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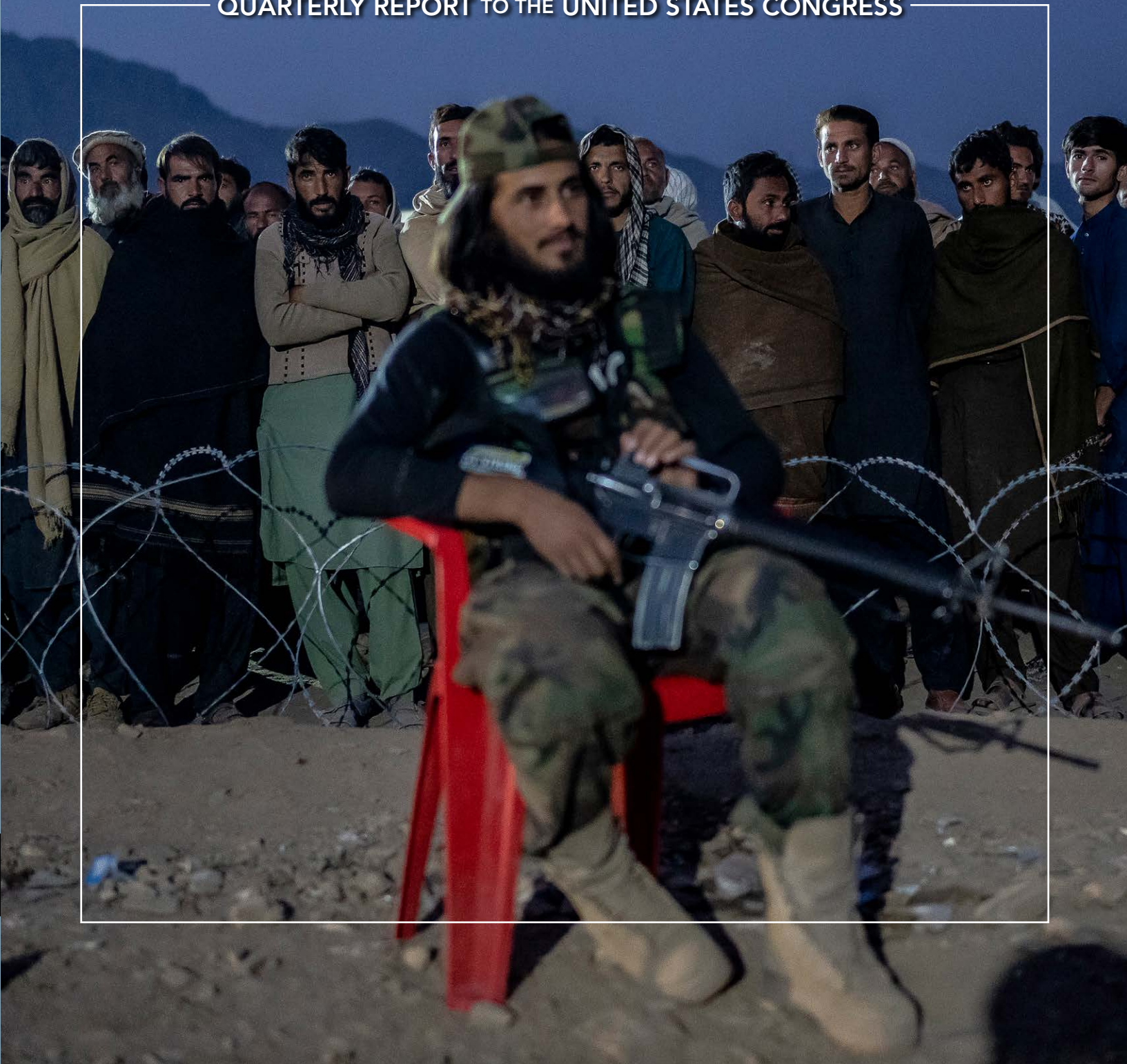
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SIGAR

Special Inspector General for
Afghanistan Reconstruction

JAN 30
2024

QUARTERLY REPORT TO THE UNITED STATES CONGRESS





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

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

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

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

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

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

Cover photo:

A Taliban fighter stands guard as Afghan refugees line up to register in a camp in Torkham, Afghanistan, November 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 62nd quarterly report on the status of U.S. assistance to Afghanistan.

This quarter, SIGAR's work featured prominently in two congressional hearings on the Biden administration's policy in Afghanistan. At the first hearing, held on November 14, I testified before the House Foreign Affairs Committee about the Taliban's continued aid diversion and interference with U.S. assistance to Afghanistan, and about SIGAR's ongoing work. U.S. Special Representative for Afghanistan and Deputy Assistant Secretary for the Bureau of South and Central Asian Affairs Thomas West, U.S. Special Envoy for Afghan Women, Girls, and Human Rights Rina Amiri, and United States Agency for International Development (USAID) Assistant Administrator of the Bureau for Asia Michael Schiffer were invited to testify at that hearing, but according to Chairman Michael McCaul (R-TX), they refused to appear alongside me. Instead, they testified at a second hearing, held on January 11, before the House Foreign Affairs Subcommittee on Middle East, North Africa, and Central Asia. At that hearing, Members of Congress questioned them about concerns SIGAR has raised about the Taliban's diversion of aid, the Afghan Fund, and the State Department's lack of cooperation with SIGAR.

My appearance was the 28th time I have testified before Congress since being appointed special inspector general in 2012. Both hearings dramatically illustrated the continuing need for vigorous oversight of U.S. assistance to Afghanistan by an independent oversight body such as SIGAR. The two hearings also highlighted the continuing concern the House Foreign Affairs Committee has with the absence of a clear explanation by the Administration of how it is protecting more than \$11 billion in continued U.S. assistance to the Afghan people. Over the next few months, our office will issue a number of reports requested by Chairman McCaul which should help to answer many of the questions he and other members of the committee raised at both hearings.

For the first time, this quarterly report includes a discussion of indicators in Afghanistan that helps answer the critical question of whether, two and a half years after the U.S. withdrawal, things are getting better or worse for the Afghan people. Although some areas such as counternarcotics show improvement, most social, economic, and humanitarian indicators are clearly worsening for Afghanistan.

In January, SIGAR issued a report in response to a 2023 request from Chairman McCaul that examined the operations, policies, and safeguards of the \$3.5 billion Afghan Fund, a charitable trust established for the benefit of the Afghan people. SIGAR found several areas of concern, including a lack of specific safeguards to prevent Taliban diversion, ambiguity regarding potential conflicts of interest of Fund trustees, and the inadequacy of the State Department's process for vetting trustees.

In December, two former Afghan government officials, Mir Rahman Rahmani and his son, Ajmal Rahmani, were sanctioned by the U.S. Treasury Department's

Office of Foreign Assets Control (OFAC) for their widespread involvement in international corruption, following their nomination by SIGAR under the Global Magnitsky Human Rights Accountability Act.

SIGAR issued 11 products this quarter, including this quarterly report and six financial audits of U.S.-funded projects in Afghanistan that identified \$540,756 in questioned costs as a result of internal-control deficiencies and noncompliance issues by U.S. government contractors.

SIGAR also issued one performance audit report and one evaluation report, examining U.S. agency vetting of implementing partners and UN cash shipments to Afghanistan. The performance audit found that the USAID Mission to Afghanistan complied with vetting requirements, but USAID's Bureau for Humanitarian Assistance did not. The evaluation found that the UN has purchased and transported some \$2.9 billion in cash to implement humanitarian assistance in Afghanistan since August 2021. Unless Afghanistan can overcome the consequences of sanctions, alleviate ongoing currency shortages, or develop sufficient internal controls and infrastructure to allow for digital transactions, it will remain dependent on these UN shipments of U.S. cash to fund the implementation of humanitarian operations. Our report also found that these cash shipments benefit the Taliban.

As shown by this evaluation, with the Taliban in power, 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.

SIGAR's work to date has identified approximately \$3.97 billion in savings to the U.S. taxpayer. Thanks to the support of Congress and other stakeholders, SIGAR will continue to protect U.S. funds in Afghanistan in 2024.

Respectfully,

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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“Our longstanding interests are as important as ever: to ensure Afghanistan is never again used for attacks against the U.S. and its allies and to reduce Afghanistan’s dependency on U.S. assistance.”

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

1 WHAT THE UNITED STATES IS DOING IN AFGHANISTAN



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An Afghan girl eats a nutrition supplement distributed by the World Food Programme. (Photo by WFP in Afghanistan)

WHAT THE UNITED STATES IS DOING IN AFGHANISTAN

The United States remains the largest donor to the Afghan people.¹ Since U.S. forces withdrew from Afghanistan in August 2021, the United States has appropriated or otherwise made available \$11.21 billion in assistance to Afghanistan and to Afghan refugees, as shown in Table I.1. This includes nearly \$2.63 billion in U.S. appropriations for Afghanistan assistance, largely for humanitarian and development aid, and \$3.5 billion transferred to the Afghan Fund that could be used to recapitalize Afghanistan’s central bank and for related purposes. In addition, the United States obligated more than \$5.08 billion in fiscal years 2022 and 2023 for the Department of Defense to transport, house, and feed Afghan evacuees.

The United States also continues to respond to humanitarian crises in Afghanistan as they evolve. This quarter, Pakistan’s government initiated its “Illegal Foreigners’ Repatriation Plan” with the intent to deport all undocumented Afghans, up to 1.3 million people.² Some 493,000 Afghans have returned to Afghanistan since September, either through deportation or coercion, straining existing resources.³ Returning Afghans need food, water, health services, legal aid, explosive risk ordnance education, protection, and shelter, placing further weight on the overwhelmed humanitarian system. The UN’s International Organization for Migration (IOM) organized a \$75.7

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 December 31, 2023 ¹	\$2,625,100,000
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	\$11,208,300,000

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 137.
² DOD, response to SIGAR data call, 1/9/2024 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. This figure includes \$100.00 million in committed but not yet obligated funds.
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

million humanitarian response for returnees in 2023–2024.⁴ State’s Bureau of Population, Refugees, and Migration (PRM) provided \$3.6 million to Border Consortium partners for activities that support newly returned Afghans at border reception and transit centers. PRM is also responsible for tracking any Afghans eligible for resettlement to the United States who may be or have been deported to Afghanistan.⁵

As shown in Table I.2, some \$1.82 billion of the nearly \$2.63 billion appropriated for assistance to Afghanistan since the end of FY 2021 has gone toward humanitarian assistance, representing 69% of the total. Another \$409 million, or 16% of the total, went for development assistance.

TABLE I.2

U.S. APPROPRIATIONS FOR AFGHANISTAN ASSISTANCE OCTOBER 1, 2021, TO DECEMBER 31, 2023 (\$ MILLIONS)				
Funding Category	FY 2022	FY 2023	FY24Q1	Total
Humanitarian	\$1,077.40	\$656.20	\$83.14	\$1,816.74
Development	217.69	185.85	5.31	408.85
Agency Operations	229.19	57.35	13.01	299.54
Security	100.00	0.00	0.00	100.00
Total	\$1,624.28	\$899.39	\$101.46	\$2,625.13

Note: Numbers have been rounded.
Source: SIGAR Quarterly Report to the United States Congress, 1/30/2024, 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, international organizations such as UNICEF and the World Food Programme (WFP), and other implementing partners.⁶

For example, USAID and State have obligated over \$80 million in humanitarian assistance in the first quarter of FY 2024, as shown in Figure I.3. More than half of these funds, or some \$60 million, will be disbursed to IOM and UNICEF to provide food, health care, and shelter, as well as water, sanitation and hygiene services for Afghan refugees, returnees, and other vulnerable persons, among other things. Other funds are going to implement life-saving health activities; to provide disaster assistance; and to deliver livelihoods programing and skills training such as courses to build literacy, and business knowledge.⁷

WHAT THE UNITED STATES IS DOING IN AFGHANISTAN

TABLE I.3

HUMANITARIAN FUNDING FOR AFGHANISTAN – AMOUNTS COMMITTED AND OBLIGATED, FY 2022 TO FY 2024 Q1 (\$ MILLIONS)					
Implementing Partners	Activity	FY 2022	FY 2023	FY24Q1	Total
USAID Bureau for Humanitarian Assistance					
Implementing Partners Other Than UN Agencies	Agriculture; Food Assistance-Cash Transfers; Local, Regional, and International Procurement; Economic Recovery and Market Systems (ERMS); Health; Humanitarian Coordination, Information Management, and Assessments (HCIMA); Multipurpose Cash Assistance (MPCA); Natural Hazards and Technological Risks; Nutrition; Protection; Shelter and Settlements; Water, Sanitation, and Hygiene (WASH)	\$78.43	\$167.90	\$3.00	\$249.33
UN FAO	Agriculture; MPCA; HCIMA	30.50	0.50	0.50	31.50
IOM	Shelter and Settlements; WASH	63.06	0.43	31.00	94.49
UNICEF	Health; HCIMA; Nutrition; Protection; MPCA; WASH	33.65	35.25	30.25	99.15
UN OCHA	HCIMA	1.00	1.20	1.20	3.40
UNFPA	Health; Protection; HCIMA	2.36	8.31	-	10.67
WFP	Food Assistance-Cash Transfers; Vouchers; Local, Regional, and International Procurement; Logistics Support; Nutrition; Program Support*	460.72	422.10	-	882.82
WHO	HCIMA; Health; WASH	1.00	7.00	-	8.00
	Program Support	0.62	0.78	0.90	2.30
Total		\$671.34	\$643.47	\$66.85	\$1,381.66
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	\$67.15	\$9.06	\$146.96
IOM	Health and Program Support-Kosovo	16.50	24.50	-	41.00
UNHCR	Education; ERMS; HCIMA; Health; Logistics Support; MPCA; Protection; Shelter and Settlements; WASH	116.20	87.40	5.00	208.60
UNICEF	Education; Health; Nutrition; Protection; WASH	9.30	6.65	-	15.95
UNFPA	Health; Protection	52.39	35.55	-	87.94
WHO	Health	2.81	-	-	2.81
Total		\$267.95	\$221.25	\$14.06	\$503.26
TOTAL		\$939.29	\$864.72	\$80.91	\$1,884.92

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

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

USAID has obligated some \$630 million to the Economic Support Fund and Global Health Programs account since October 1, 2021, supporting 37 programs, as shown in Figure I.4. About a third of these funds,

WHAT THE UNITED STATES IS DOING IN AFGHANISTAN

or \$210 million, support economic growth and public health programs in Afghanistan. This quarter, USAID obligated nearly \$20 million to two active health programs. An additional \$3 million was obligated to support the Afghanistan Monitoring, Evaluation, and Learning Activity, which supports routine third-party oversight for ongoing USAID programs in the country.⁸

TABLE I.4

USAID PROGRAMS (ECONOMIC SUPPORT FUND AND GLOBAL HEALTH PROGRAMS), OBLIGATED, FY 2022 TO FY24Q1 (\$ MILLIONS)*					
USAID Managing Office	Activity	Obligated Amounts			
		FY 2022	FY 2023	FY24Q1	Total
Office of Social Services					
Keep Schools Open	Education	\$40.00	-	-	\$40.00
Urban Health Initiative (UHI) Program	Health	17.34	18.52	16.63	52.49
New DEWS (Disaster Early Warning System) Plus	Health	14.50	4.00	3.00	21.50
Assistance for Families and Indigent Afghans to Thrive (AFIAT)	Health	10.16	23.55	-	33.71
Consolidated Grant - COVID-19 Response	Health	6.00	-	-	6.00
Local Health 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 of Afghanistan	Education	4.51	-	-	4.51
Let Girls Learn Initiative and Girls' Education Challenge (GEC)	Education	4.00	-	-	4.00
SHOPS Plus	Health	0.86	-	-	0.86
DEWS Plus	Health	-	-	-	-
Strengthening Education in Afghanistan (SEA II)	Education	-	-	-	-
Accessible and Quality Basic Education (AQBE)	Education	-	31.70	-	31.70
Young Women Lead (YWL)	Education	-	4.94	-	4.94
Supporting Student Success in Afghanistan (SSSA)	Education	-	12.56	-	12.56
Total		\$112.52	\$98.12	\$19.63	\$230.27
Office of Program and Project Development					
Contributions to the Afghanistan Resilience Trust Fund	Crosscutting (WASH + Econ. growth)	\$53.72	\$50.00	-	\$103.72
Afghanistan Monitoring, Evaluation and Learning Activity (AMELA)		3.36	4.50	3.00	10.86
Total		\$57.08	\$54.50	\$3.00	\$114.58
Office of Infrastructure, Energy, and Engineering					
Rural Water Supply, Sanitation & Hygiene (Ru-WASH)	WASH	\$20.00	-	-	\$20.00
20M Watt Floating Solar - Naghlu	Power	0.70	-	-	0.70
Total		\$20.70	\$0.00	\$0.00	\$20.70

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WHAT THE UNITED STATES IS DOING IN AFGHANISTAN

USAID PROGRAMS (ECONOMIC SUPPORT FUND AND GLOBAL HEALTH PROGRAMS), OBLIGATED, FY 2022 TO FY24Q1 (CONTINUED)					
USAID Managing Office	Activity	Obligated Amounts			
		FY 2022	FY 2023	FY24Q1	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	(3.47)	67.12
Afghanistan Value Chains Program	Agriculture	26.43	23.78	-	50.21
Afghanistan Marketing Program Agriculture	Agriculture	15.00	-	-	15.00
Extractive Technical Assistance by the U.S. Geological Service Economic Growth	Economic growth	-	-	-	-
Livelihood Advancement for Marginalized Populations (LAMP)	Economic growth	5.00	-	-	5.00
Carpet and Jewelry Value Chains	Economic growth	2.82	2.50	-	5.32
Total		\$126.12	\$60.00	\$(3.47)	\$182.65
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	-	-	-	-
Initiative to Strengthen Local Administration	Good governance	0.40	-	-	0.40
Women's Scholarship Endowment	Crosscutting (Gender + Edu)	-	-	-	-
Total		\$37.16	\$35.72	\$0.00	\$72.88
Executive Office					
ISC to hire former Afghan FSNs		\$6.02	\$3.14	-	\$9.16
Total		\$6.02	\$3.14	\$0.00	\$9.16
Office of Financial Management					
Audits AMP (Agriculture Marketing Program) 2021	Financial Audit	\$0.18	-	-	\$0.18
Total		\$0.18	\$0.00	\$0.00	\$0.18
TOTAL (37 programs)		\$359.78	\$251.48	\$19.16	\$630.42

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

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

For more information on active USAID programs as of January 13, 2024, see pages 61–85.

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

WHAT THE UNITED STATES IS DOING IN AFGHANISTAN

In 2022, the United States transferred \$3.5 billion in Afghan central bank assets previously frozen in the United States to the Swiss-based Fund for the Afghan People or Afghan Fund. Although no disbursements have yet been made, the Fund is meant 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.⁹

According to the Fund's website, the Fund's balance stood at \$3.69 billion as of the end of September 2023, including interest accrued. This quarter, SIGAR examined the operations, policies, and safeguards of the Afghan Fund. SIGAR identified several areas of concern including a lack of specific safeguards to prevent Taliban diversion, ambiguity regarding potential conflicts of interest of Fund trustees, and the inadequacy of the State Department's process for vetting trustees. A more detailed summary of SIGAR's report can be found on page 102.

Despite the lack of a presence in Afghanistan, the United States remains strongly engaged in the country.

