Taliban seized power in 2021, judges appointed by the previous administration were removed and replaced by Taliban appointees. While the legal code was not entirely abolished, the Taliban said all laws remained in place except “those against Sharia.” This has not been clarified, leaving Afghans without a formal, well-understood code of conduct to follow for issues that fall outside the scope of the Quran. The details of legal procedure are instead at the discretion of local leadership and individual judges, resulting in a range of responses to alleged crimes that are interpreted as falling outside the scope of *Hudud* (fixed Quranic punishments for specific crimes) and *Qisas* (retributive justice). The UN also reported that “alleged perpetrators are often detained,

RECENT DEVELOPMENTS



UN Special Representative Roza Otunbayeva speaks before a UN briefing, September 2023. (Photo by ©UNAMA)

sentenced, and punished on the same day by the police and other security agencies, denying any semblance of due process or judicial review.”⁴⁷

In September 2023, the United Nations Assistance Mission in Afghanistan (UNAMA) released a report citing 1,600 instances of human rights violations by Taliban police and the general directorate of intelligence related to the arrest and detention of individuals between January 2022 and July 2023. Almost half of those comprised acts of torture and other cruel, inhuman, or degrading treatment. Of the 1,600 violations, 259 instances caused physical suffering, including by asphyxiation, suspension from the ceiling, and electrical shocks; 207 instances caused mental suffering, including threats to kill the detainee or their family, blindfolding, and restraining for extended periods of time; 18 people died in Taliban custody; and 19 individuals were held in solitary confinement, one for 50 days. UNAMA reported that instances of torture were likely underreported, representing a fraction of the violations in Afghanistan. The report stated, “The pervasive climate of surveillance, harassment, and intimidation of all sectors of society, the threats to individuals not to speak of their experiences while in detention... hampers the willingness of individuals to raise complaints or liaise freely with UNAMA, without fear of repercussions for themselves or their family.”⁴⁸

Taliban Target Former Government Officials and Security Forces

This quarter, UNAMA released a report documenting the Taliban’s targeting of former government officials and former armed forces members, despite the group’s promise of amnesty when they took power. The report documented at least 800 human rights violations by Taliban officials against former

government officials and former members of the Afghan National Defense and Security Forces (ANDSF), in violation of international humanitarian law.⁴⁹

On August 15, 2021, the Taliban announced a “general amnesty” for military and civilian personnel associated with the former Islamic Republic of Afghanistan. In their two years in power, Taliban officials have publicly reaffirmed their commitment to amnesty on social media and in speeches.⁵⁰ Nevertheless, UNAMA recorded hundreds of human rights violations, including extrajudicial killings, arbitrary arrests, detentions, and torture of former government officials and ANDSF members. Human rights violations of this nature have been recorded in all 34 provinces, with the greatest numbers reported in Kabul, Kandahar, and Balkh Provinces. In total, UNAMA documented at least 218 extrajudicial killings, 14 instances of enforced disappearance, and 424 arbitrary arrests and detentions of former government officials and ANDSF members. Those detained reported not being told the charges against them, not being given access to legal counsel, verbal abuse, torture, and in some cases, the accused were killed while in detention.⁵¹

UNAMA said that these violations have “contributed to a climate of fear,” and that the failure to uphold human rights commitments may have “serious implications for the future stability of Afghanistan.” UNAMA called on the Taliban to issue clear, written guidance on the terms of the general amnesty, and transparently investigate instances of alleged abuse against former government and ANDSF personnel.⁵²

The Taliban disputed the UN claims, but there are other credible reports of human rights abuses against former government officials and ANDSF members. Afghan Witness, an Afghan human rights organization, has recorded 112 claims of killings and 130 detentions of former ANDSF since January 2022. A seven-month investigation by the *The New York Times* estimated that up to 500 former government officials and ANDSF members were killed or forcibly disappeared in the six months directly following the Taliban takeover.⁵³

“Gender Apartheid” Under Taliban Rule

The Taliban have instituted numerous policies that violate the human rights of women and girls according to international law. As SIGAR has previously reported, education is banned for girls past grade six, women and girls are banned from public parks, women are banned from boarding a flight without a male guardian, and women are banned from working with NGOs or the UN.⁵⁴

This quarter, several multilateral institutions and international NGOs released statements arguing the Taliban’s abuses against women and girls constitute crimes against humanity. In June 2023, the Special Rapporteur on the situation of human rights in Afghanistan and the UN Working Group on discrimination against women and girls presented a report to the UN Human Rights Council on the Taliban’s “widespread and systematic discrimination” of women and girls in Afghanistan. After interviewing 79 Afghan

participants, conducting a survey of more than 2,000 Afghans, and visiting Afghanistan to meet with Taliban authorities and other relative parties, the UN representatives concluded that the Taliban in Afghanistan have instituted a system of “gender apartheid.”⁵⁵

For the report, the situation in Afghanistan was assessed against the Universal Declaration of Human Rights, various human rights treaties, and the Rome Statute of the International Criminal Court (ICC). The principles enumerated in these documents include the right to equality and the right *not* to experience any distinction on the basis of sex and/or gender. Additionally, the Convention on the Elimination of All Forms of Discrimination Against Women calls on states to eliminate conduct and customs that prejudice women, and all other practices assuming the inferiority of women to men. Although the Taliban claim to respect women “in accordance with sharia law,” the Special Rapporteur and Working Group concluded, “In their totality, the [Taliban’s] edicts significantly limit women’s and girls’ ability to engage in society, have access to basic services, and earn a living.”⁵⁶

Defining Gender Apartheid

The legality of the term “gender apartheid” is unclear. At present, the United Nations’ legal definition of apartheid mirrors the UN Convention on the Suppression and Punishment of the Crime of Apartheid (the Apartheid Convention), which formed in response to the racially discriminatory policies of the South African government from 1948 to 1990. The Apartheid Convention defines apartheid as “inhuman acts committed for the purpose of establishing and maintaining domination by one racial group of persons over any other racial group of persons and systematically oppressing them.”⁵⁷ However, there have been instances of U.S. lawmakers using the term “apartheid” outside its legal definition in an effort to qualify the degree of gender-based discrimination specific to the Taliban. In 2001, Democratic Majority Leader Harry Reid told the Senate:⁵⁸

“Gender apartheid is not unlike racial apartheid in South Africa where the black majority suffered appalling human rights violations... It is difficult to imagine a system worse than apartheid in South Africa. Sadly, this is the case for Afghan women suffering unthinkable violations of their most basic human rights.”

As conditions for women in Afghanistan in 2023 increasingly resemble those in 2001, the Special Rapporteur and Working Group argue that international law could be adapted to define gender apartheid as “inhuman acts committed in the context of an institutionalized regime of systematic oppression and domination of one gender group over any other gender group or groups and committed with the intention of maintaining that regime.”⁵⁹ The U.S. Ambassador-At-Large for Global

“Gender apartheid is not unlike racial apartheid in South Africa where the black majority suffered appalling human rights violations... It is difficult to imagine a system worse than apartheid in South Africa. Sadly, this is the case for Afghan women suffering unthinkable violations of their most basic human rights.”

—Senator Harry Reid

Source: Senator Harry Reid, *Woman in Afghanistan*, Congressional Record, Vol. 147, No. 151, 11/5/2001.

Criminal Justice, Beth van Shaack, said the United States does not “have a position per se on the concept” of gender apartheid, although she acknowledged “many of the same characteristics that we saw in Apartheid South Africa, we are, of course, now seeing with respect to women and girls in Afghanistan.”⁶⁰

This statement, however, is not an official U.S. government endorsement that the gender persecution in Afghanistan constitutes apartheid. State told SIGAR that apartheid historically refers to discrimination on the basis of race but acknowledged, “we see some similarities with respect to the Taliban’s treatment of women.” When asked about an official policy on “gender apartheid,” State responded, “The United States condemns the Taliban’s systemic mistreatment of and discrimination against women and girls, and welcomes efforts to promote accountability.”⁶¹

Taliban Gender Persecution a Crime Against Humanity

Given the complex legal definition of apartheid, some human rights defenders have avoided using the term, and instead content that the Taliban’s policies of gender persecution constitute a crime against humanity, according to the guiding statutes of the ICC. The ICC in the Hague includes gender persecution under the umbrella of crimes against humanity. On September 8, 2023, Human Rights Watch issued a report arguing that the Taliban’s policies affecting women and girls constitute a crime against humanity, as manifested through:⁶²

- restrictions on freedom of movement, expression, and association
- restrictions on employment
- restrictions on dress
- bans on education
- arbitrary arrests and violations of the right to liberty.

Human Rights Watch argues that the restrictions targeting women and girls meet the four requirements of a crime against humanity, as listed in the Rome Statute: (1) the attack is “widespread and systematic;” (2) the attack is directed against a “civilian population;” (3) the acts are committed “with knowledge of the attack;” and (4) the acts are “pursuant to or in furtherance of a state or organizational policy to commit such an attack.” The interim co-director of the Women’s Rights Division at Human Rights Watch, Heather Barr, and other women’s rights activists and human rights defenders used the opportunity of the 78th UN General Assembly in September 2023 to broadcast the case for naming the Taliban’s policies as a crime under international law. Speaking at a Security Council meeting during the general assembly, experts, including UNAMA head Roza Otunbayeva, UN Under-Secretary-General Sima Sami Bahous, and international legal expert Karima Bennouna, called on the Security Council to induce the Taliban to end “gender apartheid,” citing the rise in suicide and suicidal ideation among Afghan

women and girls as their rights disappear. Under-Secretary-General Bahous also called attention to rising rates of child marriage and child labor. She further advocated for the right of Afghan women to participate in the ongoing discussions with the Taliban, noting, “We must chart a way forward, together, guided by women’s voices and the principles of the UN Charter.”⁶³

To realize this aim, Bahous recommended the Security Council Committee convene a dedicated session on the role the Committee can play in responding to women’s rights violations, including giving a platform for Afghan women and women’s rights experts directly; she also called for the Security Council’s support for an intergovernmental process to codify gender apartheid in international law, arguing that the specific systematic violations on the basis of gender must be named, defined, and proscribed in global norms. The Security Council has an assessment due on November 17, 2023, to provide “forward-looking recommendations for an integrated and coherent approach” to the situation in Afghanistan.⁶⁴

PUBLIC HEALTH

Public Health Deteriorates

The public health situation in Afghanistan continues to deteriorate, despite coordination between the World Health Organization (WHO) and the Taliban ministry of public health. The most recently available WHO data from July finds 17.6 million people in need of health assistance and critical shortages in health care personnel, with just 3.5 doctors and 1.6 midwives per 10,000 people. According to WHO, Afghanistan’s health care system is facing a “significant funding deficiency,” that will have “devastating impact to health of Afghans, especially women and children.” Without additional funding, WHO said, eight million people will lose access to essential and potentially lifesaving health assistance, 450,000 patients will lose access to trauma care, and 875,000 children will suffer from severe acute malnutrition.⁶⁵

Despite critical gaps in health care, USAID’s Bureau for Humanitarian Assistance (BHA) reports Taliban interference has hindered service provision this quarter. The Taliban ministry of public health suspended one of BHA’s implementing partner’s programming this quarter due to the supposed over-concentration of its activities in certain provinces and non-compliance with Taliban policies. After sustained engagement with the Taliban health authorities, activities resumed approximately one month later. Separately, Taliban personnel in one province detained several male and female staff implementing health activities because of the participation of female health workers, even though women working in the health sector are supposed to be exempted from the ban on women working with the UN and NGOs. The implementing partner was able to secure their workers’ release.⁶⁶

BHA says it is closely engaging with partners to monitor conditions and continue providing principled humanitarian assistance. WHO says its goals for the remainder of 2023 include strengthening disease outbreak preparedness, strengthening the health information management system, expanding health services coverage, and sustaining the momentum of polio eradication. WHO also continues to monitor the status of major infectious disease outbreaks in Afghanistan. As of September 2023, WHO recorded 225,563 cases of COVID-19, 152,198 cases of acute watery diarrhea, 20,403 cases of measles, and 992 cases of Crimean Congo hemorrhagic fever. The WHO's disease outbreak responses include leading and coordinating task forces, supporting public laboratories, distributing health management kits, surveilling and investigating disease outbreaks, providing hygiene and sanitation supplies, circulating educational materials, and coordinating with the Taliban ministry of public health.⁶⁷

ICRC Ends Management of 25 Hospitals

The International Committee of the Red Cross (ICRC) announced this quarter that it was ending its support for 25 hospitals on August 31, 2023, after 20 months of partnering with the Taliban ministry of public health. The ICRC said in a statement, "The ICRC does not have the mandate nor the resources to maintain a fully functioning public health care sector in the longer term." The ICRC, which began operating the hospitals after the fall of the government in August 2021 when Afghanistan's financial crisis and departing development partners pushed the health care system toward collapse, said it was decreasing its funding of the hospitals due to financial difficulties.⁶⁸

The ministry of public health reported that it is already operating 150 other hospitals with a total of 15,000 beds. Despite the purported Taliban gains in public health management, a representative from the Health Cluster Afghanistan, a UN coordinating group for health emergencies, noted that the transfer of the ICRC hospitals to the ministry will (1) increase caseload on existing health facilities; (2) reduce response capacity of the health system during emergencies; (3) increase patient out-of-pocket health spending and limit access to health services for those who cannot afford the costs; (4) compromise quality of medical education as these are teaching hospitals for medical students; and (5) compromise quality of health services due to limited resources and turnover of qualified health care workers.⁶⁹

A WHO representative, the Health Cluster Coordinator, and the WHO Health Emergency Team briefed USAID BHA and other relative humanitarian partners about the situation and mapped the previous year's caseload to create a support plan for these hospitals. As of September 2023, WHO has scaled up its support of the 25 hospitals and is providing essential medicine and medical supplies. In the short term, WHO advocates for donor mobilization to avoid disruption in health services. Long-term, WHO suggests the Taliban allocate more resources for the health sector, promote public-private partnership, and generate internal resources. The cost to support the former-ICRC hospitals is estimated at \$75–\$80 million per year.⁷⁰



Women wait at a maternal health hospital, the only one of its type in Afghanistan.
(Photo by ©UNICEF/Shehzad Noorani)

According to USAID, as of October 2023, the Taliban ministry of public health stated it would take over payment of ICRC hospital staff salaries. USAID told SIGAR it could not confirm if the salaries have been paid, but implementing partners reported that the hospitals continue to operate. USAID also said it does not have information on the Taliban ministry's capacity to manage the hospitals. Since ICRC's departure, WHO received \$4 million from UN OCHA's emergency-use Afghanistan Humanitarian Fund to provide medicines to the hospitals through the end of 2023. Despite the adverse impacts projected by the Health Cluster, USAID told SIGAR it is not aware of any immediate negative effects from ICRC's departure, but said it is monitoring the situation, including the role of the ministry of public health, through engagements with humanitarian health actors and partners.⁷¹

EDUCATION

More Restrictions on Girls' and Women's Education

This quarter, the Taliban imposed informal, stricter measures on girls' education in certain provinces. Unlike the formal edicts that announced nationwide bans on women and girls' education and freedom of movement and work, the new ban on girls' education is localized. It prevents girls beyond the third grade or older than 10 years of age from attending school in 10 provinces, according to State.⁷² USAID confirmed that "these local restrictions are very fluid...they may have been hyper-localized or that they are not consistently held throughout the quarter."⁷³

In August, several UN human rights experts issued a joint statement condemning the Taliban's widening gap between their promises and their actions, including their recent violations of human rights, particularly referring to the new set of local policies further reducing the age at which girls can attend school.⁷⁴

In addition to the nationwide ban on girls and women from attending schools and universities, State confirmed that the Taliban are seeking to revise curricula for girls, adding that it “has observed dramatic restrictions on women’s and girls’ access to education since the Taliban takeover.”⁷⁵

Moreover, on August 12, 2023, Molvi Abdul Jabbar, adviser to the Taliban ministry of higher education, said the decision of whether or not to open schools and universities to women and girls rests with the Taliban supreme leader Akhundzada.⁷⁶ Referring to Akhundzada, Jabbar said, “When he says they are open, they will open the same day. All our leaders are in favor of (restarting girls’ education), even our ministers are in favor of it.” Jabbar concluded, “It is only because of our obedience [to Akhundzada] that we are following his orders.”⁷⁷

Taliban’s War on Thoughts

A recent analysis by the Afghanistan Analysts Network argues that the Taliban regime exerts all-encompassing control over the country’s education, including decisions about who gets an education, what content is taught in schools and universities, and who teaches and leads educational institutions. The Taliban practice a “top-down reorientation and unquestioning obedience” approach to impose what they call their *fekri jagra* or “war on thoughts,” according to the analysis. The Taliban are promoting “Talibanisation, theocratization, and instrumentalization of the *fekri jagra*,” by replacing high-level ministry of education officials and university faculty with Taliban members. The Taliban have also established new religious studies disciplines and required all public and private higher education institutions to follow the Taliban’s new religious studies curricula.⁷⁸ In its most recent situation report this quarter, the UN said it saw “the abolition and reshaping of departments” within the Taliban’s ministry of education, including the abolition of teacher training centers, affecting around 4,000 academics.⁷⁹ The report also noted that the Taliban have continued to speak publicly about the importance of madrassas as part of the country’s education system, including allocating a specific budget for supporting private madrassas.⁸⁰

Taliban Madrassas Replace Schools

This quarter, a UN report cited the Taliban claim that there are currently 15,000 madrassas in Afghanistan, “all funded through the national budget and reportedly using curricula focused on religious subjects with a few courses on modern sciences.”⁸¹ On June 23, 2023, the Taliban minister of education announced that “the Taliban leader has approved the recruitment of 100,000 madrassa teachers.”⁸² According to the UN, although girls are prevented from attending secondary schools, they can attend madrassas beyond the sixth grade.⁸³ However, a former education official told SIGAR that “Taliban are now closing madrassas for women, not just schools... in the central, northern, and western regions of Afghanistan.”⁸⁴

The former education official added that “the Taliban are recruiting madrassa-based educators, or religious teachers, to teach in schools.”⁸⁵ In

an effort to continue their overhaul of the education system, the former education official also said that the Taliban are changing the curriculum.⁸⁶ “For example, they will have a physics teacher who doesn’t know physics. Instead, he will teach about imperialism and how the greatest scholars of physics were actually from the Islamic world.”⁸⁷

According to USAID, Islamic education has been delivered through a variety of public and private centers both pre- and post-Taliban takeover in Afghanistan.⁸⁸ This includes mosque-based education, madrassas, as well as centers that focus on specific aspects of religious education, such as memorizing the Quran or more advanced religious studies.⁸⁹ USAID told SIGAR that in 2022, the Taliban introduced “jihadi madrassas” as a new category of public Islamic education centers.⁹⁰ USAID said, “In August 2023, the Taliban confirmed the establishment of at least one public jihadi madrassa in each of Afghanistan’s 34 provinces.”⁹¹ Jihadi madrassas reportedly enroll children of primary- and secondary-school age.⁹² Instruction in jihadi madrassas focuses on religious studies, with limited emphasis on the sciences.⁹³ Although a version of the madrassa system has historic roots in the country, “what is new is the fact that the Taliban are introducing jihadi madrassas as part of the public Islamic education system,” USAID told SIGAR.⁹⁴

The Rise of Secret Schools

In the wake of harsher restrictions on girls’ education, some Afghans have resorted to turning their homes into secret schools. Recent media reports confirm that although the Taliban have warned that those operating and attending secret schools will be punished, some Afghan women and girls risk their lives daily to get an education. Given the increasing restrictions on women’s and girls’ movement outside their homes, students reported that they find different routes, meet at secret rendezvouses, and often change their school locations to ensure that they are not discovered.⁹⁵

This quarter, the BBC interviewed teachers and students from some secret schools. In addition to the dangers of teaching and studying at secret schools, the audio documentary highlighted how technological advances have helped women organize and access high quality educational materials for the secret schools. According to the documentary, students are taught by female university students, who are also banned from attending classes. Students interviewed for the documentary questioned why their right to education has been unjustly stripped from them. One secret school student said, “Here Taliban deeply dislike when a girl or a woman goes outside of her house on her own.”⁹⁶

OIC Criticism of Restrictions on Female Education

The Taliban have faced global criticism for their restrictions on female education, including from the Muslim world. This quarter, a delegation of

Islamic scholars from the Organisation of Islamic Cooperation (OIC) traveled to meet with Taliban members to discuss women's rights, including their right to education. In a written statement posted on the OIC website, the delegation aimed to “engage with Afghanistan on issues of utmost importance, such as tolerance and moderation in Islam, girls’ education and women’s work.”⁹⁷

The statement also said that the delegation “stressed the need to exert all effort to enable boys and girls to enroll in all levels of education and all specializations needed by the Afghan people at this critical stage in their history.”⁹⁸ Taliban officials briefed the delegation on the “efforts exerted by the interim administration in reviewing curricula and providing a safe environment for girls’ education throughout the country,” OIC reported. It added that the Muslim delegation “confirmed the readiness of the OIC member states to provide all possible support in this regard.”⁹⁹

Education Activist Freed

On October 26, 2023, the Taliban released education activist Matiullah Wesa from prison, with no explanation for why he was arrested seven months earlier.¹⁰⁰ Wesa, known for his work on increasing access to education for children in Afghanistan, especially for young girls, leads PenPath, a volunteer-based organization, for which he traveled and campaigned in remote districts across Afghanistan to create mobile, makeshift schools. Prior to his arrest on March 27, 2023, PenPath had about 2,400 volunteers working on enhancing Afghan children’s access to basic education.¹⁰¹

For more information about SIGAR’s evaluation issued this quarter on the state of education in Afghanistan, see page 98.