WHAT THE UNITED STATES IS DOING IN AFGHANISTAN

INTRODUCTION ENDNOTES

- 1 State, SCA, response to SIGAR vetting, 7/14/2023.
- 2 IOM, Border Consortium Appeal, 11/8/2023, p. 2.
- 3 UNHCR, CORE Pakistan-Afghanistan Emergency Response, 12/21/2023; CARE et. al., “Almost 500,000 returning Afghans in desperate need of food, shelter, and employment to survive winter, warn aid agencies,” via ReliefWeb, 12/14/2023; UNHCR, CORE Pakistan-Afghanistan Emergency Response #8, 1/4/2024.
- 4 IOM, Border Consortium Appeal, 11/8/2023, p. 3.
- 5 State, PRM, response to SIGAR data call, 12/15/2023; State, PRM, response to SIGAR vetting, 1/12/2024.
- 6 State, SCA, response to SIGAR data call, 3/16/2022; State, SCA, response to SIGAR vetting, 4/13/2022; USAID, Afghanistan–Complex Emergency Fact Sheet #3, FY 2023, 8/29/2023, p. 7.
- 7 USAID, Afghanistan–Complex Emergency Fact Sheet #1, FY 2024, 12/22/2023, p. 7.
- 8 USAID Transaction Detail Report, 1/4/2023, 10/9/2023, and 1/13/2024.
- 9 Treasury, response to SIGAR data call, 12/13/2022; Treasury, response to SIGAR vetting, 1/11/2023; Treasury and State press release, “Joint Statement by U.S. Treasury and State Department: The United States and Partners Announce Establishment of Fund for the People of Afghanistan,” 9/14/2022; State, “Department Press Briefing – September 14, 2022,” 9/14/2022; Fund for the Afghan People, “Press Statement on October 2, 2023 Meeting,” 10/2/2023.

“We must remain resolute and support Afghan women and girls. If we do not continue to stand up for the rights of Afghan women, we put at peril women’s rights everywhere.”

— *U.S. Special Envoy for Afghan Women, Girls, and Human Rights Rina Amiri*

2 RECENT DEVELOPMENTS



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Thousands at Torkham border crossing face a harsh return after expulsion from Pakistan, 11/2023. (Photo by UN Women/Sayed Habib Bidell)



ARE THINGS GETTING BETTER OR WORSE IN AFGHANISTAN?

This quarter, SIGAR answers for the first time the critical question of whether, two and a half years after the U.S. withdrawal, life is getting better or worse for the Afghan people. Although there is improvement in a few areas such as counternarcotics, most social, economic, and humanitarian indicators are clearly worsening.

✓ BETTER — UNCLEAR ✗ WORSE

HUMANITARIAN

- ✗ Acute food insecurity is predicted to affect 15.8 million people by March 2024, an increase of 500,000 from 2023.
- ✗ Some 493,000 Afghans have fled Pakistan since September, with Pakistan vowing to deport over one million undocumented Afghans in total.
- ✗ Six confirmed cases of wild poliovirus and 46 positive environmental samples were found in Afghanistan in 2023, compared to two confirmed cases and 11 positive environmental samples in 2022.
- ✓ The UN says the estimated number of people in need of humanitarian assistance has decreased from 28.3 million in 2023 to 23.7 million in 2024.

SOCIAL DEVELOPMENT

- ✗ In January 2024, the Taliban began detaining large numbers of women and girls in Kabul and Daykundi Provinces for violating their Sharia dress code that mandates full covering.
- ✗ A Gallup poll found just 11% of Afghan women are satisfied with their level of freedom, the lowest number of any country it has ever polled.
- ✗ UNAMA documented 10 extrajudicial killings of former government officials and former ANDSF this quarter, adding to the 112 killings already recorded since January 2022.
- ✗ The Taliban continue to ban girls' education past the sixth grade, except at madrassas.
- ✗ Corporal punishment has become increasingly common in boys' schools under the Taliban.
- ✗ A Human Rights Watch report documented that boys' education has been hurt by the Taliban's restrictive measures on education.
- The Taliban have increased the number of madrassas and introduced jihadi madrassas (religious schools that only focus on religious teachings).
- ✗ UN humanitarian partners report that rates of child and forced marriage are increasing in response to economic duress.

ECONOMIC DEVELOPMENT

- ✗ Headline inflation remained negative at -8.1% as of November 2023, due to a continued economic weakness and depressed aggregate demand.
- ✗ Afghanistan's trade deficit widened in 2023, compared to 2022.
- Although Afghanistan's currency appreciated in 2023, the World Bank credited it to the ongoing UN cash shipments and the tight controls over foreign currencies.
- ✗ Taliban revenue collection in FY 2023 increased by 3.1% compared to the same period FY 2022, but total revenue fell short of its target by AFN 8 billion.

COUNTERNARCOTICS

- ✓ The Taliban have eradicated opium production by 86% according to Alcis, a British geographic information service, and by 95% according to UNODC.
- The Taliban continue to face challenges, such as severe negative economic effects; opium stockpiles; a lack of alternative livelihoods support to poppy farmers.

SECURITY

- ✓ The Armed Conflict and Location Event Data project—a nonprofit organization—recorded 1,622 security incident-related fatalities in Afghanistan in 2023, compared to 4,240 in 2022.
- ✗ Tehreek-e-Taliban Pakistan was responsible for over 500 Pakistani military and civilian fatalities in 2023, a 174% increase from 2022.
- ✗ Islamic State-Khorasan claimed four attacks on Shi'a Hazara communities throughout Afghanistan this quarter, the most recorded in the past year.
- ✗ IS-K also conducted the deadliest attack in Iran since 1979, killing nearly 100 people.

RECENT DEVELOPMENTS IN AFGHANISTAN



KEY ISSUES & EVENTS

UNHCR estimates 720,000 undocumented Afghans will need support by July 2024 after being repatriated from Pakistan. As of January 4, some 493,000 Afghans had returned, placing pressure on the existing humanitarian assistance system.

The Taliban have eradicated opium poppy cultivation by 86% according to Alcis and by 95% according to UNODC.

Islamic State-Khorasan claimed four attacks against Afghanistan's Shi'a Hazara community this quarter—the most recorded against the Hazara community in any one quarter in 2023—causing at least 100 casualties. The UN and United States called for an independent investigation into the attacks.

U.S. ENGAGEMENT WITH AFGHANISTAN

State Releases New Strategy for Afghanistan

In December 2023, the State Department released an updated integrated country strategy for Afghanistan, the first since the Taliban seized power, acknowledging the need to “build functional relationships” with the Taliban to advance U.S. objectives. According to the strategy, these objectives are to ensure Afghanistan is never again used for attacks against the United States and its allies, and to reduce Afghanistan’s dependency on U.S. assistance. “The Taliban’s brutality, misogyny, and racism mean true stability—and the full realization of U.S. interests—requires meaningful dialogue among and between Afghans and confidence-building measures among and between Afghans, including the Taliban, as well as the international community,” said State.¹

The strategy outlines four goals for U.S. engagement, expressed as an ideal end state: (1) Afghanistan is at peace with itself and its neighbors and does not pose a threat to the United States or its allies; (2) the United States promotes and contributes to an economically self-reliant Afghanistan that can one day meet its basic needs and integrate into the international economy; (3) Afghans are engaged in dialogue inside and outside the country, with the aim of reconciliation and reaffirming Afghanistan's diversity; (4) the U.S. government develops its staff and infrastructure to safely support U.S. citizens in Afghanistan and Afghan nationals relocating to the United States.²

State last updated its strategy for Afghanistan in November 2020 while the former Afghan government was in power. That strategy said U.S. policy was “grounded in the fundamental objective of preventing attacks on the United States by terrorists enjoying safe haven or support in Afghanistan.” To accomplish this, the strategy prioritized ending the conflict with the Taliban and supporting Afghanistan's security institutions. In contrast, the 2023 strategy says the United States will pursue bilateral cooperation with the Taliban on counterterrorism measures in Afghanistan, and cites combating Islamic State-Khorasan (IS-K) as a point of mutual interest. The 2023 strategy also says, “Sustainable security in Afghanistan does not depend on killing its enemies, but on the meaningful participation of all of Afghanistan's citizens in Afghan life.” State frames human rights in Afghanistan as a “national security imperative” as it engages the Taliban on issues of stability and security, and presses for fulfillment of Afghanistan's counterterrorism commitments.³

In 2020, State's fourth mission goal was economic prosperity in Afghanistan based on private sector exports and job creation. In 2023, State cites the need to build economic self-reliance and transition to a private sector.⁴ While somewhat similar, Afghanistan's economy is functioning under different conditions than before the Taliban takeover. When the Taliban seized power, Afghanistan's central bank lost access to global financial institutions. According to State and Treasury, the central bank must show that it is free from political interference, has sufficient anti-money laundering and counter-terrorist financing measures in place, and employs a third-party monitor prior to reintegration. State's objectives are to promote practices and policies that increase transparency and accountability of Afghanistan's banking system and expand public access to legitimate financial resources to enable Afghanistan's return to the international economy.⁵

Management objectives have also changed significantly. Since the 2020 strategy, the U.S. government has moved its diplomatic presence from Kabul to the U.S. Embassy in Doha, Qatar. State will continue to work with the Qatari government to establish standard operating procedures for assisting American citizens in Afghanistan with passports, repatriation, and emergency situations, and to build in-country networks to reach American citizens. While the primary management objective of the 2023 strategy is to build up the embassy-in-exile in Doha, State will eventually work on contingency planning, resource dedication, and facility identification for a possible consular return to Kabul, as security and policy conditions

permit. Under Taliban-ruled Afghanistan, State advocates for consular access and transparency and accountability for Americans and supports the work of the special presidential envoy for hostage affairs for the release of detained Americans.⁶

State raised myriad risks and concerns in its new Afghanistan strategy. According to State, many civil society representatives trained by the U.S. government have fled Afghanistan, reducing the subject matter expertise available to advocate for full participation in Afghan society and organizations with which the United States can partner. State also recognized in the strategy that the Taliban are sensitive to external criticism and dismissive of international norms, increasing the likelihood of “destructive responses” to “well-intentioned engagement and programmatic support.” Finally, the foreign assistance that previously sustained development work in Afghanistan has been significantly reduced, forcing State to be “judicious” in its spending and magnifying the importance of successful economic growth. State said that if inclusive economic growth is not achieved, Afghans are at risk of rising poverty, preventable disease outbreaks, famine, fewer employment opportunities, and increased population displacement.⁷

INTERNATIONAL ENGAGEMENT WITH THE TALIBAN

Security Council Approves Special Envoy to Afghanistan

On December 29, 2023, the UN Security Council adopted resolution 2721 (2023), supporting existing UN agency involvement in Afghanistan, and requesting the Secretary-General appoint a Special Envoy for Afghanistan with expertise on gender and human rights, to implement the recommendations of independent assessment S/2023/856. The UN Security Council-requested independent assessment, released on November 8, 2023, provided a framework for inclusive governance that would permit Afghanistan to move toward normalized relations with the international community, if there is measurable progress toward the relevant obligations. Resolution 2721 also encouraged member states to increase international engagement in a more coherent and coordinated manner, and requested the Secretary-General to convene a meeting of the Special Envoys and Special Representatives on Afghanistan.⁸

U.S. Continues to Reject Normalization with Afghanistan

In response to UN resolution 2721, a State Department representative said, “We think the resolution sends a clear message to the Taliban, to the Afghan people, and to the world” that “Afghanistan is integrated into the international community only by meeting its international obligations.” Speaking before the U.S. House Foreign Affairs Subcommittee on Middle East, North Africa, and Central Asia on January 11, 2024, U.S. Special Representative for Afghanistan and Deputy Assistant Secretary of State for the Bureau of South and Central Asian Affairs Thomas West described the kind of normalization the Taliban is seeking and the U.S. requirements before such normalization can take place:⁹

The kind of normalization that the Taliban seek, it's about sanctions relief, 135 Taliban members are still subject to 1988 sanctions. That includes an asset freeze and a travel ban. They want a normal relationship with international financial institutions. They want the return of \$9 billion in assets that are located outside of Afghanistan. They want to seat their permanent representative in New York. They also want diplomatic accreditation.

All of that is off the table until they stop taking American hostages, until they get girls back in school at the secondary level and the university level, allow women to participate in public life, and until they take additional steps that would give us greater confidence that they take their security commitments seriously.

However, the November UN independent assessment warned that the international community's refusal to engage with the Taliban in Afghanistan was not working, noting "it does not serve the humanitarian, economic, political, or social needs of the Afghan people" nor the concerns of the international community.¹⁰ The UN assessment team arrived at this conclusion following consultations with member states, the Taliban, and a range of stakeholders in Afghanistan including Afghan women, youth, civil society members, businessmen, and community religious figures.¹¹

The report determined that Afghanistan is at an impasse, where the international community continues to express concern about the protection of rights and adherence to international law, while the Taliban appeal for political and economic normalization. Donor restrictions on aid due to Taliban human rights abuses undermine the sustainability of support for the basic needs of the Afghan people. As the Taliban continue to promulgate restrictive social policies, the economic and humanitarian situations could be further destabilized, the UN assessment team said.¹² The UN assessment team identified regional stability as a common goal for the Taliban and international community and urged all stakeholders to use that shared desire as a basis for further conversation.¹³

Security Council Renews Monitoring Regime

On December 14, 2023, the UN Security Council extended the mandate of the team monitoring sanctions against the Taliban for an additional year. Resolution 2716 (2023), drafted by the United States, was adopted unanimously by the 15-member body and will expire in December 2024. It directs the UN monitoring team to support the committee established by resolution 1988 (2011), designating sanctions on individuals, groups, undertakings, and entities part of and linked to the Taliban.¹⁴

The monitoring team is mandated to gather information on instances of noncompliance with the freezing of funds or assets, prevention of travel, and supply or transfer of arms. The team will also facilitate capacity building and provide recommendations for response to noncompliance.¹⁵

HUMANITARIAN UPDATE

Migration Crisis—Afghans Forced to Leave Pakistan

Pakistan's Repatriation Plan

On October 3, 2023, Pakistan's government announced the "Illegal Foreigners' Repatriation Plan" to deport all undocumented Afghan migrants beginning November 1. The UN's International Organization for Migration (IOM) estimates that in total, 1.1–1.3 million undocumented Afghans living in Pakistan will be targeted for deportation.¹⁶

According to State, Pakistan's repatriation policy is "aimed in large part to pressure the Taliban to revisit their perceived support for the TTP" [Tehreek-e-Taliban Pakistan], a terror group responsible for attacks in Pakistan. Following Pakistan's announcement, the IOM and UN High Commissioner for Refugees (UNHCR) issued a joint statement urging Pakistan to halt the deportation plan and provide protection to Afghans who faced security risks returning to Afghanistan. However, in the words of the UN Secretary-General's Special Representative to Afghanistan Roza Otunbayeva, "Pakistan remains convinced that the de facto authorities have done too little to contain the Tehreek-e-Taliban Pakistan [TTP]." The Taliban have not responded and relations between the Taliban and Pakistan have further deteriorated.¹⁷

State told SIGAR that TTP have benefited from the Taliban's takeover of Afghanistan, and that the frequency of TTP attacks against Pakistan, especially along the border, continues to climb. In early December, Assistant Secretary for State's Bureau of Population, Refugees, and Migration (PRM), Julieta Valls Noyes traveled to Islamabad to meet her Pakistani counterparts, where they discussed accelerating the processing of Afghan nationals eligible for resettlement in the United States. In a November televised press conference, Pakistan's prime minister said Afghans awaiting U.S. visa processing would not be deported. However, Pakistan did not release an official statement following Noyes' visit, and on December 26, Reuters reported that Pakistan had deported Afghans awaiting resettlement despite U.S. embassy letters of protection. A former senior Afghan government official living in Pakistan told SIGAR that Pakistani authorities were not accepting U.S. Embassy letters of protection as a legal document because they had no official stamp, applicant photograph, or applicant signature.¹⁸

State PRM told SIGAR, "The U.S. recognizes Pakistan's sovereignty including to regulate the admittance of individuals into the country. We have highlighted continuously the need to implement their plan following humanitarian standards regarding protection screening measures to uphold the principle of non-refoulement." Despite the ongoing discussions between the United States and Pakistan, vulnerable Afghans are being deported.¹⁹ Three applicants for U.S. resettlement sponsored by SIGAR were confirmed to have been deported to Afghanistan, while 23 others are considered at-risk of

imminent deportation.²⁰ One of the individuals deported was previously identified by SIGAR as most vulnerable to Taliban retribution and flagged for State in September 2023 for expedited visa processing.²¹

Humanitarian Response for Afghan Returnees

UNHCR reported that between September 15, 2023, and January 4, 2024, some 493,000 Afghans returned to Afghanistan from Pakistan, including 29,300 who were deported. An additional 30,667 Afghans were arrested and detained in Pakistan in 2023. Human Rights Watch said that widespread abuses perpetrated by Pakistan's authorities, including mass detention, property seizure, and destruction of identity documents, have coerced many Afghans to return ahead of deportation.²² The majority of cross-border migration occurs through the Torkham and Spin Boldak-Chaman crossings, where IOM predicts that 720,000 undocumented Afghan migrants and 50,000 voluntarily repatriating Afghans will require assistance between November 2023 and July 2024.²³

Afghanistan-Pakistan map showing the two major border crossings.



According to the UN Secretary-General's Special Representative Otunbayeva, "The returnees are the poorest of the poor, 80,000 of them have nowhere in Afghanistan to go. The human rights consequences for women and girls forced to return are particularly severe."²⁴ To respond to the returnees' humanitarian needs, an IOM-led Border Consortium Appeal was launched on November 8, 2023, as an interagency effort between IOM, UNHCR, the World Food Programme (WFP), the World Health Organization

RECENT DEVELOPMENTS

(WHO), the United Nations Children’s Fund (UNICEF), the Norwegian Refugee Council, the Danish Refugee Council, and the United Nations Population Fund. Reception centers at primary border crossings are providing food and water, nutritionally fortified biscuits, health services, water, sanitation, and hygiene services, legal aid, and explosive ordnance risk education. All returnees are screened for protection and vulnerability criteria and referred for specific assistance relative to their status and need.²⁵

Assistance Packages for Returning Afghan Migrants

The Border Consortium tailors assistance packages to the specific needs and statuses of returnees. Individuals with Proof of Registration cards repatriating voluntarily (due to the unstable political situation in Pakistan) will be referred to the UNHCR Encashment Centers (where they receive cash assistance), while Afghan Citizen Card holders and undocumented individuals identified to have specific needs are processed and assisted in IOM-led Transit Centers. Specific assistance packages provided at Transit Centers are listed below.

Undocumented and Afghan Citizen Card holders with identified vulnerabilities and persons with specific needs and protection concerns:

- Assistance package equal to \$140/per household, including food assistance and

multipurpose cash assistance (MPCA)

- Transportation allowance to area of return in Afghanistan (average \$30/per person)
- Referral for winterization program at place of return
- Cash for phone and SIM card for persons with specific protection concerns

Unaccompanied minors or separated children:

- Assistance package equal in-kind winter clothing kit to \$39/per child
- Family reunification

Assisted voluntary repatriating individuals:

- Assistance package including cash grant of \$375/per person or \$700/per household for reintegration
- Persons with special needs receive a maximum \$500 cash grant

Source: IOM, Border Consortium Appeal, 11/8/2023, p. 3.

On December 14, 2023, a group of prominent international NGOs issued a letter urging donors to increase support for the response. “Returning Afghan families face a bleak future with little to no resources to survive the harsh winter, let alone rebuild their lives,” they warned. With millions already needing humanitarian support, there are few resources to offer those returning, and a lack of employment opportunities further undermines the ability of returnees to reintegrate.²⁶ USAID also noted that returning Afghans were prohibited from bringing possessions with them, resulting in higher levels of humanitarian need, including both urgent commodity relief and psychosocial support. The mass migration has also introduced public health risks including infectious disease outbreaks, non-communicable diseases, and malnutrition.²⁷

IOM underscored that its Border Consortium Appeal covers the needs and financial requirements of returnees at the borders, but does not assist areas of return or host communities. According to IOM, in order to meet basic needs such as food, education, and health assistance, there must be a system-wide consolidated humanitarian effort.²⁸

The United Nations Assistance Mission in Afghanistan (UNAMA) said the Taliban have been showing “great professionalism,” working alongside the consortium of humanitarian partners at the border in an “effective cooperation.” USAID confirmed that many Afghan returnees are staying in Taliban-run shelters prior to reaching their intended destinations.²⁹ However, the Taliban have not worked with Pakistan to address Pakistan’s security concerns and halt repatriation, and instead have warned of “consequences” to Pakistan’s policy.³⁰ The Office of the UN High Commissioner for Human Rights (OHCHR) also raised concern for the safety of Afghans forced to return, especially civil society activists, journalists, human rights defenders, former government officials, and former members of the security forces. OHCHR said, “We believe many of those facing deportation will be at grave risk of human rights violations if returned to Afghanistan, including arbitrary arrest and detention, torture, cruel and other inhuman treatment.” Since August 2021, UNHCR has urged Afghans not to return to Afghanistan due to the ongoing impact of recurrent conflict, instability, and climate-induced disasters.³¹

Status of Humanitarian Assistance

UN Response Plan and State Department Call for Sustainable Assistance

The UN Office for the Coordination of Humanitarian Affairs (UN OCHA) predicts some 23.7 million Afghans will need humanitarian support over the next year. Although the number in need of assistance decreased by five million people since April of last year, the UN’s \$3 billion, 2024 Humanitarian Response Plan (HRP) for Afghanistan, released in December 2023, said Afghanistan remains in a state of emergency, with severe displacement, mine and explosive ordnance contamination, restrictions on the freedom of movement, increased risk of gender-based violence, child labor, and early marriage, and increased need for mental health support.³² The forced return of hundreds of thousands of Afghans from Pakistan has also triggered a humanitarian crisis as limited resources at the border and in host communities are straining capacities. Additionally, Afghanistan faces continued drought and its location along fault lines puts it historically at-risk for earthquakes. The local economy is fragile and weakened further by the Taliban’s exclusion of women from the workforce, leaving Afghanistan reliant on foreign donor assistance.³³

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At the same time, restrictive Taliban policies have negatively impacted donor contributions. The humanitarian system is facing a severe funding shortage according to UN Under-Secretary-General for Humanitarian Affairs and Emergency Relief Coordinator Martin Griffiths, forcing UN agencies to make “increasingly painful” decisions to cut life-saving food, water, and health programming. Griffiths characterized the situation as a “wake-up call” as aid workers must “ruthlessly” restrict assistance to only those most urgently in need. Humanitarian aid, he said, cannot be the solution to all humanitarian need. Instead, Griffiths urged partners to invest in development and address the root causes of conflict, climate change, and economic dynamics.³⁴

Due to limited funding and the protracted nature of the crisis in Afghanistan, UN OCHA is working to transform the status quo of humanitarian assistance away from repetitive cycles of humanitarian relief to a model of meeting basic human needs and investing in sustainable development, with the aim of helping communities become more self-sufficient.³⁵ This means reducing the scope of aid and adjusting responses to promote resilience and prioritize durability.³⁶ Resources will be focused on the most-life-threatening needs of people in areas most affected by emergencies. Of the 23.7 million people in need, the UN is targeting assistance to 17.3 million with food aid, safe drinking water, health care, education, protection, and water, sanitation, and hygiene services.³⁷

State is similarly focused on sustainable U.S.-funded humanitarian assistance. The strategic framework for Mission Goal Two in State’s new strategy for Afghanistan outlines its objective to “alleviate suffering, build economic self-reliance, and transition to a private-sector-led economy.” State said along with other donors, the United States will collaborate on “sustainable frameworks” that “reflect the realities of shrinking assistance.” In order to disrupt the “dependency paradigm,” State seeks to develop “economic confidence-building measures, advocate for an independent Afghan Central Bank, and advise Afghan banks seeking to access the international financial system,” while also prioritizing private sector development and moving farmers away from producing illicit drug precursors. The strategy does not include a plan of work or details on how to accomplish the strategy.³⁸

Food Insecurity Projected to Rise in 2024

Amid calls for sustainability, Afghans continued to struggle to meet their basic needs. Food insecurity remained high in Afghanistan this quarter and is projected to increase in the coming months. In December 2023, the Integrated Food Security Phase Classification (IPC) released its latest acute food insecurity analysis for Afghanistan for October 2023–March 2024. IPC defines acute food insecurity as food deprivation that threatens lives or livelihoods. As of October 2023, 13.1 million people faced high acute food insecurity. IPC data from that period showed that 41% of Afghanistan’s

State Mission Goal Two: The United States promotes and contributes to an economically self-reliant Afghanistan that can one day meet its basic needs, integrate into the international community, and spur private sector-led growth.

Mission Objective 2.1: Promote practices and policies that increase the transparency and accountability of the Afghan banking system, expand public access to legitimate financial tools and resources, and enable Afghanistan’s return to the international economy.

Mission Objective 2.2: Promote the inclusion of a diverse and well-equipped Afghan workforce.

Mission Objective 2.3: Sustain vulnerable Afghans’ safe access to basic services that meet minimum quality standards while messaging that such assistance is not indefinitely sustainable.

Source: State, Afghanistan Integrated Country Strategy, 10/31/2023, issued 12/2023, p. 7.

population had poor food consumption, 37% had limited food portions at mealtimes, and nearly 25% reduced the number of meals eaten in a day.³⁹

By March 2024, IPC projects the number of people facing acute food insecurity will rise to 15.8 million. Between November 2023 and March 2024, the food security situation will worsen due to high prices and lower purchasing power common in the winter when weather conditions in Afghanistan limit employment and increase transportation costs.⁴⁰

USAID also reported in its November 2023 Famine Early Warning Systems Network seasonal monitor that temperature forecasts through February 2024 indicate a high probability of above-average temperatures across the country. As a result, several indicators warn of further food insecurity, including an increased risk of flooding, early snowpack depletion and resultant reduced water availability for crops, and moisture stress in rain-fed crops over the spring and summer.⁴¹

Earthquake Aftermath Increases Vulnerability in Herat

In October 2023, a series of earthquakes struck Herat Province. WHO described the quakes as “devastating,” resulting in “significant damage” to local communities. The UN estimated more than 275,000 people in 382 villages were directly affected, including 1,400 killed and 2,000 injured.⁴² The earthquakes’ effects were far reaching, with 10,000 homes destroyed and 220,430 homes damaged. Some 47,000 people were forced into temporary housing facilities. In addition, 40 health facilities were damaged, hindering the health response.⁴³

As of November 2023, WHO estimated most of the 275,000 people affected needed health assistance due to the earthquakes, of whom 60% were children.⁴⁴ While people were returning to their villages following the end of seismic activity, WHO noted the majority are now living in tents, making them vulnerable to health risks in the winter months. By scaling up operations, health partners reached 70,718 people by November 30, but WHO said the situation remained precarious and required more funding. WHO and its humanitarian health partners are appealing for \$12.7 million to cover lifesaving health services for earthquake victims over the next six months.⁴⁵

Taliban Interference in Humanitarian Operations

UN OCHA reported that 131 incidents of interference impeded humanitarian operations in November 2023, resulting in the temporary suspension of 28 projects. This was a 14% decline from the previous month, and a 20% decline from November 2022. However, UN OCHA noted that violence against humanitarian personnel was especially pronounced during that time last year.⁴⁶ Gender-related interference also continued this quarter, including 15 incidents in November of the Taliban restricting women staff and restricting women beneficiaries from accessing distribution sites. As a result, 10 programs temporarily closed their facilities that month.⁴⁷

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Survivors of the October 2023 earthquakes in Herat Province. (Photo by UNICEF)

In November 2023, 85% of the incidents reported involved armed Taliban authorities impeding humanitarian activities, including interfering with programming and staff recruitment, pressuring partners to sign MOUs, and requesting staff lists and sensitive data. UN OCHA said the Taliban demanded detailed information on international staff, and closed community-based education classes and told them to hand their assets over to the department of education.⁴⁸ The Taliban also arrested and detained 37 staff members, robbed three facilities, and violently attacked one humanitarian worker.⁴⁹ USAID's Bureau for Humanitarian Assistance (BHA) also confirmed instances of Taliban interference this quarter, including one incident where a Taliban executive officer co-opted humanitarian food commodities and distributed them to individuals not on the beneficiaries list. In response, assistance was temporarily suspended in that district while WFP worked with district and provincial authorities to recover the stolen commodities.⁵⁰

Despite the continued interference into humanitarian work, UN OCHA reported that it still advocates for unimpeded humanitarian access and provides troubleshooting assistance. UN OCHA reached an agreement with the Taliban to facilitate the movement of humanitarian workers, and as a result, movement impediments dropped from 40 incidents in October to two in November. UN OCHA facilitated 1,729 successful humanitarian movements to earthquake-affected areas in November.⁵¹ USAID BHA reported one incident to SIGAR this quarter related to the earthquake response, whereby a humanitarian food convoy truck was stopped by armed robbers. The driver was injured, but a Taliban law enforcement officer intervened and escorted the truck to the distribution site where the food was successfully distributed.⁵²

TALIBAN GOVERNANCE

Taliban Outreach Efforts in Afghanistan and Abroad

According to the December 2023 report of the UN Secretary-General on the situation in Afghanistan, in their third year of power the Taliban consolidated control over the economy, security, and politics, while managing internal disagreements over governance issues.⁵³ The Taliban especially focused on outreach to the Afghan people, with the goal of “closing the gap between the de facto authorities and the population.” Taliban leader Haibatullah Akhundzada visited Uruzgan and Nimroz Provinces as part of those efforts, while additional campaigns operated at the subnational level through the ministries of education, the propagation of virtue and prevention of vice, tribal and border affairs, and information and culture. Taliban officials also met with representatives from the Shi’a Hazara and Sikh populations. However, the Taliban did not rescind any of their restrictions on women.⁵⁴

The Taliban further consolidated political strength in their response to Pakistan’s Illegal Foreigners’ Repatriation Plan. According to the UN, the Taliban instituted an “all-of-government” approach to address the return of Afghans, delegating 12 subcommittees to head various issues such as health, transportation, education, employment, land, and shelter. The UN also reported that the Taliban have been transporting returnees to their provinces of origin, issuing national identity cards, and providing cash grants to returnee families.⁵⁵

Other Taliban national political efforts this quarter included the establishment of ulama shura (councils) in Bamyan, Daykundi, Ghor, Logar, Wardak, and Nuristan Provinces; ulama shura are now operational in all 34 provinces. UNAMA observed 117 meetings conducted by local Taliban authorities with their communities on local needs and intertribal tensions.⁵⁶

Readying for international engagement, the Taliban held internal meetings in November and December to prepare for meetings planned in Moscow, Dushanbe, and Vienna.⁵⁷ A high-level delegation also traveled to Iran on November 4–7, 2023, to discuss political and economic ties.⁵⁸

On December 1, 2023, the new Taliban ambassador to China, Bilal Karimi, arrived in Beijing, marking the first ambassador the Taliban have sent to another country since seizing power in 2021. While no country formally recognizes the Taliban as the government of Afghanistan, China does maintain an embassy in Kabul. According to the Associated Press, Karimi has no prior diplomatic experience, but has worked as a spokesman in the Taliban administration under chief spokesman Zabihullah Mujahid. Since 2021, the Taliban have appointed 17 chargé d’affaires at Afghan embassies abroad, including in Malaysia, the Netherlands, and Spain.⁵⁹



UN Special Representative Roza Otunbayeva briefing the Security Council on the situation in Afghanistan. (Photo by UNAMA)

HUMAN RIGHTS

Taliban Human Rights Abuses Continue Unabated

The UN Secretary-General's Special Representative Roza Otunbayeva, speaking to the UN Security Council on December 20, 2023, said the key features of the human rights situation in Afghanistan are:⁶⁰

[...] a record of systematic discrimination against women and girls, repression of political dissent and free speech, a lack of meaningful representation of minorities, and ongoing instances of extrajudicial killing, arbitrary arrests and detentions, torture, and ill-treatment.

This quarter, UNAMA documented 10 extrajudicial killings, 21 arbitrary arrests and detentions, and eight instances of torture of former government officials and Afghan National Defense and Security Force members, as well as four extrajudicial killings, 79 arbitrary arrests, and 15 instances of torture of individuals accused of affiliation with IS-K and the anti-Taliban National Resistance Front.⁶¹ The UN Secretary-General reported that the Taliban use arbitrary arrest and detention, the forced closure of media outlets, and censorship to restrain dissenting opinions. The Taliban also continued to use public corporal punishment for those found guilty of crimes they consider illicit or immoral.⁶²

Women Arrested for Dress Code “Non-compliance”

On January 11, 2024, UNAMA warned that the Taliban are arbitrarily arresting and detaining women and girls for alleged dress code non-compliance. In May 2022, the Taliban issued a decree mandating that women must be fully covered in public (which they call “observing hijab”). Since January 1, UNAMA documented a series of hijab decree enforcement campaigns in Kabul and Daykundi Provinces, with large numbers of women and girls being detained in Kabul City. UNAMA said it appeared that religious and ethnic minorities have been disproportionately targeted.⁶³

To be released, a male guardian (*mahram*) must sign a letter guaranteeing the woman or girl’s future compliance with the hijab decree, or else face punishment. UNAMA is investigating allegations of ill-treatment in detention, and whether the Taliban demand payment for the release of women and girls. The UN Secretary-General’s Special Representative Roza Otunbayeva warned that detention carried “enormous stigma” for Afghan women and that Taliban-perpetrated physical violence is especially demeaning and dangerous. UNAMA called for the immediate release of all those detained and underscored that Afghanistan is still a party to international human rights agreements. Taliban spokesperson Zabihullah Mujahid responded on X that “Afghan women wear hijab of their own, neither they have been forced to do so, nor the ministry of vice and virtue mistreated them [*Sic*]. This is just propaganda and far from reality.” However, the Taliban also said that female police officers have been taking some women into custody for “bad hijab.”⁶⁴

A December 2023 survey of Afghans by the United States Institute of Peace (USIP) found that both men and women said Taliban policies for women and girls were having an immense impact on society, particularly prohibitions on education and employment, the dress code, and the *mahram* requirement. One respondent from Kabul told USIP, “The Taliban view us as criminals. As soon as we step outside our homes, the religious police run to intimidate us, to scare us and remind us that we belong at home.” Respondents noted that the Taliban use public humiliation as a tool for this social control—critiquing women’s dress and behavior from loudspeakers on moving vehicles.⁶⁵

According to Georgetown University’s Women, Peace, and Security Index published in October 2023, Afghanistan ranks as the worst country in the world in terms of the status of women. The Index analyzed 13 indicators to measure women’s status in society, including education, employment, laws, and organized violence. Torun Tryggstad, Director of the Centre for Gender, Peace, and Security at the Peace Research Institute Oslo, which co-published the Index with Georgetown University, said, “This report should serve as a wake-up call to world leaders that a nation of women is imprisoned.”⁶⁶

Data from recent earthquakes also demonstrate the heightened dangers women face in Afghanistan. Following a series of devastating earthquakes in Herat Province in October 2023, UN Women found that women and girls comprised the majority of casualties. UN Women said that Taliban policies restricting women and girls to their homes caused a higher death toll and injury rate among that population, and that women and girls may have been left more vulnerable because they had less access to information about the earthquake and earthquake preparedness.⁶⁷

UN Reports Grave Violations Against Children

In November 2023, the UN released a report on children and armed conflict in Afghanistan covering January 2021–December 2022. According to the report, the Taliban do not include child protection provisions in their regime’s political agenda, nor is there accountability for grave violations against children. Instead, Taliban policy decisions have violated children’s rights, including limiting education for girls, and legally defining an adult by signs of puberty rather than age. As a result, children under 18 have been recruited to the Taliban security forces and detained in prisons.⁶⁸

During the reporting period, the UN country task force identified 4,519 grave violations against 3,545 children, with ages ranging from a few months to 17 years. Killing and maiming were the most prevalent violations, but others included recruitment of children, abduction, and attacks on schools and hospitals. The Taliban were responsible for 1,886 of the grave violations; 769 were attributed to former government forces; the rest were attributed to armed groups such as IS-K or were not able to be attributed.⁶⁹

The UN also underscored the lack of protections for child victims of sexual violence. In 21 alleged cases of sexual violence, only two perpetrators were arrested. These violations were also assumed to be widely underreported due to the stigma surrounding sexual violence.⁷⁰

PUBLIC HEALTH

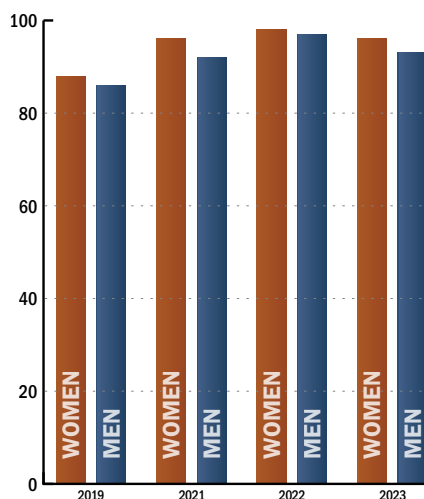
Women’s Mental Health Deteriorates as Rights are Restricted

According to WHO, half of all Afghans are experiencing psychological distress.⁷¹ Researchers posit that four decades of war, political upheaval, economic depression, and displacement have had a profound effect on Afghans’ well-being. Since 2021, the situation has worsened with the collapse of the economy and restrictions on women’s rights.⁷² Gallup surveys have found that 96% of Afghan women are suffering under the Taliban, as shown in Figure H.1, and most do not feel that women in Afghanistan are treated with respect.⁷³ According to the Overseas Development Institute, a British global affairs think tank, “the mental health struggles Afghan women face cannot be divorced from decades of conflict and low status of women in Afghan society. However,

it is essential that the extent of the problem unfolding now is understood as a new phase of the crisis, resulting from the political and social changes since August 2021.⁷⁴

FIGURE H.1

PERCENT OF AFGHANS SUFFERING

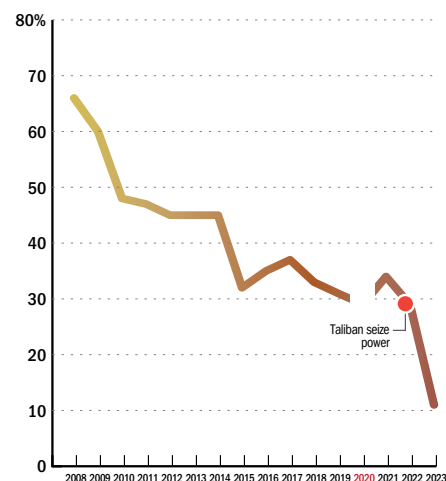


Note: No data for 2020.

Source: Gallup, "Freedom Fades, Suffering Remains for Women in Afghanistan," 11/10/2023; Gallup, "Suffering Reaches Unprecedented Levels in Afghanistan," 4/4/2022.

FIGURE H.2

PERCENT OF AFGHAN WOMEN SATISFIED WITH THEIR FREEDOM



Note: No data for 2020.

Source: Gallup, "Afghans See Women Treated Worse After a Year Under Taliban," 12/1/2022; Gallup, "Freedom Fades, Suffering Remains for Women in Afghanistan," 11/10/2023.