Afghan girls attend class with PenPath volunteer instructors. (Photo by @atta_wesa)

SECURITY

The Taliban continue to face compounding challenges to their authority from Islamic State-Khorasan (IS-K), Tehreek-e-Taliban Pakistan (TTP), and anti-Taliban resistance groups.¹⁰² The UN Security Council reported the Taliban maintain strong ties with al Qaeda and TTP, both of which benefit from increased freedom of movement and protection under the Taliban. However, the UN Security Council Analytical Support and Sanctions Monitoring Team assessed that TTP's expansion—emboldened by Taliban support—could surpass the Taliban's ability to maintain stability.¹⁰³ In September, U.S. Special Representative for Afghanistan Thomas West stated that TTP now poses the most serious threat to regional stability, marking a shift in how TTP is viewed by State, and that IS-K remains the greatest threat emanating from Afghanistan to the United States and its allies.¹⁰⁴ The growing presence of foreign terrorist fighters in Afghanistan and the Taliban's domestic security issues have heightened regional security concerns and raised increasing questions about the Taliban's credibility in upholding their counterterrorism commitments.¹⁰⁵

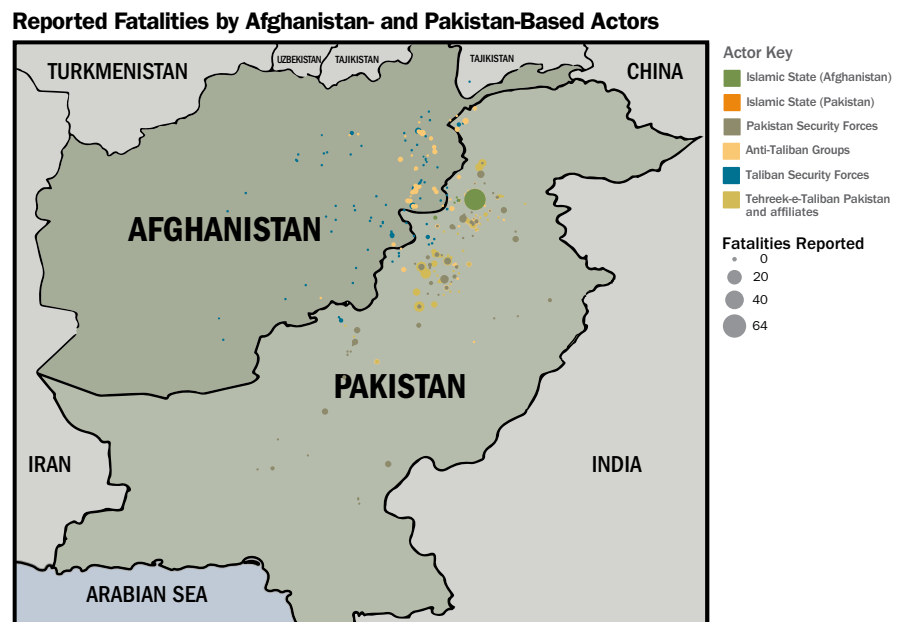
Increased TTP Activity Challenges Regional Stability

The UN Security Council Analytical Support and Sanctions Monitoring Teams assessed that TTP is gaining momentum in its operational capacity against Pakistan, and could seek to become an umbrella organization for foreign groups in Afghanistan.¹⁰⁶ The UN estimates there are 4,000 to 6,000 TTP fighters in Afghanistan.¹⁰⁷ The UN Sanctions Monitoring Teams reported that TTP is using al Qaeda's and Eastern Turkistan Islamic Movement/Turkistan Islamic Party's training camps in Kunar Province.¹⁰⁸ The UN Sanctions Monitoring Teams said that despite regional pressures, the Taliban do not have the capacity or willingness to contain TTP, and continue to provide them safe haven, materiel, and logistical support.¹⁰⁹

TTP Escalates Attacks Against Pakistan

This quarter, TTP escalated operations against Pakistani security forces across northwestern Pakistan, claiming responsibility for 182 attacks from July 1 to October 6, 2023, according to the Armed Conflict Location and Event Data (ACLED) project—a nonprofit organization previously funded in part by the State Department's Bureau of Conflict and Stabilization.¹¹⁰ In early September, TTP attacked Chitral, Pakistan from Afghanistan, capturing some territory and instigating fighting with Pakistani forces.¹¹¹ Taliban and Pakistani forces also clashed at this time, following reports that the Taliban built over 100 security outposts along the border, including one near the Afghanistan-Pakistan Torkham border.¹¹² Pakistan closed the Torkham border crossing for nine days in response, until the two countries reached

FIGURE R.1



Source: ACLED, "Armed Conflict Location and Event Data (ACLED) Project Asia-Pacific data," www.acleddata.com, accessed 10/13/2023; SIGAR analysis of ACLED data, 10/13/2023.

a ceasefire following Taliban security assurances.¹¹³ The Torkham crossing connects Afghanistan's Nangarhar Province with Pakistan's Khyber Pakhtunkhwa Province and accounts for almost 85% of all trade between Afghanistan and Pakistan.¹¹⁴ After the Torkham border re-opened, TTP warned its members against recruiting Afghan nationals into the organization lest they be penalized.¹¹⁵

Taliban's Relationship with Pakistan Further Strained

The Taliban continue to claim there are no terrorist organizations operating in Afghanistan, while Pakistan maintains that militants use Afghan territory to conduct attacks against it.¹¹⁶ Pakistan has repeatedly threatened to target Afghan-based militants and called for Taliban-Pakistan negotiations to address their security concerns. Taliban officials have stated that security incidents in Pakistan are caused by Pakistan's internal politics and offered to neutralize militants that are planning attacks on Pakistan.¹¹⁷ On October 5, Pakistan's Special Representative on Afghanistan Asif Durrani said, "the peace dividends for us [Pakistan] are missing," after Taliban and Pakistani officials met in Islamabad in September and discussed border security, though the Taliban told Pakistan that they arrested 200 TTP militants. Akhundzada issued a verbal edict on August 5 forbidding cross-border attacks on Pakistan as against Islam, but the edict appeared to have little effect, given TTP's violent attacks later that month.¹¹⁸ Taliban foreign

minister Amir Khan Muttaqi said that both sides should refrain from public statements that fuel mistrust.¹¹⁹

This quarter, State said the extent to which the Taliban are able and willing to restrict TTP is unclear, and State continues to call on the Taliban to uphold their counterterrorism commitments under the Doha Agreement.¹²⁰ Pakistan's interim prime minister, Anwar ul Haq Kakar, said one new challenge is that some TTP fighters reportedly use U.S. weapons and combat technology previously provided to the former ANDSF.¹²¹

Islamic State-Khorasan Changes Tactics, Remains a Threat

IS-K remains the most serious terrorist threat to Taliban rule as well as the most serious external threat emanating from Afghanistan to the United States and its allies, according to the UN Security Council Analytical Support and Sanctions Monitoring Team and State. The UN estimates IS-K strength between 4,000 and 6,000 fighters, including family members.¹²² According to the U.S. Department of Homeland Security, IS-K uses high casualty attacks and English-language media to globally promote the group's local grievances.¹²³

IS-K Attacks this Quarter

IS-K claimed at least 10 attacks in Afghanistan and Pakistan this quarter.¹²⁴ State reported that IS-K maintains the capability to conduct high-profile attacks against the Taliban, Afghan civilians, and neighboring countries.¹²⁵ On July 30, an IS-K suicide bomb targeting the pro-Afghan Taliban Jamiat Ulema-e-Islam party killed at least 60 and wounded over 100 people at an election rally in Bajaur, Pakistan. The attack was IS-K's largest foreign attack since 2015. Pakistan blamed the Taliban for permitting militant sanctuaries in Afghanistan and Afghan citizens to cross the border and participate in attacks.¹²⁶

Apart from high-profile attacks, IS-K conducts regular, low-level attacks on soft targets, such as schools, mosques, and health clinics, to cause fear in local communities, undermine Taliban authority, gain followers, and challenge the regime's security agencies.¹²⁷ On October 13, an IS-K suicide bombing at a Shi'a mosque killed nearly 30 people in Baghlan Province, one of the only high-profile attacks on the Shi'a community in 2023.¹²⁸ State reported that religious minorities remain vulnerable as the Taliban provide them with minimal protection from IS-K threats.¹²⁹

This quarter, the Taliban attacked seven IS-K positions, including one raid that captured 12 IS-K militants in Badakhshan Province, according to ACLED.¹³⁰ A Taliban media campaign this quarter aimed to connect Tajikistan's crackdown on Islamic practices with the rise of IS-K, as the Taliban seek to limit IS-K's appeal among Tajik Afghans and deflect responsibility for IS-K's regional attacks from Afghanistan.¹³¹

Taliban's IS-K Strategy

While the Taliban publicly maintain that IS-K does not pose a threat to Afghanistan, they also cite IS-K threats to justify attacking them.¹³² State said the Taliban consider IS-K an existential threat and will do whatever they deem necessary to neutralize that threat.¹³³ The UN Security Council Analytical Support and Sanctions Monitoring Team reported that the Taliban enlist foreign terrorist groups in their attacks on IS-K, and although they exert some control over these groups, they do not have a "consistent and effective approach" toward them.¹³⁴ U.S. Special Representative for Afghanistan Thomas West said the Taliban "have a very aggressive, violent offensive ongoing that has significantly degraded [Islamic State-Khorasan] capability." State added that Taliban raids killed at least eight key IS-K leaders in 2023, including some responsible for plotting external attacks.¹³⁵

Some experts noted that IS-K seeks to downplay its strength in Afghanistan through its "strategic silence policy" of not claiming responsibility for attacks.¹³⁶ Other observers argued that IS-K's less frequent, but still high-profile, lethal attacks indicate that it remains a destabilizing regional force.¹³⁷

Al Qaeda Remains in Afghanistan

The UN Security Council Analytical Support and Sanctions Monitoring Teams estimate al Qaeda has 30 to 60 core senior members and 400 fighters—reaching 2,000 fighters with family members and supporters—and operates five training camps and a number of safe houses in Afghanistan.¹³⁸ The UN teams reported that the al Qaeda-Taliban relationship remains close and symbiotic with the Taliban providing ongoing support to al Qaeda, and al Qaeda serving in advisory roles and appointments in Taliban security and administrative offices.¹³⁹

United States and UN Assess al Qaeda Threat Differently

According to a recent U.S. intelligence assessment, al Qaeda is unlikely to revive its operations in Afghanistan and Pakistan. The assessment noted that al Qaeda's ability to threaten the United States from Afghanistan or Pakistan is at its "historical nadir," and that it has "lost target access, leadership talent, group cohesion, rank-and-file commitment, and an accommodating local environment."¹⁴⁰

The UN Security Council, on the other hand, reported that increased instability in Afghanistan could embolden al Qaeda in the long term, despite its

current minimized and decentralized structure.¹⁴¹ The UN Security Council said al Qaeda looks to strengthen cooperation with non-Afghan origin, regional terrorist groups operating in Afghanistan.¹⁴² Al Qaeda is reportedly training the offshoot group al Qaeda in the Indian Subcontinent (AQIS), which is estimated to have an additional 200 fighters in Afghanistan, to conduct regional attacks. AQIS supports TTP, according to the UN Security Council.¹⁴³ The United States previously assessed AQIS as “defunct.”¹⁴⁴

U.S. Counterterrorism Coordination with the Taliban

U.S. officials met with Taliban officials on July 30–31 to discuss Taliban efforts to uphold their counterterrorism commitments under the Doha Agreement.¹⁴⁵ Following the meeting, a U.S. intelligence official reportedly said the United States is sharing counterterrorism information with the Taliban, but not “actionable intelligence,” or targeting data. The United States has previously, and tangentially, coordinated counter-IS-K activities with the Taliban.¹⁴⁶

The UN Security Council continued to cite concerns from neighboring states about terrorist groups’ ability to destabilize the region from Afghanistan.¹⁴⁷ In July, special representatives and envoys from Kazakhstan, Kyrgyzstan, Tajikistan, Turkmenistan, Uzbekistan, and the United States—the C5+1 diplomatic platform members—discussed preventing Afghanistan from “being used as a base for hosting, financing, or exporting terrorism.”¹⁴⁸ Officials from Uzbekistan and the Taliban then met in September to coordinate border security resources.¹⁴⁹ The Taliban and Iran have coordinated counterterrorism efforts in northern Afghanistan against the Islamic State, following an August IS-K attack in Iran.¹⁵⁰



U.S. officials meet with their counterparts from Kazakhstan, Kyrgyz Republic, Tajikistan, Turkmenistan, and Uzbekistan at the C5+1 session on Afghanistan in Astana, Kazakhstan. (Photo by @US4AfghanPeace)

Resistance Groups Increase Small-Scale Attacks Against the Taliban

This quarter, various anti-Taliban resistance groups increased their attacks on Taliban security forces in northeastern Afghanistan. From July 1 to October 6, 2023, the National Resistance Front, the Afghanistan Freedom Front, and the Afghanistan Liberation Movement claimed responsibility for 67 attacks against Taliban security forces—about five times as many as last quarter—primarily targeting Taliban outposts in Nuristan, Takhar, and Badakhshan Provinces, according to ACLED.¹⁵¹ These attacks accounted for 125 Taliban deaths.¹⁵² The Taliban attacked seven opposition group positions this quarter.¹⁵³ State called on all sides to exercise restraint and engage in talks, to avoid a return to violence in Afghanistan.¹⁵⁴

Taliban Continue to Publicize Recruitment

The Taliban ministry of defense claimed more than 7,000 individuals joined the army this quarter, bringing their total reported, but unverified, strength to 160,376.¹⁵⁵ Additionally, the ministry of interior's X (formerly Twitter) account reported 2,496 individuals completed police training across the country this quarter, bringing the total Taliban-reported police strength to 206,480.¹⁵⁶ In September 2023, the Taliban ministry of interior announced that it would recruit 74,000 individuals to the military and civil sectors. The Taliban also announced they would expand the army to 200,000 in 2023 based on need.¹⁵⁷

The Taliban claim to have a combined military and police force of over 366,000 personnel as of October 3, 2023.¹⁵⁸ This is larger than the last, also questionable, ANDSF strength of 300,699 reported in the Afghan Personnel and Pay System (182,071 MOD and 118,628 MOI) by the former Afghan government before it collapsed.¹⁵⁹ State and SIGAR are unable to independently verify the Taliban's reported army and police data. Prior to the Taliban takeover, SIGAR repeatedly warned about the issue of “ghost” soldiers in Afghanistan's former security forces.¹⁶⁰

ECONOMY

Economy Survives on Foreign Aid

International humanitarian aid continues to act as a stabilizing force on Afghanistan's economy following two years of economic contraction. The World Bank reported that after the Taliban took control of Afghanistan, “the economy contracted for two consecutive years, declining by 20.7% in 2021 and 6.2% in 2022.”¹⁶¹ While the World Bank partially credited recent UN cash shipments and tighter controls over the use of foreign currencies for the appreciation of the Afghan currency, the afghani (AFN), it stated that some unidentified external financing sources have contributed to bridging the

market gap arising from the widening trade deficit.¹⁶² State also cautioned that “despite recent improvements to some macroeconomic indicators, overall price levels remain much higher than in August 2021, contributing to the erosion of household purchasing power.”¹⁶³ As it stands, “the economy will hover around no-growth territory,” the World Bank added.¹⁶⁴

State noted that inflation has been trending downward since July 2022, the liquidity crisis has improved, and employment has slightly increased. However, the World Bank reported Afghanistan’s revenue fell short by AFN 7 billion (\$89.9 million) from the target set by the Taliban, pointing to decreasing inland tax collections while border tax collections made up 60% of the country’s revenue in the first half of 2023.¹⁶⁵

According to the World Bank, Afghanistan’s imports continued to outpace exports resulting in a wider trade deficit, from \$2.4 billion in the first half of 2022 to \$3.5 billion between January and July 2023. While the Taliban forecast rising revenue and progress on some mining agreements with neighboring countries, the World Bank does not expect a meaningful rise in economic growth from these potential investments.¹⁶⁶ According to State, none of the bilateral investment agreements announced this quarter have resulted in jobs, construction, or revenue.¹⁶⁷

UN Cash Shipments: A Lifeline for the Afghan Economy

Due to the disruption to international banking transfers and liquidity challenges since the Taliban takeover in August 2021, the UN transports cash to Afghanistan for use by UN agencies and its approved partners. State told SIGAR that the UN cash shipments—averaging \$80 million each—arrive in Kabul every 10–14 days.¹⁶⁸ According to the UN Assistance Mission in Afghanistan (UNAMA), all cash is placed in designated UN accounts in a private bank; none of the cash brought into Afghanistan is deposited in the central bank or provided to the Taliban. UNAMA said the cash is carefully monitored, audited, inspected, and vetted in accordance with UN financial rules and processes. From December 2021 to July 2023, the UN reported transferring \$2.9 billion to support humanitarian operations.¹⁶⁹ According to the World Bank, UN cash inflows were around \$1.1 billion as of August 2023, following the \$1.8 billion in cash shipments in 2022.¹⁷⁰

Cash Recipients

The UN reported that since December 2021, 19 UN entities, the World Bank, the Asian Development Bank, and 49 approved NGOs have accessed the UN cash transfer facility. “Imported bank notes allowed United Nations agencies to finance their humanitarian efforts and provided a transparent, low-cost channel for approved NGOs to receive international funding, while also helping stabilize the Afghan currency,” according to the UN Secretary-General’s September 2023 Afghanistan situation report.¹⁷¹ This quarter, U.S. government agencies did not report any instances of the

Taliban siphoning cash from UN shipments or collecting royalties or charging fees on cash shipments. The UN, NGOs, and other entities involved in aid efforts have paid administrative fees to various Taliban ministries, and these fees were recorded by the Taliban as inland revenue.¹⁷²

Afghan Fund Update

This quarter, the Afghan Fund released its June 26, 2023, Board of Trustees meeting minutes on the Fund's website. The minutes noted the approved appointments of existing Board representatives, Anwar Ul Haq Ahady and Shah Mohammad Mehrabi, as co-chairs of the Board of Trustees. The Board further agreed to pay for certain invoices "from the Fund's interest earnings while also continuing to pursue external financing to replenish the Fund's assets."¹⁷³ Those essential costs included operational expenses related to IT and the Fund's website, as well as essential administrative and travel costs associated with the executive secretary's work. Furthermore, the Board "agreed to form a single international advisory committee made up of Afghan individuals, other government representatives, and international experts, instead of constituting both an Afghan Advisory Committee and an International Advisory Committee."¹⁷⁴

Afghanistan is in arrears to the World Bank and the Asian Development Bank.¹⁷⁵ According to the World Bank, since the Taliban takeover, Afghanistan ceased servicing its external debt.¹⁷⁶ Afghanistan must pay the arrears it owes in order to remain eligible to receive international development assistance from these two multilateral development banks.¹⁷⁷ The Afghan Fund's Board of Trustees agreed in principle that the Fund's assets could be used to clear these arrears and thereby help the banks "to stabilize the financial situation and sustain macroeconomic stability in Afghanistan."¹⁷⁸ State told SIGAR that both the World Bank and the Asian Development Bank have made money available for humanitarian assistance projects to Afghanistan.¹⁷⁹

Afghan Fund Background

The Afghan Fund was established as a Swiss charitable foundation in September 2022 through the collaborative efforts of the U.S. Departments of Treasury and State, the Swiss government, and two Afghan economic experts. The Fund aims to protect, preserve, and target disbursements of \$3.5 billion in assets, previously held by Da Afghanistan Bank (DAB), Afghanistan's central bank, in U.S.-based accounts, to help provide greater stability to the Afghan economy and benefit the people of Afghanistan.¹⁸⁰ State previously announced that the Fund is "explicitly not intended to make humanitarian disbursements."¹⁸¹ The Taliban are not involved in the Afghan Fund or the management of its assets and have protested its creation.¹⁸²

The \$3.5 billion in the Afghan Fund comprised half of \$7 billion in DAB assets deposited in the United States prior to the Taliban takeover of Afghanistan in August 2021. On February 11, 2022, President Biden blocked all DAB assets held in the United States by U.S. financial institutions based on the determination that Afghanistan faced widespread humanitarian and economic crises, which constituted “an unusual and extraordinary threat” to the national security of the United States, and found the preservation of the DAB assets to be important for addressing this national emergency.¹⁸³ The other half—another \$3.5 billion—of DAB assets held in the United States remains subject to litigation by U.S. plaintiffs, including relatives of victims of terrorism who had earlier won a judgment against the Taliban. In February 2023, a federal judge in New York rejected the effort by relatives of victims of the September 11 attacks to seize the \$3.5 billion in frozen assets.¹⁸⁴ These funds remain in the United States.

Requirements for Central Bank Recapitalization

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

Treasury and State have stated that, at minimum, DAB must meet the following criteria for the U.S. government to support return of any of the \$3.5 billion from the Afghan Fund to DAB:¹⁸⁵

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

The third-party assessment of DAB was completed in March 2023. According to Treasury, “this assessment [was] not a comprehensive third-party assessment for purposes of the requirements listed above.”¹⁸⁶ Nonetheless, the assessment, performed by a USAID contractor, showed significant weaknesses related to DAB’s supervisory role in the financial sector.¹⁸⁷ The assessment noted that DAB’s Executive Board consists of three senior Taliban leaders who are currently sanctioned by the UN; and that DAB lacks a risk-based approach to banking. According to the assessment, DAB’s Executive Board appointed the head of FinTRACA, Afghanistan’s financial intelligence unit in charge of AML/CFT enforcement. This practice was a departure from that of the former Ghani government, under which the head of FinTRACA was elected by DAB’s Supreme Council, the assessment said.¹⁸⁸

This quarter, State reported that it was not aware of any anti-money laundering measures taken by DAB and said, “In August 2022, DAB received a directive from Kandahar to abolish monetary fines as an enforcement

tool on non-compliant financial institutions.”¹⁸⁹ According to State, this limitation “undermines DAB’s ability to fulfill its role as a supervisor and to enforce Afghanistan’s AML/CFT regime.”¹⁹⁰ State told SIGAR that the Afghanistan Institute of Banking and Finance—the country’s “only dedicated institution providing professional trainings for the financial and banking sector—has been nonoperational since August 2021.” State further noted that the new FinTRACA staff have not received training on AML/CFT risks and obligations.¹⁹¹

Economic Indicators

Inflation and Demand Continue to Drop

Inflation on basic household goods has contributed significantly to food insecurity since the Taliban seized power. Since 2021, the cost of goods increased as household income declined across all population groups, but after inflation reached a high of 18.3% in July 2022, there has been a downward trend. The latest data available from the World Bank indicate year-on-year inflation hit -9.1% in July 2023. Recognizing the dearth of data available to fully comprehend the shifts in the country’s economic indicators, the World Bank noted that according to a recent survey, Afghan companies reported a continuous decline in overall demand. The survey revealed that while major Afghan markets continue to offer sufficient essential food and non-food commodities, overall demand for goods has shrunk, given that “about two-thirds of Afghan families face significant challenges in maintaining their livelihoods.”¹⁹²

As of August 24, 2023, the AFN traded at an exchange rate of AFN 83.1 to \$1 USD, a 3.7% increase since August 15, 2021, according to the World Bank. The World Bank attributed this improvement to tight controls on foreign currency exports, constrained domestic money supply, and the availability of U.S. dollars in the market from continued UN cash shipments.¹⁹³

High Unemployment for Youth and Women

The Afghan economy and its labor market “struggle to absorb the increased labor supply, and as a result, unemployment has more than doubled compared to the period prior to the Taliban takeover,” the World Bank reported.¹⁹⁴ Skilled and unskilled employment increased slightly in July compared to April 2023, following a decline throughout the winter. Demand for labor reached a nadir in February 2023 at 1.5 and 1.75 workdays per week for skilled and unskilled labor, respectively. As of July 2023, demand was at approximately 2.5 workdays for skilled and approximately 2.7 workdays per week for unskilled employment. Nominal wages per month increased to approximately AFN 650 (\$7.47) for skilled laborers and AFN 330 (\$3.45) for unskilled.¹⁹⁵ A recent World Bank report highlighted that the “level of unemployment is worryingly high among youth and women.”¹⁹⁶

A Weak Banking System Leads to Thriving, Ad Hoc Money Exchange Market

Despite modest improvements in other sectors of the Afghan economy, the commercial banking sector has not improved, according to State. This quarter, DAB continued to waive required examinations, stress tests, and fees as the bank recognizes that several private Afghan banks would not survive the actions required to recapitalize to cover losses incurred from banks' reduced lending, loss of access to foreign reserves, and non-performing assets.¹⁹⁷

As previously reported, Afghanistan has faced a **liquidity crisis** since the Taliban's takeover caused the revocation of DAB's credentials to interact with the international banking system, halting banking transactions.¹⁹⁸ Additional sanctions and a loss of confidence in the domestic banking sector have limited the country's cash flow. Unable to conduct international financial transactions, access cash deposited in bank accounts, or seek lending opportunities, Afghanistan's private sector collapsed, with surviving businesses forced to rely on informal **hawala** networks. This quarter, State confirmed that traditional banks continue to account for less than 10% of the money services sector in Afghanistan.¹⁹⁹

Individuals and firms using traditional banks still face restrictions due to the **liquidity** challenges. No withdrawal limits exist on bank deposits made after August 15, 2021, but cash withdrawals for pre-August deposits remain regulated for individuals and firms. The World Bank reported that firms' access to deposits remains especially constricted. Firms were permitted to withdraw AFN 4 million monthly (\$46,404), but reported access only to approximately AFN 1 million (\$11,460) in practice as of June 2023. Since May 2023, the cash withdrawal limit for individuals is AFN 50,000 (\$580) per week, raised from AFN 30,000 (\$348). Based on phone interviews with individual public employees, the World Bank reported that all civil servants got paid in July 2023. Of the 90% who were paid via bank accounts, 44% reported withdrawal challenges, including "crowded bank branches, poor-quality banknotes, and limited availability of funds."²⁰⁰ According to the World Bank's *October Development Update*, "the payment system is dysfunctional, with most transactions using the informal Hawala channel." Additionally, the banking sector also faces instability and liquidity concerns, compounded by what the World Bank attributed to an "unguided and mandatory shift to Islamic banking."²⁰¹

Prior to the Taliban takeover, DAB offered Islamic banking and finance products to banks that operated in Afghanistan as early as in 2008.²⁰² These products introduced Islamic regulatory and legal banking services offered as "Islamic finance windows" in Afghanistan, and DAB's Islamic Banking Department oversaw these efforts. However, on March 22, 2022, Taliban-controlled DAB published new guidelines for a mandatory conversion of the country's conventional banking system into an Islamic banking system.²⁰³ DAB asked banks to prepare transition proposals and established

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

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

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

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

the “Islamic Banking and Contemporary Research Center” to assist with the transition process.²⁰⁴ According to the World Bank, DAB issues Islamic banking licenses to those banks who receive approval from DAB on their transition proposals and successfully complete the transition process.²⁰⁵ However, DAB has not specified a transition timeline, nor a plan for how the new Islamic banking system will differ from conventional banking. The World Bank reported that the Taliban’s mandatory and “unguided” transition has further complicated Afghanistan’s financial and banking sectors.²⁰⁶ For example, DAB has paused all interest-based lending and recovery for the country’s financial institutions, including for microfinance institutions, until the conversion to Islamic banking takes place.²⁰⁷

A SIGAR-commissioned survey of the Afghan money exchange market in some provinces found that informal money exchange services, known as *sarafis*, not only provide currency exchange and *hawala* services, but also run a current accounting system for their customers. All participating *sarafis* reported being required to register with DAB and the ministries of finance and commerce to follow a set of policies, including paying taxes on their earnings. Some survey participants stated that due to DAB’s inability to monitor financial transactions within the *sarafis*, they can misreport their transactions to avoid paying taxes. One survey participant estimated that 90% of financial exchange and fund transfers now take place through the *sarafis*, including the transfer, exchange, and accounting services of funds for NGOs working in that province.²⁰⁸

Economic Development

Taliban Revenue Misses Its Target

The World Bank reported that in the first five months of FY 2023, the Taliban revenue fell short of its target by AFN 7 billion, partly due to a decrease in inland tax collection. State could not confirm whether the inland tax collection efforts of 2022 and the first half of 2023 accounted for current taxes or past overdue taxes from the previous years.²⁰⁹ Although the Taliban claim to have drafted an annual budget, State told SIGAR that the Taliban have not published any budget data since February 2022. There is also insufficient data on how the Taliban prioritize allocating funds to different sectors. According to State, anecdotal evidence suggested that the budget is primarily used to pay salaries across all ministries, as well as for development projects and contingency accounts. The most recently available data from February 2022 listed security spending as the Taliban’s largest expense.²¹⁰

International Trade: Uncertainties and Promises

This quarter, the Taliban announced they have entered into seven mining agreements, valued at \$6.5 billion, with local and regional entities, including

Chinese, Iranian, Turkish, British, Kazakh, and Afghan mining companies. The Taliban minister of economic affairs projected thousands of Afghan jobs would result. However, Afghan mining experts said any such figure would be “misleading unless they lead to fully realized mining operations on the ground, which could take years.”²¹¹ State told SIGAR that “none of the agreements announced this quarter purporting to be valued at \$6.5 billion have resulted in jobs, construction, or revenue.”²¹²

This quarter, the Taliban participated in several regional and bilateral engagements regarding trade relations and potential investments in Afghanistan, including with Iran, China, Russia, Kazakhstan, and Turkey. On September 6, 2023, the Taliban welcomed a delegation of American companies, led by the Afghan-American Chamber of Commerce (AACC), to discuss potential trade engagements with U.S. companies. AACC said that it plans to continue visiting Afghanistan, particularly given the country’s dire need for economic stability.²¹³

State told SIGAR that on July 24, 2023, the ministry of mines and petroleum (MOMP) held a press conference, as part of a wider Taliban “public accountability” program, where spokesmen highlighted 108 new contracts for mining concessions, some of which were with unnamed foreign companies. In the same conference, MOMP said many illicit mining sites had been closed.²¹⁴

Chinese Investment in Afghanistan

The Taliban continue to pursue new developments with foreign investors, most notably China. In the first half of FY 2023, a Chinese business delegation, supported by the Chinese government, engaged in extensive meetings with the Taliban to discuss potential investments in Afghanistan. This quarter, China became one of the few countries to reappoint an ambassador to Kabul.²¹⁵

The first major mining contract between China and the Taliban was signed in January 2023, a 25-year concession to drill three major mining blocks near the Amu Darya basin. Amu Darya is the world’s third-largest oil and natural gas reserves; around 95% of the basin is in Turkmenistan and Uzbekistan.²¹⁶ State reported that on July 8, 2023, a Chinese-Taliban joint venture called “AfChin” opened a test well in the Qashqari oil fields in the Amu Darya basin. To date, there are nine Qashqari wells, with a daily extraction capacity of 350 tons, State reported. Another Chinese company, Fan China Afghan Mining Processing and Trading Company, has reportedly expressed interest in investing \$350 million in power generation and construction of a cement factory.²¹⁷

In April of 2023, the Taliban announced that a Chinese battery company, Gochin, planned to enter into a \$10 billion contract for extracting lithium in Afghanistan. The Taliban projected it could create 120,000 Afghan jobs. Following the Taliban announcement, however, the Chinese Foreign Ministry spokesman claimed no knowledge of the deal.²¹⁸ State told SIGAR that to date “no agreements have been signed, no infrastructure has been

built, and no jobs have been created.”²¹⁹ Meanwhile, regional and Afghan media reported that the Taliban arrested several individuals, including two Chinese citizens, who attempted to smuggle 1,000 metric tons of lithium ore out of Afghanistan.²²⁰

A recent analysis of the Chinese-Taliban relationship by the Afghanistan Analysts Network raised several concerns regarding the recent Chinese investment agreements with the Taliban. Specifically, the analysis pointed to the Taliban’s lack of economic strategy and Taliban-established laws regarding foreign investments. Although the Taliban have tried to take full credit for the recent investment agreements, the analysis argued that the recent bilateral agreements were a continuation of the former Republic’s regional economic strategy. It further noted that despite the Taliban’s claims to nullify the 2004 Afghan constitution, the Taliban continue to follow the former Republic’s laws on tax, foreign investments, and minerals.²²¹

COUNTERNARCOTICS

This quarter, following the Taliban’s ban on the cultivation and trade of opium, satellite images of Afghanistan’s most high-yield poppy fields showed a significant decrease in this year’s cultivation. The immediate and long-term economic implications of the almost total elimination of this year’s poppy crop remain unclear.²²² Afghanistan has long been the world’s largest supplier of opiates. In 2022, the United Nations Office on Drugs and Crime (UNODC) estimated that Afghanistan supplied 80% of global opiate demand, including opium processed into heroin; it also provided large quantities of other drugs, such as methamphetamine and marijuana.²²³

Implications of the Taliban’s Opium Ban Uncertain

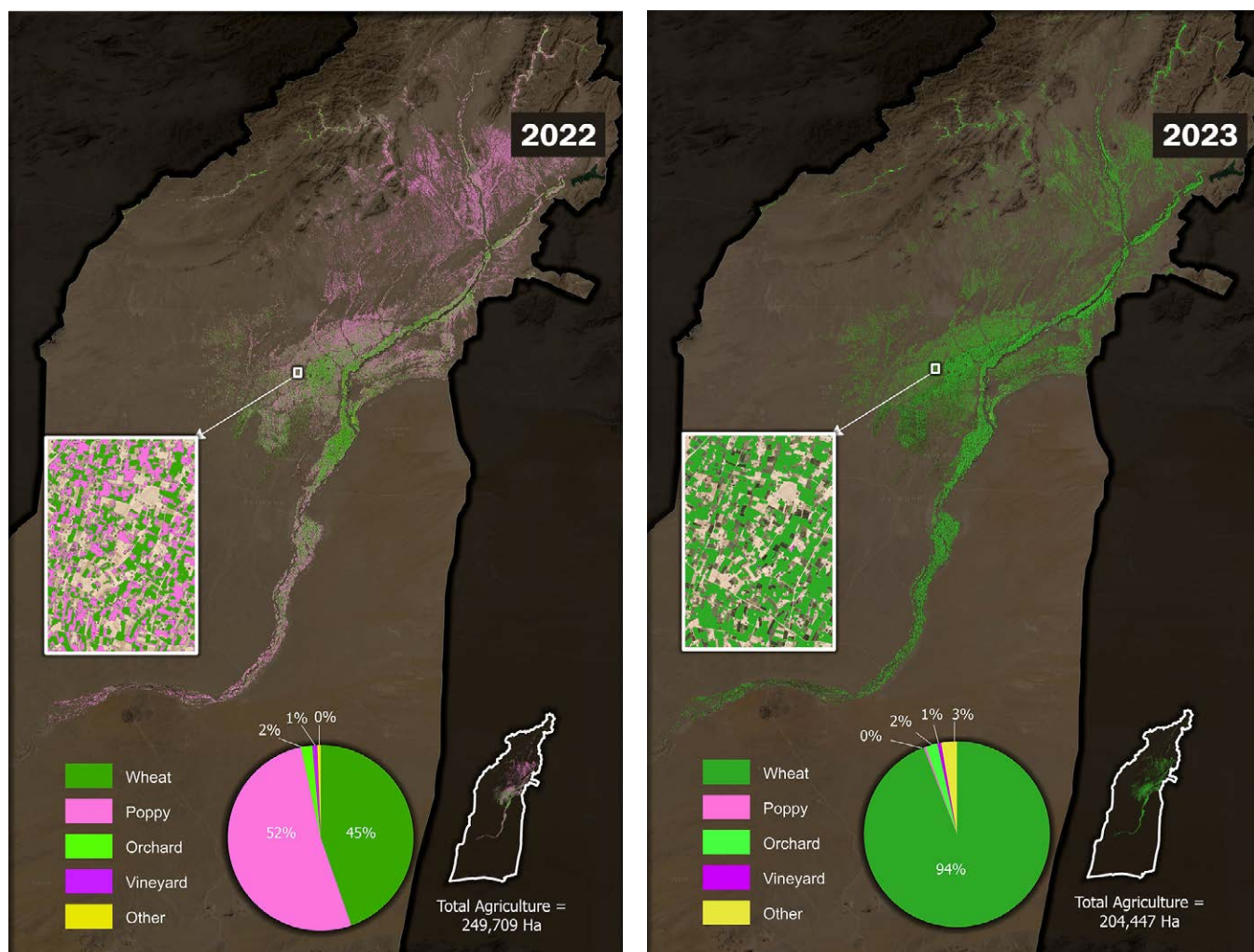
On June 25, 2023, Taliban supreme leader Haibatullah Akhundzada announced that poppy cultivation had been eradicated in Afghanistan following the Taliban’s April 2022 ban on opium.²²⁴ The British geographic information service Alcis produced satellite images of eastern and southern provinces that confirmed a drastic reduction across Afghanistan, leading to the lowest levels of poppy cultivation since the Taliban’s 2000–2001 ban.²²⁵ In Helmand, poppy cultivation decreased by almost 99% from April 2022 to April 2023. Similarly, Nangarhar, a major poppy-producing province, saw an 84% reduction in the same period. According to the Afghanistan opiate industry expert David Mansfield, the cultivation decrease reflected farmers voluntarily not planting poppy crops in the 2022 planting season (October and November), following Taliban warnings. The Taliban also destroyed several poppy fields after the growing season started last quarter.²²⁶

Mansfield warned that the almost complete eradication of opium in Afghanistan might lead to an increased migration of Afghans dependent on

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the opium economy to other countries. “Were a second year of a ban to be enforced,” Mansfield said, “an exodus is possible. Indeed, were a protracted ban in place, European nations might face a choice between Afghan drugs or Afghan migrants.”²²⁷

State told SIGAR this quarter that, “The Taliban continue to face the challenges as in the past when attempting to enforce their nationwide ban on narcotics, including: severe negative economic effects, the presence of opium stockpiles, the continued sale and trafficking of banned narcotics, farmer resistance to the ban, a lack of Taliban-provided alternative livelihoods support to poppy farmers, and concerns over the ban’s sustainability, among other challenges.”²²⁸ According to UNODC, the price of dry opium increased up to 3.7% and fresh opium up to 5.5% this quarter.²²⁹



Poppy grown in Helmand Province comparing 2022 with 2023 as a result of the Taliban's crackdown. (Images used with permission from Alcis website)



Ephedra plant growing in western Afghanistan. (Photo by UNODC)

The Methamphetamine Debate

Since 2017, there has been a surge in the use and trade of methamphetamine in Afghanistan. Data from recent seizures have traced Afghan methamphetamine to illicit global drug markets in Australia, southeast Asia, and Europe.²³⁰ According to UNODC, there has been a nearly twelve-fold increase in seizures of methamphetamine in five years from 2.5 tons in 2017 to 29.7 tons in 2021.²³¹ Following Taliban's recent ban on poppy cultivation and trade, the rising prevalence of methamphetamine has come under more scrutiny. However, experts are divided on the question of whether ephedra, a green shrub that grows wildly in Afghanistan and its neighboring region, is the source of the abundant methamphetamine found in illicit drug markets in and outside of Afghanistan.

This quarter, UNODC published a report refuting the notion that the ephedra plant is the source of Afghan methamphetamine production. UNODC argued that Afghan meth producers are more likely to use common cold medications and industrial-grade bulk precursors than ephedra to produce the drug. UNODC said these ingredients “offer more efficient, reliable and virtually limitless means to support illegal manufacture compared with naturally occurring sources of ephedrine.”²³² UNODC further warned that “The emphasis on ephedra risks undermining effective law enforcement responses, which need to be regionally coordinated and focus on preventing and curbing the diversion and smuggling of bulk chemical precursors.”²³³

Illicit drug industry experts questioned UNODC's conclusions, finding it “inaccurate, weak, and misleading.” David Mansfield provided data showing the abundance of the ephedra plant in Afghanistan, disputing

UNODC's claim that Afghanistan could not produce the amount of methamphetamine from the ephedra plant found in seizures. In referring to satellite images showing the prevalence of the ephedra plant, and photographs of methamphetamine labs in Afghanistan using the plant to make methamphetamine, Mansfield said, "You don't see over-the-counter medicines or bulk pharmaceuticals. You see dried ephedra and ephedra soaking in large tanks."²³⁴ State told SIGAR that despite Taliban's efforts to ban poppy cultivation and close some ephedra stores, there are "reports of continued harvesting of ephedra, continued production of ephedrine, and the continued sale and trafficking of narcotics."²³⁵

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سر مفتش
افغانستان د پيار غاونې لپاره د ځانگړي
Vice

“The Taliban have created an increasingly difficult operating environment for partners who are staying and delivering life-saving aid to the Afghan people. Any interference in or diversion of humanitarian aid is totally unacceptable. We continue to expect the Taliban to allow unhindered humanitarian access and the flow of aid, consistent with humanitarian principles.”

—*U.S. Ambassador Robert Wood*

3 U.S. ASSISTANCE TO AFGHANISTAN



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An Afghan woman washes dishes in isolation. (Photo by @OCHAAfg)

U.S. ASSISTANCE TO AFGHANISTAN

KEY ISSUES & EVENTS

UN OCHA's 2023 Humanitarian Response Plan for Afghanistan is only 33% funded, but the United States remains the largest donor, having contributed over \$400 million.

The World Food Programme reduced monthly food assistance from 13 million people at the start of 2023 to just 3 million in September due to funding deficiencies.

The Taliban's restrictions on female employment and education continued to pose challenges for U.S.-funded programs and projects in Afghanistan.

U.S. ASSISTANCE TO AFGHANISTAN

The United States remains the largest donor to programs supporting the Afghan people, having disbursed more than \$2.6 billion for humanitarian and development assistance since the Taliban takeover in August 2021.¹

After the collapse of the former Afghan government, the U.S. government reviewed all non-humanitarian assistance programs in Afghanistan. State and USAID paused the majority of development-assistance programs to assess the situation, including the safety and ability of implementing partners to continue operations. Beginning in September 2021, Treasury's Office of Foreign Assets Control (OFAC) issued a series of licenses authorizing the delivery of assistance to Afghanistan. Concurrently, State and USAID

restarted several programs addressing critical needs of the Afghan people in key sectors including health, education, agriculture, food security, and livelihoods. State and USAID also support civil society, focusing on women, girls, and human rights protections more broadly, alongside ongoing humanitarian activities. These efforts are implemented through nongovernmental organizations (NGOs), international organizations, or other third parties, which State said minimizes any benefit to the Taliban to the extent possible.²

In addition to direct U.S. assistance to the people of Afghanistan, the United States is also the single largest donor to the United Nations' humanitarian programming in Afghanistan.³ Through the Humanitarian Response Plan (HRP), the UN leads international efforts to deliver humanitarian assistance directly to Afghans, including food, shelter, cash, and household supplies. USAID's Bureau for Humanitarian Assistance (BHA) currently supports several HRP programs. According to BHA, USAID prioritizes direct food assistance and other avenues to help reduce food insecurity, including by promoting health, nutrition, water, sanitation, and hygiene.⁴ Table E.1 on page 70 provides an overview of these ongoing programs in Afghanistan and the total cost of each.

As part of the 2023 HRP issued in March, the UN's Office for the Coordination of Humanitarian Affairs (UN OCHA) originally sought \$4.6 billion to assist 23.7 million Afghans with lifesaving and protection assistance in 2023.⁵ On June 5, 2023, the UN revised its HRP request to \$3.2 billion after the Taliban banned Afghan women from working for the UN in April. In a statement on the reduced funding request, the UN said, "[t]he recent bans on Afghan women working for... NGOs and the UN have added yet another layer of complexity to what is already an incredibly challenging protection environment, and further constrained the operational capacity of partners."⁶ As of October 2023, the 2023 HRP is only 33% funded. The United States remains the single largest contributor, having donated over \$400 million thus far.⁷

This quarter, USAID told SIGAR that implementing partners receive Taliban "visits to their offices, verbal warnings, and in some cases are forced to pause implementation until a local agreement can be negotiated." To limit the impact of the Taliban's ban on female staff, implementing partners use "a variety of strategies to enable women's return to work" including "separating male and female offices, having female and male staff arrive at and leave the office at different times, having separate entrances for female and male staff, asking female staff to work remotely, supporting female staff to travel with a male chaperone, etc." These conditions are agreed upon through memoranda of understanding signed between USAID's implementing partners and the Taliban. However, USAID said implementing partners reported that a lack of signed MOUs and increasing restrictions on female staff continue to be primary challenges to their work in Afghanistan.⁸

USAID/Afghanistan Policy on Memoranda of Understanding with the Taliban

Humanitarian organizations face an increasingly restrictive operating environment under Taliban rule. In some cases, aid has been suspended entirely for the safety of local staff and beneficiaries due to Taliban interference. With the former Afghan government, USAID partners signed memoranda of understanding (MOUs) under certain circumstances to ensure project goals were mutually understood and supported, and to establish a channel for coordination if problems arose. However, the United States does not recognize the Taliban as the government of Afghanistan, and USAID policy initially prohibited implementing partners from signing MOUs with the regime. One implementing partner previously told USAID that the inability to sign MOUs with the Taliban was “the greatest obstacle” to providing aid. In January 2023 USAID told SIGAR that it released a new Mission order allowing implementing partners to sign MOUs provided they are (1) approved by USAID/Afghanistan, and (2) justified as necessary for implementation or the safety of partner staff and/or beneficiaries.

According to USAID/Afghanistan, MOUs should facilitate necessary communication and coordination by the implementing partner with local authorities to: carry out activities; facilitate the safety of staff and beneficiaries; and/or if it is required for project registration, permits, license plate transfers, and other necessary authorizations. However, communication and coordination must occur at the lowest level possible, and the MOU cannot call for interaction with individuals listed on Treasury’s OFAC Specially Designated Nationals and Blocked Persons List. USAID told SIGAR it does not get involved in any implementing partner discussions or negotiations with Taliban authorities and USAID does not require a final executed copy of the MOU.

USAID/Afghanistan’s criteria for approval require:

- MOUs be non-obligating agreements without binding language;
- No funds and no direct or technical assistance be provided by the implementing partner to the Taliban;
- MOUs must not call for Taliban approval of project interventions, activities, modalities, or budgets; not provide for discussion of policy or budget information with the Taliban; and not permit Taliban participation in design meetings, assessments, or field implementation;
- MOUs must not permit Taliban involvement in partner staffing or volunteering, selection of vendors or the geographic focus for assistance;
- USAID cannot be asked to sign or witness the MOU and the MOU must not appear to confer legitimacy to, or recognition of, the Taliban as the government of Afghanistan.

USAID/Afghanistan policies on MOU requirements do not apply to USAID’s Bureau for Humanitarian Assistance (BHA) and the State Department’s Bureau of Population, Refugees, and Migration (PRM).

USAID/BHA and State/PRM’s guidelines acknowledge that implementing partners may need to sign MOUs with Taliban representatives, but they delineate a number of conditions that disqualify an MOU. These include:

- MOUs should not contain requirements that contravene Afghanistan’s existing nongovernmental organizational law and or requirement that have not been agreed to by the Afghanistan Humanitarian Country Team (HCT). The Afghanistan HCT guides humanitarian action in Afghanistan, and comprises core UN agencies, rotating NGO representatives, and donors, as well as observers including the World Bank, UNDP, and MSF;
- MOUs should not restrict geographical areas of work;
- MOUs should not have restrictions or requirements that contravene recognized best practices or undermine the humanitarian nature of assistance;
- MOUs should not involve the Taliban beyond a coordination role in beneficiary selection procedures;
- MOUs should not include requirements to share or provide access to beneficiary data;
- MOUs should not require humanitarian organizations to receive project approval;
- MOUs should not require humanitarian organizations to share award documentation;
- MOUs should not require humanitarian organizations to involve Taliban staff in the recruitment of staff or volunteers;
- MOUs should not require humanitarian organizations to select certain vendors;
- MOUs should not contain clauses pertaining to the disposition of equipment or materials;
- MOUs should not require the display of Taliban branding or consent to communications associated with the Taliban;
- MOUs should not require humanitarian organizations provide support to Taliban staff;
- MOUs should not require humanitarian organizations to pay taxes beyond those paid under the Ghani administration;
- MOUs must omit any language indicating it is binding or enforceable.

Source: USAID, response to SIGAR data call, 9/15/2023; USAID, BHA, correspondence with SIGAR, 2/8/2023; USAID/Afghanistan, response to SIGAR vetting, 1/11/2023; Catholic Relief Services, Supporting Transformation for Afghanistan’s Recovery (STAR) Quarterly Report FY22 Q3, April 1 to June 30, 2022, 8/1/2022, pp. 5–6; USAID/Afghanistan, response to SIGAR vetting, 7/12/2023; USAID Afghanistan, Mission Order 103.02, 8/31/2016; Intercluster Coordination, Humanitarian Coordination Overview, Relief Web, accessed 10/14/2023.

TABLE E.1

USAID BHA ACTIVE PROGRAMS IN AFGHANISTAN			
Program Supported	Start Date	End Date	Award Amount
Emergency Food and Nutrition Assistance and Air Services	12/7/2022	12/6/2023	\$267,134,491
WASH Response and Humanitarian Assistance Program	7/1/2022	6/30/2024	54,800,000
Project Name Withheld at Request of USAID	12/19/2022	11/18/2024	40,000,000
Project Name Withheld at Request of USAID	12/19/2022	11/18/2024	36,000,000
Integrated Nutrition, Cash, WASH, and Protection Services	12/15/2022	12/14/2023	35,000,000
Project Name Withheld at Request of USAID	1/1/2023	11/30/2024	28,000,000
Project Name Withheld at Request of USAID	1/1/2023	11/30/2024	20,500,000
Project Name Withheld at Request of USAID	5/1/2023	3/31/2025	14,900,000
Project Name Withheld at Request of USAID	12/1/2022	10/31/2024	13,000,000
Project Name Withheld at Request of USAID	12/1/2022	10/31/2024	10,500,000
Provision of Lifesaving GBV Prevention and Response	6/10/22	12/31/2023	6,500,000
Scale Up Plan for Health Cluster Coordination Structure	12/26/2022	12/25/2023	6,000,000
Project Name Withheld at Request of USAID	3/1/2022	12/31/2023	4,756,243
Project Name Withheld at Request of USAID	5/1/2022	10/31/2023	4,500,000
Provision of Lifesaving GBV Prevention and Response, MRH services in Emergency through Mobile Health Teams (MHTs) & Strengthen the AAP mechanism and capacity/human resources	8/7/2023	8/6/2024	3,450,000
Information Mgmt. for Disaster Risk Reduction and Response	1/1/2023	12/31/2023	1,200,000
Information Mgmt. for Disaster Risk Reduction and Response	1/1/2023	12/31/2023	500,000
Information Mgmt. for Disaster Risk Reduction and Response	1/1/2022	12/31/2023	361,800
Total			\$547,102,534

Source: USAID, BHA, response to SIGAR data call, 10/10/2023.

USAID PROGRAMS IN AFGHANISTAN

ECONOMIC GROWTH PROGRAMS

USAID's Office of Livelihoods (OLH) continued supporting economic growth activities in Afghanistan with total estimated costs of more than \$139 million.⁹ USAID's two active economic growth programs—the Afghanistan Competitiveness of Export-Oriented Businesses Activity (ACEBA) and the Turquoise Mountain Trust (TMT) - Exports, Jobs, and Market Linkages in Carpet and Jewelry Value Chains activity—are shown in Table E.2.¹⁰ USAID's two other economic growth programs ended—Extractives Technical Assistance by the U.S. Geological Survey on June 30, 2023, and Livelihood Advancement of Marginalized Populations (LAMP) on August 1, 2023.¹¹ Final data on these programs were not available as this report went to press.

Afghanistan Competitiveness of Export-Oriented Businesses Activity

USAID’s five-year, \$105.7 million Afghanistan Competitiveness of Export-Oriented Business Activity (ACEBA) was designed to provide technical assistance and grants to small and medium-sized export-oriented enterprises. Since the Taliban takeover, ACEBA has prioritized livelihood support, focusing on domestic production activities and humanitarian goods and services.¹²

Data from ACEBA’s most recent quarterly report indicate that in its initial two years, ACEBA generated 25,210 new full-time equivalent jobs within targeted export-oriented value chains, 72 firms received technical assistance for exports, and 83 firms received technical assistance for improving business performance. In the next three years, ACEBA expects to support 1,100 small and medium-sized enterprises, assist 82,000 individuals through livelihood restoration, provide 27,900 telemedicine consultations, and supply 940 firms with working capital. Livelihood restoration or support includes facilitating access to credit, bolstering private sector efforts to increase liquidity, assisting the jobless to secure apprenticeships, and uplifting private sector suppliers of humanitarian goods to start or sustain production. Telemedicine support aims to help 90 physicians access patients remotely, thus alleviating physician unemployment or underemployment.¹³

TABLE E.2

USAID ACTIVE ECONOMIC GROWTH PROGRAMS				
Project Title	Start Date	End Date	Total Estimated Cost	Cumulative Disbursements, as of 10/9/2023
Afghanistan Competitiveness of Export-Oriented Businesses Activity (ACEBA)	1/27/2020	1/26/2025	\$105,722,822	\$66,703,117
Livelihood Advancement for Marginalized Populations (LAMP)	8/1/2018	8/1/2023	18,481,505	13,792,495
Turquoise Mountain Trust - Exports, Jobs, and Market Linkages in Carpet and Jewelry Value Chains	1/31/2019	4/30/2025	14,935,752	10,386,907
Total			\$139,140,079	\$90,882,519

Source: USAID, response to SIGAR data call, pipeline data, 10/13/2023; USAID, TMT, FY 2023 Q3 Quarterly Report, 06/30/2023.