The UN Special Rapporteur on the situation of human rights in Afghanistan reported in June 2023 that "nowhere else in the world has there been an attack as widespread, systematic, and all-encompassing on the rights of women and girls as in Afghanistan."⁷⁵ Since gaining power in 2021, the Taliban have issued over 100 edicts limiting women's rights, access to education, employment, and freedom of movement.⁷⁶ The effect for women, said IOM, is exclusion "from shaping their own futures and that of their country."⁷⁷ Gallup survey results confirmed women are less satisfied as they lose their freedoms. In 2022, 29% of women were satisfied with their freedom, compared to 11% in 2023, the lowest number ever recorded by Gallup, as shown in Figure H.2.⁷⁸

According to UN OCHA, women and girls are, and have been, at-risk for early marriage, child labor, intimate-partner violence, and sexual exploitation and abuse in Afghanistan. UN Women estimates 28.7% of girls under the age of 18 are married, and 9% of girls under the age of 15. UN humanitarian partners report that rates of child and forced marriage are increasing in response to economic duress, and 55% of respondents in a 2022 survey said child marriage was one of the primary threats to girls in their community. Early marriage

increases the likelihood a girl or woman will experience domestic violence, have limited access to health care, and receive lower levels of education. Now, victims of child marriage are also subject to Taliban policies that restrict women and girls' access to assistance and services that previously offered aid and support.⁷⁹ An Afghan legal scholar, writing anonymously for their safety, noted that the dismantling of human rights organizations has left women without advocates to speak out against the violence women and girls face.⁸⁰

UNAMA similarly reported in December 2023 that the discriminatory restrictions imposed on women and girls increase their vulnerability to gender-based violence in public and private. The Taliban have dismantled all former government entities that helped ensure justice for women and girl victims of gender-based violence, such as the former Ministry of Women's Affairs, special departments in the Attorney General's Office, and family response units within the criminal investigation department. According to UNAMA, the Taliban's response to gender-based violence is unclear and inconsistent, and Sharia punishments for related crimes are generally less severe than under the previous government.⁸¹ As of early 2023, 10.1 million people needed gender-based violence assistance, 88% of them women, according to UN Women.⁸²

This quarter, IOM, UNAMA, and UN Women released a report on the situation of Afghan women based on consultations with 462 women across 33 provinces. Access to education and employment were identified as key to addressing a wide range of issues women face, in addition to deteriorating mental health. As of December 2023, more than 80% of Afghan girls were out of secondary school, and 100,000 women have had to leave university.⁸³ Child marriage, child labor, domestic violence, and illegal immigration have increased as a result.⁸⁴

Study participants described feeling loneliness, social withdrawal, low confidence, anxiety, stress, and aggression, with 76% scoring their mental health as "bad" or "very bad" in a survey.⁸⁵ The long-term consequences of banning education include depriving women of future employment opportunities, cementing their dependence on men, and perpetuating cycles of poverty, said UN Women. As hopelessness becomes widespread among Afghan women and girls, suicide and suicidal ideation is increasing.⁸⁶

A separate survey of Afghans by the United States Institute of Peace (USIP) found that "women are treated as second class citizens, with no agency about their own body and life." As a result, women respondents described feeling suffocated, depressed, isolated, and worthless. USIP also noted rising suicidality and reported that three out of every four suicide attempts in Afghanistan are committed by women and girls. One woman respondent told USIP, "[The Taliban] want us to hide behind the walls of our homes. They don't see us as human beings."⁸⁷

USAID reported that this quarter the Taliban ministry of health issued a letter banning specific services and activities, including public health

awareness campaigns, women-friendly health centers, social behavioral change, and mental health services. According to USAID, the extent to which restrictions are enforced by local authorities differs by province; restrictions are more rigidly enforced in the more conservative Ghazni, Helmand, Kandahar, and Nangarhar Provinces. The Overseas Development Institute confirmed “the Taliban has wiped out what mental health provision remained after decades of armed conflict,” and even when there are health care providers with knowledge of mental health, the restrictions on women’s movement prevent them from accessing this medical care.⁸⁸

The situation will likely remain dire throughout 2024. The UN estimates 80% of Afghans returning from Pakistan are women and children, and research from UN Women shows women are disproportionately affected by displacement. Women remain displaced longer and tend to lose access to informal income when their social networks are disrupted. In Afghanistan, returning women will also face new restrictions on their rights and greater difficulty accessing humanitarian aid due to Taliban policies.⁸⁹ According to UN Women, the international community must engage with the Taliban to overturn restrictions, ensure that women participate in humanitarian work, and support local women’s organizations to increase their capacity and programming. Without such intervention, a “reinforcing cycle of hardship” will compound in the medium- and long-term.⁹⁰

Epidemiological Update

Infectious Disease

According to WHO, 17.6 million people need health assistance in Afghanistan. The leading causes of morbidity among all age groups are acute respiratory infection and acute diarrheal disease.⁹¹ In November 2023, there were 156,013 new cases of acute respiratory infections, 17,496 cases of acute diarrheal disease, 1,556 cases of measles, 259 cases of dengue fever, and 41 cases of Crimean-Congo hemorrhagic fever.⁹²

In November 2023, WHO reported that 1.2 million people received humanitarian health services through 741 health facilities across all 34 provinces in Afghanistan. In the same month, 382,022 received emergency health services, 10,162 received trauma care, and 1,092 medical kits were delivered. WHO also trained 433 health workers and deployed 114 surveillance teams to monitor outbreak areas. While WHO coordinates the health response at the Afghanistan-Pakistan border, its health partners have provided emergency support to 117,511 Afghans returning from Pakistan, and screened 178,325 returnees for various infectious diseases.⁹³

Polio Eradication Efforts At-Risk

Six confirmed cases of wild poliovirus and 46 positive environmental samples (a key polio surveillance indicator) were found in Afghanistan in 2023,

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Women and children wait for UN-provided medical care. (Photo by UNFPA)

compared to two confirmed cases and 11 positive environmental samples in 2022. All confirmed cases in 2023 were in Nangarhar Province that borders Pakistan, but environmental samples were found in Kabul, Kandahar, Zabul, and Balkh Provinces, which represents a reversal of recent poliovirus eradication efforts.⁹⁴

According to WHO, poliovirus vaccination efforts will have to be increased and sustained moving forward. The rise in Afghan cases poses an increased risk to eradication efforts in Pakistan, WHO said in a statement following a December 2023 meeting of the International Health Regulation Emergency Committee for Polio.⁹⁵ Afghanistan and Pakistan, which share a 1650-mile border, are the only two countries in which polio remains endemic or “usually present,” according to the Global Polio Eradication Initiative; another 35 countries are categorized as “outbreak” and eight others are “key at-risk.”⁹⁶

WHO also warned that the influx of Afghan migrants from Pakistan poses a threat for significant increases in cross-border poliovirus spread. As a result, WHO instituted a contingency plan in coordination with IOM and UNHCR, and deployed additional teams to critical areas to vaccinate returning children.⁹⁷

WHO director of the regional polio eradication campaign Hamid Jafari told the Washington Post that vaccinators are able to work alongside the Taliban and “have access all over the country.” Taliban spokesperson Zabihullah Mujahid confirmed the Taliban’s commitment to vaccination efforts and said that poliovirus eradication is a priority for the group.⁹⁸ The coordinated effort is a departure from previous years when the Taliban falsely referred to polio-vaccination drops as “poison,” and conducted targeted killings of polio workers in June 2012—one year after the U.S. military

raid that killed Osama bin Laden in Abbottabad, Pakistan. The CIA had previously used a hepatitis vaccination campaign in its efforts to track bin Laden.⁹⁹

Health Policy and Management

Taliban National Health Policy Stalled

The Taliban ministry of health told donors it established a technical core committee to work on developing a national health policy, in consultation with WHO. USAID understands that the policy will mainly focus on improving the quality of health care, availability of services, and improving access in rural areas. However, WHO staff told USAID that there has not been progress in advancing a national health policy since August 2023.¹⁰⁰

Update on Former-ICRC Hospitals

Following the announcement that the International Committee of the Red Cross (ICRC) was ending funding for 25 hospitals in Afghanistan in August 2023, multiple conflicting reports have been issued about the status of those hospitals. According to the minutes from an October meeting of health stakeholders, ICRC decided to continue funding hospitals through the end of 2023. USAID told SIGAR that it understands ICRC agreed to continue funding operational costs through 2023, while WHO was paying for pharmaceuticals and supplies and the Taliban ministry of health was paying staff salaries.¹⁰¹

EDUCATION

Ban on Girls Education Remains Unchanged, Boys' Education Faces "Alarming Deterioration"

This quarter, a Human Rights Watch (HRW) report highlighted for the first time that while the Taliban have banned girls from secondary and tertiary education, the Taliban-run education system is failing boys, too.¹⁰² When the Taliban took control of Afghanistan, they banned female teachers from teaching in boys' schools, "depriving women teachers of their jobs and often leaving boys with unqualified replacement male teachers or sometimes no teachers at all."¹⁰³ According to HRW, many parents and students reported that corporal punishment is increasingly common under the Taliban.¹⁰⁴ Additionally, the recent economic and humanitarian crises have placed greater demands on boys, often leading them to leave school to provide for their families.¹⁰⁵ HRW noted that these changes have "left boys struggling with mental health problems such as anxiety and depression in a context where mental health services are very difficult to obtain."¹⁰⁶

Madrassas in Afghanistan

This quarter, the UN Secretary-General's Special Representative for Afghanistan, Roza Otunbayeva, called for more direct engagement with the Taliban, addressing specifically the Taliban's restrictions on girls' secular education and recent moves to expand madrassas.¹⁰⁷ Otunbayeva said that the UN is receiving "more and more anecdotal evidence" that girls are being permitted to attend madrassas.¹⁰⁸ She said "it is not entirely clear, however, what constitutes a madrassa," and whether the madrassa curriculum allows for modern educational subjects.¹⁰⁹ More than 70 Afghan women, including former judges, activists, and diplomats, along with some human rights organizations, wrote an open letter to UN Secretary-General António Guterres, calling Otunbayeva's remarks "utterly irresponsible," perceiving them as "normalizing the education ban for girls."¹¹⁰ The letter said, "The Taliban are an ideological militant group that uses religion and people's religious beliefs for their political and military purposes."¹¹¹

Last quarter, a UN Secretary-General 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."¹¹² According to the UN, although girls are prevented from attending secondary schools, they can attend madrassas beyond the sixth grade.¹¹³ On June 23, 2023, the Taliban minister of education announced that "the Taliban leader has approved the recruitment of 100,000 madrassa teachers."¹¹⁴

This quarter, former Afghan Minister of Education Rangina Hamidi told SIGAR that madrassas have always been one of two "education tracks" for Afghan students.¹¹⁵ Ms. Hamidi added that given the ban on girls' education in a formal school setting, there is "need to consider any open spaces for girls to get an education."¹¹⁶

USAID told SIGAR that in 2022, the Taliban introduced "jihadi madrassas" as a new category of public Islamic education centers, while "In August 2023, the Taliban confirmed the establishment of at least one public jihadi madrassa in each of Afghanistan's 34 provinces."¹¹⁷ Jihadi madrassas reportedly enroll children of primary- and secondary-school age.¹¹⁸ Instruction in jihadi madrassas focuses on religious studies, with even more limited emphasis on the sciences than regular madrassas.¹¹⁹ USAID said that although a version of the madrassa system has historic roots in the country, "what is new is the fact that the Taliban are introducing jihadi madrassas as part of the public Islamic education system."¹²⁰

Ms. Hamidi said that while the term "jihadi madrassas" reminded her of Pakistani madrassas where young boys were taught militant-related subjects, including suicide bombing, she said she has not seen evidence that the current jihadi madrassas under the Taliban provide such teachings.¹²¹ As the former Republic's Minister of Education, she said she evaluated the madrassa curriculum under the previous government, which included reading the Quran and religious poems and discussing their meanings.¹²² After that, she developed a reform agenda for madrassas to include more subjects such as English, science, and math.¹²³

TABLE H.3

DIFFERENCE BETWEEN MADRASSAS AND JIHADI MADRASSAS		
	Madrasa	Jihadi Madrasa
Description	Offers comprehensive Islamic education divided into three levels	Introduced by the Taliban in 2022, divides education into two levels and 11 steps, moves away from modern science instruction, and uses old and outdated textbooks (1980-1995)
Grades and Learning Progression	Village (G1-3) and/or Elementary (G1-6) Middle (G1-9) Secondary (G10-12)	Elementary and Secondary Steps (S1-11) Different grading system
Curriculum	Blends general core subjects (Math, Science, and English) with Islamic studies (Quran, Hadith, Jurisprudence, and Arabic)	Emphasizes religious subjects, few non-religious topics, limited science content*
Student Population	Boys and girls	Boys and girls
Funding	Privately funded	Funded by the Taliban-run ministry of education

*USAID does not have additional information related to military/militant training in the newly designated public jihadi madrassas.

Sources: USAID, response to SIGAR data call, 12/15/2024; Rangina Hamidi, email to SIGAR, 1/7/2024; Taliban ministry of education, "DFA MoE Public Madrasa Curriculum," 12/15/2023.

Although they have also taken steps to reform the madrasa curricula, the Taliban's proposed changes emphasize more religious teachings and fewer classes in math and sciences. The Taliban ministry of education's July 2023 directives to streamline the madrasa curricula across Afghanistan called on jihadi madrassas to focus more on religious studies, with even less emphasis on basic math and sciences, compared to madrassas, which already offered little instruction in math and sciences, as shown in Table H.3.¹²⁴

SECURITY UPDATE

Terrorist threats continued to emanate from Afghanistan this quarter amid ongoing State Department, UN, and regional concerns about the Taliban's ability or willingness to uphold their counterterrorism commitments as called for in the February 2020 U.S.-Taliban agreement.¹²⁵

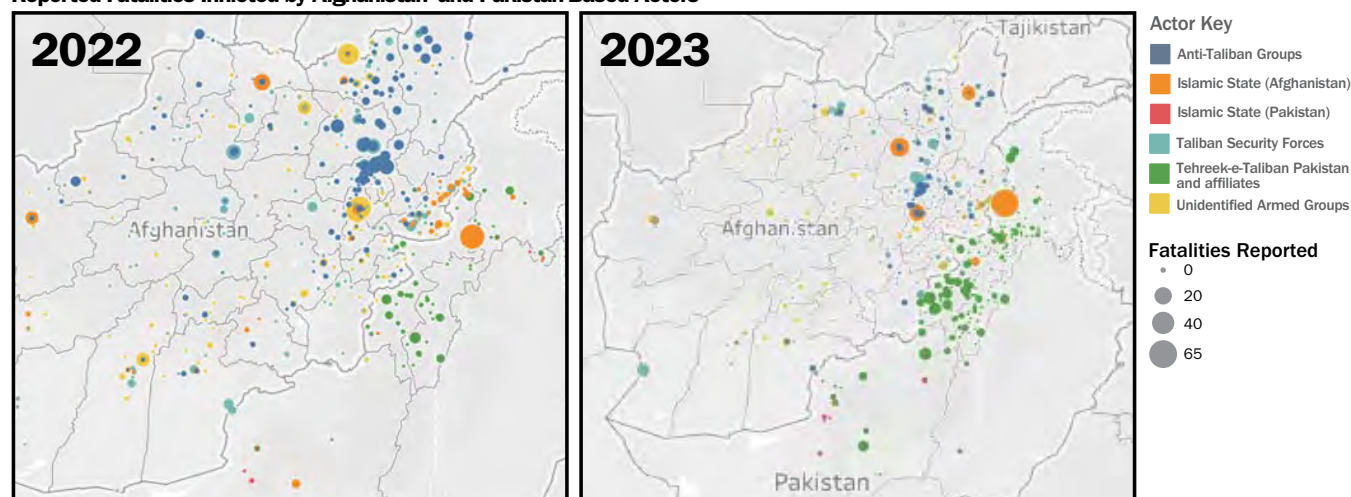
IS-K, which this quarter carried out two attacks in Iran that killed almost 100 people, remains the gravest terrorist threat to Taliban rule and the most serious external threat emanating from Afghanistan to the United States and its allies. Meanwhile, TTP poses the most serious regional threat, according to State and the UN.¹²⁶ Despite touting some actions taken against militants, the Taliban maintain publicly that no terror groups operate in Afghanistan.¹²⁷

State said that it remains unclear whether the Taliban can prevent al Qaeda, TTP, and IS-K from conducting external operations and control the flow of foreign terrorist fighters in and through Afghanistan.¹²⁸ The

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FIGURES R.1 AND R.2

Reported Fatalities Inflicted by Afghanistan- and Pakistan-Based Actors



Source: ACLED, "Armed Conflict Location and Event Data (ACLED) Project Asia-Pacific data," www.acleddata.com, accessed 1/10/2024; SIGAR analysis of ACLED data, 1/10/2024.

movement of weapons, ammunition, and explosives—many seized from the former U.S.-funded Afghan National Defense and Security Forces (ANDSF)—remains a security concern, according to UNAMA, which discussed the issue with several Taliban officials this quarter.¹²⁹

In December 2023, President Joseph R. Biden confirmed that “U.S. military personnel remain postured outside Afghanistan to address threats to the United States homeland and United States interests that may arise from inside Afghanistan.”¹³⁰ Overall security incidents in Afghanistan remained low in 2023, compared to 2022, as shown in Figures R.1 and R.2.¹³¹

IS-K Increases Attacks on Shi’a Community

This quarter, IS-K returned to smaller, more frequent attacks on the Shi’a community and Taliban members, which were common before May 2022. Since then, and until recently, IS-K had largely conducted complex, but less frequent attacks on Taliban ministry buildings and mosques. IS-K claimed four attacks against the Shi’a Hazara community in Afghanistan in October 2023–January 2024, the most recorded in a quarter in the past year.¹³² On October 13, an IS-K suicide bomber killed 31 people and injured 40 others at a Shi’a mosque in Baghlan Province.¹³³ Three IS-K attacks on October 26, November 7, and January 6 in Dasht-e Barchi—a predominantly Shi’a Hazara neighborhood in Kabul City—killed at least 16 and injured 42.¹³⁴ Later attacks on January 11 in Kabul and Mazar-e Sharif on Shi’a communities had not been claimed at the time of reporting.

Following several unclaimed attacks against Shi’a clerics in Herat, Taliban provincial governor Noor Mohammad Islamjar stated that the

Taliban would “protect all Afghans” and attributed the recent violence to the “divisiveness of enemies.”¹³⁵ However, State said that religious minorities remain vulnerable as the Taliban provide them with minimal protection from IS-K threats.¹³⁶ UNAMA reported that IS-K’s use of improvised explosive devices threatens civilians, particularly in places of worship.¹³⁷ The UN called for an independent investigation into the attacks.¹³⁸

IS-K also claimed 10 other attacks across Afghanistan, according to the Armed Conflict and Location Event Data (ACLED) project—a nonprofit organization previously funded in part by the State Department’s Bureau of Conflict and Stabilization. These attacks did not include the two attacks in Iran that killed nearly 100 people—the deadliest attacks in Iran since 1979.¹³⁹ Earlier in the quarter, the Taliban said they arrested several IS-K fighters and dismantled IS-K bases in western Afghanistan, in addition to claiming a 90% decrease in IS-K attacks in 2023.¹⁴⁰ While Taliban counterterrorism operations have degraded IS-K’s capabilities, IS-K can still conduct high-profile attacks, State said.¹⁴¹

IS-K and Taliban Recruitment of Women

In October, the Royal United Services Institute (RUSI), a UK defense and security think-tank, reported on the role of gender in IS-K and Taliban recruitment. Since the Taliban takeover, the Taliban ministry of interior has hired women for its security forces to staff women’s prisons where the Taliban have reportedly held 800 Afghan women, and to accompany police officers when they detain women protestors. IS-K seeks women to help recruit, negotiate, transport weapons, and fundraise. RUSI noted that some Afghan women support IS-K and Taliban policies, despite their perceived antifeminism; other women support these groups due to family pressure and economic need.

Several Afghan women surveyed were concerned that IS-K would try to recruit madrassa-educated women, particularly

as the number of jihadi madrassas grows across Afghanistan. However, because of the Taliban’s restrictions on women’s freedom of movement and participation in society, an IS-K expert interviewed by RUSI concluded that “the strategic utility of [IS-K] recruiting women who were previously seen as useful because they were less likely to be searched or suspected by security forces and could therefore be scouts and transporters of weaponry has diminished considerably.” Other participants said that Afghan women’s participation in IS-K would be “negligible” due to the Islamic State’s mistreatment of women and broader cultural prioritization of protecting women’s honor. To increase support, IS-K propaganda insinuates that it will protect women, while the Taliban outline how men should regulate or discipline women.

Source: Royal United Services Institute, *The Role of Gender in Taliban and IS-K Recruitment: Evolving Trends*, 10/2023; Khaama Press, “At least 800 women being held in Taliban prisons,” 1/10/2024.

TTP Offshoot Complicates Pakistan-Taliban Relations

Pakistan sought U.S. assistance to counter security threats emanating from Afghanistan, following continued attacks on Pakistani security forces by Tehreek-e-Taliban Pakistan (TTP) and Tehreek-e-Jihad Pakistan (TJP), a TTP offshoot, this quarter.¹⁴² In November, the United States announced a \$4 million counterterrorism and security package for Pakistan to expand an anti-terrorist training force facility and construct and update several police stations in Balochistan, in addition to high-level meetings that occurred throughout the quarter.¹⁴³ State said, “TTP are not currently targeting U.S. interests in Pakistan directly, but there is the potential for collateral damage to U.S. persons or facilities.”¹⁴⁴

This quarter, TTP claimed over 100 attacks against Pakistani security forces—including a police convoy escorting a polio protection team in northwest Pakistan in January 2024—with offshoot groups claiming two attacks, according to ACLED.¹⁴⁵ On December 12, a TJP suicide bomber killed 23 Pakistani security forces in northwest Pakistan, one of its deadliest attacks.¹⁴⁶ Pakistan said one of the TJP militants responsible was an Afghan national, which the Taliban denied, and demanded that the Taliban extradite militants involved in cross-border attacks, which the Taliban declined to do.¹⁴⁷ The TJP attack follows a June 2023 report from a UN sanctions monitoring team expressing concern that the TTP may serve as an umbrella organization for other militant groups that receive protection from the Afghan Taliban and will further destabilize the region. It would also allow the Taliban regime and TTP to claim plausible deniability from attacks on Pakistani security forces.¹⁴⁸ State said it is unclear whether or to what extent other militant groups benefit from the TTP in Afghanistan.¹⁴⁹

Amid frequent TTP attacks, the Taliban denied responsibility for Pakistan’s security challenges along the border, but later announced the arrest of 35–40 TTP militants and met with Pakistan’s border security committee.¹⁵⁰ Pakistan continues to deport unregistered Afghans on the grounds that foreigners without legal status fuel terrorism and instability.¹⁵¹ For more information on Pakistan’s deportation of Afghans, see page 21.