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

This six-year, \$14.9 million project aims to create jobs within the carpet weaving and jewelry industries by providing development assistance to micro, small, and medium-size enterprises in Kabul, Jowzjan, and Bamyan Provinces. This program was initially slated to end April 30, 2023, but USAID extended this program until 2025 and increased funding by \$5 million. The most recently available data from June 2023 showed that TMT created a total of 27,578 jobs in the Afghan carpet and jewelry industries, exceeding

the activity's target. TMT also confirmed that it has been supporting 12 carpet producing companies and 16 jewelry businesses. TMT beneficiaries are almost entirely women.¹⁴

This quarter, USAID reported that the Taliban's restrictions on women working with NGOs have not affected TMT's beneficiaries because most of the women work from home.¹⁵ USAID has previously reported that Taliban officials have voiced support for women's home-based enterprises, especially to manufacture carpets.¹⁶

AGRICULTURE PROGRAMS

This quarter, OLH continued to support agriculture activities in Afghanistan with total estimated costs of \$164,958,860.¹⁷ USAID's active agriculture programs are shown in Table E.3.

USAID's agriculture programs and activities aim to mitigate the immediate hardships of farm households and agribusinesses due to drought, political instability, and financial liquidity challenges, and assist with long term economic recovery to improve food security and the sustainability of key agricultural value chains. Activities include (1) training, technical assistance, and agriculture extension services (education, marketing, health, business assistance) to smaller-scale farmers; (2) supplying seeds, fertilizer, and other items to farmers to help increase production; (3) providing veterinary services and other support to the livestock and dairy industries to improve animal health, maintain productive assets, and increase production and incomes; and (4) improving domestic market linkages and creating additional value.¹⁸

This quarter, the Agriculture Marketing Program (AMP), which focused on female economic empowerment, ended on September 30, 2023.¹⁹ Final project data were not available as this report went to press.

TABLE E.3

USAID ACTIVE AGRICULTURE PROGRAMS

Project Title	Start Date	End Date	Total Estimated Cost	Cumulative Disbursements, as of 10/9/2023
Strengthening Rural Livelihoods and Food Security (SRL-FS)	7/25/2022	7/24/2026	\$80,000,000	\$40,000,000
Afghanistan Value Chains Program	6/9/2018	6/8/2025	75,672,170	51,779,901*
Agricultural Marketing Program (AMP)	1/28/2020	9/30/2023	30,000,000	29,111,134
Total			\$185,672,170	\$120,891,035

Note: Numbers have been rounded. *Afghan Value Chains Program figures are as of 10/18/2023.

Source: USAID, response to SIGAR data call, 10/9/2023.

Strengthening Rural Livelihoods and Food Security

USAID's four-year, \$80 million, Strengthening Rural Livelihoods and Food Security, was launched in July 2022, and intends to minimize the impacts of recent shocks on vulnerable and at-risk agricultural communities in targeted Afghan provinces and districts. The UN's Food and Agriculture Organization implements this program in eight provinces (Badakhshan, Daykundi, Ghor, Jowzjan, Nimroz, Nuristan, Paktika, and Parwan). As of September 15, 2023, USAID OLH reported that the Taliban have not interfered with implementing partner activities this quarter.²⁰

According to USAID, the program's goal is to improve food security, nutrition, and resilience for vulnerable small households, in environmentally sustainable ways. The eight targeted 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.²¹ Activities include increasing the efficiency and productivity of food and staple crops such as wheat, beans and legumes, and fresh fruits and vegetables; increasing access to nutritious food at the household level; maintaining and enhancing livestock; increasing production of fodder crops (for livestock grazing); strengthening capacities of farmers, farmer groups, women vegetable growers, and livestock holders on climate-smart cultivation/production practices; and linking them to domestic markets to provide a short-term income boost.²²

This quarter, the program trained its staff and implementing partners on effective farming approaches to prepare for its first cohort of farmer trainees starting this fall; collaborated with communities to involve them in its beneficiary selection process; and developed its procurement and monitoring and evaluation plans. This program aims to establish 2,000 Farmer Field Schools involving 60,000 male and female farmers across the program area. It plans to train and introduce farmers to climate smart and conservation agriculture practices. The program's first season of training will take place in the fall and winter seasons of 2023, including a direct implementation phase this October.²³

Afghanistan Value Chains Program Shows Promising Performance Indicators

USAID's Afghanistan Value Chains Program (AVCP) focuses on maximizing the productivity of anchor firms in livestock and crops value chains, in order to support food security and women in agriculture. AVCP, a newly-merged combination of two former programs—AVC–Livestock and AVC–Crops—is a market-driven, private sector program, aiming to increase income, employment, commercial viability, and productivity.²⁴ AVCP's activities support the expansion of sustainable agriculture-led economic growth across Afghanistan. Specifically, AVCP partners with and supports anchor firms through a market systems development approach, including providing

credit, collaborating with key stakeholders to better perceive, and responding to market opportunities.²⁵ According to AVCP's most recent quarterly report, the program exceeded overall targets for FY 2023. This quarter, 3,818 households benefited directly from AVCP activities.²⁶ Since the start of FY 2023, 10,227 households have benefited, exceeding the target of 8,000 by 28%.²⁷ Similarly, the percentage of individuals participating in U.S.-funded food security programs increased by a total of 170% in the first three quarters of 2023 compared to its target for the year.²⁸

EDUCATION PROGRAMS

USAID's Office of Social Services (OSS) supports education development activities in Afghanistan, with total estimated costs of \$146,113,562 as shown in Table E.4.²⁹ USAID continues to support education for girls in primary school and women's higher education, but reported that the Taliban ban on girls' secondary and higher education has directly impacted OSS activities in these areas. OSS continues to focus on sustaining higher education opportunities in fields granted special exemptions by the Taliban ministry of health, such as midwifery degree programs, and through virtual, online, and distance learning, while prioritizing the safety and privacy of female students and educators.³⁰

According to USAID, primary schools remained operational this quarter and girls were able to attend. Despite the Taliban's June 6 verbal directive for international NGOs to transfer education-focused programs to local organizations, USAID reported to SIGAR that no OSS education activity has been transferred to local organizations. USAID further noted that like last quarter, "some organizations have been granted extensions to the 40-day deadline for submission of transfer plans to the Ministry of Education."³¹ According to USAID, extensions have been granted "to allow time for transition plans to be agreed upon" with the Taliban ministry of education.³²

SIGAR's Evaluation of Afghanistan's Education Sector: This quarter, a SIGAR evaluation of State and USAID funding for Afghanistan's education sector found that since August 2021, Taliban policies have limited access to education at all levels, especially for girls and women, and resulted in a decline of education quality. In addition, the Taliban have been unable to fully fund public school teacher salaries and building maintenance costs, leading to further teacher shortages and the deterioration of school buildings. The evaluation also found that the regime indirectly benefited from U.S.-funded assistance through the tax revenue generated by U.S.-funded assistance.

Source: SIGAR, Status of Education in Afghanistan: Taliban Policies Have Resulted in Restricted Access and a Decline in Quality," SIGAR-24-01-IP, 10/13/2023.

TABLE E.4

USAID ACTIVE EDUCATION PROGRAMS				
Project Title	Start Date	End Date	Total Estimated Cost	Cumulative Disbursements, as of 10/9/2023
Strengthening Education in Afghanistan (SEA II)	5/19/2014	12/31/2023	\$49,828,942	\$47,769,163
Keep Schools Open	7/11/2022	12/31/2023	40,000,000	40,000,000
Girls' Education Challenge Programme (GEC)	6/29/2016	12/31/2023	29,000,000	29,000,000
Supporting Student Success in Afghanistan (SSSA)	1/1/2023	12/31/2026	27,284,620	3,294,737
Total			\$146,113,562	\$120,063,900

Note: Numbers have been rounded.
Source: USAID, response to SIGAR data call, 10/13/2023.

Girls' Education Challenge Struggles with Taliban Policy

The Girls' Education Challenge (GEC) is a collaboration between USAID and the UK's Foreign Commonwealth and Development Office, and implemented by a large consortium of partners. GEC provides students in 15 rural provinces with critical education resources and opportunities through community-based classes and accelerated learning programs. Students completed their learning programs in August 2023 and GEC is scheduled to close on December 31, 2023.³³

This quarter, USAID reported that female project staff were prevented from traveling without a *mahram* (male guardian) to conduct in-person mentoring visits.³⁴ Last quarter, a GEC implementing partner reported that only male NGO staff were allowed to monitor school programs in-person in Ghazni, Khost, Paktiya, and Kapisa Provinces.³⁵

GEC also reported that sixth grade graduates are prepared for, but unable to attend seventh grade because of the Taliban's ban on girls' education beyond the primary level. According to GEC, even a one-year gap can have a negative impact on the students' education, saying, "If schools do not reopen for them for another academic year, some students might exceed the age limit for grade 7 and may choose to marry or get engaged, which will make it difficult [and] less likely they will continue their education."³⁶ For more information about the state of education in Afghanistan, see page 35.

This quarter, GEC submitted a transition plan to the Taliban ministry of education requesting to not transfer activities to local NGOs as all students were completing the full cycle of their community-based education program during the quarter and GEC is ending. As of September 15, USAID was awaiting the ministry's response.³⁷

Strengthening Education in Afghanistan

Strengthening Education in Afghanistan (SEA II) started in 2014, and aims to improve institutional capacity, operations, management, and programming of educational institutions and civil society organizations in Afghanistan. SEA II currently operates to improve organizational capacity and assist in diversifying funding streams for 80 female-led affordable private schools, which are seen as a higher quality alternative to public schools. SEA II also supports 150 women with enrollment and study in a two-year midwifery program (midwifery programs are currently exempt from the Taliban ban on higher education for women).³⁸

USAID did not report any Taliban interference into SEA II activities this quarter. Highlights from the most recently published SEA II quarterly report included providing English classes to 150 students, tracking over 8,000 downloads of the "Afghanistan Science and Math App" YouTube channel learning materials in science and math subjects, which allow girls access from their homes, and implementing SEA II trainings on school governance and financial management for 66 private schools.³⁹

This quarter, USAID reported that the SEA II activity did not submit a proposal to the Taliban ministry of education to shift operations to local NGOs because SEA II is ending.⁴⁰

Supporting Student Success in Afghanistan

In January 2023, USAID began supporting a new American University of Afghanistan (AUAF) activity entitled Supporting Student Success in Afghanistan (SSSA) after the U.S.-funded technical capacity building program for AUAF ended on December 31, 2022. SSSA aims to sustain access to and improve retention in local higher education for students living in Afghanistan.⁴¹

Following the closure of AUAF's Kabul campus after the Taliban takeover, AUAF opened a satellite campus in Doha, Qatar, and implemented an online education model.⁴² USAID reported that SSSA aims to support 900 students, including 540 female students, in completing a higher education degree through virtual learning. This quarter, AUAF had 767 students in Afghanistan, 198 in Doha, and 218 in other countries. AUAF continued to provide a hybrid-flexible model of education to its 1,183 students, offering in-person classes to students in Qatar and online classes to students elsewhere.⁴³

Keep Schools Open

UNICEF's Keep Schools Open project, supported by USAID, operates the "Education Cash Plus" program across several provinces. The Education Cash Plus program aims to keep girls in school, despite Taliban policy, by providing cash assistance to Afghan families with at least one adolescent girl in primary school, especially those at risk of dropping out due to ongoing humanitarian, economic, and political crises. UNICEF said girls are still able to attend grades 1–6 in formal schools, madrassas, and community-based schools under the Taliban regime. According to a UNICEF report issued in May 2023, within their targeted provinces an estimated 87,105 eligible households should receive \$40 a month as an unconditional cash transfer through the program.⁴⁴ This quarter, USAID told SIGAR that, despite the Taliban's order for international NGOs to transfer their operations to local NGOs, UNICEF negotiated with the Taliban ministry of education to not transition activities to a new partner for both of its activities. One UNICEF activity was already operated by a local NGO, and the second one ends in December 2023.⁴⁵

PUBLIC HEALTH PROGRAMS

USAID continues to implement public health initiatives in Afghanistan valued at \$309,311,524 as shown in Table E.5.⁴⁶ In the last week of August, the Taliban ministry of public health issued a letter stating that personnel from health-related projects were not permitted to distribute cash to patients

or visit personal homes as part of their activities. The directive was also given to UN and non-USAID-affiliated NGOs. USAID told SIGAR that, as of October 2023, implementing partners have not reported any direct implications for project activities because of the letter, but noted it does not have information on the directive's intent. Despite shifting Taliban policies, USAID said it remains committed to delivering humanitarian assistance, and told SIGAR that it has a long-term commitment to support Afghan women and girls. This quarter, the situation for women and girls remained precarious; according to one activity quarterly report, "the non-permissive environment for women has intensified." USAID is working with implementing partners, like UN Women, to adapt to the operating environment, while also advocating for women's access to public spaces and freedom of movement.⁴⁷

Assistance for Families and Indigent Afghans to Thrive

The Assistance for Families and Indigent Afghans to Thrive (AFIAT) program aims to improve health outcomes for Afghans, particularly women of child-bearing age and preschool children, in rural and peri-urban (areas adjacent to cities) Afghanistan. AFIAT worked in 14 provinces this quarter to improve health and nutrition services and access to those services, increase the adoption of ideal health and nutrition behaviors in communities, and work with partners to plan, finance, and manage the public health system. AFIAT's long-term goal is to make the health system gender-equitable and sustainable.⁴⁸

This quarter, the Taliban ministry of vice and virtue in Helmand Province barred two AFIAT employees from traveling to Kabul to provide maternal health services. AFIAT is actively working to address gender-based inequities in health care, like this type of Taliban interference. AFIAT's first gender strategy in 2022 was revised in May 2023 and provides guidance on mitigating barriers equal access to health and wellbeing. AFIAT is prioritizing safeguarding women's access to healthcare, promoting a model of equal healthcare in Afghanistan, addressing gender biases at the community and facility levels, and helping communities liaise with private and public health system actors.⁴⁹

According to its most recent quarterly report, AFIAT continued to strengthen health worker capacity, and supported components in the national level health system, such as a health information management system, pharmaceutical supply chain management, and the Afghan Health Survey. Across 14 provinces, AFIAT team members made 2,382 visits to 744 health posts; conducted 1,505 learning sessions on nutrition, 1,041 on antenatal care, and 847 on neonatal and childhood illnesses; introduced interventions to identify postpartum hemorrhage in five provinces; and helped improve the quality of tuberculosis services in 249 facilities, with 1,568 children receiving preventive treatment as a result of survey efforts.⁵⁰

Urban Health Initiative Temporarily Suspended in Herat City

The Urban Health Initiative (UHI) aims to improve health outcomes for Afghans in urban areas, focusing on women, children, and other vulnerable populations. UHI conducted work in Mazar-e Sharif, Kabul, Jalalabad, Herat, and Kandahar this quarter. Objectives included strengthening the health service delivery system, improving access to primary, secondary, and referral healthcare services, improving the quality of primary, secondary, and referral care services, and improving awareness, demand, and care-seeking for services. UHI works with 76 health facilities and 148 urban health posts on these objectives. UHI also operates 50 mobile COVID-19 vaccination teams.⁵¹

In August 2023, the Taliban ministry of public health issued a letter to the provincial public health directors in Mazar-e Sharif and Herat ordering the suspension of UHI services until they signed an MOU. The provincial Taliban public health director in Mazar-e Sharif allowed UHI to continue activities, but Herat City services were suspended for approximately one month. Program activities in Herat City resumed the first week of September. The UHI programs in Kabul, Jalalabad, and Kandahar Provinces have not received such a letter from the ministry.⁵²

TABLE E.5

USAID ACTIVE HEALTH PROGRAMS

Project Title	Start Date	End Date	Total Estimated Cost	Cumulative Disbursements, as of 10/9/2023
Assistance for Families and Indigent Afghans to Thrive (AFIAT)	7/10/2020	7/9/2025	\$117,000,000	\$46,310,347
Urban Health Initiative (UHI) Program	10/14/2020	10/13/2025	104,000,000	42,682,584
New DEWS Plus	2/2/2022	9/30/2031	50,000,000	11,410,231
SHOPS Plus	10/1/2015	9/30/2022	13,886,000	13,879,577
Afghanistan Demographic and Health Survey (ADHS) Follow-On	10/9/2018	9/9/2023	10,500,000	5,548,814
Consolidated Grant - COVID-19 Response	9/30/2021	9/29/2026	6,000,000	5,515,566
Central Contraceptive Procurement (CCP)	4/20/2015	11/28/2023	3,599,998	3,676,081
Sustaining Technical and Analytic Resources (STAR)	5/1/2018	9/30/2023	2,186,357	1,274,223
Modeling American Healthcare, Standards & Values in Afghanistan	10/1/2020	9/30/2024	1,092,601	1,084,065
TB Data, Impact Assessment and Communications Hub (TB DIAH)	9/24/2018	9/24/2023	600,000	600,000
Meeting Targets and Maintaining Epidemic Control	4/15/2019	4/14/2024	270,000	1,155,000
Global Health Supply Chain Management (GHSCM-PSM)	4/20/2015	11/28/2023	176,568	5,220,172
Local Health Systems Sustainability (LHSS)	*	*	*	3,928,993
Total			\$309,311,524	\$142,285,654

Note: Numbers have been rounded. *Start and end dates, and total estimated costs were not provided for this program.

Source: USAID, response to SIGAR data call, 10/13/2023.



A health worker visits a family in the Afghan capital, Kabul. (Photo by ©UNICEF/Arezo Haidary)

UHI also continued to face challenges due to Taliban restrictions on women. According to UHI's most recent quarterly report covering April–June 2023, the project was forced to consult with Taliban public health officials and make operational changes, such as creating a women's only office in a health facility, to ensure that their female staff members were able to continue working. UHI also keeps staff informed on protocol for Taliban intelligence service visits, and is establishing additional private offices for women in their facilities.⁵³

During the same period, UHI trained 636 female health care workers, and completed 423 community awareness sessions with women on health topics like COVID-19, personal hygiene, and HIV. UHI reported that over this period, all U.S. government-assisted service delivery sites were able to provide family planning counseling/services, and 59,497 women gave birth in U.S. government-assisted facilities.⁵⁴

Local Health Systems Sustainability

Local Health Systems Sustainability (LHSS), a five-year, \$8 million project under the USAID Integrated Health Systems Indefinite Delivery, Indefinite Quantity Contracts, aims to help low-income countries transition to self-financed health systems. Through a partnership with the Afghanistan Social Marketing Organization, LHSS promotes affordable, socially marketed health products focused on women and children. According to the most recently available data, with LHSS support, the Afghanistan Social Marketing Organization distributed family planning and essential health commodities in 21 districts, opened 56 new outlets, restarted sales at 111 inactive outlets, and completed 9,881 sales visits generating \$108,744 in revenue.⁵⁵

This quarter, LHSS helped its local partner train and deploy 25 midwives in Nangarhar Province, increasing the number of midwives in the network to 115.

The midwives were connected to local hospitals and pharmacies to provide patients with referrals. LHSS also selected seven new health service partner grantees to participate in the program, expanding access to health services in the five priority provinces of Balkh, Herat, Kabul, Kandahar, and Nangarhar. Grantees are private businesses that will collaborate to provide technical assistance, service delivery, demand generation, and community mobilization.⁵⁶

World Health Organization Initiatives

USAID provides support to the World Health Organization (WHO) for three initiatives—polio eradication, national disease surveillance reporting, and COVID-19 response.⁵⁷ WHO did not provide activity updates to USAID this quarter.⁵⁸ According to WHO's publicly available August 2023 Emergency Situation Report, 396,501 people received emergency healthcare services; 13,045 people received trauma care; 590 health care workers were trained; and 114 surveillance support teams deployed to outbreak areas.⁵⁹

WHO reported that 23,092 pregnant or women of childbearing age and children under five received TT2+ (tetanus), measles, and PENTA-3 (diphtheria, tetanus, pertussis, polio, and *Haemophilus influenzae* type b) vaccines in the same period. Both UHI and AFIAT support COVID vaccine administration through fixed and mobile health service delivery, technical assistance, and distribution of ancillary vaccination supplies. As of August 2023, WHO estimated that 42.6% of the population was vaccinated for COVID-19.⁶⁰

DEMOCRACY, GENDER, AND RIGHTS PROGRAMS

As seen in Table E.6, USAID continues to manage several democracy, gender, and rights programs in Afghanistan focused on providing support to civil society

TABLE E.6

USAID ACTIVE DEMOCRACY, GENDER, AND RIGHTS PROGRAMS				
Project Title	Start Date	End Date	Total Estimated Cost	Cumulative Disbursements, as of 10/9/2023
Women's Scholarship Endowment	9/27/2018	9/26/2028	\$60,000,000	\$50,000,000
Conflict Mitigation Assistance for Civilians (COMAC)	3/12/2018	6/30/2023	49,999,873	49,491,940
Enabling Essential Services for Afghan Women and Girls	7/25/2022	7/24/2025	30,000,000	21,291,247
Supporting Transformation for Afghanistan's Recovery (STAR)	2/18/2021	12/31/2024	28,338,901	15,692,100
Promoting Conflict Resolution, Peace Building, and Enhanced Governance	7/1/2015	5/31/2023	16,047,117	16,043,593
Survey of the Afghanistan People	10/11/2012	10/10/2022	7,694,206	6,708,305
Safeguarding Civic Rights and Media Freedoms in Afghanistan	*	*	*	4,123,612
Supporting Media Freedom and Access to Information for Afghan Citizens	*	*	*	2,000,000
Total			\$192,080,097	\$165,350,798

Note: Numbers have been rounded. *Information on project start and end dates not available from USAID.

Source: USAID, response to SIGAR data call, 10/13/2023.

organizations, the media sector, Afghan women and girls, and conflict-affected civilians. USAID does not provide support to Afghan governing institutions.⁶¹

Supporting Transformation for Afghanistan's Recovery (STAR) Extended

Started in February 2021, USAID's STAR program aims to build the resilience of Afghan communities in some of the poorest and most conflict-affected areas by strengthening food and livelihood security through a consortium of implementing partners. STAR provides cash assistance, agricultural and livestock support, and supports market skills and linkages across 26 districts in Ghazni, Ghor, Herat, Jowzjan, Khost, Kunar, Nangarhar, Paktika, and Sar-e Pul Provinces. The program was slated to end operations in September 2023, but one of STAR's implementing partners requested a cost extension to meet several project targets before the activity closed. USAID extended the agreement to December 31, 2024, which now includes additional activities to help address civilian victims of conflict.⁶²

This quarter, STAR provided livelihood support to 1,028 individuals (73% women, 27% men). STAR reported that throughout the activity's lifetime, the implementing partner reached 110,323 unique project participants, and 605,392 indirect project participants in 324 communities across nine provinces; 4,132 cash-for-work laborers were employed on 134 livelihoods projects; and 3,488 people took part in water, sanitation, and hygiene interventions. Other projects, such as water supply systems, have been turned over to local schools and health facilities as part of the initial closeout process.⁶³

USAID and UN Women Continue the Enabling Essential Services for Afghan Women and Girls

On August 12, 2022, USAID announced \$30 million in development assistance to support gender equality and women's empowerment in Afghanistan. These funds, programmed through UN Women, support the Enabling Essential Services for Afghan Women and Girls program, and aim to increase Afghan women and girls' access to protection services; provide resources and support directly to women-led civil society organizations (CSOs) working to advance women's rights in Afghanistan; and increase women's economic empowerment through skills and business development training and entrepreneurship support. The project is slated to run through July 2025.⁶⁴

According to UN Women, the Taliban's restrictions on women have created operational impediments and security challenges for both beneficiaries and partners of this activity. For example, the Taliban ministry of economy released a list of NGOs not registered with the regime, notifying them that they would be de-registered unless they submit project proposals to the authorities. NGOs also reported that the ministry instructed them to remove women

from their boards and replace them with men, and women-led CSOs are not able to register or receive tax documents through the ministry of finance. Taliban restrictions especially affect gender-based violence protection services, such as family resource centers and women's protection centers. As a result, services are shifting from a static modality to online services, outreach efforts, home-based service delivery, and partnerships with other sectors such as health. However, UN Women continued to operate three shelters (Women Protection Centers) for women in Kabul despite the Taliban threat.⁶⁵

During the most recent reporting period (April–June 2023), UN Women utilized in-home visits and telephone services to support 185 women with psychosocial assistance. UN Women also partnered with eight new, local women-led or women-focused civil society organizations, an international NGO, and a private company to expand support services. The Women Protection Centers (WPCs) in Kabul provided shelter to 90 women and 18 children during this period. An additional WPC in Baghlan remained closed due to the ban on female NGO workers and mobility restrictions. In total, 293 women and children received services in the latest reporting period, and 7,393 women and 38 children have received essential services during the first year of activity implementation.⁶⁶

Women's Scholarship Endowment Program Extended

The ban on women's university education in December 2022 has affected all students in Afghanistan supported by the Women's Scholarship Endowment (WSE), USAID's five-year, \$50 million program that assists Afghan women to obtain a university or graduate degree in science, technology, engineering, and mathematics (STEM).⁶⁷ In response to Taliban policy, WSE has helped students attend regional universities, enroll in online programs, and receive professional training. In July 2023, USAID extended WSE by five years to September 26, 2028, and increased the award to \$60 million. WSE also incorporated fields of study beyond STEM, and is expanding its career readiness and leadership training activities.⁶⁸

This quarter, WSE provided career readiness courses to 46 women. Two women were enrolled in a higher education institution in Afghanistan, three at American University of Iraq-Sulaymaniyah, and one at the Commission on Science and Technology for Sustainable Development at South University in Islamabad, Pakistan. Another 55 students were enrolled at the American University of Afghanistan in Doha, Qatar. Two women stopped their studies. USAID did not provide additional information on how the two women are able to attend university classes given the Taliban ban on women's higher education, but USAID confirmed the two women are attending in-person classes in Afghanistan.⁶⁹

Afghan Support Project

In late 2022, USAID launched the Afghan Support Project (ASP), with a total estimated cost of \$20 million, 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.⁷⁰ ASP provides support through rapid response grants, professional development grants, window of opportunity grants, innovation grants, and its legal advisory defense fund.⁷¹

This quarter, USAID reported that ASP completed its pilot phase and moved into its full implementation phase. Following review, the project broadened the scope of its grants and solicited applications from CSOs, media outlets, and individual human rights defenders and activists to submit initiatives supporting the project's goals. As applications are received, reviewed, and selected, USAID's Kabul Vetting Support Unit has worked to mitigate the risk that USAID provides funds or other resources that inadvertently benefit entities or individuals who support terrorists or are affiliated with terrorist activities. ASP issued 37 new grants this quarter to 32 organizations and five individuals based across 16 different provinces. The program also conducted 12 capacity-building training sessions attended by 214 trainees. USAID reported that ASP faced one new operational issue this quarter: some of the women-led CSOs that received grants were unable to open bank accounts because they first needed approval from the Taliban ministry of economy's NGO directorate. According to USAID, the directorate usually denies accounts where the signatory is female, and/or when registration paperwork references human rights advocacy work.⁷²

Information, Dialogue, and Rights in Afghanistan Extended Until 2026

In September 2022, USAID started the Supporting Media Freedom and Access to Information in Afghanistan program.⁷³ Last quarter, USAID modified the award 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. The award was increased from \$6.1 million to \$11,798,379 and the performance period extended to June 30, 2026.⁷⁴

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. The activity aims to accomplish this by supporting independent media and reporting on rights and governance issues; developing a strong cadre of female journalists and producers; supporting journalists to operate safely; and informing Afghan citizens about critical issues of public interest.⁷⁵

This quarter, IDR's media partner aired 1,931 segments of television broadcasts that focused on women's rights, inclusive governance, service delivery,

rights, and justice. The partner also increased online reach to 14.9 million people during the quarter. The majority of this engagement was driven by political and human rights content. IDR also provides journalism training and support to a core group of 25 women journalists from 13 provinces.⁷⁶

STATE DEPARTMENT PROGRAMS IN AFGHANISTAN

DEMOCRACY AND HUMAN RIGHTS

The State Department continues to provide assistance to the Afghan people. State's Bureau of Democracy, Human Rights, and Labor (DRL) currently runs two programs supporting civil society organizations in Afghanistan. This quarter, State reported that DRL supported 50 civil society members. State does not provide support to the Taliban.⁷⁷ This quarter, State reported that DRL supported 50 civil society members, and disbursed more than \$1.2 million in humanitarian assistance.⁷⁸

Emergency Support for Afghan Civil Society

The \$7.9 million Emergency Support for Afghan Civil Society Program provides short- to medium-term emergency financial support for up to 12 months to a broad range of Afghan civil society members, including journalists. This program does not coordinate logistics such as securing housing, booking transportation, initiating visas, but does provide the financial means to do so.⁷⁹

Reporting Safely in Afghanistan

DRL also supports Afghan journalists with its \$2.5 million program, Reporting Safely in Afghanistan. This program has four main objectives: (1) provide emergency support to journalists at risk; (2) promote the safety of journalists; (3) support media outlets to safely produce and disseminate public interest content in Afghanistan through offshore entities; and (4) work to counter mis/disinformation and track censorship and shutdown. This program also helps secure platforms and communication channels to enable journalists to continue working safely in Afghanistan and communicate securely with diaspora journalists, as well as tracking and raising awareness of media violations with the international community.⁸⁰

According to State, "financial assistance gives at-risk journalists and civic actors the ability to continue to earn incomes and support their families, even if they do not feel comfortable going into their workplaces or doing fieldwork... media and civic spaces in Afghanistan have shrunk drastically since August 2021. It is imperative that assistance continue to be provided to at-risk journalists and civic actors so that their spaces don't completely cease to exist."⁸¹

SUPPORT FOR REFUGEES AND INTERNALLY DISPLACED PEOPLE

This quarter, USAID and State's Bureau of Population, Refugees, and Migration (PRM) continued to implement assistance provided in FY 2022 and FY 2023 to support Afghan refugees and internally displaced people.⁸² This assistance included:⁸³

- more than \$80 million from State PRM to the UN High Commissioner for Refugees (UNHCR) in Afghanistan under the 2022 Humanitarian Response Plan (HRP), as well as over \$39 million to UNHCR under the 2023 HRP
- roughly \$8.3 million from USAID and more than \$20.2 million from State PRM to UNFPA to support health and protection programs in Afghanistan and Pakistan
- about \$13.5 million from State PRM and over \$63 million from USAID to the International Organization for Migration (IOM) to support health, shelter and settlement, and water, sanitation, and hygiene (WASH) programs in Afghanistan and Pakistan.

For more information on Afghan refugees and internally displaced people, see page 22.

REMOVING EXPLOSIVE REMNANTS OF WAR

Since 1989, more than 56,900 Afghan civilians have been killed or injured by landmines and explosive remnants of war (ERW). UN humanitarian mine action partners have cleared over 19 million items of unexploded ordnance from Afghanistan, but the threat remains high, especially for children.⁸⁴ The International Committee of the Red Cross reported that at least 640 children were injured or killed from January 2022 to June 2023 as a result of ERW and landmines.⁸⁵ Due to the ongoing risk to civilians, State continues to fund on-the-ground mine and ERW clearance activities through implementing partners. Direct assistance to the former Afghan Directorate for Mine Action Coordination, an Afghan government entity, was canceled on September 9, 2021, in compliance with international sanctions against specially designated terrorist groups.⁸⁶

The State's Bureau of Political-Military Affairs' Office of Weapons Removal and Abatement (PM/WRA) manages the conventional-weapons destruction program in Afghanistan.⁸⁷ PM/WRA currently supports six Afghan NGOs, one public international organization (United Nations Mine Action Service), and four international NGOs to help clear areas in Afghanistan contaminated by ERW and conventional weapons (e.g., unexploded mortar rounds).⁸⁸

PM/WRA does not fund female staff, so has not faced any implementation challenges regarding Taliban policy on female employees.⁸⁹ Several PM/WRA implementing partners have signed MOUs with the Taliban's director

of mine action.⁹⁰ For more information on Taliban interference with aid, see page 19.

From June–September 2023, PM/WRA implementing partners cleared 5,706,670 square meters of minefields, and destroyed 241 anti-tank mines and anti-personnel weapons, 278 items of unexploded ordnance, and 883 small arm ammunitions.⁹¹ PM/WRA has obligated all \$15 million in FY 2022 allocated funds as of September 11, 2023.⁹²

From 1997 through September 1, 2023, State allocated over \$473 million in weapons-destruction and mine-action assistance to Afghanistan. During this period, PM/WRA implementing partners have cleared a total of 367,891,636 square meters of land and destroyed 8,508,206 landmines and ERW.⁹³ However, the exact number of landmines and ERW yet to be destroyed is unknown. After the fourth quarter of FY 2023, PM/WRA estimated there are 1,101 square kilometers of contaminated minefields and battlefields remaining, but this figure fluctuates with additional surveys and clearance activities' completion.⁹⁴

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.⁹⁵ Since the first quarter of FY 2022, following the Taliban takeover, INL has obligated \$11 million from the International Narcotics Control and Law Enforcement (INCLE) account on counternarcotics programs in Afghanistan.⁹⁶

As of September 2023, INL counternarcotics programming supported counternarcotic oversight and messaging efforts, including funding the Afghanistan Opium Surveys and the Afghan Opiate Trade Project (AOTP) through the UN Office on Drugs and Crime (UNODC). INL disbursed \$24.2 million for the Afghanistan Opium Surveys from 2006 to September 2023, and \$10.3 million for AOTP between December 2011 and September 2023.⁹⁷ The AOTP monitors and analyzes trends in the Afghan opiate industry to support the international response to the illicit drug economy.⁹⁸ The Afghanistan Opium Surveys utilize data collected by UNODC through remote sensing, surveys, and global data collections on drugs to predict medium- and long-term trends in the narcotics industry.⁹⁹ INL also funds an inter-agency agreement with the U.S. Agency for Global Media to implement public information and counternarcotics messaging programs, with a total disbursement of \$3.9 million from February 2017 to September 2023.¹⁰⁰

INL's treatment and prevention services and alternative livelihood programs continue to be active in Afghanistan. To date, INL has disbursed approximately \$85 million to implement these programs.¹⁰¹ For more information on Afghanistan's narcotics production, see page 52.



A man gazing into the distance at the Avicenna Drug Treatment Centre in Kabul, Afghanistan. (Photo by UN News/David Mottershead)

DEPARTMENT OF DEFENSE PROGRAMS

U.S. SECURITY CONTRACT CLOSEOUTS

Following the Taliban takeover, the Afghan National Defense and Security Forces (ANDSF) dissolved and U.S. funding obligations for them ceased, but disbursements to contractors continue, as necessary, until all Afghan Security Forces Fund (ASFF) obligations are liquidated, DOD told SIGAR.

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). Some contracts were awarded using ASFF funds, for which the Combined Security Transition Command-Afghanistan (CSTC-A) received obligation authority from the DOD Comptroller; others used ASFF funds for which the Defense Security Cooperation Agency received obligation authority and then passed it through to the military departments to implement using pseudo-**Foreign Military Sales** (FMS) cases. All contracts being closed out were awarded by a contracting entity within one of the military departments.¹⁰²

Contract vendors must submit claims to begin the closeout process. Vendors typically have a five-year window before expired funds are cancelled by DOD, and DOD cannot force vendors to submit invoices for payment. For these reasons, DOD cannot at this time provide complete information on contract closing dates, the amount of funds available to be recouped, or the approximate costs of terminating each contract.¹⁰³

As seen in Table E.7, ASFF funds that were obligated by CSTC-A or its successor DSMO-A (which was disbanded on June 1, 2022), for use on new

Foreign Military Sales: The portion of U.S. security assistance for sales programs that require agreements or contracts between the United States and an authorized recipient government or international organization for defense articles and services to be provided to the recipient for current stocks or new procurements under DOD-managed contracts, regardless of the source of financing. In contrast to regular FMS cases, pseudo-FMS cases are administered through the FMS infrastructure, and a “pseudo-Letter of Offer and Acceptance” (LOA) is generated to document the transfer of articles or services, but the partner nation receiving the articles or services does not sign the pseudo-LOA and does not enter into an agreement or contract to receive the materials or services.

Source: DOD, “DOD Dictionary of Military and Associated Terms,” 11/2021, p. 87; DSCA, “Security Assistance Management Manual, Chapter 15,” available at <https://samm.dsca.mil/chapter/chapter-15>.

contracts awarded locally by Army Contract Command-Afghanistan or as military interdepartmental purchase requests (MIPRs) to leverage already-awarded contracts, have total remaining unliquidated ASFF obligations of \$46 million. Contracts, used to support pseudo-FMS cases managed by the Departments of the Army, Air Force, and Navy, have total unliquidated ASFF obligations of \$328.3 million.¹⁰⁴

Between FY 2002 and FY 2022, Congress appropriated \$88.9 billion to the Islamic Republic of Afghanistan to provide security for Afghanistan.¹⁰⁵ The U.S. government ceased providing funds for Afghan security forces following the Taliban takeover in August 2021.

TABLE E.7

SUMMARY STATUS OF ASFF OBLIGATED CONTRACTS				
	Cumulative Obligations	Cumulative Expenditures	Unliquidated Obligations (ULO) ^a	ULO as of:
Defense Security Cooperation Management Office-Afghanistan Obligations				
Contracts	\$261,476,782	\$179,628,481	\$45,963,631	9/15/2023
Department of the Air Force Obligated Contracts				
A-29s	\$1,031,492,000	\$992,632,000	\$38,860,000	8/29/2023
C-130	153,070,000	112,070,000	40,390,000	8/31/2023
PC-12	40,671,848	19,387,272	21,284,573	1/30/2023*
C-208	120,903,024	115,620,239	3,181,662	8/31/2203
Munitions	25,363,000	9,054,000	16,306,000	8/30/2023
Department of the Army Obligated Contracts				
ASFF	\$443,466,007	\$356,492,137	\$76,973,871	6/13/2023*
UH-60	413,489,391	393,703,531	19,971,277	3/7/2023*
ASFF Ammunition	61,180,124	39,829,682	21,350,442	6/8/2023*
PEO STRI (simulation, training, and instrumentation)	500,591,346	434,040,650	66,552,697	6/13/2023*
Department of the Navy Obligated Contracts				
Contracts	\$30,817,207	\$7,361,213	\$23,430,399	9/15/2023
Total	\$3,082,520,729	\$2,659,819,204	\$374,264,551	

Note: *Unliquidated Obligations (ULOs) are equal to undisbursed obligations minus open expenses.

* DOD did not report any updates this quarter.

Source: DOD, response to SIGAR data call, 9/15/2023; DOD, "DOD Dictionary of Military and Associated Terms," 11/2021, p. 295.

U.S. ASSISTANCE ENDNOTES

- 1 SIGAR analysis of Development and Humanitarian accounts in the SIGAR Quarterly Report to the United States Congress, 10/30/2023, 10/30/2022, and 10/30/2021.
- 2 Treasury, response to SIGAR vetting, 7/12/2023; State, SCA, response to SIGAR data call, 3/16/2022; State, SCA, response to SIGAR vetting, 4/13/2022; State, SCA, response to SIGAR data call, 12/14/2022.
- 3 USAID, BHA, response to SIGAR vetting, 4/12/2023; USAID, BHA, response to SIGAR data call, 6/23/2023.
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افغانستان د پيار غاونې لپاره د ځانگړي ستر مفتش اداره

“While no one in Washington wants the Afghan people to suffer because of the Taliban regime, harder questions are starting to be asked about where U.S. assistance is going and whether any of it could be benefiting the Taliban.”

—*Inspector General
John F. Sopko*

4 SIGAR OVERSIGHT



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A man in Herat Province stands amidst the devastation caused by the October 2023 earthquakes. (Photo by © UNICEF/Osman Khayyam)

SIGAR OVERSIGHT ACTIVITIES

SIGAR work to date has identified approximately \$3.97 billion in savings for the U.S. taxpayer. This quarter, SIGAR's work covers the challenges of U.S.-funded assistance programming amid the Taliban's ongoing efforts to interfere with and divert this aid, as highlighted by Inspector General Sopko in his April Congressional testimony. In September, SIGAR briefed House Foreign Affairs Committee staff on its latest work, including ongoing oversight of how the more than \$3.5 billion Afghan Fund is being managed. IG Sopko's presentation at the Empirical Studies of Conflict annual meeting in October discussed the lessons learned from Afghanistan and SIGAR's continued oversight of U.S. assistance to the Afghan people. Congress continues to support SIGAR's request that the Department of State and the U.S. Agency for International Development (USAID) respond to SIGAR's requests for information regarding the agencies' operations in Afghanistan and safeguarding of U.S. assistance. USAID and State have largely resumed cooperation with SIGAR, and State and SIGAR continue to discuss how best to resolve outstanding issues.

SIGAR issued eight products this quarter, including this quarterly report. Among those products were five financial audits of U.S.-funded projects in Afghanistan that identified \$530,628 in questioned costs as a result of internal-control deficiencies and noncompliance issues by U.S. government contractors. During the reporting period, SIGAR's criminal investigations resulted in \$50,000 in U.S. government cost savings.

SIGAR issued one performance audit report and one evaluation report, both of which highlight ongoing aid distribution and oversight challenges for U.S. assistance to the Afghan people. SIGAR's performance audit found that USAID improved its oversight of emergency food assistance programs in Afghanistan by engaging a third-party monitor. However, USAID did not increase the number of sites visited by the third-party monitor to reflect increases in funding or the expansion of the UN's World Food Programme's (WFP) ground operations in Afghanistan, or inform the third-party monitor of the changes, thereby limiting USAID's oversight of WFP activities.

SIGAR's evaluation of State and USAID funding for Afghanistan's education sector since August 2021 found that Taliban policies have limited access to education at all levels, especially for girls and women, and resulted in a decline of education quality. In addition, the Taliban have been

unable to fully fund public school teacher salaries and building maintenance costs, leading to further teacher shortages and the deterioration of school buildings. The evaluation also found that the regime indirectly benefited from tax revenue generated by U.S.-funded assistance and that the Taliban have established fraudulent nongovernmental organizations (NGOs) and extorted and infiltrated existing NGOs to obtain or direct international donor aid.

PERFORMANCE AUDITS AND EVALUATIONS

SIGAR conducts performance and financial audits of programs and projects connected to the reconstruction effort in Afghanistan. SIGAR has eight ongoing performance audits and evaluations, and 41 ongoing financial audits, as shown in Appendix B of this report.

In the wake of the U.S. withdrawal and the collapse of the former Afghan government, SIGAR's independent and objective oversight of ongoing U.S. government funding and activities to support the people of Afghanistan is more vital than ever. In response to Afghanistan's changing environment, SIGAR's Audits and Inspections Directorate has adapted and re-prioritized its oversight work to meet emergent programming priorities and address areas of interest and concern to Congress and to the American taxpayer. These include U.S.-funded programs in Afghanistan across multiple key sectors that support girls' and women's rights, counternarcotics, food assistance, education, and internally displaced persons.

Additionally, SIGAR has long emphasized the need for verification of reports by third-party monitors, 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 and Evaluation Reports Highlight Ongoing Aid Distribution and Monitoring Challenges

This quarter, SIGAR issued one performance audit report and one evaluation report.

Performance Audit 23-30-AR: Emergency Food Assistance to Afghanistan: USAID Improved Oversight, But Could Better Align Monitoring with Increasing Aid Levels

The United States has been funding emergency food assistance efforts in Afghanistan since at least 2010, with USAID providing over \$1.6 billion

to address Afghanistan's food security needs. Between October 2019 and December 2022, USAID's Bureau for Humanitarian Assistance (BHA) awarded almost \$900 million for emergency food assistance in Afghanistan, with the UN World Food Programme (WFP) receiving 97% of that amount. In November 2019, SIGAR issued an audit report examining USAID's oversight and monitoring of its emergency food assistance and made three recommendations. USAID concurred with SIGAR's recommendations and took action to address the report's findings.

Since November 2019, the collapse of the former Afghan government and the ensuing economic and humanitarian crises have resulted in substantial increases to USAID-funded emergency food assistance, particularly to the WFP, helping stave off the worst-case outcomes. WFP reported that it aided almost 18 million Afghans between 2018 and 2022, more than double USAID's target of 8.2 million. However, USAID and WFP faced numerous challenges implementing and overseeing their provision of emergency food assistance in Afghanistan. The objectives of this audit were to determine the extent to which (1) USAID conducted oversight of its emergency food assistance programming in Afghanistan, and (2) USAID's emergency food assistance program met its programmatic goal of addressing hunger in Afghanistan from October 2019 through December 2022.

WFP Faced Taliban Diversion of and Interference with Humanitarian Aid

Following SIGAR's November 2019 report, USAID began requiring implementing partners to report on the loss or diversion of emergency food assistance. From January 2020 through December 2022, WFP notified USAID at least 32 times in writing about instances of potential fraud, waste, or abuse that could have an impact on its activities. According to documents provided by BHA, of the 32 reported instances, WFP reported eight incidents of theft and five incidents of food being diverted by officials from the former government or the Taliban. Aid organizations and beneficiaries also reported recurring instances of emergency food assistance theft and interference in food distribution by the Taliban.

SIGAR discovered that beneficiaries receiving assistance faced multiple obstacles, including bribery, favoritism, abuse, and Taliban interference. Despite these obstacles, beneficiaries told SIGAR that their needs were being addressed and many also stated that overall, they were happy with the assistance provided.

USAID Improved Aid Oversight But Challenges Persist

USAID guidance requires that USAID staff conduct site visits of its awards to verify activity interventions and learn from activity implementation. Due to challenges in conducting direct observation in unstable environments like Afghanistan, USAID allows the use of a third-party monitor to meet site visit requirements. In accordance with a recommendation from the

November 2019 SIGAR report, USAID improved its oversight of emergency food assistance programs in Afghanistan by engaging a third-party monitor to conduct site visits on behalf of BHA.

However, from April 2020 through December 2022, USAID's third-party monitor only visited 268 of more than 3,000 food distribution sites, exceeding USAID's requirements, but only providing limited information on WFP's distribution activities. In addition, USAID staff did not use virtual or remote monitoring, as permitted by USAID guidance, to augment third-party monitor site visits. USAID's guidance on adaptive management makes clear that additional information may be necessary to adjust program implementation in response to changing conditions in locations that are unstable and in transition.

Taliban Diversion of Aid: Taliban interference into UN and NGO activities has continued throughout 2023, limiting beneficiary access to lifesaving assistance. The UN reported 127 access incidents that challenged humanitarian aid provision in August 2023, including the arrest of 26 aid workers. As a result, 49 UN humanitarian partner programs temporarily suspended operations in August, and 36 remain suspended as of September. USAID also reported Taliban interference this quarter, including the attempts of a Taliban governor to divert aid to non-eligible individuals. For more information on Taliban diversion of aid, see page 19.

Source: UN OCHA, Afghanistan Humanitarian Access Snapshot, 8/2023; USAID, response to SIGAR data call, 9/15/2023.

SIGAR's Recommendations to USAID

SIGAR made two recommendations in this report. To improve USAID oversight of its emergency food assistance in Afghanistan, SIGAR recommended that the Deputy Administrator for Policy and Programming (1) direct BHA to consider increasing the number of third-party monitor visits and begin remote monitoring of WFP food distribution sites; and (2) direct BHA to take the necessary actions to ensure its third-party monitor assesses food distribution sites using up-to-date and accurate food and cash allowance requirements. USAID concurred with the report's two recommendations.

Evaluation Report 24-01-IP: Status of Education in Afghanistan: Taliban Policies Have Resulted in Restricted Access to Education and a Decline in Quality

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

Since August 2021, State and USAID have continued to support Afghanistan's education sector through six programs totaling an estimated \$185.2 million. SIGAR found that Taliban policies limited access to education at all levels, especially for girls and women, and resulted in a decline of education quality. The Taliban's policies and priorities have largely prohibited girls and women from receiving an education, led to significantly decreased student enrollment beyond primary school, created a teacher shortage, replaced secular subjects with religious studies, and converted public schools into religious schools.

In addition, SIGAR found that the Taliban have been unable to fully fund public school teacher salaries and building maintenance costs, leading to further teacher shortages and the deterioration of school buildings. SIGAR also found that the Taliban have benefited from U.S.-funded education

programming through the tax revenue generated by U.S.-funded assistance, such as the personal income taxes of Afghans employed by U.S.-funded programs. The Taliban have also established fraudulent nongovernmental organizations (NGOs) and extorted and infiltrated existing NGOs to obtain or direct international donor aid.

SIGAR did not make any recommendations in the report. SIGAR received written comments on the draft report from State's Director of Afghanistan Affairs in the Bureau of South and Central Asian Affairs, and USAID's Acting Mission Director for Afghanistan.

For more information on the Taliban's education restrictions, see page 35.

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 \$534 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 five financial audits of U.S.-funded projects to rebuild Afghanistan. An additional 41 ongoing financial audits are reviewing \$550 million in auditable costs, as shown in Table 4.1. 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, 2023, funding agencies had disallowed \$29.7 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

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 4.1

SIGAR'S FINANCIAL AUDIT COVERAGE (\$ BILLIONS)	
246 completed audits	\$9.57
41 ongoing audits	0.48
Total	\$10.05

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, 9/25/2023.

also identified and reported 770 compliance findings and 836 internal-control findings to the auditees and funding agencies.