Al Qaeda Threats Resurface

In its *Annual Country Report on Terrorism* issued in November, State said, “Al Qaeda and its affiliates, particularly al Qaeda in the Indian Subcontinent, also remained intent—but lacked the ability—to directly attack the United States from Afghanistan.”¹⁵² This quarter, al Qaeda’s general command, believed to be based in Afghanistan, released three press statements calling for attacks on American, European, and Israeli embassies and buildings globally in response to the Israel-Hamas war.¹⁵³ A September U.S. intelligence assessment reported that al Qaeda is at its “historical nadir,” having “lost target access, leadership talent, group cohesion, rank-and-file commitment, and an accommodating local environment.” However, al Qaeda



Women and children participate in an unexploded ordnance awareness training in November 2023. (Photo by UN Women/Sayed Habib Bidell)

affiliates continue to target Western interests, regardless of al Qaeda’s general command’s strength.¹⁵⁴ Nevertheless, a UN sanctions monitoring team reported that al Qaeda and the Taliban’s relationship remains close and symbiotic with the Taliban providing ongoing support to al Qaeda, and al Qaeda members serving in advisory roles and appointments in Taliban security and administrative offices.¹⁵⁵

Taliban Announces Air Force Recruits

The Taliban ministry of defense claimed that 24 pilots were commissioned into the air force this quarter, the first such public announcement in 2023, bringing their total reported, but unverified, strength to a maximum of 64 pilots.¹⁵⁶ Following the collapse of the Afghan government, the Taliban said that 40 pilots and technicians returned to Afghanistan to train and to repair equipment.¹⁵⁷ However, a former Afghan Air Force official told SIGAR that the Taliban torture former Afghan Air Force officials if they refuse to work for the Taliban, and that former maintenance employees are “forced to work.”¹⁵⁸ At the time of the former Afghan government’s collapse in August 2021, there were approximately 600 pilots, almost all of whom left Afghanistan or went into hiding.¹⁵⁹ The former Afghan Air Force official also said the Taliban use former ANDSF weapons without conducting routine maintenance and inspections, and employ untrained personnel who did not pass the pilot exam before the Taliban takeover.¹⁶⁰ In December, the Taliban minister of defense said the air force would be “strengthened,” noting that “it is true we have problems, but our air forces have the ability to defend their territory.”¹⁶¹ Experts believe the Taliban air force will not pose a regional threat, as it needs significant personnel training, and view it as mostly

symbolic.¹⁶² Others suggested that the Taliban may use their air force to counter IS-K.¹⁶³

The Taliban ministry of defense also claimed more than 4,541 individuals joined the army this quarter, bringing their total reported, but unverified, strength to 164,918.¹⁶⁴ Additionally, the ministry of interior's X (formerly Twitter) account reported 3,643 individuals completed police training across the country this quarter, bringing the total Taliban-reported police strength to 210,121.¹⁶⁵ The Taliban had announced they would expand the army to 200,000 in 2023 based on need.¹⁶⁶

The Taliban claim to have a combined military and police force of over 375,000 personnel as of January 10, 2024.¹⁶⁷ 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.¹⁶⁸ State and SIGAR are unable to independently verify the Taliban's reported security forces data; DOD said it does not track Taliban security forces data.¹⁶⁹ Prior to the Taliban takeover, SIGAR repeatedly warned about the issue of "ghost" soldiers in Afghanistan's former security forces.¹⁷⁰

Taliban Target Resistance Groups and Former ANDSF

This quarter, various anti-Taliban resistance groups maintained their attacks on Taliban security forces.¹⁷¹ From October 1 to December 31, 2023, these resistance groups claimed responsibility for 57 attacks against Taliban security forces, compared to 67 attacks last quarter, according to ACLED.¹⁷² Despite the continued attacks, a former U.S. official was quoted as saying, "at this stage, there is little reason to suppose that these insurgent groups pose a significant threat to overall Taliban rule."¹⁷³

The Taliban attacked three opposition group positions this quarter.¹⁷⁴ In response to one National Resistance Front (NRF) attack in Parwan Province, the Taliban demanded lists of residents' guests in effort to find opposition fighters.¹⁷⁵ The Taliban reportedly keep a "most wanted" list of about 600 opposition fighters, labeling them "evil and corrupt."¹⁷⁶ On December 1, Taliban defense minister Mohammad Yaqoob said, "to those organizing gatherings with the intent to undermine the country's security or create chaos, know that the Taliban leadership has granted you pardon and the arms of the security forces are open to you," reiterating the Taliban's general amnesty offered after their August 2021 takeover.¹⁷⁷ On the same day, the Taliban claimed to detain four NRF members in Kabul, including a former ANDSF official. The NRF denied affiliation with these detained individuals, suggesting the arrests aimed to detain former ANDSF members, rather than quell the NRF, even though former Afghan government and military officials account for most opposition groups' membership.¹⁷⁸ Despite claims or offers of a general amnesty, the Taliban also attacked or disappeared 20 former ANDSF and Afghan government officials this quarter, according to ACLED.¹⁷⁹ For more information on the Taliban's human rights violations, see page 29.

ECONOMY

Economy Continues to Deteriorate

Afghanistan's economy faced renewed crisis, compounded by decreasing humanitarian aid, lack of employment, and the involuntary return of Afghan refugees from Pakistan.¹⁸⁰ According to the World Bank, 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."¹⁸¹ This quarter, the World Bank reported that Afghanistan's currency, the afghani, has continued to appreciate this year despite the expanding trade deficit.¹⁸² The World Bank report explained that "the forex [foreign exchange] market seems in surplus due to ongoing cash shipments for humanitarian and basic service aid and remittances, influencing a higher supply of US\$ than the local currency."¹⁸³ Despite the mounting economic pressure and food insecurity experienced by more than half of the Afghan population, as detailed in page 29, State told SIGAR that there was no indication the Taliban were devoting any significant portion of their budget to the welfare of the Afghan people.¹⁸⁴

SIGAR Audit

SIGAR issued an audit this quarter on UN cash shipments that examined:

- (1) the amount of U.S. funding provided to Afghanistan through Public International Organizations (PIOs) and NGOs since August 15, 2021, and how much of that amount was used to purchase U.S. currency;
- (2) how the UN, and other PIOs and NGOs, as applicable, transport and transfer U.S. dollars to Afghanistan for humanitarian and development assistance; and
- (3) how the receiving private Afghan banks convert U.S. dollars into local currency for humanitarian and development aid use in Afghanistan.

SIGAR found that the UN is the only organization known to be purchasing and transporting currency, of any type, for humanitarian assistance in Afghanistan. Since its first currency shipment in December 2021, the UN has made at least 80 purchases of U.S. dollars for transport to Afghanistan.

SIGAR also found that the Taliban benefit from the UN's cash shipments. When UN entities and UN-partnered PIOs and NGOs receiving cash from the UN's currency shipments need local currency or afghanis (AFN) to fund their operations, they solicit bids from private banks to convert the shipped-in U.S. currency. Since many private Afghan banks do not typically maintain enough AFN to exchange for large amounts of U.S. currency, they typically use UN-supplied U.S. dollars to purchase AFN from Taliban-controlled central bank currency auctions. As a result, the central bank, and thereby the Taliban, has accumulated a large supply of U.S. dollars.

A more detailed audit summary can be found on pages 96–97 and the full audit report can be found at www.sigar.mil.

UN Cash Shipments: A Lifeline for the Afghan Economy

Due to the disruption to international banking transfers and liquidity challenges since the Taliban takeover, the UN transports cash to Afghanistan for use by UN agencies and its approved partners.¹⁸⁵ State told SIGAR that the UN cash shipments—averaging \$80 million each—arrive in Kabul every 10–14 days.¹⁸⁶ From December 2021 to July 2023, the UN reported transferring \$2.9 billion to support humanitarian operations (\$1.8 billion in cash shipments in 2022 and around \$1.1 billion as of August 2023, according to the World Bank).¹⁸⁷

“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.¹⁸⁸ 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.¹⁸⁹ According to UNAMA, all cash is placed in designated UN accounts in a private bank.¹⁹⁰ UNAMA said the cash is carefully monitored, audited, inspected, and vetted in accordance with UN financial rules and processes.¹⁹¹

Afghan Fund Update

The Afghan Fund has not made any disbursements to date for activities intended to benefit the Afghan people.¹⁹² However, this quarter the Afghan Fund’s Board of Trustees reported that it has “reached a consensus on the pivotal role that the Fund could play in facilitating the repayment of outstanding debts to [multilateral development banks or] MDBs.”¹⁹³ The Board said that this would in turn “expedite the allocation of MDB resources to enhance macro-financial stability in Afghanistan.”¹⁹⁴

This quarter, State and Treasury told SIGAR that Afghanistan is in arrears to the Asian Development Bank, and as of the end of December 2023, Afghanistan was current in its payments to the World Bank.¹⁹⁵ The Afghan Fund’s Board has 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.”¹⁹⁶ State told SIGAR last quarter that both the World Bank, through the entirely donor-funded Afghanistan Resilience Trust Fund (ARTF)—formerly the Afghanistan Reconstruction Trust Fund—and the Asian Development Bank have made money available to support basic human needs in Afghanistan.¹⁹⁷

On October 2, 2023, the Fund’s Board met for the fourth time, in Geneva.¹⁹⁸ According to the Fund’s press statement, the Board, chaired by Dr. Anwar ul-Haq Ahady and Dr. Shah Mohammed Mehrabi, reviewed activities to operationalize the Fund.¹⁹⁹ In particular, the Board agreed to hire financial and auditing firms to produce financial statements and ensure due

diligence, and a law firm to help develop a framework for future disbursements.²⁰⁰ The statement also noted the growth of the Fund's assets to \$3.69 billion, as of September 2023.²⁰¹

Afghan Fund Background

The Afghan Fund was established as a Swiss charitable foundation in September 2022 through the collaborative efforts of the U.S. Departments of Treasury and State, the Swiss government, and two Afghan economic experts. The Fund aims to protect, preserve, and make targeted disbursements from its over \$3.5 billion in assets, previously held by Da Afghanistan Bank (DAB), Afghanistan's central bank, in U.S.-based accounts to help provide greater stability to the Afghan economy and benefit the people of Afghanistan.²⁰² State previously announced that the Fund is "explicitly not intended to make humanitarian disbursements."²⁰³ The Taliban are not involved in the Afghan Fund or the management of its assets and have protested its creation.²⁰⁴ The Fund could disburse monies to keep Afghanistan current on debt payments to international financial institutions to preserve its eligibility for development assistance, and pay for critically needed imported

Afghan Fund Report

This quarter, SIGAR examined the operations, policies, and safeguards of the Afghan Fund. SIGAR identified several areas of concern including a lack of specific safeguards to prevent Taliban diversion, ambiguity regarding potential conflicts of interest of Fund trustees, and the adequacy of the State Department's process for vetting trustees.

SIGAR also found that:

- State was unaware that Dr. Shah Mehrabi, one of the individuals it selected to be a fiduciary of the Afghan Fund, was fired from a previous academic position for misrepresenting his academic credentials, raising questions about the adequacy of State's vetting process.
- State did not provide SIGAR with enough information to determine whether their vetting process was sufficiently rigorous.
- Although efforts to operationalize the Fund could result in the establishment of additional controls, none of the Fund's current safeguards specifically address the issue of Taliban diversion.
- The Fund has not made clear what might constitute a conflict of interest, how it would handle conflicts of interest, or who is responsible for adjudicating whether a conflict exists.
- The Fund has not clarified whether and how it would resolve the potential conflict of interest related to one of the Fund's co-chairs, Dr. Mehrabi, who is also a member of DAB's supreme council.
- The Fund also has not clarified whether and how it would resolve the potential conflict of interest arising from Dr. Mehrabi's involvement in helping the Fund hire an auditing firm that he admitted being "an alumnus" of.

The SIGAR report included a set of recommendations for Congress. A more detailed summary of the report can be found on page 102. The full report can be found at www.sigar.mil.

goods.²⁰⁵ “Over the long-term, the Fund could recapitalize Afghanistan’s central bank should the conditions materialize,” according to Treasury.²⁰⁶

Requirements for Central Bank Recapitalization

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

Treasury and State have said that, at minimum, DAB must meet the following criteria for the U.S. government to consider return of any of the \$3.5 billion from the Afghan Fund to DAB:²⁰⁷

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

According to Treasury, the USAID-funded assessment was “not a comprehensive third-party assessment for purposes of the requirements listed above.”²⁰⁸ Nonetheless, the USAID-funded assessment showed significant weaknesses related to DAB’s supervisory role in the financial sector.²⁰⁹ 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 AML/CFT supervision. According to the assessment, DAB’s Executive Board appointed the head of FinTRACA, Afghanistan’s financial intelligence unit in charge of AML/CFT enforcement. This practice was a departure from that of the former Ghani government, under which the head of FinTRACA was elected by DAB’s Supreme Council, the assessment said.²¹⁰

Last quarter, State reported that it was not aware of any anti-money laundering measures taken by DAB and said that in August 2022, DAB received a directive from Taliban leadership in Kandahar to abolish monetary fines as an enforcement tool to financial institutions who were noncompliant to the anti-money laundering measures established at DAB by the former government.²¹¹ According to State, this limitation “undermines DAB’s ability to fulfill its role as a supervisor and to enforce Afghanistan’s AML/CFT regime.”²¹² 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.²¹³

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

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

Economic Indicators

Inflation and Demand Continue to Drop

Headline inflation hit -8.1% in October 2023, which the World Bank said indicated “sustained... economic weakness and depressed aggregate demand.”²¹⁴ As of November 27, 2023, the afghani traded at an exchange rate of AFN 69.7 to \$1 USD, a 25.5% appreciation since August 15, 2021, according to the World Bank.²¹⁵ The World Bank attributed the afghani’s continued appreciation to tighter domestic money supply, continued humanitarian cash shipments, and the central bank’s U.S. dollar auctions.²¹⁶

Escalating Unemployment Rate Marginalizes Women and Youth

Economic challenges have led households “to expand their workforce, particularly engaging marginalized individuals like youth and women,” the World Bank reported.²¹⁷ However, this shift coupled with the recent involuntary repatriation of Afghans from Pakistan has further increased the unemployment rate.²¹⁸ The most recent World Bank Welfare Monitoring Survey warned the “level of unemployment is worryingly high among youth and women.”²¹⁹ The report explained that while one in three young men aged 14 to 24 who are looking for a job are unemployed, “unemployment is almost twice as high among young women in the same age group.”²²⁰ The report added that despite the constraints on their physical mobility and lack of familiarity with the labor market, women are also “disadvantaged by their lack of education and basic literacy.”²²¹

A Weak Banking System Struggles with Instability and Liquidity

This quarter, the banking sector continued to face instability and liquidity concerns as DAB suspended administrative penalties, stress tests, and fees on banks, according to State.²²² As previously reported, after August 2021, DAB required all money services providers “to secure new licenses, all existing individual and corporate licenses were reportedly canceled,” State told SIGAR.²²³ “To qualify for the license, DAB reportedly required providers to install software to screen and record transactions.”²²⁴ While DAB revoked 64 licenses in 2022, State reported that it is “not aware of DAB revoking any licenses in 2023.”²²⁵ State told SIGAR that DAB has reported that “several cases have been referred to law enforcement organs,” but State did not have details on whether the investigations cover AML/CFT or other areas.²²⁶

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.”²²⁷ Prior to the Taliban takeover, DAB, as early as in 2008, offered **Islamic finance** products to banks that operated in Afghanistan.²²⁸ These products introduced Islamic regulatory and legal banking

Islamic Finance: “refers to the provision of financial services in accordance with sharia Islamic law, principles and rules. Shariah does not permit receipt and payment of ‘riba’ (interest), ‘gharar’ (excessive uncertainty), ‘maysir’ (gambling), short sales or financing activities that it considers harmful to society. Instead, the parties must share the risks and rewards of a business transaction and the transaction should have real economic purpose without undue speculation, and not involve any exploitation of either party.”

Source: International Monetary Fund, “Islamic Finance,” accessed at <https://www.imf.org/external/themes/islamicfinance/> on 1/3/2024.

services offered as “Islamic finance windows” in Afghanistan, and DAB’s Islamic Banking Department oversaw these efforts.²²⁹ However, on March 22, 2022, the Taliban-controlled DAB published new guidelines for a mandatory conversion of the country’s conventional banking system into an Islamic one.²³⁰ DAB asked banks to prepare transition proposals and established the “Islamic Banking and Contemporary Research Center” to assist with the transition process.²³¹

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.²³² However, DAB has not specified a transition timeline, nor offered 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.²³³ 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.²³⁴

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.²³⁵ 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.²³⁶ One survey participant noted, “there is no control over the money business in Afghanistan,” adding that it lies “completely in the hands of individuals” participating in the informal financial market, “so, they can do whatever they want.”²³⁷ One survey participant estimated that 90% of financial exchange and fund transfers now take place through *sarafis*, including the transfer, exchange, and accounting services of funds for NGOs working in that province.²³⁸

“... there is no control over the money business in Afghanistan.”

—Survey participant for a SIGAR-commissioned survey

Economic Development

Taliban Revenue Misses Its Target with No Annual Budget in Sight

This quarter, the World Bank reported that in the first eight months of FY 2023, the Taliban’s revenue fell short of their target by AFN 8 billion.²³⁹ State told SIGAR that the Taliban have not published any budget data since February 2022.²⁴⁰ State also said it is not aware of whether other countries are giving on-budget or direct funding to the Taliban.²⁴¹

Taliban Seek China’s Commitment to Invest in Afghanistan

The Taliban continued to pursue new developments with foreign investors, most notably China. This quarter, the Taliban have reportedly asked to join the China-Pakistan Economic and Belt and Road Initiative, which refers to China’s Pakistan “economic corridor,” a vast section of China’s flagship

“China which invests all over the world, should also invest in Afghanistan...we have everything they need, such as lithium, copper and iron.”