Financial Audit Reports Issued

The five financial audits completed this quarter identified \$530,628 in questioned costs as a result of internal-control deficiencies and noncompliance issues.

Financial Audit 24-02-FA: USAID's Integrated Response in Hard-to-Reach Areas for Conflict Affected People in Kandahar and Zabul Provinces in Afghanistan Program

Audit of Costs Incurred by INTERSOS

On July 9, 2020, USAID awarded a 15-month, \$2,300,000 grant to INTERSOS in support of USAID's Integrated Response in Hard-to-Reach Areas for Conflict-Affected People in Afghanistan program. The program aimed to improve access to services, such as integrated primary health care, nutrition, and livelihood restoration and protection in conflict-affected areas of Kandahar and Zabul Provinces. USAID modified the agreement two times; the modifications did not affect the total grant amount, but the period of performance was extended to January 31, 2022.

SIGAR's financial audit, performed by Conrad LLP, reviewed \$2,295,008 in costs charged to the grant from October 1, 2020, through January 31, 2022. Conrad identified seven significant deficiencies and three deficiencies in INTERSOS' internal controls and 10 instances of noncompliance with the terms of the grant. Because of the deficiencies in internal controls and instances of noncompliance, Conrad identified \$224,494 in questioned costs.

Financial Audit 23-34-FA: USAID's Provision of Community-Based, Gender-Based Violence and Psychosocial Support Services for Crisis and Disaster-Affected Communities in Afghanistan Program

Audit of Costs Incurred by International Medical Corps

On August 11, 2020, USAID awarded a \$5,000,000 grant to International Medical Corps (IMC) in support of its Provision of Community-Based Gender-Based Violence and Psychosocial Support Services for Crisis and Disaster-Affected Communities in Afghanistan. The grant's goal was to prevent and respond to gender-based violence (GBV) by strengthening community resilience, developing prevention mechanisms, and providing psychosocial services to GBV survivors. The initial period of performance was from September 1, 2020, through February 28, 2022. The grant was modified twice; modifications extended the period of performance to May 28, 2022, but did not change the award amount.

SIGAR's financial audit, performed by Conrad LLP, reviewed \$4,999,256 in costs charged to award from September 1, 2020, through May 28, 2022. Conrad identified five significant deficiencies in IMC's internal controls and five instances of noncompliance with the terms of the grant agreement. Because of the deficiencies in internal controls and instances of noncompliance, Conrad identified \$163,039 in questioned costs.

Financial Audit 23-33-FA: USAID's Provision of Transitional Shelter, Protection, and Multipurpose Cash Support to Disaster-Affected and Returnee Populations in Afghanistan Program

Audit of Costs Incurred by ACTED

On September 30, 2020, USAID awarded a \$10,000,000 grant to ACTED in support of its Provision of Transitional Shelter, Protection, and Multipurpose Cash Support to Disaster-Affected and Returnee Populations in Afghanistan. The goal of the grant was to alleviate the immediate shelter, food, and nutrition needs of conflict and natural disaster-affected communities in hard-to-reach areas of Afghanistan. The initial period of performance was from October 1, 2020, through February 28, 2022. The grant was modified twice; modifications extended the period of performance to August 30, 2022, but did not change the award amount.

SIGAR's financial audit, performed by Conrad LLP, reviewed \$9,976,230 in costs charged to the award from October 1, 2020, through August 30, 2022. Conrad identified three significant deficiencies in ACTED's internal controls and three instances of noncompliance with the terms of the grant agreement. Because of the deficiencies in internal controls and instances of noncompliance, Conrad identified \$75,195 in questioned costs.

Financial Audit 23-32-FA: USAID's Afghan Children Read Program

Audit of Costs Incurred by Creative Associates International Inc.

On April 6, 2016, the USAID Mission to Afghanistan awarded a five-year, \$69,547,810 cost-plus-fixed-fee task order to Creative Associates International Inc. in support of its Afghans Read Program. The program's goal was to build the capacity of Afghanistan's Ministry of Education to develop and implement a nationwide, evidence-based early grade reading curriculum and instruction program in formal and community-based education classrooms. USAID modified the task order seven times; for example, it changed the name of the program from Afghans Read to Afghan Children Read. However, the modifications did not change the total award amount or the period of performance.

SIGAR's financial audit, performed by Davis Farr LLP, reviewed \$19,444,117 in costs charged to the task order from October 1, 2019, through April 5, 2021. Davis Farr identified two material weaknesses, one significant deficiency, and one deficiency in Creative's internal controls. The auditors

also identified three instances of noncompliance with the task orders' terms. Because of the internal control deficiencies and instances of noncompliance, Davis Farr identified \$67,382 in questioned costs.

Financial Audit 23-31-FA: USAID's Advancing Higher Education for Afghanistan Development Program

Audit of Costs Incurred by FHI 360

On August 4, 2020, USAID awarded a five-year, \$55,773,831 cooperative agreement to Family Health International (FHI 360) to support the Advancing Higher Education for Afghanistan Development (AHEAD) program; the total amount included a cost sharing agreement wherein FHI 360 agreed to contribute cash and in-kind contributions of \$5,773,914. AHEAD's objective was to support Afghan higher education institutions, and the former Ministry of Higher Education, in improving access to and the quality of higher education in Afghanistan. USAID modified the cooperative agreement four times; the modifications did not change the total award amount, but the period of performance end date was changed from August 4, 2025, to May 13, 2022.

SIGAR's financial audit, performed by Davis Farr LLP, reviewed \$7,909,107 in costs, plus \$79,066 in cost sharing, charged to the award from August 5, 2020, through June 30, 2022. Davis Farr identified three deficiencies in FHI 360's internal controls. The auditors also identified three instances of noncompliance with the award's terms. Davis Farr identified \$518 in questioned costs due to the internal control deficiencies and instances of noncompliance.

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 30 recommendations contained in 13 performance-audit, inspection, and financial-audit reports. From 2009 through September 2023, SIGAR issued 468 audits, alert letters, and inspection reports, and made 1,318 recommendations to recover funds, improve agency oversight, and increase program effectiveness.

SIGAR has closed 1,228 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 259 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 90 open recommendations. Of these recommendations, 51 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 (LLP) was created to identify lessons from the U.S. reconstruction in Afghanistan, and to make recommendations to Congress and executive branch agencies on ways to improve current and future reconstruction 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 has issued 12 lessons-learned reports and three evaluations that have identified over 216 specific findings and lessons and made over 156 recommendations.

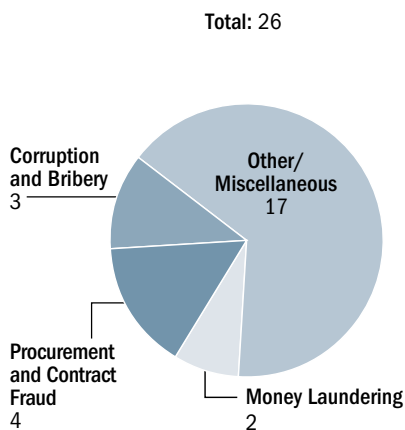
LLP is closely following developments related to the \$3.5 billion Afghan Fund including analyzing the Fund's operations and policies, as well as the makeup and selection of its board of trustees and administrative staff. For more information on the Afghan Fund, please see page 46. LLP is also looking at best practices from around the world for how the U.S. government can help people in need in other countries without benefiting the hostile or predatory regimes that control those countries. The aim of this effort is to determine the best way to provide needed aid to the people of Afghanistan without benefiting the Taliban.

INVESTIGATIONS

Following the U.S. withdrawal and the collapse of the former Afghan government, SIGAR's investigations and criminal inquiries into corruption-related theft of U.S. taxpayer monies spent in and on Afghanistan continue. SIGAR's Investigations Directorate (INV) 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 a cumulative total of 169 criminal convictions.

FIGURE D.1

**SIGAR INVESTIGATIONS:
NUMBER OF OPEN INVESTIGATIONS**
July 1–September 30, 2023



Source: SIGAR Investigations Directorate, 9/30/2023.

Criminal fines, restitutions, forfeitures, civil settlements, and U.S. government cost savings and recoveries total approximately \$1.67 billion.

During the reporting period, SIGAR continued to meet with and obtain information from cooperating law enforcement agencies and the Department of Justice to initiate criminal inquiries and gather evidence as part of SIGAR's Follow the Money and Capital Flight initiatives. This quarter, SIGAR's criminal investigations resulted in \$50,000 in U.S. government cost savings and several new individuals were identified as potential subjects in SIGAR's 26 ongoing investigations, as shown in Figure D.1.

Follow the Money and Capital Flight Initiatives

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

SIGAR SIV Process Updates

SIGAR INV personnel collaborated with the Department of State Diplomatic Security Service, the Defense Criminal Investigative Service, and other U.S. entities in response to an influx of Special Immigrant Visa (SIV) fraud. U.S. criminal investigators continue to identify U.S. citizens, military and civilian, who were assigned to Afghanistan and have authored fraudulent letters of recommendation for nonqualified Afghan nationals in exchange for monetary payments, thus circumventing proper application and vetting protocols established by the U.S. government. For updates on the SIV process for Afghan nationals, see page 22.

Afghan Business Entity Removed from Consideration for \$50,000 Grant Award

An August 15, 2023, the United Nations Development Programme (UNDP) informed SIGAR that it had removed an Afghan business entity from

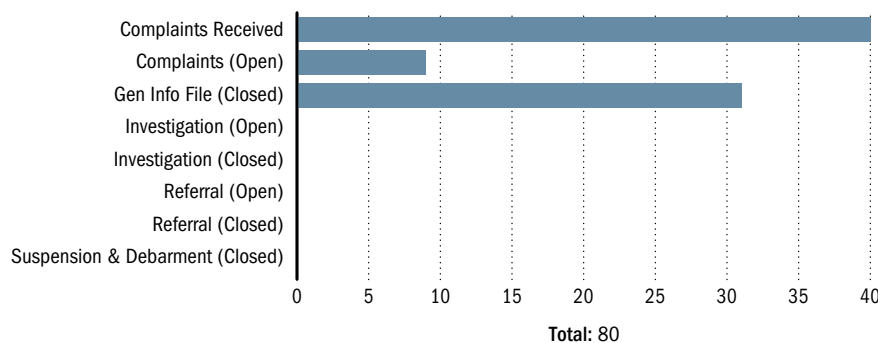
consideration for grant awards totaling \$50,000 based on extensive information provided by SIGAR.

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 40 complaints this quarter. In addition to working on new complaints, the Investigations Directorate continued work on complaints received prior to July 1, 2023. The directorate processed 80 complaints this quarter; most are under review or were closed, as shown in Figure D.2.

FIGURE D.2

STATUS OF SIGAR HOTLINE COMPLAINTS: JULY 1–SEPTEMBER 30, 2023



Source: SIGAR Investigations Directorate, 10/2/2023.

OTHER SIGAR OVERSIGHT ACTIVITIES

Inspector General Sopko Speaks at the Empirical Studies of Conflict Annual Meeting

On October 20, 2023, Inspector General Sopko spoke at the Empirical Studies of Conflict's annual meeting in Washington, DC. In a fireside conversation facilitated by University of Chicago Harris School of Public Policy Interim Dean and Professor Ethan Bueno de Mesquita, IG Sopko discussed SIGAR's long-standing work uncovering waste, fraud, and abuse in the Afghanistan reconstruction effort and SIGAR's continued oversight for Congress of U.S. assistance to the Afghan people. He also discussed lessons learned from Afghanistan, including oversight challenges, corruption, coordination, and understanding the operating environment. IG Sopko emphasized the need for stringent oversight of the international assistance provided to Afghanistan since the Taliban's return to power.



Inspector General Sopko speaks at the Empirical Studies of Conflict's annual event in Washington, DC, 10/20/2023. (SIGAR photo by David Young)

SIGAR BUDGET

SIGAR is currently funded under H.R. 5860 – Continuing Appropriations Act, 2024, signed into law on September 30, 2023. SIGAR was previously funded under H.R. 2617, the Consolidated Appropriations Act, 2023, signed into law on December 29, 2022, which provided \$35.2 million to support SIGAR's oversight activities and products by funding SIGAR's Audit and Inspections, Investigations, Management and Support, Research and Analysis Directorates, and Lessons Learned Program.

SIGAR STAFF

With 118 employees on board at the end of the quarter, SIGAR had six fewer staff members than reported in the last quarterly report to Congress.



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5 OTHER AGENCY OVERSIGHT



OTHER AGENCY OVERSIGHT CONTENTS

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Photo on previous page

An Afghan women receives food from the World Food Programme in Jalalabad, 9/5/2023. (WFP photo by Mohammad Hasib Hazinyar)

OTHER AGENCY OVERSIGHT

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)
- U.S. Agency for International Development Office of Inspector General (USAID OIG)

COMPLETED OVERSIGHT ACTIVITIES

As of September 30, 2023, participating agencies reported three recently issued oversight activities related to Afghanistan. This activity is listed in Table 5.1 and described in the following section by the agency.

TABLE 5.1

RECENTLY ISSUED OVERSIGHT ACTIVITIES OF OTHER U.S. AGENCIES, AS OF SEPTEMBER 30, 2023			
Agency	Report Number	Date Issued	Report Title
State OIG	AUD-MERO-23-23	8/29/2023	Evaluation of Adjustments to the Afghan Special Immigrant Visa Program from 2018 to 2022
State OIG	AUD-CGI-23-26	9/14/2023	Audit of the Department of State’s Efforts to Identify and Terminate Unneeded Contracts Related to Afghanistan
State OIG	AUD-MERO-23033	9/26/2023	Information Brief: OIG’s Review of the Department of State’s Evacuation of U.S. Embassy Kabul, Afghanistan

Source: State OIG, response to SIGAR data call, 9/22/2023 and 9/26/2023.

OTHER AGENCY OVERSIGHT

U.S. Department of Defense Office of Inspector General

This quarter, DOD OIG did not issue any reports related to Afghanistan.

U.S. Department of State Office of Inspector General–Middle East Regional Operations

State OIG issued three Afghanistan-related reports this quarter.

Evaluation of Adjustments to the Afghan Special Immigrant Visa Program from 2018 through 2022

Following State's evacuation and suspension of operations of U.S. Embassy Kabul, Afghanistan in August 2021, multiple congressional committees requested that State OIG review the processing of Afghan Special Immigrant Visas (SIV). State OIG is issuing a series of reports in response to the requests. For this report, State OIG responded to eight congressional questions within several areas: State efforts to streamline the Afghan SIV process from 2018 through 2022, the impact of Coronavirus Disease 19 (COVID-19) on the Afghan SIV applicant process, and the future of the Afghan SIV program.

State OIG found that State took actions beginning in February 2021 to streamline Afghan SIV applicant processing and mitigate some processing issues. However, as of December 2022, these actions had not eliminated a significant and growing Afghan SIV applicant backlog. State OIG also found that the COVID-19 pandemic stalled the Afghan SIV application process, which in turn increased the number of SIV applicants awaiting in-person interviews. Finally, State OIG found that State's Afghan SIV program continues to face challenges, including that State relies on Taliban cooperation for SIV applicant relocation from Afghanistan because of a lack of U.S. presence on the ground in Afghanistan.

State OIG made two recommendations in a prior report involving the Afghan SIV program that are relevant to the findings discussed in this report. At the time this report was issued, both of those recommendations were open pending further actions. In this report, State OIG made one new recommendation to further improve the Afghan SIV program. State concurred with the new recommendation, and, at the time the report was issued, State OIG considered this new recommendation to be resolved, pending further action.

Audit of the Department of State's Efforts to Identify and Terminate Unneeded Contracts Related to Afghanistan

State OIG conducted this audit to determine whether State identified and terminated contracts impacted by the suspension of U.S. operations in Afghanistan in accordance with federal and State Department requirements. As part of the audit, State OIG selected and reviewed eight contracts managed by State's Bureau of Administration on behalf of three State bureaus.

State OIG found that State did not adequately identify contracts that would require termination prior to or after the suspension of operations in Afghanistan, nor did State assess the bona fide need of open obligations related to Afghanistan until requested to do so by State's financial statement auditor at the end of FY 2021. Specifically, State did not perform advance planning to identify contracts that could be impacted by the suspension of operations or take steps to identify and track Afghanistan-specific contracts. This occurred, in part, because State expected embassy operations in Kabul to continue after the withdrawal of the U.S. military from Afghanistan. In addition, the Bureau of Administration did not have a process defined in its policies and procedures to facilitate the identification of unneeded contracts following a suspension of operations. With respect to the eight contracts reviewed during the audit, State OIG found that contracting officers did not terminate these contracts in accordance with federal and State Department requirements, nor did they maintain sufficient, required documentation to support the contract actions taken.

State OIG made 12 recommendations to improve internal controls specific to the identification and termination of unneeded contracts and the Bureau of Administration concurred with the intent of all 12 recommendations. At the time the report was issued, State OIG considered nine recommendations resolved, pending further action, and three recommendations unresolved.

Information Brief: OIG's Review of the Department of State's Evacuation of U.S. Embassy Kabul, Afghanistan

This information brief provides an unclassified summary of a classified report issued by State OIG in May 2023, *Review of Emergency Action Planning Guiding the Evacuation of U.S. Embassy Kabul, Afghanistan*. State OIG conducted the review to determine whether the U.S. Embassy in Kabul, Afghanistan, followed established State guidance in preparation for and execution of the evacuation of U.S. government personnel, private citizens, Afghans at risk, and other individuals from Afghanistan in August 2021. Because of the classified nature of the details included in the May 2023 report, the unclassified information brief summarizing the classified report does not include all information State OIG reported in May 2023. The complete, unredacted report was provided to State and Congressional committees, as required by law, at the time the report was issued in May.

State OIG found that Embassy Kabul developed its emergency action plan (EAP) in accordance with established guidance. The EAP included all required provisions and was certified and approved annually, as required. Moreover, the Embassy Kabul Emergency Action Committee took emergency preparation seriously. However, State OIG found that despite Embassy Kabul having an approved EAP, it was not adequately prepared for the full scope of challenges it would encounter while executing the

OTHER AGENCY OVERSIGHT

evacuation in August 2021. Embassy Kabul was unprepared to account for the individuals evacuated, its evacuation criteria were not clearly defined, it did not establish a plan to evacuate locally employed staff, it was executing the Administration’s stated position that diplomatic operations would continue following the withdrawal of U.S. military forces and had concerns that overt evacuation planning would cause panic, and the evacuation from Hamid Karzai International Airport after leaving Embassy Kabul was chaotic.

State OIG made 10 recommendations in the May 2023 report. State concurred with the intent of all 10 recommendations and State OIG considered all 10 recommendations resolved, pending further action, at the time the report was issued. Since the report was issued in May 2023, State has taken action to implement some of the recommendations. Among other actions, the Under Secretary of State for Management has worked in coordination with State’s Office of Crisis Management and Strategy to improve the process of obtaining more accurate personnel accountability data.

Government Accountability Office

This quarter, GAO did not issue any reports related to Afghanistan.

U.S. Agency for International Development Office of Inspector General

This quarter, USAID OIG did not issue any reports related to Afghanistan.

ONGOING OVERSIGHT ACTIVITIES

As of September 30, 2023, the participating agencies reported four ongoing oversight activities in Afghanistan. These activities are listed in Table 5.2 and described in the following sections by agency.

TABLE 5.2

ONGOING OVERSIGHT ACTIVITIES OF OTHER U.S. AGENCIES, AS OF SEPTEMBER 30, 2023			
Agency	Report Number	Date Initiated	Report Title
DOD OIG	D2022-D000AX-0138.000	5/5/2022	Audit of DOD Afghanistan Contingency Contracts Closeout
State OIG	22AUD012	12/2/2021	Review of the Department of State Afghan Special Immigrant Visa Program
State OIG	23AUD001	12/13/2022	Audit of the Disposition of Defensive Equipment and Armored Vehicles in Advance of Evacuations of Embassies Kabul and Kyiv
USAID OIG	551F0123	4/21/2023	Audit of USAID’s Efforts to Safeguard Implementers and Activities in Afghanistan

Source: DOD OIG, response to SIGAR data call, 9/20/2023; State OIG, response to SIGAR data call, 9/22/2023; USAID OIG, response to SIGAR data call, 9/11/2023.

U.S. Department of Defense Office of Inspector General

DOD OIG had one ongoing project this quarter related to reconstruction or security operations in Afghanistan.

Audit of DOD Afghanistan Contingency Contracts Closeout

The objective of this audit is to determine whether DOD contracting officials closed out contingency contracts supporting Afghanistan operations in accordance with applicable federal laws and DOD regulations.

State Office of Inspector General–Middle East Regional Operations

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

Review of the Department of State Afghan Special Immigrant Visa Program

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

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

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

Government Accountability Office

GAO did not have any ongoing projects this quarter related to Afghanistan.

U.S. 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.

APPENDICES CONTENTS

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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

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

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

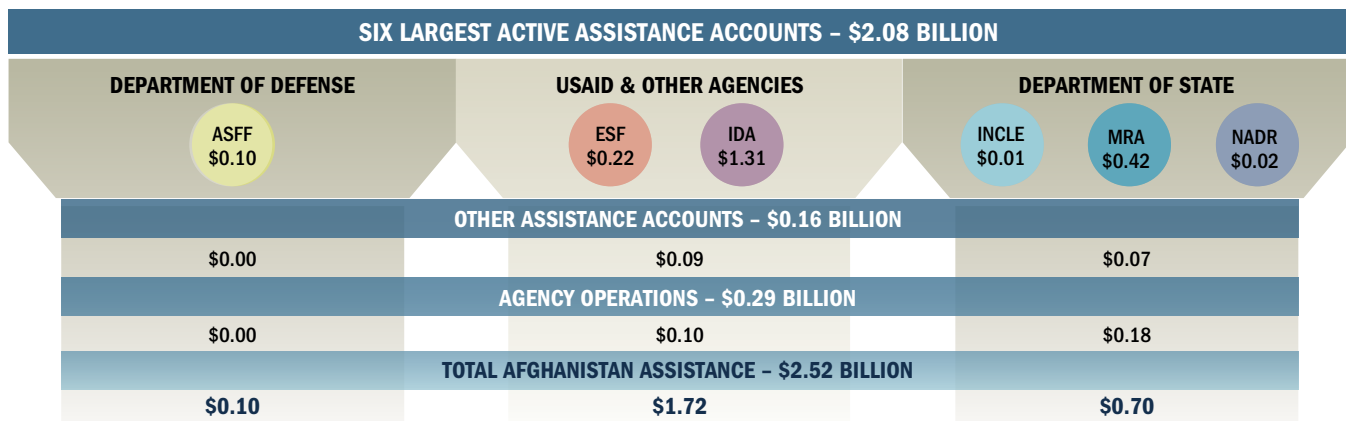
APPROPRIATED FUNDS

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

- Total appropriations for the FY 2022 and FY 2023 period ending September 30, 2023, exceed \$2.52 billion, with the two humanitarian assistance accounts, International Disaster Assistance (IDA) and Migration and Refugee Assistance (MRA), accounting for more than \$1.73 billion, or 69%, of the total amount.
- Congress appropriated \$100.00 million to the Afghanistan Security Forces Fund (ASFF) in September 2022 to provide the Department of Defense with additional obligation authority to settle ASFF-funded contracts originally obligated before the Taliban takeover in August 2021.
- Appropriations of \$789.52 million were made to another 12 accounts for a variety of programming purposes and for agency operating costs.

FIGURE F.1

U.S. APPROPRIATIONS SUPPORTING AFGHANISTAN ASSISTANCE, FY 2022 AND FY 2023 (\$ BILLIONS)



Note: Numbers have been rounded. Details of accounts are presented in Table F.10, U.S. Appropriations Made Available for Afghanistan Reconstruction and Post-Withdrawal Assistance, FY 2002 to September 30, 2023.

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 and FY 2023 period ending September 30, 2023, exceed \$2.63 billion, with the two humanitarian assistance accounts, IDA and MRA, accounting for more than \$1.67 billion, or 63%, of the total amount.
- Disbursements from the Economic Support Fund (ESF) of \$0.71 billion exceed appropriations of \$0.22 billion over this same period (as reported on the prior page) by nearly \$500 million. ESF disbursements post-withdrawal were largely funded by appropriations made prior to August 2021.
- Disbursements from the civilian sector assistance accounts to UN agencies, the UN Assistance Mission in Afghanistan (UNAMA), and the Afghanistan Resilience Trust Fund (ARTF)—formerly the Afghanistan Reconstruction Trust Fund—of nearly \$1.76 billion equal 66.7% of their total post-withdrawal disbursements. U.S. government funding of these multilateral institutions is examined in more detail in Table F.9, U.S. Contributions to UN Agencies, UNAMA, and ARTF on page 133.