—*Taliban acting commerce minister, Haji Nooruddin Azizi*

Belt and Road Initiative.²⁴² While Beijing has not formally recognized the Taliban as the government of Afghanistan, it has continued to develop ties with them.²⁴³ State told SIGAR that as of November 2023, the Taliban signed a contract with Xinjiang Central Asia Petroleum and Gas Company (CAPEIC) and inaugurated eight new oil wells in the Amu Darya basin in Sar-e Pul Province.²⁴⁴ Additionally, State reported that Kazakhstan organized an “Afghan Business Forum in August 2023, where business executives from both countries signed 15 agreements, including nine for the supply of oil (reportedly worth \$190 million) and other agreements in the agricultural sector.”²⁴⁵

The Taliban’s acting commerce minister, Haji Nooruddin Azizi, stressed the importance of China’s investment in Afghanistan. Azizi said, “China which invests all over the world, should also invest in Afghanistan...we have everything they need, such as lithium, copper and iron.”²⁴⁶ As reported previously, 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.²⁴⁷ Amu Darya has the world’s third-largest oil and natural gas reserves; around 95% of the basin is in Turkmenistan and Uzbekistan.²⁴⁸ 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, reportedly expressed interest in investing \$350 million in power generation and the construction of a cement factory.²⁴⁹

A recent Afghanistan Analysts Network analysis of the Chinese-Taliban relationship raised some questions over the recent Chinese investment agreements with the Taliban.²⁵⁰ The report noted that Afghanistan has had a long history of exploiting its gas resources since mid-20th century.²⁵¹ Specifically, the analysis pointed to the familiar question of whether “the Chinese government is pursuing real economic interests” in Afghanistan, or merely using these economic deals to incentivize the Taliban “to play along with its security interests.”²⁵²

COUNTERNARCOTICS

This quarter, the United Nations Office on Drug and Crime (UNODC) reported that Myanmar has overtaken Afghanistan as the world’s top opium producer.²⁵³ According to State, the Taliban have nearly eradicated poppy cultivation following their 2022 ban on opium production and sale.²⁵⁴ But the Taliban continue to face familiar obstacles 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 in certain areas; a lack of

Taliban-provided alternative livelihoods support to poppy farmers; and concerns over the ban's sustainability, among other challenges.”²⁵⁵

Also this quarter, a UNODC survey examined the effects and implications of the Taliban's opium cultivation and production ban. The survey confirmed that opium cultivation in Afghanistan has “dramatically declined,” but warned that the loss of opium income has put many rural households at great economic risk.²⁵⁶ The survey noted that the estimated value of opiate exports from the 2023 harvest was calculated at \$190–260 million, compared to \$1.4–2.7 billion in 2021, a 90% reduction.²⁵⁷ The survey also found that poppy cultivation in Afghanistan has declined by 95% since 2022.²⁵⁸

Alcis, a British geographic information service, also reported a dramatic decrease of poppy cultivation. Alcis' repeated satellite imagery analysis of every field in Afghanistan throughout the winter crop season found that poppy cultivation decreased by 86%.²⁵⁹ Alcis noted that despite the Taliban ban, opium is still grown in some remote provinces in Afghanistan, including Helmand, Kandahar, Uruzgan, Farah and Nimroz.²⁶⁰ According to Alcis, a comprehensive ban imposed across the country would impact an estimated 10 million Afghans, or about one million households.²⁶¹ Alcis warned that imposing this kind of ban has led to political instability in the country in the past, and a sustained ban is likely to increase outmigration, and possibly growing dissent in the countryside.²⁶²

The roughly 10 percentage point gap between the estimated decreases in poppy cultivation matters greatly, according to a USIP policy expert, because the “absolute magnitude of the change” is so large.²⁶³ A further analysis of this difference in estimated poppy cultivation decrease translates “into a three-to-one difference in the estimated 2023 harvest—10,800 hectares according to UNODC versus 31,088 hectares according to Alcis.”²⁶⁴ This quarter, State told SIGAR that the Taliban issued a new narcotics penal code on October 1, 2023.²⁶⁵ According to Alcis, following the enactment of the narcotics penal code, “opium prices increased by 40% in the east, 20% in the northeast, but only 10% in the southeast, possibly reflecting the high levels of inventory in provinces like Helmand and Kandahar.”²⁶⁶

Methamphetamine in Afghanistan

The Taliban's crackdown on narcotics directly targets methamphetamine production and sale, according to State. This quarter, State told SIGAR that there has been a significant disruption to methamphetamine production and trade of ephedra in Afghanistan due to the Taliban's closure of the Abdul Wadood Bazaar, an open-air drug market in Farah Province; destruction of methamphetamine labs; and prohibition of harvesting the naturally occurring ephedra plant.²⁶⁷ State also cited a recent Alcis report that confirmed the recent closure of the trafficking route from Nangarhar to Peshawar, Pakistan.²⁶⁸ However, trafficking routes to the south via Bahram Chah in

Helmand Province remained active, and smuggling costs have increased since last quarter.²⁶⁹

State shared that recent reports indicate that “there were 33 seizures of methamphetamine within Afghanistan throughout 2023, for a total amount of 405.87 kilograms (kg) of methamphetamine seized.”²⁷⁰ The 33 seizures resulted in 180 arrests.²⁷¹ Of these figures, 18 seizures totaling 347.95 kg of methamphetamine and resulting in 125 arrests, occurred in the fourth quarter of 2023.²⁷²

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“It is absolutely critical that we make sure that our assistance benefits the people of Afghanistan and does not benefit the Taliban.”

—*USAID Assistant Administrator of the Bureau for Asia Michael Schiffer*

3 U.S. ASSISTANCE TO AFGHANISTAN



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An Afghan woman walks in a settlement camp at the Torkham border crossing. (Photo by UN Women)

U.S. ASSISTANCE TO AFGHANISTAN

KEY ISSUES & EVENTS

On October 29, 2023, the Taliban ministry of public health issued a letter banning services and programs that support public awareness, women-friendly health centers, social behavior change, and mental health.

State's Bureau of Population, Refugees, and Migration (PRM) contributed \$3.6 million this quarter to UN-managed border reception and transit centers to help Afghan migrants fleeing Pakistan.

The Taliban's restrictions on female employment and education continued to challenge 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, disbursing more than \$2.8 billion for humanitarian and development assistance since the Taliban takeover in August 2021.¹ “Consistent with U.S. national security objectives, our efforts over the past two plus years have prevented economic collapse, have averted wide scale famine, and have ensured that the health system continues to deliver basic services to the Afghan people,” USAID Assistant Administrator of the Bureau for Asia Michael Schiffer told the House Foreign Affairs Subcommittee on Middle East, North Africa, and Central Asia in January 2024.²

SIGAR Audit

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

After a short pause in programming following the collapse of the former Afghan government, humanitarian assistance for health, education, agriculture, and food security resumed in September 2021 under a series of humanitarian licenses authorized by Treasury's Office of Foreign Assets Control (OFAC) that allow for the provision of humanitarian assistance to the people of Afghanistan while maintaining sanctions against the Taliban,

U.S. Guidelines for Taliban Memoranda of Understanding Remain Opaque

Since humanitarian operations resumed in Afghanistan, the Taliban have increasingly demanded that implementing partners sign memoranda of understanding (MOUs) to regulate external institutions and NGOs and establish Taliban-approved operating standards. When MOUs have not been signed, the Taliban have interfered with programming and forced some implementers to suspend operations to protect their staff and beneficiaries.

USAID's Bureau for Humanitarian Assistance (BHA) told SIGAR in March 2022 that the Taliban were requiring implementing partners sign MOUs that included Taliban branding requests, requirements for disposition (of the program, assets, etc.) to the government, and Taliban participation in project planning and monitoring. At that time, negotiations were ongoing and BHA did not provide a total number of MOUs that had been signed between implementing partners and the Taliban. As of January 2024, BHA and State's Bureau of Population, Refugees, and Migration (PRM) said they do not negotiate on behalf of their implementing partners or review and track the MOUs between partners and the Taliban.

USAID/Afghanistan reported in January 2023 that it had only approved one implementing partner MOU with the Taliban. As of January 2024, USAID/Afghanistan reported that its health programs were facing operational challenges since the Taliban ministry of health now requires MOUs to carry out activities. USAID did not report approving any new health MOUs. However, USAID did report that one program partner signed a new MOU with the ministry of rural rehabilitation and another was still in negotiations, as of November 2023.

Prior to the Taliban takeover, USAID partners signed MOUs with the Afghan government under certain circumstances to ensure project goals were mutually understood and supported, and to establish a channel for coordination if problems arose. BHA said that MOU-related delays also existed under the Ghani administration, but certain elements of these Taliban-demanded MOUs were new, including restrictions on female staff. Rather than stopping the delivery of aid completely, USAID, BHA,

and PRM said NGOs can sign MOUs when it is necessary to implement a humanitarian project and/or for 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; if it is required for project registration, permits, license plate transfers, and other necessary authorizations, provided that communication and coordination occur at the lowest level possible and the MOU does not 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 the Taliban authorities and USAID does not require a final executed copy of the MOU because USAID is not a party to it. After a draft MOU is approved by USAID, the agency has no further involvement with it. USAID said that as needs and circumstances change, the Mission will review its approach and adjust as necessary.

As of report issuance, USAID/Afghanistan's criteria for approval require that:

- (1) MOUs be non-obligating agreements with non-binding language;
- (2) Neither funds, nor direct or technical assistance be provided by the implementing partner to the Taliban;
- (3) 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;
- (4) MOUs must not permit Taliban involvement in partner staffing or volunteering, selection of vendors or the geographic focus for assistance;
- (5) 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.

Source: USAID, BHA, response to SIGAR data call, 12/15/2023; State, PRM, response to SIGAR data call, 12/18/2023; USAID, response to SIGAR data call, 12/13/2023; USAID, BHA, correspondence with SIGAR, 2/8/2023; USAID, 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, response to SIGAR vetting, 7/12/2023; USAID/Afghanistan, Mission Order 103.02, 8/31/2016; USAID, Admin Notice 2023-0023, IP MOUs with the Interim Government Announced by the Taliban, 6/8/2023; State, PRM, MOU between Mine Action NGO and DMAC, 12/1/2022; USAID, BHA, response to SIGAR data call, 3/16/2022.

the Haqqani Network, and other entities.³ U.S.-funded programs are implemented through nongovernmental organizations (NGOs), international organizations, or other third parties, which State said minimizes any benefit to the Taliban to the extent possible.⁴

Consistent with current U.S. policy, which does not recognize the Taliban as the government of Afghanistan, partner NGOs are prohibited from signing binding agreements with any Taliban ministry or entity. However, the Taliban have increasingly pressured NGOs to sign memoranda of understanding (MOUs) as a condition for operating in Afghanistan. These MOUs outline NGO-Taliban coordination and ensure NGOs follow what the Taliban call “national standards.” In cases where it is necessary to operate, or protect the safety and security of staff, U.S. agencies may authorize implementing partners to sign MOUs with the Taliban on a case-by-case basis in accordance with U.S. agency guidance. USAID/Afghanistan issues one set of guidelines to its implementing partners, while USAID’s Bureau for Humanitarian Assistance (BHA) and State’s Bureau of Population, Refugees, and Migration (PRM) provide different guidelines to theirs. There are no standard operating principles used across all government agencies and multilateral institutions for signing MOUs with the Taliban.⁵

USAID/BHA and State/PRM Policy on MOUs

USAID/Afghanistan’s MOU requirements do not apply to USAID/BHA or State/PRM. USAID/BHA and State/PRM jointly developed guidelines for implementing partners to navigate MOUs in June 2022.

USAID/BHA and State/PRM’s guidelines include:

- (1) MOUs should not contain requirements that contravene Afghanistan’s existing NGO law and or requirement that have not been agreed to by the Afghanistan Humanitarian Country Team (HCT). [The Afghanistan HCT is a strategic policy-level forum that guides humanitarian action in Afghanistan, and is comprised of core UN agencies, rotating NGO representatives, and donors, as well as observers including the World Bank, UN Development Programme, and Médecins Sans Frontières];
- (2) MOUs should not restrict geographical areas of work;
- (3) MOUs should not have restrictions or requirements that contravene recognized best practices or undermine the humanitarian nature of assistance;
- (4) MOUs should not involve the Taliban beyond a coordination role in beneficiary selection procedures;
- (5) MOUs should not include requirements to share or provide access to beneficiary data;

- (6) MOUs should not require humanitarian organizations to receive project approval;
- (7) MOUs should not require humanitarian organizations to share award documentation;
- (8) MOUs should not require humanitarian organizations to involve Taliban staff in the recruitment of staff or volunteers;
- (9) MOUs should not require humanitarian organizations to select certain vendors;
- (10) MOUs should not contain clauses pertaining to the disposition of equipment or materials;
- (11) MOUs should not require the display of Taliban branding or consent to communications associated with the Taliban;
- (12) MOUs should not require humanitarian organizations provide support to Taliban staff;
- (13) MOUs should not require humanitarian organizations to pay taxes beyond those paid under the Ghani administration;
- (14) MOUs must omit any language indicating it is binding or enforceable.

Source: USAID, BHA, response to SIGAR data call, 12/15/2023; State, PRM, response to SIGAR data call, 12/18/2023; USAID, BHA, correspondence with SIGAR, 2/8/2023; USAID, BHA, response to SIGAR data call, 3/16/2022.

ACTIVE USAID/BHA PROGRAMS IN AFGHANISTAN

In addition to providing direct U.S. assistance to the Afghan people, the United States is also the single largest donor to United Nations humanitarian programming in Afghanistan.⁶ The UN, through its Humanitarian Response Plan (HRP), leads international efforts to deliver humanitarian assistance directly to Afghans, including food, shelter, cash, and household supplies. The UN requested \$3.2 billion for its 2023 HRP, of which it received \$1.66 billion as of December 31, 2023. The United States donated over \$375 million to the 2023 HRP, 25% of the total funds raised.⁷ The UN is requesting \$3 billion to fund humanitarian activities in 2024.⁸

USAID/BHA supports several HRP programs, prioritizing direct food assistance and other avenues to help reduce food insecurity and promoting health, nutrition, water, sanitation, and hygiene.⁹ The total award amount for these programs, as shown in Table E.1, is more than \$661 million.

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	4/30/2024	\$345,634,491
WASH Response and Humanitarian Assistance Program	1/7/2022	7/31/2025	86,230,000
Project Name Withheld at Request of USAID	12/19/2022	11/18/2024	43,000,000
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	35,245,916
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
Project Name Withheld at Request of USAID	3/1/2022	6/30/2025	9,756,243
Scale Up Plan for Health Cluster Coordination Structure	12/26/2022	5/31/2024	7,000,000
Provision of Lifesaving GBV Prevention and Response*	6/10/2022	12/31/2023	6,500,000
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			\$661,778,450

Note: *USAID reported that these programs were active during FY 2024 Q1, despite having an end date in December 2023.

Source: USAID, BHA, response to SIGAR data call, 1/18/2024. Some implementing partner and project names have been withheld at the request of USAID.

USAID PROGRAMS

ECONOMIC GROWTH PROGRAMS

USAID’s Office of Livelihoods (OLH) continued supporting economic growth activities in Afghanistan. The total estimated costs of OLH’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 more than \$120 million as shown in Table E.2.¹⁰

TABLE E.2

USAID ACTIVE ECONOMIC GROWTH PROGRAMS				
Project Title	Start Date	End Date	Total Estimated Cost	Cumulative Disbursements, as of 12/19/2023
Afghanistan Competitiveness of Export-Oriented Businesses Activity (ACEBA)	1/27/2020	1/26/2025	\$105,722,822	\$69,667,338
Carpet and Jewelry Value Chains	1/31/2019	4/30/2025	14,935,752	10,790,274
Total			\$120,658,574	\$80,457,613

Note: Numbers have been rounded.
Source: USAID, response to SIGAR data call, 1/13/2024.

Afghanistan Competitiveness of Export-Oriented Businesses Activity

USAID’s five-year, \$105.7 million Afghanistan Competitiveness of Export-Oriented Businesses Activity (ACEBA) was designed to provide technical assistance and grants to small and medium export-oriented enterprises.¹¹ Since the Taliban takeover, ACEBA has prioritized livelihood support in 22 provinces.¹² Its apprenticeship activity focuses on four value chains: cashmere, saffron, carpets, and humanitarian goods and services.¹³ Livelihood restoration or support includes facilitating access to credit, bolstering private sector efforts to increase liquidity, assisting the jobless to secure apprenticeships, and uplifting private sector suppliers of humanitarian goods to start or sustain production.¹⁴ ACEBA expects to support 1,100 small- and medium-sized enterprises, assist 82,000 individuals through livelihood restoration, provide 27,900 telemedicine consultations, supply 940 firms with working capital, and see a 50% increase in sales of supported firms throughout its life cycle.¹⁵

Data from ACEBA’s October 2023 quarterly report indicate that the program has supported 171 exporters and 850 small and medium enterprises, while 542 firms received working capital.¹⁶ Since the start of ACEBA, 70,000 individuals have received livelihoods support and another 650,000 household members benefited from the activity indirectly.¹⁷ USAID also reported that some 20,160 individuals have reported improved income after ACEBA’s assistance.¹⁸

SIGAR Audit

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

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

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. Turquoise Mountain Trust (TMT) was initially scheduled to end on April 30, 2023, but USAID extended it until 2025 and increased funding by \$5 million.¹⁹ According to the most recently available report from September 30, 2023, TMT created a total of 30,817 jobs in the Afghan carpet and jewelry industries, exceeding the activity’s target.²⁰ TMT also confirmed that it continues to support 12 carpet-producing companies and 16 jewelry businesses.²¹

AGRICULTURE PROGRAMS

This quarter, USAID OLH continued to support two agriculture activities in Afghanistan with total estimated costs of more than \$155 million, as shown in Table E.3.²²

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.²³

TABLE E.3

USAID ACTIVE AGRICULTURE PROGRAMS				
Project Title	Start Date	End Date	Total Estimated Cost	Cumulative Disbursements, as of 12/19/2023
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	54,899,672
Total			\$155,672,170	\$94,899,672

Note: Numbers have been rounded.
Source: USAID, response to SIGAR data call, 1/13/2024.

Strengthening Rural Livelihoods and Food Security Activity

USAID’s four-year, \$80 million, Strengthening Rural Livelihoods and Food Security Activity launched in July 2022, and is designed to enhance food security, nutrition, and resilience among vulnerable households in specific areas where Afghans face significant food insecurity.²⁴ The UN Food and Agriculture Organization implements this activity in eight provinces (Badakhshan,

Daykundi, Ghor, Jowzjan, Nimroz, Nuristan, Paktika, and Parwan).²⁵ These eight provinces are all classified at the Phase 4 (Emergency) level of the Integrated Food Security Phase Classification, meaning that households have very high acute malnutrition and excess mortality.²⁶ This program aims to establish 2,000 Farmer Field Schools involving 60,000 male and female farmers across the program areas, and plans to train and introduce farmers to climate-smart and conservation-agriculture practices.²⁷

Activities include improving the efficiency and productivity of food and staple crops such as wheat, beans and legumes, and fresh fruits and vegetables; increasing access to nutritious food at the household level; maintaining and enhancing livestock; increasing production of fodder crops (for livestock grazing); strengthening the capacities of farmers, farmer groups, women vegetable growers, and livestock holders regarding climate-smart cultivation/production practices; and linking them to domestic markets to provide a short-term income boost.²⁸

According to its most recent report from September 30, 2023, the program initiated the selection process of 16,800 project beneficiaries to whom they will distribute 840 metric tons of wheat seeds, and conducted Training of Trainers and Training of Facilitators workshops.²⁹

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.³⁰ AVCP's activities support the expansion of sustainable agriculture-led economic growth across Afghanistan. Specifically, AVCP partners with and supports anchor firms through a market systems development approach, including providing credit and collaborating with key stakeholders to better perceive and respond to market opportunities.³¹

According to its most recent report, 3,818 households **benefited directly** from AVCP activities.³² Since the start of FY 2023, 10,227 households have benefited, exceeding the target of 8,000 by 28%.³³ 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.³⁴

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

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

Agriculture Marketing Program Ended, Meeting Most of Its Indicators

The \$30 million Agriculture Marketing Program (AMP) was a follow-on award to USAID's Commercial Horticulture and Agricultural Marketing Program and closed out operations on September 30, 2023, as scheduled. USAID said AMP primarily focused on women, with grants and incentives aimed at supporting female economic empowerment. According to USAID, AMP worked with

Afghan farmers and agribusiness to “increase farm production and boost domestic sales.” Recently, AMP pivoted from an earlier model that focused largely on export markets to adopt a “domestic, market-driven approach that focuses on supporting private sector growth and sustainability.”³⁵

Despite facing several challenges, including the COVID-19 pandemic, regime change, security, and restrictions on its female staff and clients, AMP met and exceeded most of its indicators, according to its final report.³⁶ AMP’s final report identified opportunities in achieving its indicators, including the adoption of online communication platforms in response to the COVID-19 pandemic and subsequent Taliban restrictions on the women’s freedom of movement; new markets in Turkey, although trade activities were interrupted after the Taliban takeover; and a focus on domestic processing in lieu of exports since the Taliban seized power.³⁷

EDUCATION PROGRAMS

USAID’s Office of Social Services (OSS) supports three education development activities in Afghanistan, with a total estimated cost of \$230.3 million, as shown in Table E.4.³⁸ This quarter, USAID reported that it awarded two new education activities: Accessible and Quality Basic Education (AQBE), which aims to improve safe, equitable access to quality education for primary aged girls and boys and secondary school-aged girls, and Young Women Lead (YWL), which seeks to expand post-secondary education opportunities for Afghan young women. These activities are in their start-up phase, according to USAID, and not yet operational. Three other USAID-funded programs closed on December 31, 2023. USAID continues to support primary school education for girls and boys as well as women’s and men’s higher education, but reported that the Taliban ban on girls’ secondary and higher education has directly impacted OSS activities.³⁹

According to USAID, the Taliban did not threaten or otherwise interfere with the physical security of OSS’s international or NGO implementing partners this quarter.⁴⁰

TABLE E.4

USAID ACTIVE EDUCATION PROGRAMS				
Project Title	Start Date	End Date	Total Estimated Cost	Cumulative Disbursements, as of 12/19/2023
Accessible and Quality Basic Education (AQBE)	10/1/2023	9/30/2028	\$79,249,987	\$ -
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
Young Women Lead (YWL)	9/28/2023	9/27/2025	4,935,797	-
Total			\$230,299,346	\$120,063,900

Note: Numbers have been rounded.