TABLE F.1

CIVILIAN SECTOR ACCOUNT DISBURSEMENTS OCTOBER 1, 2021, TO SEPTEMBER 30, 2023 (\$ MILLIONS)			
Civilian Sector Assistance Accounts	Disbursements		
	FY 2022	FY 2023	Total
Economic Support Fund (ESF)	\$421.47	\$289.06	\$710.53
International Disaster Assistance (IDA)	408.25	786.07	1,194.32
International Narcotics Control & Law Enforcement (INCLE)	93.30	7.08	100.38
Migration and Refugee Assistance (MRA)	228.40	249.45	477.85
All Other Accounts	75.04	75.34	150.38
Total	\$1,226.46	\$1,407.00	\$2,633.46
Disbursements to UN Agencies, UNAMA, and ARTF	\$787.58	\$968.87	\$1,756.45
Percent of Total Disbursements	64.2%	68.9%	66.7%

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 2022–23 period. State did not provide FY21Q4 data for the INCLE and MRA accounts, and consequently their FY 2022 disbursements cover the period 7/1/2021 to 9/30/2022. 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, 10/30/2023, 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, Funds Remaining Available for Possible Disbursement, presents these two components for each of the six largest active accounts. The first column, “FY 2022–2023 Funds Appropriated, Not Yet Obligated,” identifies \$201.79 million in FY 2022 and FY 2023 appropriations remaining available for obligation that have not been obligated as of September 30, 2023. The second column, “FY 2014–23 Funds Obligated, Not Yet Disbursed,” identifies \$1.26 billion in FY 2014 through FY 2023 appropriations that have been obligated and remain available for disbursement as of September 30, 2023. 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 \$1.46 billion as of September 30, 2023.

TABLE F.2

FUNDS REMAINING AVAILABLE FOR POSSIBLE DISBURSEMENT SIX LARGEST ACTIVE ACCOUNTS SEPTEMBER 30, 2023 (\$ MILLIONS)			
Six Largest Active Accounts	FY 2022–23 Funds Appropriated, Not Yet Obligated	FY 2014–23 Funds Obligated, Not Yet Disbursed	Funds Remaining for Possible Disbursement
Afghanistan Security Forces Fund (ASFF)	\$97.32	\$374.26	\$471.58
Economic Support Fund (ESF)	95.00	425.76	520.76
International Narcotics Control and Law Enforcement (INCLE)	4.47	16.92	21.39
International Disaster Assistance (IDA)	0.00	347.67	347.67
Migration and Refugee Assistance (MRA)	0.00	72.50	72.50
Non-Proliferation, Antiterrorism, Demining, and Related Programs (NADR)	5.00	18.57	23.57
Total	\$201.79	\$1,255.68	\$1,457.47

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) as of September 30, 2023. 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. See Table F.3 through Table F.8 on pages 122–130 for additional details of ASFF, ESF, INCLE, IDA, MRA, and NADR funds remaining for possible disbursement and the sources of this information.

The \$1.26 billion in funds that have been obligated but not yet disbursed consist of three subcomponents, as follows:

- **Funds Obligated, Available for Subobligation.** USAID reported that it had obligated \$189.14 million in FY 2014 through FY 2020 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 nine months.
- **Active Projects, Funds Obligated and Available for Disbursement.** State and USAID reported that the ESF, IDA, INCLE, MRA, and NADR accounts together had \$603.52 in unliquidated obligations spanning 99 active projects. Approximately 40% of this amount, or \$248.03 million, was obligated to nine UN agencies through 20 projects. All of DOD's ASFF contracts are being closed out.
- **Inactive Projects, Funds Obligated and Available for Disbursement.** DOD, State, and USAID reported that the ASFF, ESF, IDA, INCLE, MRA, and NADR accounts together held \$449.41 million in unliquidated obligations for inactive, expired, or terminated contracts. DOD has not provided an ASFF contract count, but State and USAID reported that 113 of their projects met one of these three inactive project criteria.

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

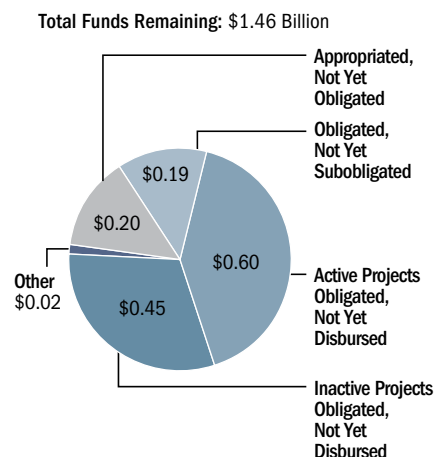
AFGHANISTAN SECURITY FORCES FUND

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

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

FIGURE F.2

FUNDS REMAINING BY FUNDING SEGMENT, SIX LARGEST ACTIVE ACCOUNTS, AS OF SEPTEMBER 30, 2023 (\$ 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 122–130 for additional details of ASFF, ESF, INCLE, IDA, MRA, and NADR funds remaining for possible disbursement and for the sources of this information.

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

A DOD IG audit of DOD's financial management of ASFF found that DOD improperly recorded \$4.1 billion appropriated to the ASFF account as spent when ASFF funds were transferred to the FMS Trust Fund. DOD IG recommended that DSCA and OUSD/Comptroller assist SIGAR in reporting restated ASFF obligated and disbursed balances. SIGAR will publish these restated balances in its quarterly report after receiving them.

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>.

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ASFF FY 2023 appropriation in the Consolidated Appropriations Act, 2023, enacted December 29, 2022.

DOD managed an ASFF funding pipeline of \$471.58 million as of September 30, 2023, consisting of \$97.32 million in FY 2022 appropriations that remained available for obligation, and \$374.58 million in FY 2018 to FY 2021 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, 2023 (\$ MILLIONS)	
Fund Status and Contract Details	Funds Remaining
Funds Appropriated, Not Yet Obligated	
ASFF FY 2022-2025 Appropriation for Contract Close-Out	\$97.32
Funds Obligated, Not Yet Disbursed	
Terminated Contracts, Balances Reserved for Close-Out	
Contracts Obligated by CSTC-A and DSCMO-A	45.96
Air Force (A-29, C-130, PC-12 & C-208 Airframes & Munitions)	120.02
Army (UH-60 Airframe, Ammunition, PEO STRI, and Other)	184.85
Navy (Joint Warfare Center and Other)	23.43
Total Unliquidated Obligations	374.26
Total Funds Remaining Available for Possible Disbursement	\$471.58

Note: Numbers may not add due to rounding. Details of Funds Obligated, Not Disbursed are presented in Table E.7, Summary Status of ASFF Obligated Contracts on page 88.

Source: DOD/OUUSD-F response to SIGAR data call, 9/15/2023; DOD/DFAS, AR(M) 1002 Appropriation Status by FY Program and Subaccounts (Cumulative) September 2023 Certified, accessed at www.dfas.mil/dodbudgetaccountreports/ on 10/21/2023.

ECONOMIC SUPPORT FUND

Economic Support Fund (ESF) programs are intended to advance U.S. interests by helping countries meet short- and long-term political, economic, and security needs. ESF programs support counterterrorism; bolster national economies; and assist in the development of effective, accessible, and independent legal systems for a more transparent and accountable government.³

The ESF was allocated more than \$95.00 million for Afghanistan for FY 2023 through the Section 653(a) consultation process concluded between State and the U.S. Congress in FY23Q4.⁴ 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 2022.⁵ USAID implemented recissions of more than \$855.64 million in ESF funds mandated in the Consolidated Appropriations Act, 2022, by rescinding FY 2017, FY 2018,

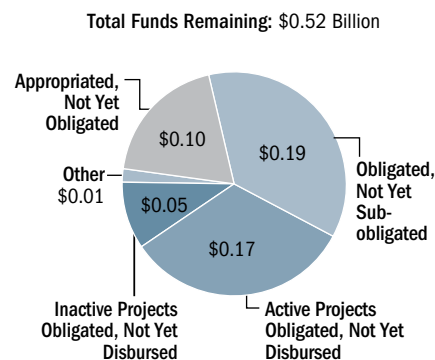
FY 2019, FY 2020, and FY 2021 ESF balances in FY22Q4. USAID also transferred \$25.00 million in FY 2020 and FY 2021 ESF balances to State in FY22Q4.⁶

USAID managed an ESF funding pipeline of \$520.76 million as of September 30, 2023, consisting of \$95.00 million in FY 2023 appropriations that remained available for obligation, and \$425.76 million in FY 2014 to FY 2022 appropriations that had been obligated and remained available for disbursement.⁷ There were three components of funds obligated but not yet disbursed:

- **Funds Obligated, Available for Subobligation.** USAID had obligated \$189.14 million in FY 2014 to FY 2020 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 nine months as set forth in the highlight box next to Table F.4.
- **Active Projects, Funds Obligated and Available for Disbursement.** USAID had obligated \$173.33 million on 31 active projects as described in Table F.4 that remained available for disbursement.
- **Inactive Projects, Funds Obligated and Available for Disbursement.** USAID had obligated \$52.92 million on 42 inactive or expired projects that remained available for disbursements. Among this group, nine power sector projects had unliquidated obligations of \$36.93 million.

FIGURE F.3

FUNDS REMAINING BY FUNDING SEGMENT, ECONOMIC SUPPORT FUND, AS OF SEPTEMBER 30, 2023 (\$ BILLIONS)



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

Source: See page 124 for additional information and sources of information.

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TABLE F.4

ECONOMIC SUPPORT FUND FUNDS REMAINING AVAILABLE FOR POSSIBLE DISBURSEMENT SEPTEMBER 30, 2023 (\$ MILLIONS)			
Fund Status and Project Details	Sector	Implementing Partners	Funds Remaining
Funds Appropriated, Not Yet Obligated			
ESF FY 2023 Section 653(a) Allocation for Afghanistan			\$95.00
Funds Obligated, Not Yet Disbursed			
Active Projects			
Accessible and Quality Basic Education (AQBE)	Education	U.S. Nonprofit	31.70
Competitiveness of Export-Oriented Businesses (ACEBA)	Economic Growth	U.S. for Profit	24.41
Afghanistan Value Chains - Livestock	Agriculture	U.S. for Profit	19.51
Urban Health Initiative (UHI) Program	Health	U.S. for Profit	14.87
Safeguarding Civic Rights and Media Freedoms (Huquq)	Civil Society	U.S. Nonprofit	14.47
Assistance for Families and Indigent Afghans to Thrive (AFIAT)	Health	U.S. Nonprofit	12.65
Supporting Transformation of Afghanistan's Recovery (STAR)	Cross Cutting	U.S. Nonprofit	12.65
Supporting Student Success in Afghanistan (SSSA)	Education	Afghan NP	9.27
Global Health Supply Chain Management (GHSCM-PSM)	Health	U.S. for Profit	5.82
Young Women Lead (YWL)	Education	U.S. Nonprofit	4.94
Central Contraceptive Procurement (CCP)	Health	U.S. for Profit	4.92
Local Health System Sustainability (LHSS)	Health	U.S. for Profit	3.07
Supporting Media Freedom and Access to Information	Good Governance	U.S. Nonprofit	2.25
Strengthening Education in Afghanistan (SEA II)	Education	U.S. Nonprofit	2.06
Carpet and Jewelry Value Chains	Economic Growth	Foreign NP	2.05
Technical Capacity Building for American Univ. of Afghanistan	Education	Afghan NP	2.02
Afghan Urban Water and Sanitation Activity (AUWS)	Water	U.S. Nonprofit	1.63
Afghanistan Investment Climate Reform (AICR) Program	Economic Growth	World Bank	1.05
Agricultural Marketing Program (AMP)	Agriculture	U.S. Nonprofit	0.89
Afghanistan Monitoring, Evaluation & Learning (AMELA) Activity	Program Support	U.S. for Profit	0.70
Livelihood Advancement for Marginalized Populations (LAMP)	Economic Growth	U.S. Nonprofit	0.70
Conflict Mitigation Assistance for Civilians (COMAC)	Good Governance	U.S. Nonprofit	0.51
All Others Under \$0.50 Million (10 Active Projects and Activities)	Various	10 IPs	1.19
Total Active			173.33
Inactive/Expired Awards, Balances Reserved for Close-Out			
Power Sector (9 Inactive and Expired Projects)	Power	7 IPs	36.93
Other Sectors (33 Inactive and Expired Projects)	Various	28 IPs	15.98
Total Inactive/Expired			52.92
Allocable to Active, Inactive, and Expired Awards			
Program Support and Other	Various	Various	10.37
Bilateral Unsubobligated Balances			
Bilateral Obligations of ESF FY 2014-20 Not Yet Subobligated			189.14
Total Unliquidated Obligations			425.76
Total Funds Remaining Available for Possible Disbursement			\$520.76

Bilateral Unsubobligated Balances

USAID plans to obligate \$189.14 million not yet subobligated, arising from bilateral agreements with the former Afghan government relating to ESF FY 2014-20 funds, into new and existing awards over the next nine months. Some of these obligations will require State's Office of Foreign Assistance approval or Congressional notification.

Planned Obligations

Sector	(\$ Millions)
Agriculture	\$14.53
Democracy & Governance	7.89
Economic Growth	33.02
Education	18.62
Gender	14.12
Health	37.87
Infrastructure	13.58
Program Support & Other	49.52
Total	\$189.14

Source: USAID/Mission, response to SIGAR data call, 10/13/2023.

Note: Numbers may not add due to rounding.

Source: USAID/Mission, response to SIGAR data call, 10/13/2023.

INTERNATIONAL DISASTER ASSISTANCE

The International Disaster Assistance (IDA) account has been the largest recipient of U.S. government funding for Afghanistan assistance since the Taliban takeover in August 2021.⁸ 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.⁹

USAID reported to SIGAR that it had allocated \$671.34 million in FY 2022 IDA funds and \$643.24 million in FY 2023 IDA funds to Afghanistan programs, which are reported as appropriations by SIGAR, for total appropriations of \$1.31 billion for the two fiscal years ending on September 30, 2023.¹⁰

USAID's BHA managed an IDA funding pipeline of \$347.67 million as of September 30, 2023, consisting largely of FY 2022 and FY 2023 appropriations that had been obligated and remained available for disbursement.¹¹ There were two components of these funds obligated but not yet disbursed:

- **Active Projects, Funds Obligated and Available for Disbursement.** BHA had obligated \$333.41 million on 17 active projects as described in Table F.5 that remained available for disbursement.
- **Inactive Projects, Funds Obligated and Available for Disbursement.** BHA had obligated \$14.26 million on 28 inactive or expired projects that remained available for disbursement.

APPENDICES

TABLE F.5

INTERNATIONAL DISASTER ASSISTANCE FUNDS REMAINING AVAILABLE FOR POSSIBLE DISBURSEMENT SEPTEMBER 30, 2023 (\$ 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	\$131.84
WASH Response and Humanitarian Assistance Program	Non-Food Assist.	IOM	40.12
Project Name Withheld at Request of USAID	Multisector	U.S. Nonprofit	29.73
Project Name Withheld at Request of USAID	Multisector	Foreign NP	23.58
Project Name Withheld at Request of USAID	Multisector	U.S. Nonprofit	23.15
Project Name Withheld at Request of USAID	Multisector	Foreign NP	19.88
Integrated Nutrition, Cash, WASH, and Protection Services	Multisector	UNICEF	13.94
Project Name Withheld at Request of USAID	Multisector	U.S. Nonprofit	12.41
Project Name Withheld at Request of USAID	Multisector	Foreign NP	11.00
Project Name Withheld at Request of USAID	Multisector	U.S. Nonprofit	7.86
Project Name Withheld at Request of USAID	Multisector	U.S. Nonprofit	6.89
Provision of Lifesaving GBV Prevention and Response	Non-Food Assist.	UNFPA	4.62
Scale Up Plan for Health Cluster Coordination Structure	Multisector	WHO	4.01
Provision of Lifesaving GBV Prevention and Response, MRH	Non-Food Assist.	UNFPA	3.45
All Others Under \$1.00 Million (3 Active Projects and Activities)	Various	3 PIOs, 1 FNP	0.93
Total Active			333.41
Inactive/Expired Awards, Balances Reserved for Close-Out, Program Support, and Other			
28 Inactive and Expired Projects and Activities	Various	30 IPs	14.26
Total Funds Remaining Available for Possible Disbursement			\$347.67

Note: Numbers may not add due to rounding.

Source: USAID/BHA, response to SIGAR data call, 10/10/2023.

INTERNATIONAL NARCOTICS CONTROL AND LAW ENFORCEMENT

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

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

million rescission of INCLE funds mandated in Pub. L. No. 117-103 that was executed in FY22Q4. The Section 653(a) process concluded in FY23Q4, with \$3.00 million in FY 2023 INCLE funds allocated to Afghanistan, which is one-half of the \$6.00 million of the FY 2022 INCLE funds allocated in the previous fiscal year.¹³

State's INL managed an INCLE funding pipeline of \$21.39 million as of September 30, 2023, consisting of \$4.47 million in FY 2022 and FY 2023 INCLE appropriations allocated for Afghanistan that remained available for obligation, and \$16.92 million in FY 2018 to FY 2023 appropriations that had been obligated and remained available for disbursement.¹⁴ There were two components of funds obligated but not yet disbursed:

- **Active Projects, Funds Obligated and Available for Disbursement.** INL had obligated \$11.48 million on 4 active projects as described in Table F.6 that remained available for disbursement.
- **Inactive Projects, Funds Obligated and Available for Disbursement.** INL had obligated \$2.20 million on 7 inactive or expired projects that remained available for disbursements.

TABLE F.6

INTERNATIONAL NARCOTICS CONTROL AND LAW ENFORCEMENT FUNDS REMAINING AVAILABLE FOR POSSIBLE DISBURSEMENT SEPTEMBER 30, 2023 (\$ MILLIONS)			
Fund Status and Project Details	Sector	Implementing Partners	Funds Remaining
Funds Appropriated, Not Yet Obligated			
INCLE FY 2022 and FY 2023 Section 653(a) Allocations for Afghanistan			\$4.47
Funds Obligated, Not Yet Disbursed			
Active Projects			
Delivering Family Support Services in Afghanistan	Gender Justice	UN Women	6.69
Counternarcotics Public information (Afghanistan Global Media)	Counternarcotics	USAGM (IAA)	2.61
Flexible Implementation and Assessment Team (FIAT) II	Monitoring & Evaluation	U.S. for Profit	1.38
Afghan Women's Shelter Fund (AWSF) IV	Gender	Colombo Plan	0.80
Total Active			11.48
Inactive/Expired Awards, Balances Reserved for Close-Out, and Program Support			
7 Inactive Projects	Various	7 IPs	2.20
Administrative Support	Various		3.24
Total Unliquidated Obligations			16.92
Total Funds Remaining Available for Possible Disbursement			\$21.39

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

Source: State/INL, response to SIGAR data call, 10/20/2023.

MIGRATION AND REFUGEE ASSISTANCE

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

State's PRM had allocated only FY 2022 MRA funds for Afghan refugees, internally displaced persons, and returnees during FY 2022 and the first three quarters of FY 2023, and allocated FY 2023 MRA funds only during the quarter ending September 30, 2023. Consequently, PRM has reported FY 2022 MRA appropriations of \$406.06 million and FY 2023 MRA appropriations of only \$12.73 million, as shown in Table F.10, while over this period it disbursed \$228.40 million in FY 2022 and \$249.45 million in FY 2023, as shown in Table F.1.¹⁶

PRM managed an MRA funding pipeline of \$72.50 million as of September 30, 2023, consisting of FY 2018 to FY 2023 appropriations that had been obligated and remained available for disbursement.¹⁷ There were two components of funds obligated but not yet disbursed:

- **Active Projects, Funds Obligated and Available for Disbursement.** PRM had obligated \$67.84 million on 29 active projects as described in Table F.7 that remained available for disbursement.
- **Inactive Projects, Funds Obligated and Available for Disbursement.** PRM had obligated \$4.66 million on 33 terminated projects that remained available for disbursement.

TABLE F.7

MIGRATION AND REFUGEE ASSISTANCE FUNDS REMAINING AVAILABLE FOR POSSIBLE DISBURSEMENT SEPTEMBER 30, 2023 (\$ MILLIONS)			
Fund Status and Project Details	Sector	Implementing Partners	Funds Remaining
Funds Obligated, Not Yet Disbursed			
Active Projects			
2023 Afghanistan Humanitarian Appeal	Multisector	UNFPA	\$25.70
Project Name Withheld at Request of State	Multisector	U.S. Nonprofit	14.20
2023 Afghanistan Situation Regional Refugee-Pakistan	Multisector	UNICEF	5.90
Project Name Withheld at Request of State	Health	PIO	4.50
Afghanistan Third Party Monitoring	Monitoring	U.S. for Profit	2.27
Afghan Refugee Response Appeal-Pakistan	Multisector	UNFPA	2.13
Support and Protect Displaced Population from Risk of Eviction	Protection	Foreign NP	1.99
Project Name Withheld at Request of State	Protection & Health	PIO	1.60
Protection and Mental Health & Psychosocial Support-Kosovo	Protection & Health	IOM	1.41
Afghan Refugees Integrated Interventions (ARISE)-Pakistan	Protection	U.S. Nonprofit	1.25
Schools and Livelihoods for Afghan Refugees in Quetta	Multisector	U.S. Nonprofit	1.25
Promoting Afghan Children's Education (PACE)-Pakistan	Education	U.S. Nonprofit	1.12
Improving Equitable Access and Quality of Education-Pakistan	Education	U.S. Nonprofit	1.03
All Others Under \$1.00 Million (16 Active Projects and Activities)	Various	2 PIOs, 7 Other	3.48
Total Active			67.84
Terminated Projects, Balances Reserved for Close-Out			
33 Projects are Terminated	Various	3 PIOs, 8 Other	4.66
Total Funds Remaining Available for Possible Disbursement			\$72.50

Note: Numbers may not add due to rounding.

Source: State/PRM, response to SIGAR data call, 10/11/2023.

NONPROLIFERATION, ANTITERRORISM, DEMINING, AND RELATED PROGRAMS

The Non-Proliferation, Antiterrorism, Demining, and Related Programs (NADR) account continues to play a critical role in removing dangerous explosive remnants of war.¹⁸ While NADR funding for Afghanistan was historically funneled through four subaccounts—Conventional Weapons Destruction (CWD), Antiterrorist Assistance (ATA), Export Control and Related Border Security (EXBS), and Counterterrorism Financing (CTF), only the CWD account, managed by State's Office of Weapons Removal and Abatement within the Bureau of Political-Military Affairs (PM/WRA), has continued to fund active projects following the U.S. withdrawal from Afghanistan.¹⁹

The allocation of FY 2023 NADR funds through the Section 653(a) process between State and the U.S. Congress concluded in FY23Q4, with \$5.00 million in NADR CWD funds allocated to Afghanistan, which is one-third of the \$15.00 million of the FY 2022 NADR CWD funds allocated in the previous fiscal year.²⁰

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State's PM/WRA managed the NADR CWD funding pipeline of \$23.32 million as of September 30, 2023, consisting of \$5.00 million in FY 2023 NADR CWD appropriations that remained available for obligation, and \$18.32 million in FY 2020 to FY 2022 appropriations that had been obligated and remained available for disbursement.²¹ There were two components of funds obligated but not yet disbursed:

- **Active Projects, Funds Obligated and Available for Disbursement.** PM/WRA had obligated \$17.46 million on 18 active projects as described in Table F.8 that remained available for disbursement.
- **Inactive Projects, Funds Obligated and Available for Disbursement.** PM/WRA had obligated \$0.86 million on two terminated projects that remained available for disbursements.

TABLE F.8

NONPROLIFERATION, ANTITERRORISM, DEMINING, AND RELATED PROGRAMS FUNDS REMAINING AVAILABLE FOR POSSIBLE DISBURSEMENT SEPTEMBER 30, 2023 (\$ MILLIONS)			
Fund Status and Project Details	Sector	Implementing Partners	Funds Remaining
Conventional Weapons Destruction (CWD) Subaccount			
Funds Appropriated, Not Yet Obligated			
NADR CWD FY 2023 Section 653(a) Allocation for Afghanistan			\$5.00
Funds Obligated, Not Yet Disbursed			
Active Projects			
Oversight (Afghanistan)	Demining	Foreign NP	2.50
Humanitarian Mine Action/DDR (Nangarhar)	Demining	Foreign NP	1.50
Humanitarian Mine Action/DDR (Maydan)	Demining	Afghan NP	1.50
Humanitarian Mine Action/DDR (Baghlan)	Demining	Foreign NP	1.50
Humanitarian Mine Action/Abandoned Improvised Mines (Helmand)	Demining	Foreign NP	1.43
Humanitarian Mine Action (Kandahar)	Demining	Afghan NP	1.35
Weapons and Ammunition Disposal	Weapons Disposal	Foreign NP	1.25
Humanitarian Mine Action/DDR (Nangarhar)	Demining	Afghan NP	1.20
All Others Under \$1.00 Million (10 Active Projects and Activities)	Demining, Weapons	7 IPs	5.24
Total Active			17.46
Terminated Projects, Balances Reserved for Close-Out			
2 Projects are Terminated	Demining	2 Afghan NPs	0.86
Total Unliquidated Obligations			18.32
Total Funds Remaining Available for Possible Disbursement			\$23.32
Antiterrorism Assistance (ATA) Subaccount			\$0.25
Grand Total Funds Remaining Available for Possible Disbursement			\$23.57

Note: Numbers may not add due to rounding. The acronym "DDR" is used for Disarmament, Demobilization and Reintegration.