Source: USAID, email to SIGAR, 1/18/2024; USAID, response to SIGAR data call, 1/13/2024.

Supporting Student Success in Afghanistan

In January 2023, USAID began supporting an 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 opportunities 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.⁴² AUAF continued to provide a hybrid-flexible model of education to its students, offering in-person classes to students in Qatar and online classes to students elsewhere.⁴³ This quarter, AUAF reported that of its 1,057 enrolled students for the fall 2023 semester, 674 students resided in Afghanistan and attended classes virtually.⁴⁴ According to USAID, SSSA provides the majority of funding for AUAF operations.⁴⁵ USAID told SIGAR this quarter that AUAF also receives "other sources of funding as cost-share to USAID's award."⁴⁶

Girls' Education Challenge Closed

The Girls' Education Challenge (GEC) was a collaboration between USAID and the UK's Foreign Commonwealth and Development Office, and implemented by a large consortium of partners. GEC provided 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 closed on December 31, 2023.⁴⁷

GEC's project completion report highlighted that GEC's Leave No Girls Behind (LNGB+) program enrolled 5,607 female and 206 male students, exceeding its project target of 5000 female students; it also reached its target of male students.⁴⁸ GEC's LNGB+ focused on primary education "for the most marginalized adolescent girls in 14 target provinces."⁴⁹ Among its recommendations, the GEC final report said "the need for education projects for girls is higher now more than ever," adding that "it is clear that the consequences of inaction and inadequate funding are extremely high, urging all to scale up to meet new needs and protect the progress made over the last two decades."⁵⁰

Last quarter, USAID reported that sixth grade graduates were 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."⁵¹

Strengthening Education in Afghanistan Closed

Strengthening Education in Afghanistan (SEA II) activity, which started in 2014, closed on December 31, 2023, and aimed to improve the institutional capacity, operations, management, and programming of educational institutions and civil society organizations (CSOs) in Afghanistan.⁵² According to USAID, in its last operating quarter, SEA II provided training in school governance and financial management to 66 of the 80 schools that it supported.⁵³

This quarter, SEA II provided SIGAR a third-party impact review of the nearly decade-long activity.⁵⁴ The report highlighted SEA II's accomplishments, including expanding "equitable education access to girls and women, through scholarships at the secondary and tertiary levels and successful efforts to help promote scholars improve their English, computer, and soft skills" for future employment.⁵⁵ The review also commended SEA II's pivot to innovative activities following the Taliban takeover, including its new virtual programs and STEM videos available for girls who were prohibited from attending secondary and tertiary levels of education.⁵⁶

The review noted security and safety as the primary challenges in implementing SEA II's activities, particularly in remote provinces, where its work slowed down due to a lack of security.⁵⁷ Additionally, it stated that "a number of scholars left the BA [Bachelor of Arts] program because of a change in family support for their education," following the Taliban takeover and the subsequent economic downturn.⁵⁸

Keep Schools Open Closed

UNICEF's \$40 million Keep Schools Open project, supported by USAID, ended on December 31, 2023.⁵⁹ Keep Schools Open implemented "Education Cash Plus," which aimed 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.⁶⁰ UNICEF said that girls are still able to attend grades 1–6 in formal schools, madrassas, and community-based schools under the Taliban.⁶¹ According to a UNICEF report issued in November, UNICEF completed a final installment of cash distributions to 14,458 households, meeting the overall program target of supporting over 87,000 households with adolescent girls.⁶² SIGAR plans to follow up with USAID on the project's final report.

PUBLIC HEALTH PROGRAMS

USAID continues to implement 11 initiatives with a total estimated lifetime cost of \$502.6 million, as shown in Table E.5.⁶³ This quarter, the Taliban ministry of health issued a letter stating that specific services and activities were banned, including: public health awareness campaigns, women-friendly health centers, social behavioral change, and mental health services.

According to USAID, the extent to which restrictions are enforced by local authorities differs by province; restrictions are more rigidly enforced in the more conservative Ghazni, Helmand, Kandahar, and Nangarhar Provinces.⁶⁴

In addition to the threats posed by the Taliban's health-related edicts, USAID said Afghanistan's health care system is also at risk due to its reliance on donor support, which has decreased since the Taliban take-over. The Afghanistan Resilience Trust Fund (formerly the Afghanistan Reconstruction Trust Fund) and Health Emergency Response project fully fund operational costs at more than 2,300 health facilities. USAID told SIGAR that while it is attempting to mitigate the repercussions of Taliban policy through local negotiation and program adaption, it does not have a solution to the funding issue.⁶⁵

TABLE E.5

USAID ACTIVE HEALTH PROGRAMS				
Project Title	Start Date	End Date	Total Estimated Cost	Cumulative Disbursements, as of 12/19/2023
Local Health Systems Sustainability (LHSS)	8/29/2019	8/28/2024	\$209,425,192	\$3,928,993
Assistance for Families and Indigent Afghans to Thrive (AFIAT)	7/10/2020	7/9/2025	117,000,000	45,830,563
Urban Health Initiative (UHI) Program	10/14/2020	10/13/2025	104,000,000	47,640,577
New DEWS Plus	2/2/2022	9/30/2031	50,000,000	11,876,066
Afghanistan Demographic and Health Survey (ADHS) Follow-On	10/9/2018	9/9/2023	10,500,000	165,269
Consolidated Grant - COVID-19 Response	9/30/2021	9/29/2026	6,000,000	5,934,715
Central Contraceptive Procurement (CCP)	4/20/2015	11/28/2023	3,599,998	3,676,081
Modeling American Healthcare, Standards & Values in Afghanistan	10/1/2020	9/30/2024	1,092,601	1,084,065
TB Data, Impact Assessment and Communications Hub (TB DIAH)	9/24/2018	9/24/2023	600,000	600,000
Meeting Targets & Maintaining Epidemic Control	4/15/2019	4/14/2024	270,000	1,155,000
Global Health Supply Chain Management (GHSCM-PSM)	4/20/2015	11/28/2023	176,568	5,220,172
Total			\$502,664,359	\$127,111,502

Note: Numbers have been rounded.

Source: USAID, response to SIGAR data call, 1/13/2024.

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 childbearing age and preschool children, in rural and peri-urban Afghanistan. AFIAT worked in 14 provinces this quarter to improve health and nutrition services and access to those services, increase the adoption



UNICEF distributes hygiene kits in Herat Province after the October 2023 earthquakes. (Photo by UNICEF/Sharifa Khan)

of ideal health and nutrition behaviors in communities, and work with partners to plan, finance, and manage the public health system.⁶⁶

According to its 2023 annual report, AFIAT supported 249 health facilities and 764 health practitioners over the year, trained 349 providers on clinical competency and counseling, and made 4,255 visits to its targeted health facilities.⁶⁷ AFIAT also supported several maternal health-focused initiatives. Safe cesarean surgery was introduced in provincial hospitals in Ghazni and Faryab Provinces and implementing partners conducted four tranches of training for 102 participants. AFIAT also introduced interventions to identify and manage post-partum hemorrhage in 18 health facilities in five provinces. Among 36,312 births at these facilities in 2023, 99.9% of women received active care throughout labor, and the postpartum hemorrhage fatality rate was just 0.3%.⁶⁸

AFIAT plans to train two cohorts of midwives in 2024 in leadership skills following the successful completion of a six-month leadership training program for 15 midwives in 2023. AFIAT is also working to increase the number of community midwives, female nurses, and female doctors.⁶⁹

Urban Health Initiative

The Urban Health Initiative (UHI) project is a five-year cooperative agreement funded by USAID and led by a consortium of implementing partners. UHI aims to improve access to primary care and lifesaving secondary and referral care for Afghans in urban areas, with a focus on women, children, and other vulnerable populations.⁷⁰

According to its 2023 annual report, UHI improved service delivery readiness across reproductive, maternal, newborn, child, and adolescent health

in 76 health facilities over the year through in-person and tele-mentoring. In total, 198,090 antenatal care visits and 237,246 first postnatal care visits were conducted, and 582,147 women were counseled on family planning. Of these, 346,722 women accepted family planning contraceptives, including condoms, oral pills, IUDs, tubal ligation, and implants. UHI-trained midwives and delivery-care providers also supported 230,059 births at these health facilities and screened 650,431 children aged 2–5 years old for malnutrition.⁷¹

This quarter, USAID reported that the Taliban halted UHI community midwifery activities in Kabul City because they involved home visits, which the Taliban restricted in an August 2023 edict. Midwifery activities at static health facilities continued to operate.⁷²

Local Health Systems Sustainability

Local Health Systems Sustainability (LHSS), a five-year, \$8 million project under the USAID Integrated Health Systems IDIQ [Indefinite Delivery, Indefinite Quantity contract], 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.⁷³

According to the LHSS 2023 annual report, the Afghanistan Social Marketing Organization expanded distribution to 100 new district areas and impoverished urban areas and grew their network of midwifery clinics and hospitals in low-income areas to serve women more effectively. In total, LHSS grew its network of private providers to include 144 solo practicing midwives this year in 31 hospitals and 126 pharmacies. LHSS also finalized a blueprint for launching a sustainable community-based distribution model, which will enter its pilot phase in 2024 contingent on available funding.⁷⁴

Following the December 2022 Taliban directive restricting women in the workforce, LHSS worked for approvals to reinstate female staff, and hired a new female staff member on the Monitoring, Evaluation, and Learning team to better support clinics that target female clients. Throughout 2023, LHSS strengthened its gender committee to better integrate gender inclusion into promotional materials and hold trainings for staff on the code of conduct. LHSS supported 88,000 low-income clients, 78% of whom were women, in receiving free or discounted health services.⁷⁵

LHSS reported one instance of Taliban interference this quarter. According to USAID, on November 22, 2023, a group of armed Taliban police from the General Directorate of Intelligence entered the main office of a LHSS grantee. They seized USAID-donated equipment and detained three senior executives who were interrogated for three days before being released. The seized equipment has not been returned, but no additional

safety measures have been instituted and USAID reported that staff continued to work despite the incident.⁷⁶

World Health Organization Initiatives

USAID/Afghanistan provides support to the World Health Organization (WHO) for polio eradication and national disease surveillance reporting.⁷⁷ This quarter, USAID approved a new one-year scope of work for WHO to support early detection and response to infectious disease outbreaks. WHO will work to expand the National Disease Surveillance and Response system's capacity to rapidly detect and respond efficiently to infectious disease outbreaks and other public health risks.⁷⁸

USAID BHA also funds various WHO health activities. In October 2023, as part of routine third-party program monitoring, USAID's Afghanistan Monitoring, Evaluation, and Learning Activity (AMELA) conducted site visits to five provinces to observe BHA-funded WHO health interventions. AMELA interviewed 40 beneficiaries and 10 implementing partner staff across five sites.⁷⁹ In total, the sites had 17 female health practitioners (at least three per site) and the majority of beneficiaries were female.⁸⁰

AMELA identified a number of potential problems and issues during these site visits that it said warrant further exploration, including: (1) not all staff were trained on the prevention of sexual exploitation and abuse; (2) no shaded waiting area for people seeking health services; (3) lack of required pharmaceutical drugs such as Mebendazole, used to treat roundworm, whipworm and similar infections; (4) no available drinking water; (5) staff did not wear gloves; (6) staff did not tell beneficiaries about feedback/complaint mechanisms; and (7) no toilets for men.⁸¹

Despite these problems, all five sites were determined to be clean, have separate queues for men and women, and have available handwashing stations. All interviewed staff also said they were able to provide the full range of services required by their scope of work at the health facilities, and that services followed Taliban ministry of public health guidelines, such as separate workspaces for men and women.⁸² For more information on public health in Afghanistan, see page 31.

DEMOCRACY, GENDER, AND RIGHTS PROGRAMS

USAID continues to manage five democracy, gender, and rights programs in Afghanistan focused on providing support to CSOs, the media sector, Afghan women and girls, and conflict-affected civilians.⁸³ Total estimated cost for these active programs is more than \$150 million, as seen in Table E.6.

TABLE E.6

USAID ACTIVE DEMOCRACY, GENDER, AND RIGHTS PROGRAMS				
Project Title	Start Date	End Date	Total Estimated Cost	Cumulative Disbursements, as of 12/19/2023
Women's Scholarship Endowment	9/27/2018	9/26/2028	\$60,000,000	\$50,000,000
Enabling Essential Services for Afghan Women and Girls	7/25/2022	7/24/2025	30,000,000	21,291,247
Supporting Transformation for Afghanistan's Recovery (STAR)	2/18/2021	12/31/2024	28,338,901	19,221,000
Afghan Support Project	9/16/2022	9/15/2025	19,999,554	4,834,221
Supporting Media Freedom and Access to Information for Afghan Citizens	9/23/2022	9/1/2025	11,798,379	2,750,000
Total			\$150,136,834	\$98,096,468

Note: Numbers have been rounded.

Source: USAID, response to SIGAR data call, 1/13/2024.

Supporting Transformation for Afghanistan's Recovery (STAR)

Since February 2021, USAID's STAR program has aimed to build resilience in some of Afghanistan's poorest and most conflict-affected communities by strengthening food and livelihood security through a consortium of implementing partners. STAR provides cash assistance, agricultural and livestock support, and supported market skills and linkages across nine provinces. The program was scheduled to end operations in September 2023, but an implementing partner requested a cost extension to meet some 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.⁸⁴

STAR's 2024 extension includes two activities: \$3.3 million to complete planned water, sanitation, and hygiene activities, and \$5 million to expand activities to support civilian victims of conflict. One STAR implementing partner signed an MOU with the Taliban ministry of rural rehabilitation and development. Another implementing partner is discussing an MOU with the same ministry.⁸⁵

According to the STAR annual report, the program reached 56,582 direct beneficiaries and 446,416 indirect beneficiaries in FY 2023. The primary objectives included improving livelihood security, access to safe water, and supporting conflict-affected children. A total of 3,137 cash for work laborers were hired on infrastructure projects; STAR consortium partners completed 43 water supply systems in Ghor and Herat Provinces, bringing safe drinking water to 37,963



UN Special Representative Roza Otunbayeva attends the Kabul Women's Trade Fair in November 2023. (Photo by UNAMA)

community members; and STAR reached 2,577 conflict-affected children and youth in 80 communities.⁸⁶

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 activity and aim to increase Afghan women and girls' access to protection services; provide resources and support directly to women-led 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 scheduled to run through July 2025.⁸⁷

This quarter, UN Women continued to face challenges, including difficulties implementing partners had in registering projects with the ministry of economy, as required by the Taliban. UN Women is adapting to this operating environment, but USAID is withholding additional details for the safety of staff and beneficiaries. UN Women continues to operate three women's protection centers in Kabul and one family resource center in Baghlan. In support of these shelters this quarter, UN Women partnered with 11 CSOs and trained 49 service providers on the provision of care to victims of gender-based violence.⁸⁸

UN Women also expanded its work with women in prisons, providing clothes, hygiene kits and personal care items, psychosocial services, and temporary accommodation for released detainees without family support.⁸⁹

Women's Scholarship Endowment

The Taliban December 2022 ban on women's university education has affected all students in Afghanistan supported by the Women's Scholarship Endowment (WSE), USAID's five-year, \$50 million program that help Afghan women earn a university or graduate degree in science, technology, engineering, and mathematics (STEM).⁹⁰ In July 2023, USAID extended WSE by five years to September 26, 2028, and increased the award to \$60 million. WSE now offers fields of study beyond STEM and expanded career readiness and leadership training activities.⁹¹

This quarter, the majority of WSE scholars were enrolled at the American University of Afghanistan in Doha, Qatar, and two were enrolled at a higher education institution in Afghanistan. The two students in Afghanistan are studying curative medicine and midwifery, study areas that are exempted from the Taliban ban. This quarter, no female students stopped their studies. In total, 28 students have completed degree programs under WSE scholarships. An additional 175 students continue to pause their studies while WSE explores options at regional universities.⁹²

In early 2024, WSE will complete the curricula for Women's Leadership Training, which equips beneficiaries with leadership skills and helps empower them to contribute to society. WSE will also launch soft skills trainings in 2024 on interpersonal development, administrative skills, and positive self-concept. WSE previously launched career readiness soft skill trainings in 2023, which 129 students completed.⁹³

Afghan Support Project

In late 2022, USAID launched the \$21.8 million Afghan Support Project (ASP) to support CSOs, civic activists, human rights defenders, and journalists in their efforts to protect basic rights and freedoms and ensure access to credible media. The project is expected to operate through September 2025.⁹⁴ ASP provides support through rapid response grants, professional development grants, window of opportunity grants, innovation grants, and its legal advisory defense fund.⁹⁵ ASP has not received any exemptions from the Taliban, nor has the implementing partner signed an MOU with them. This quarter, the Taliban expanded their ban on radio stations playing programs that include both male and female voices from Helmand Province to include Uruzgan, Farah, Ghor, and Logar Provinces.⁹⁶

This quarter, USAID modified ASP to include a Combating Trafficking in Persons (CTIP) component with \$1.85 million added to the award amount. Two related grants were issued to provide residential shelters for vulnerable boys, internally displaced children, homeless children, and other groups at-risk of being trafficked.⁹⁷ CTIP is anticipated to expand to a three-year activity under USAID's Office of Democracy, Gender, and Rights in early 2024 with the objectives of increasing trafficking case identification and referral through public awareness; improving victim protection

and support services; improving rehabilitation, recovery, and reintegration services; and increasing local CSOs' capacity and access to resources to combat trafficking in persons.⁹⁸

In total, ASP has awarded 62 grants, including 45 this quarter, to CSOs', media entities, journalists, and human rights defenders. According to USAID, grants help with various operational costs. Additionally, 275 beneficiaries received training or technical assistance.⁹⁹

Information, Dialogue, and Rights in Afghanistan

In September 2022, USAID started the \$6.1 million Supporting Media Freedom and Access to Information in Afghanistan program.¹⁰⁰ 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 to \$11,798,379 and the performance period extended to June 30, 2026.¹⁰¹

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 supports independent media and reporting on rights and governance issues; develops a strong cadre of female journalists and producers; assists journalists to operate safely; and informs Afghan citizens about critical issues of public interest.¹⁰²

This quarter, IDR's media partner aired 939 segments on an Afghan media network across a range of development topics. Key coverage included women's protests against restrictive Taliban policies and the Taliban's limits on the public's access to information. In addition to TV segments, online articles were viewed 16 million times, an 8% increase from the previous quarter.¹⁰³

STATE DEPARTMENT PROGRAMS

DEMOCRACY AND HUMAN RIGHTS

The State Department's Bureau of Democracy, Human Rights, and Labor currently runs two programs supporting CSOs in Afghanistan.¹⁰⁴ Due to the current security situation in Afghanistan, information about these programs has been withheld at the request of the State Department.

SUPPORT FOR REFUGEES AND INTERNALLY DISPLACED PEOPLE

USAID and State/PRM continued to implement assistance to support Afghan refugees and internally displaced persons.¹⁰⁵ This quarter, assistance was newly targeted along the Afghanistan-Pakistan border to support Afghan refugees deported from Pakistan.¹⁰⁶ Some 493,000 Afghans returned to Afghanistan between September 15, 2023, and January 4, 2024, with hundreds of thousands more expected before July 2024.¹⁰⁷

On November 1, 2023, the government of Pakistan began implementing the “Illegal Foreigners Repatriation Plan” authorizing the arrest, detention, and deportation of all unregistered migrants, the majority of whom are Afghan. The UN’s International Organization for Migration released the Border Consortium Appeal to support the immediate needs of Afghan returnees at the Afghanistan-Pakistan border, including protection screening, shelter, and transportation to areas of origin or return. This quarter, PRM provided \$3.6 million to the Border Consortium partners to help support newly returned Afghans at border reception and transit centers.¹⁰⁸

PRM also broadly supports the UN’s Afghanistan HRP and funds its lifesaving, multisectoral humanitarian and protections activities across Afghanistan. In 2023, PRM made the following contributions to activities under the HRP:¹⁰⁹

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

For more information on Afghan refugees and internally displaced people, see page 21.