Source: State/PM/WRA, response to SIGAR data call, 10/4/2023; State/DS/CT, response to SIGAR data call, 10/16/2023.

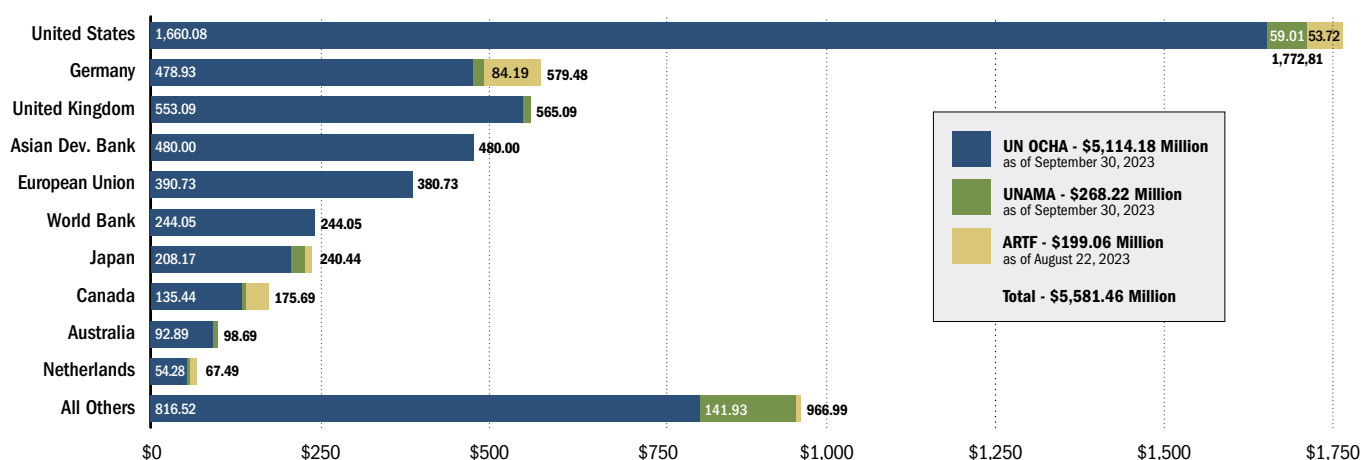
INTERNATIONAL ASSISTANCE FOR AFGHANISTAN

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

The UN Office for the Coordination of Humanitarian Affairs (UN OCHA) reports on donor contributions, principally from member states but also from development finance institutions such as the World Bank and the Asian Development Bank, to UN agencies and nongovernmental humanitarian assistance organizations, and these donors are reported to have contributed more than \$5.11 billion for Afghanistan from January 1, 2022, to September 30, 2023, as shown in Figure F.4. UNAMA and the ARTF have also reported member state contributions of nearly \$0.47 billion over this period, bringing total contributions to these multilateral institutions operating in Afghanistan to more than \$5.58 billion. The United States has contributed more than \$1.77 billion to these organizations, representing nearly one-third of the total amount.

FIGURE F.4

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



Note: Amounts under \$50 million are not labeled. Numbers may not add due to rounding. World Bank contributions to UN agencies as reported to UN OCHA are assumed to be sourced from government donor contributions to the ARTF prior to 2022 and not from donor contributions to the ARTF in 2022 and 2023. 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 22, 2023 (end of period 7 in FY 1402), accessed at www.wb-artf.org on 10/22/2023; UN OCHA, Financial Tracking Service at <https://fts.unocha.org>, accessed 9/30/2023; State, UNAMA approved budgets and notified funding plans, in response to SIGAR data calls, 7/13/2022 and 4/19/2023; UN, Country Assessments, at www.un.org/en/ga/contributions/scale, accessed 4/19/2023.

Contributions to UN OCHA-Coordinated Humanitarian Assistance Programs

UN OCHA has led emergency appeals and annual or multiyear humanitarian-response plans for Afghanistan and provides timely reporting of humanitarian assistance provided by donors to facilitate funding of targeted needs. The Afghanistan Humanitarian Response Plans for 2022 and 2023 set targets of \$4.44 billion and \$3.23 billion, respectively, and donors contributed \$3.32 billion in 2022 and \$1.00 billion in 2023 through September 30, 2023.

The United States has been the largest contributor to UN OCHA-reported humanitarian assistance organizations from January 1, 2022, to September 30, 2023, with contributions of more than \$1.66 billion. The next largest contributors have been the United Kingdom, the Asian Development Bank, Germany, and the European Union, as shown in Figure F.4.²²

United Nations Assistance Mission in Afghanistan

The United Nations Assistance Mission in Afghanistan (UNAMA) is a UN political mission that was established at the request of the previous government of Afghanistan. The UN Security Council voted on March 16, 2023, to extend UNAMA's mandate through March 17, 2024.²³ The U.S. contribution to UNAMA, based on its fixed 22.0% share of UN budgets and funded through the Contribution to International Organizations (CIO) account, has totaled \$59.01 million for calendar year 2021 and 2022 budgets paid with FY 2022 and FY 2023 funds. Other UN member governments have funded the remainder of UNAMA's budget of \$268.22 million over this period.²⁴

Contributions to the Afghanistan Resilience Trust Fund

The largest share of international contributions to the former Afghan government's operational and development budgets came through the Afghanistan Reconstruction Trust Fund, recently renamed the Afghanistan Resilience Trust Fund (ARTF). The ARTF has continued to attract donor funds following the Taliban takeover with new forms of programming for Afghanistan.²⁵ 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, six additional countries have made contributions bringing total ARTF funding to \$199.06 million through August 22, 2023, as shown in Figure F.4.²⁶

Contributions to the ARTF had been divided into two funding channels, the Recurrent Cost Window and the Investment Window, to fund recurrent Afghan government costs such as civil servants' salaries and government-sponsored development programs. The ARTF's Investment Window projects were cancelled in April 2022 and undisbursed grants in the project portfolio of nearly \$1.22 billion were made available to UN agencies, and potentially to nongovernmental

agencies (NGOs) in the future, to support operations focused on basic services delivery. Donor contributions to the ARTF from 2022 and 2023 will also be made available for these purposes. Seven projects addressing health, food security, livelihoods, education, NGO capacity support, and water emergency relief have approved grant funding of \$994.00 million and disbursements for six of these projects totaling \$618.32 million had been made through August 22, 2023.²⁷

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

The United States has been a leading contributor to UN agencies and the World Bank-managed ARTF, and as the government with the largest member contribution to the United Nations, it is also the largest contributor to UNAMA. These contributions are funded by the Department of State and USAID through six accounts, and have totaled nearly \$1.76 billion from October 1, 2021, to September 30, 2023, as shown in Table F.9.

TABLE F.9

U.S. CONTRIBUTIONS TO UN AGENCIES, UNAMA, AND ARTF OCTOBER 1, 2021, TO SEPTEMBER 30, 2023 (\$ MILLIONS)				
Recipients of U.S. Contributions	Funding Sources	Disbursements		
		FY 2022	FY 2023	Total
United Nations Agencies				
World Food Programme (WFP)	IDA, ESF	\$329.44	\$600.24	\$929.68
UN High Commissioner for Refugees (UNHCR)	MRA	123.60	82.00	205.60
UN Children's Fund (UNICEF)	ESF, IDA, MRA	106.94	51.23	158.17
Food and Agricultural Organization (FAO)	ESF, IDA	59.72	31.37	91.09
International Organization for Migration (IOM)	MRA, IDA	26.19	46.02	72.21
UN Population Fund (UNFPA)	MRA, IDA	18.86	49.60	68.47
World Health Organization (WHO)	ESF, GHP, MRA, IDA	12.72	25.42	38.14
UN Women	ESF, INCLE	24.40	1.00	25.40
Office for Coord. Humanitarian Affairs (UN OCHA)	IDA	0.90	1.30	2.20
UN Mine Action Service (UNMAS)	NADR	0.59	1.20	1.79
International Labor Organization (ILO)	MRA	0.41	0.58	0.99
Subtotal		703.75	889.97	1,593.72
Other Public International Organizations				
UN Assistance Mission in Afghanistan (UNAMA)	CIO	30.11	28.90	59.01
Afghanistan Resilience Trust Fund (ARTF)	ESF	53.72	50.00	103.72
Total		\$787.58	\$968.87	\$1,756.45

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, 10/20/2023; State/IO, response to SIGAR data call, 4/19/2023 and 1/10/2022; State/PM/WRA, response to SIGAR data call, 10/18/2023; State/PRM, response to SIGAR data call, 10/18/2023; USAID/Mission, response to SIGAR data call, 10/13/2023; USAID/BHA, response to SIGAR data call, 10/23/2023.

Afghan Fund

In addition to the U.S. funds appropriated by Congress or otherwise made available to U.S. government agencies for Afghanistan (for purposes defined by SIGAR’s statutory oversight mandate) in the period following the U.S. withdrawal from Afghanistan, a portion of Afghan central bank assets held in the United States prior to the Taliban takeover are set aside in a charitable trust for the benefit of the Afghan people. Announced on September 14, 2022, the Afghan Fund is incorporated as a Swiss foundation that aims to protect, preserve, and make targeted disbursements of more than \$3.5 billion in Afghan central bank reserves to help provide greater stability to the Afghan economy and ultimately work to alleviate the worst effects of the humanitarian crisis.²⁸ According to State, the Fund is “explicitly not intended to make humanitarian disbursements.”²⁹ The \$3.5 billion is part of \$7 billion in assets that Da Afghanistan Bank (DAB), Afghanistan’s central bank, had deposited in the United States prior to the Taliban takeover of Afghanistan in August 2021. For more information see pages 46–47.

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

U.S. appropriations for Afghanistan reconstruction spanned the FY 2002 to FY 2021 period and amounted to nearly \$144.71 billion. U.S. assistance following the U.S. withdrawal in FY 2022 and FY 2023 has amounted to more than \$2.52 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 and Post-Withdrawal Assistance, FY 2002 to September 30, 2023, on the following page.

APPENDICES

TABLE F.10

U.S. APPROPRIATIONS MADE AVAILABLE FOR AFGHANISTAN RECONSTRUCTION AND POST-WITHDRAWAL ASSISTANCE FY 2002 TO SEPTEMBER 30, 2023 (\$ MILLIONS)						
U.S. Funding Sources	Agency	Reconstruction FY 2002–2021	Post-Withdrawal Assistance			Total
			FY 2022	FY 2023	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, and EDA)	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	927.14	15.00	5.00	20.00	947.14
International Narcotics Control and Law Enforcement (INCLE)	State	5,145.79	6.00	3.00	9.00	5,154.79
Human Rights and Democracy Fund (HRDF)	State	14.48	-	-	-	14.48
Educational and Cultural Exchange Programs (ECE)	State	100.94	6.70	5.80	12.50	113.44
Contributions to International Organizations (CIO)	State	523.45	30.11	28.90	59.01	582.46
U.S. International Development Finance Corporation (DFC)	DFC	342.46	-	-	-	342.46
U.S. Agency for Global Media (USAGM)	USAGM	306.77	25.00	33.15	58.15	364.92
Drug Enforcement Administration (DEA)	DOJ	290.80	-	-	-	290.80
Total – Development		35,312.15	217.69	185.85	403.54	35,715.68
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	1,314.58	2,722.84
Transition Initiatives (TI)	USAID	40.20	-	-	-	40.20
Migration and Refugee Assistance (MRA)	State	1,788.74	406.06	12.73	418.79	2,207.53
USDA Programs (Title I, §416(b), FFP, FFE, ET, and PRTA)	USDA	287.46	-	-	-	287.46
Total – Humanitarian		4,620.03	1,077.40	655.97	1,733.37	6,353.40
Agency Operations						
Diplomatic Programs, including Worldwide Security Protection (DP)	State	11,839.28	171.87	9.60	181.47	12,020.75
Embassy Security, Construction, & Maintenance (ESCM) - Capital Costs	State	1,478.60	1.11	-	1.11	1,479.71
Embassy Security, Construction, & Maintenance (ESCM) - Operations	State	159.63	-	-	-	159.63
USAID Operating Expenses (OE)	USAID	1,805.59	15.68	12.00	27.68	1,833.27
Oversight (SIGAR, State OIG, and USAID OIG)	Multiple	703.00	40.53	35.20	75.73	778.73
Total – Agency Operations		15,986.10	229.19	56.80	285.99	16,272.09
Total Funding		\$144,706.42	\$1,624.28	\$898.61	\$2,522.89	\$147,229.31

Please see Additional Information for Table F.10, U.S. Appropriations Made Available for Afghanistan Reconstruction, including SIGAR statutory requirements for reporting on appropriations; deficiencies in agency reporting to SIGAR under these statutory requirements; principles of accounting for appropriated balances; summary of rescissions, transfers, and reprogramming actions affecting reported appropriated balances; a table presenting ASFF funds transferred to the FMS Trust Fund; a table presenting all fiscal year appropriated balances; and sources for all appropriated balances presented above at <https://www.sigar.mil/quarterlyreports/fundingtables/appropriations>.

APPENDICES

STATUS OF FUNDS ENDNOTES

- 1 DOD, response to SIGAR data call, 7/22/2022 and 10/19/2021; DFAS, AR(M) 1002 Appropriation Status by Fiscal Year Program and Subaccounts March 2022 Final, 4/16/2022; DFAS, AR(M) 1002 Appropriation Status by Fiscal Year Program and Subaccounts June 2022 Revised, 7/21/2022.
- 2 Continuing Appropriations and Ukraine Supplemental Appropriations Act, 2023, Pub. L. No. 117-180, Section 124, 9/30/2022.
- 3 USAID, U.S. Foreign Assistance Reference Guide, 1/2005, p. 6.
- 4 State, response to SIGAR data call, 10/10/2023.
- 5 USAID, response to SIGAR data call, 11/12/2022 and 7/20/2022.
- 6 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.
- 7 USAID, response to SIGAR data call, 10/13/2023.
- 8 See Table F.10, U.S. Appropriations Made Available for Afghanistan Reconstruction and Post-Withdrawal Assistance, FY 2002 to September 30, 2023, at page 135.
- 9 USAID, Office of U.S. Foreign Disaster Assistance, “Afghanistan-Complex Emergency, Fact Sheet #4, FY 2017,” at www.usaid.gov, accessed 4/9/2020.
- 10 USAID, response to SIGAR data call, 10/13/2023.
- 11 USAID, BHA, response to SIGAR data call, 10/10/2023.
- 12 State, response to SIGAR data call, 10/13/2009.
- 13 State, response to SIGAR data call, 10/10/2023, 10/19/2022, and 10/11/2022.
- 14 State, response to SIGAR data call, 10/20/2023.
- 15 Department of State, Congressional Budget Justification, Foreign Operations, Appendix 2, FY 2019, Released February 12, 2018, pp. 44–52; State, response to SIGAR data call, 4/17/2019.
- 16 State, response to SIGAR data call, 10/11/2023, 10/17/2022, and 10/15/2021.
- 17 State, response to SIGAR data call, 10/11/2023.
- 18 Department of State, Congressional Budget Justification, Foreign Operations, Appendix 2, FY 2019, Released February 12, 2018, p. 423.
- 19 State, response to SIGAR data call, 4/14/2023, 4/13/2023, 4/4/2023, and 3/29/2013.
- 20 State, F, response to SIGAR data call, 10/10/2023.
- 21 State, PM/WRA, response to SIGAR data call, 10/4/2023.
- 22 UN OCHA, Financial Tracking Service, <https://fts.unocha.org>, accessed 9/30/2023.
- 23 UNAMA, UN Security Council Renews UNAMA’s Mandate Till 17 March 2024, 3/16/2023, at <https://unama.unmissions.org/un-security-council-renews-unamas-mandate-till-17-march-2024>, accessed on 3/17/2023.
- 24 State, response to SIGAR data call, 4/19/2023, 7/13/2022, and 1/10/2022.
- 25 The Afghanistan Reconstruction Trust Fund changed its name to the Afghanistan Resilience Trust Fund in July 2023, as reported on its website at www.wb-artf.org, accessed on 10/22/2023.
- 26 World Bank, ARTF: Administrator’s Report on Financial Status as of August 22, 2023 (end of period 7 in FY 1402), accessed at www.wb-artf.org at 10/22/2023.
- 27 World Bank, ARTF: Administrator’s Report on Financial Status as of August 22, 2023 (end of period 7 in FY 1402), accessed at www.wb-artf.org on 10/22/2023.
- 28 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.
- 29 State, “Department Press Briefing – September 14, 2022,” 9/14/2022.



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APPENDIX B

SIGAR WRITTEN PRODUCTS*

SIGAR AUDITS

Performance Audit and Evaluation Reports Issued

SIGAR issued one performance audit report and one evaluation during this reporting period.

SIGAR PERFORMANCE AUDIT AND EVALUATION REPORTS ISSUED		
Report Identifier	Report Title	Date Issued
SIGAR-24-01-IP	Status of Education in Afghanistan: Taliban Policies Have Resulted in Restricted Access to Education and a Decline in Quality	10/2023
SIGAR 23-30-AR	Emergency Food Assistance to Afghanistan: USAID Improved Oversight, But Could Better Align Monitoring with Increasing Aid Levels	8/2023

Ongoing Performance Audits

SIGAR had seven ongoing performance audits during this reporting period.

SIGAR PERFORMANCE AUDITS ONGOING		
Project Identifier	Project Title	Date Initiated
SIGAR 160A	Audit of State's Implementing Partner Memorandums of Understanding with the Taliban in Afghanistan	9/2023
SIGAR 159A	Audit of U.S. Agencies' Oversight of Funds Provided to Public International Organizations for Activities in Afghanistan	4/2023
SIGAR 158A	Audit of U.S. Funds Directly Benefitting the Taliban	4/2023
SIGAR 157A	Water, Sanitation, and Hygiene (WASH)	11/2022
SIGAR 156A	GBV	9/2022
SIGAR 155A	ACEBA	7/2022
SIGAR 152A	Contractor Vetting	1/2022

* As provided in its authorizing statute, SIGAR may also report on products and events occurring after September 30, 2023, up to the publication date of this report.

Ongoing Evaluations

SIGAR had one ongoing evaluation during this reporting period.

SIGAR EVALUATIONS ONGOING		
Project Identifier	Project Title	Date Initiated
SIGAR-E-020	Evaluation of the Purchase, Transfer, Conversion, and Use of U.S. Currency in Afghanistan	4/2022

Financial Audit Reports Issued

SIGAR issued five financial audit reports during this reporting period.

SIGAR FINANCIAL AUDIT REPORTS ISSUED		
Report Identifier	Report Title	Date Issued
SIGAR 24-02-FA	Audit of Costs Incurred by INTERSOS	10/2023
SIGAR 23-34-FA	Audit of Costs Incurred by International Medical Corps	10/2023
SIGAR 23-33-FA	Audit of Costs Incurred by ACTED	9/2023
SIGAR 23-32-FA	Audit of Costs Incurred by CAII	9/2023
SIGAR 23-31-FA	Audit of Costs Incurred by FHI 360	8/2023

Ongoing Financial Audits

SIGAR had 41 financial audits in progress 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 AUDITS ONGOING		
Project Identifier	Project Title	Date Initiated
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

Continued on the following page

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SIGAR FINANCIAL AUDITS ONGOING (CONTINUED)		
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-F-286	ATC	3/2023
SIGAR-F-285	AUAF	3/2023
SIGAR-F-284	HALO Trust - Weapons Removal and Mine Clearing	3/2023
SIGAR-F-283	MCPA	3/2023
SIGAR-F-282	DAI	3/2022
SIGAR-F-281	The Asia Foundation	3/2022
SIGAR-F-280	DAI	3/2022
SIGAR-F-279	DAI	3/2022
SIGAR-F-278	Blumont Global Development Inc.	3/2022
SIGAR-F-277	Roots of Peace	3/2022
SIGAR-F-275	Michigan State University	3/2022
SIGAR-F-274	[Redacted]	3/2022
SIGAR-F-273	Women for Afghan Women	3/2022
SIGAR-F-272	DAFA	3/2022
SIGAR-F-271	Miracle Systems LLC	3/2022
SIGAR-F-270	American University of Central Asia	3/2022
SIGAR-F-269	DAI	3/2022
SIGAR-F-268	[Redacted]	3/2022
SIGAR-F-267	[Redacted]	3/2022
SIGAR-F-266	CARE International	3/2022
SIGAR-F-265	[Redacted]	3/2022
SIGAR-F-264	MSI Inc.	3/2022
SIGAR-F-263	[Redacted]	3/2022
SIGAR-F-261	MSI Inc.	3/2022
SIGAR-F-260	[Redacted]	3/2022
SIGAR-F-259	Science and Engineering Services	3/2022
SIGAR-F-258	Amentum Services Inc.	4/2022
SIGAR-F-257	TigerSwan LLC	4/2022
SIGAR-F-256	Alutiq	3/2022

SIGAR LESSONS LEARNED PROGRAM

Ongoing Lessons Learned Projects

SIGAR had three ongoing lessons learned projects this reporting period.

SIGAR LESSONS LEARNED PROJECTS ONGOING

Project Identifier	Project Title	Date Initiated
SIGAR LL-21	Taliban Bypass	11/2022
SIGAR LL-22	Afghan Fund	10/2022
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 2023-QR-4	Quarterly Report to the United States Congress	10/2023

APPENDICES

APPENDIX C

ABBREVIATIONS AND ACRONYMS

ACRONYM OR ABBREVIATION	DEFINITION
ACLED	Armed Conflict Location and Event Data Project
ADB	Asian Development Bank
Afghan Fund	The Fund for the Afghan People
AFN	afghani (currency)
AML/CFT	Anti-money laundering/ countering the financing of terrorism
ANDSF	Afghan National Defense and Security Forces
ARTF	Afghanistan Resilience Trust Fund
ASFF	Afghanistan Security Forces Fund
AUAF	American University of Afghanistan
BHA	Bureau for Humanitarian Assistance (USAID)
CIO	Contribution to International Organizations
CSO	Civil Society Organization
CSTC-A	Combined Security Transition Command-Afghanistan
DAB	Da Afghanistan Bank
DOD	Department of Defense (U.S.)
DSCA	Defense Security Cooperation Agency
DRL	Bureau for Democracy, Human Rights, and Labor (State)
DSCMO-A	Defense Security Cooperation Management Office-Afghanistan
E.O.	Executive Order
ERMA	Emergency Refugee and Migration Assistance Fund
ESF	Economic Support Fund
FA	Financial Audit
FAO	Food and Agriculture Organization (UN)
FMS	Foreign Military Sales
FY	fiscal year
GAO	Government Accountability Office (U.S.)
GHP	Global Health Programs
GiHA	Gender in Humanitarian Action (UN Women)
HRP	Humanitarian Response Plan
IDA	International Disaster Assistance (USAID)

Continued on the next page

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ACRONYM OR ABBREVIATION	DEFINITION
IDP	internally displaced persons
INCLE	International Narcotics Control and Law Enforcement
INL	Bureau of International Narcotics and Law Enforcement Affairs (State)
INV	Investigations Directorate (SIGAR)
IOM	International Organization for Migrations (UN affiliate)
IS-K	Islamic State-Khorasan Province
LOTFA	Law and Order Trust Fund for Afghanistan (UN)
MOU	memorandum of understanding
MRA	Migration and Refugee Assistance
NADR	Non-Proliferation, Antiterrorism, Demining, and Related Programs
OFAC	Office of Foreign Assets Control (U.S. Dept. of the Treasury)
OLH	Office of Livelihoods (USAID)
OIC	Organisation of Islamic Cooperation
OIG	Office of Inspector General
OUSD-P	Office of the Undersecretary of Defense for Policy (DOD)
PIO	Public International Organization
PM/WRA	Bureau of Political-Military Affairs' Office of Weapons Removal and Abatement (State)
PRM	Bureau of Population, Refugees, and Migration (State)
SIGAR	Special Inspector General for Afghanistan Reconstruction
SIV	Special Immigrant Visa
State	Department of State (U.S.)
TTP	Tehreek-e-Taliban Pakistan
UNAMA	United Nations Assistance Mission in Afghanistan
UNDP	United Nations Development Programme
UNHCR	United Nations High Commissioner for Refugees
UNICEF	United Nations Children's Fund
UNODC	United Nations Office on Drugs and Crime
UN OCHA	United Nations Office for the Coordination of Humanitarian Affairs
USAID	U.S. Agency for International Development
USCIS	U.S. Citizenship and Immigration Services
USD	U.S. dollar
USRAP	U.S. Refugee Admissions Program
WHO	World Health Organization (UN)
WFP	World Food Programme (UN)



Vendors arrange womens' dresses on mannequins with their faces covered in Kabul, June 2023. (AP photo)

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SIGAR 2023-QR-4

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