REMOVING EXPLOSIVE REMNANTS OF WAR

This quarter, the UN reported that close to 500 schools and over 100 health facilities were each within one kilometer (0.62 miles) of an explosive hazard and that over 60 people are killed or injured every month by unexploded ordnance in Afghanistan.¹¹⁰ UN humanitarian mine action partners have cleared over 19 million items of unexploded ordnance from Afghanistan, but the threat remains high, especially for children.¹¹¹

State’s Bureau of Political-Military Affairs’ Office of Weapons Removal and Abatement (PM/WRA) manages the Conventional Weapons Destruction program in Afghanistan and—due to the ongoing risk to civilians—continues to fund land mine and explosive remnants of war (ERW) clearance activities through implementing partners.¹¹² PM/WRA currently supports five Afghan NGOs, one public international organization (UN Mine Action Service), and four international NGOs to help clear areas in Afghanistan contaminated by ERW and conventional weapons (e.g., unexploded mortar rounds).¹¹³

SIGAR Initiates Audit on State's Demining Activities in Afghanistan

This quarter, SIGAR initiated an audit of State PM/WRA's Conventional Weapons Destruction (CWD) program in Afghanistan since 2021 to evaluate how the bureau has modified its CWD activities as a result of the Taliban's takeover. SIGAR is also reviewing how State has measured and achieved activity goals and conducted required oversight of the Afghanistan CWD program.

SIGAR has previously audited State's CWD program and found that while State generally performed required oversight, it was often not within the required time frames and therefore State could not determine if its award adjustments were effective. SIGAR also found that the amount of mine and explosives-contaminated land increased despite demining programs. For more information on SIGAR's ongoing audits, see pages 140–143.

Direct assistance to the former Afghan Directorate for Mine Action Coordination (DMAC), an Afghan government entity, was canceled on September 9, 2021, in compliance with international sanctions against specially designated terrorist groups.¹¹⁴ PM/WRA said DMAC, which oversees humanitarian mine action programs and is run by the Taliban, resumed its accreditation of U.S.-funded projects and implementing partners, which are extensions of those granted prior to August 2021. DMAC accreditation certifies that an organization has the technical capability to conduct demining programs and its procedures are consistent with international and national mine action standards.¹¹⁵ DMAC still lacks the resources to fully operate the national mine database, quality assurance practices, and its own operations.¹¹⁶ PM/WRA said that DMAC has supported humanitarian mine programs by working with the UN when local authorities have attempted to interfere with regular clearance operations.¹¹⁷

This quarter, PM/WRA implementing partners cleared 9,287,279 square meters of minefields, and destroyed 176 anti-tank mines and anti-personnel weapons, 468 items of unexploded ordnance, and 852 small arm ammunition.¹¹⁸ PM/WRA had \$5 million in FY 2023 funds available for obligation as of December 15, 2023.¹¹⁹ Since September 2021, PM/WRA implementing partners have paid nearly \$1.3 million in taxes to Taliban entities, the majority of which is withheld payroll tax.¹²⁰ Several PM/WRA implementing partners have signed MOUs with the Taliban's director of mine action; none signed agreements with Taliban provincial and district officials this quarter.¹²¹

From 1997 through December 15, 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 377,178,915 square meters of land and destroyed 8,509,702 landmines and ERW.¹²² However, the exact number of landmines and ERW yet to be destroyed is unknown. After the first quarter of FY 2024, PM/WRA

estimated there are 1,130 square kilometers of contaminated minefields and battlefields remaining, but this figure fluctuates with additional surveys and clearance activities' completion.¹²³

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.¹²⁴

As of December 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 \$25 million for the Afghanistan Opium Surveys from 2006 to December 2023, and \$10.3 million for AOTP between December 2011 and December 2023.¹²⁵ The AOTP monitors and analyzes trends in the Afghan opiate industry to support the international response to the illicit drug economy.¹²⁶ 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.¹²⁷ 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 \$4.5 million from February 2017 to December 2023.¹²⁸

INL's treatment and prevention services and alternative livelihood programs remain active in Afghanistan. To date, INL has disbursed approximately \$86 million to implement these programs.¹²⁹ For more information on Afghanistan's narcotics production, see page 50.

DEPARTMENT OF DEFENSE PROGRAMS

U.S. SECURITY CONTRACT CLOSE-OUTS

Following the Taliban takeover, U.S. funding obligations for the Afghan National Defense and Security Forces (ANDSF) ceased, but disbursements to contractors continue, as necessary, until all Afghanistan Security Forces Fund (ASFF) obligations are liquidated, DOD told SIGAR.¹³⁰

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). Whether the contracts were awarded using ASFF funds, for which the Combined Security Transition Command-Afghanistan (CSTC-A) received obligation authority from the DOD Comptroller, or using ASFF funds for which the Defense Security Cooperation Agency received obligation authority and then passed

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>.

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.¹³¹

Contract vendors must submit claims to begin the close-out 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.¹³²

As seen in Table E.7, ASFF funds that were obligated by CSTC-A or its successor Defense Security Cooperation Management Office-Afghanistan (DSCMO-A) (which was disbanded on June 1, 2022), for use on new contracts awarded locally by Army Contract Command-Afghanistan or as military interdepartmental purchase requests to leverage already-awarded contracts, have total remaining unliquidated ASFF obligations of \$77.8 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 \$216.4 million.¹³³

Between FY 2002 and FY 2021, Congress appropriated \$88.8 billion to the Islamic Republic of Afghanistan to provide security for Afghanistan.¹³⁴

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	\$239,790,849	\$161,952,465	\$77,838,384	12/21/2023
Department of the Air Force Obligated Contracts				
A-29s	\$1,031,492,000	\$992,632,000	\$38,860,000	10/24/2023
C-130	153,070,000	112,680,000	40,390,000	11/30/2023
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	9/29/2023
Munitions	18,852,000	10,705,000	8,145,000	12/8/2023
Department of the Army Obligated Contracts				
ASFF	\$342,418,035	\$300,425,657	\$41,992,378	12/14/2023
UH-60	327,840,177	310,864,002	16,967,482	12/14/2023
ASFF Ammunition	59,212,970	42,729,733	16,461,206	12/8/2023
PEO STRI (simulation, training, and instrumentation)	451,305,554	445,471,086	5,834,469	12/14/2023
Department of the Navy Obligated Contracts				
Contracts	\$30,714,660	\$7,395,672	\$23,317,006	12/14/2023
Total	\$2,816,271,117	\$2,519,863,126	\$294,272,161	

Note: ^aUnliquidated 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, 12/21/2023 and 12/15/2023; DOD, "DOD Dictionary of Military and Associated Terms," 11/2021, p. 295.

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- 126 UNODC, Afghan Women and the Opiate Trade, 2022, p. 7.
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- 130 DOD, OUSD-P, response to SIGAR vetting, 10/15/2022.
- 131 DOD, OUSD-P, response to SIGAR vetting, 10/15/2022.
- 132 DOD, OUSD-P, response to SIGAR vetting, 10/11/2022; DOD, OUSD-P, correspondence with SIGAR, 9/25/2022.
- 133 DOD, OUSD-P, response to SIGAR data call, 12/15/2023.
- 134 See Appendix A, Table F.10, U.S. Appropriations Made Available for Afghanistan Reconstruction and Post-Withdrawal Assistance, FY 2002–December 31, 2023.

“The diversion of humanitarian assistance by the Taliban is of particular concern given the humanitarian crisis the populace faces as well as the Taliban’s terrorist ties.”

—*Inspector General
John F. Sopko*

4 SIGAR OVERSIGHT



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A woman holds her child in a refugee tent at the Torkham border crossing, November 2023. (Photo by UN Women/Sayed Habib Bidell)

SIGAR OVERSIGHT ACTIVITIES

SIGAR's oversight was highlighted at two congressional hearings this quarter on the Biden administration's Afghanistan policy. At the first hearing, held on November 14, Inspector General John F. Sopko testified before the House Foreign Affairs Committee about the Taliban's continued aid diversion and interference with U.S. assistance to Afghanistan, and about SIGAR's ongoing work. At the second hearing, held on January 11, by the House Foreign Affairs Subcommittee on Middle East, North Africa, and Central Asia, Members of Congress questioned U.S. Special Representative for Afghanistan and Deputy Assistant Secretary for the Bureau of South and Central Asian Affairs Thomas West, U.S. Special Envoy for Afghan Women, Girls, and Human Rights Rina Amiri, and U.S. Agency for International Development (USAID) Assistant Administrator of the Bureau for Asia Michael Schiffer about SIGAR's work concerning the Taliban's diversion of aid, the Afghan Fund, and the State Department's lack of cooperation with SIGAR.

IG Sopko's testimony preceded SIGAR's Afghan Fund report issued this quarter in response to a congressional inquiry, which details how the more than \$3.5 billion Fund is managed. In December, two former Afghan government officials, Mir Rahman Rahmani and his son, Ajmal Rahmani, were sanctioned by the U.S. Treasury Department's Office of Foreign Assets Control (OFAC) for their widespread involvement in international corruption, following their nomination by SIGAR under the Global Magnitsky Human Rights Accountability Act. SIGAR continues to examine waste, fraud, and abuse from before and after the fall of the Afghan government.

Congress remains supportive of SIGAR's requests for information from the Department of State and USAID regarding the agencies' operations in Afghanistan and safeguarding of U.S. assistance. USAID has largely resumed cooperation with SIGAR, while State and SIGAR continue to discuss how best to resolve outstanding issues regarding State's full cooperation.

This quarter, SIGAR's work covers the oversight and vetting challenges of U.S.-funded assistance programming amid the Taliban's ongoing efforts to interfere with and divert this aid.

SIGAR issued 11 products this quarter, including this quarterly report. SIGAR also completed six financial audits of U.S.-funded projects in Afghanistan that identified \$540,756 in questioned costs as a result of internal-control deficiencies and noncompliance issues by U.S. government contractors.

SIGAR issued one performance audit report and one evaluation report, examining U.S. agency vetting of implementing partners and UN cash shipments to Afghanistan.

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

SIGAR'S WORK FEATURED AT TWO CONGRESSIONAL HEARINGS

This quarter, SIGAR's work was featured at two congressional hearings, one held by the House Foreign Affairs Committee on November 14, 2023, and the other by the House Foreign Affairs Committee, Subcommittee on Middle East, North Africa, and Central Asia on January 11, 2024. At both hearings, Members of Congress highlighted SIGAR's work while raising questions about U.S. assistance to Afghanistan and called upon the State Department and USAID to cooperate with SIGAR.



Inspector General John Sopko testifies before the House Foreign Affairs Committee, November 14, 2023. (C-SPAN Photo)

At the first hearing, entitled “Examining the Biden Administration’s Afghanistan Policy Since the U.S. Withdrawal,” Inspector General John Sopko briefed the House Committee on Foreign Affairs on ongoing U.S. assistance to Afghanistan and previewed SIGAR’s preliminary findings to Chairman Michael McCaul’s (R-TX) March 2023 request that SIGAR examine whether and how U.S. funds have been provided to or diverted by the Taliban since the collapse of the Afghan government in August 2021. The committee, led by Chairman McCaul and Ranking Member Gregory Meeks (D-NY), inquired

about a number of issues, including best practices for avoiding interference in the delivery of U.S. assistance, the management of the \$3.5 billion Afghan Fund, and the status of Afghan refugees awaiting U.S. resettlement. In this hearing, IG Sopko expanded on his April 2023 testimony before the House Oversight and Accountability Committee discussing SIGAR’s continuous communication with the House of Representatives on protecting U.S. taxpayer dollars, SIGAR’s ongoing work, and recent developments in Afghanistan, in addition to a variety of SIGAR engagements with European policymakers and the Afghan diaspora in 2023.

IG Sopko emphasized that “the Taliban is diverting or otherwise benefiting from a considerable amount of U.S. assistance” to Afghanistan. He explained that Taliban officials routinely pressure U.S. partners to hire Taliban allies, insist that U.S. partners contract with Taliban-affiliated companies, dictate which Afghans should receive U.S. aid, demand payoffs from U.S. partners before a project can begin, divert U.S. food aid to Taliban soldiers, and tax recipients of aid once it is delivered.

IG Sopko shared data gathered by SIGAR about aid delivery and interference in Afghanistan:

- SIGAR interviewed 39 people with direct aid experience on the ground in Afghanistan since the collapse—including UN officials and Afghan and international partners. Of these, almost all recounted first-hand experiences with Taliban diversion of or interference in U.S. assistance.
- A survey of Afghan NGOs in seven provinces revealed a range of interference in U.S. assistance since the collapse—including extortion.
- In a questionnaire of Afghan NGOs, 37 of 58 respondents reported having paid a total of \$10.1 million in taxes, fees, duties, or payments for public utilities using U.S. taxpayer funds between August 2021 and May 2023.

As a result, IG Sopko stated “SIGAR’s work shows that there are no good choices for policymakers when providing humanitarian assistance in an environment like Afghanistan—only trade-offs.” He emphasized that as long as the U.S. provides aid for the benefit of the

Afghan people, it is paramount to utilize all available tools to reduce Taliban diversion and interference by strengthening compliance, vetting standards, and third-party monitoring. Precisely because of its importance, this quarter, SIGAR issued a performance audit that examined USAID's vetting practices for implementing partners in Afghanistan (summarized on pages 94–95); SIGAR is currently assessing State's vetting practices.

IG Sopko also provided preliminary findings from SIGAR's work about the \$3.5 billion Afghan Fund. These included how the Fund's Board of Trustees is still solidifying its operational procedures and has not yet approved any disbursements to support Afghanistan, and that the Fund's articles of association do not specify specific controls to ensure funds are not provided to the Taliban, although some general safeguards exist. IG Sopko said SIGAR's work raised questions and concerns about the Fund's longevity and vetting process for its trustees. SIGAR issued its Afghan Fund report on January 4, 2024, which can be found at www.sigar.mil.

IG Sopko also reported on the status of USAID and State's cooperation with SIGAR. USAID has largely resumed cooperation, while State has "delayed providing relevant information related to its actions to vet implementing partners, its ongoing programs to prevent and respond to gender-based violence in Afghanistan, and its oversight of programs it funds through public international organizations," all of which impact ongoing SIGAR products.

At the second hearing, U.S. Special Representative to Afghanistan and Deputy Assistant Secretary for the Bureau of South and Central Asian Affairs Thomas West, U.S. Special Envoy for Afghan Women, Girls, and Human Rights Rina Amiri, and USAID Assistant Administrator of the Bureau for Asia Michael Schiffer responded to questioning from the Subcommittee on Middle East, North Africa and Central Asia about the issues IG Sopko raised in his testimony, illustrating the continuing need for vigorous oversight of U.S. assistance by an independent oversight body.

Committee Chairman Michael McCaul, Vice Chair of the Subcommittee, Rep. Tim Burchett (R-TN), Rep. Rich McCormick (R-GA), and Rep. Mike Lawler (R-NY) asked Ambassador West about the Taliban's diversion of aid

and the State Department's failure to respond to some 30 outstanding requests for information from SIGAR. The information SIGAR requested affected four different SIGAR initiatives, including SIGAR's audit regarding the diversion of funds by the Taliban. Some of these information requests had been pending for more than a year and involve basic information, such as copies of funding awards made to the United Nations and nongovernmental organizations. Rep. McCormick said the State Department's failure to answer the requests suggested "a desire to obstruct SIGAR," adding that SIGAR represents "us the people, if you will" and that "if they're not satisfied, we're not satisfied."

Ambassador West said that he would personally look into the outstanding requests from SIGAR. Under persistent questioning from Rep. Lawler, he and Assistant Administrator Schiffer conceded that they knew of attempts by the Taliban to divert aid to their preferred populations, to pressure the UN and NGOs to hire Taliban members, relatives, and allies, and to pressure the UN and NGOs to partner with Taliban-affiliated NGOs, as SIGAR has reported. Rep. Lawler told them that given SIGAR's reports and IG Sopko's testimony before the committee, "it would actually behoove you to quickly get to the bottom of the discrepancies between you and he on what is actually happening with the Taliban."

Rep. Brian Mast (R-FL) and Rep. James Baird (R-IN) asked about the concerns SIGAR raised this quarter in its report on the Afghan Fund. Rep. Mast questioned Ambassador West about how one of the Afghan Fund board members, Shah Mehrabi, had in the past misrepresented his educational credentials, expressing incredulity when Ambassador West said State would still have appointed Mehrabi to the board even if they had known about his misrepresentations. Rep. Baird asked about that, and about why the Afghan Fund had not disbursed any funds and about possible conflicts of interest at the Fund.

IG Sopko's testimony before the committee was the 28th time he has testified before Congress since being appointed in 2012.

PERFORMANCE AUDITS AND EVALUATIONS

SIGAR conducts performance and financial audits of programs and projects connected to U.S. assistance in Afghanistan. SIGAR has nine ongoing performance audits and evaluations, and 45 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 Monitoring Challenges

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

Performance Audit 24-11-AR: Implementing Partner Vetting in Afghanistan: The USAID Mission to Afghanistan Complied with Vetting Requirements but USAID's Bureau for Humanitarian Assistance Did Not

Since 2001, USAID has awarded grants, cooperative agreements, contracts, and other funding to implement development and humanitarian assistance projects in Afghanistan. Federal laws and regulations require U.S. agencies to ensure that they do not fund or contract with prohibited countries, organizations, individuals, or terrorist groups, including those identified by the Department of Treasury's Office of Foreign Assets Control (OFAC). USAID's partner vetting process involves screening organizations that implement USAID activities overseas to determine whether they have ties to OFAC-prohibited entities. This audit assessed the extent to which USAID adhered

to applicable policies and procedures for vetting implementing partners of USAID-funded activities in Afghanistan.

SIGAR found that USAID's Mission to Afghanistan (Mission) followed USAID's partner vetting requirements in Afghanistan for nongovernmental organizations (NGOs) and **Category 1 public international organizations** (PIOs), or organizations composed of several member states. However, SIGAR found that from July 2021 through July 2022, USAID's Bureau for Humanitarian Assistance (BHA) did not comply with partner vetting procedures established in USAID Automated Directives System (ADS) Chapter 319. Both the USAID ADS and Mission Order 201.06 establish different vetting requirements, contingent upon whether the implementing partner's organizational type is (a) designated as an NGO, (b) designated as a Category 1 PIO, or (c) an "Exception to [ADS Chapter 319 on Partner Vetting] Policy" request is approved and cleared by USAID.

After reviewing several activities' supporting documents, SIGAR determined that the Mission complied with USAID's vetting requirements for NGOs because it followed ADS guidance by vetting non-domestic implementing partners, sub-awardees, and program beneficiaries. SIGAR also found that five PIOs were on USAID's list of approved Category 1 PIOs, indicating that USAID reviewed the organizations and found that they met funding requirements.

SIGAR also found that BHA, which conducted its programs separately from the Mission, did not comply with the partner vetting requirements for urgently needed humanitarian assistance from January 2021 to July 2022. SIGAR studied BHA's compliance with vetting requirements by testing supporting documentation provided by BHA on a sample of awards active from March 1, 2022, through November 30, 2022. SIGAR found that eight of BHA's implementing partners still required vetting by BHA because they were not designated as Category 1 PIOs.

While BHA began vetting implementing partners and their sub-awardees in Afghanistan on October 1, 2022, SIGAR found that BHA was not in compliance with vetting requirements from July 2021 to July 2022 because BHA did not adhere to ADS vetting requirements and did not have an approved Exception to Policy during this timeframe. BHA's noncompliance during the 18-month period after the publication of ADS 319's partner vetting requirements meant that it provided almost \$40 million to eight NGOs and their sub-awardees that could have been prohibited entities.

SIGAR made one recommendation to help improve USAID's BHA compliance with ADS partner vetting requirements. SIGAR recommended that USAID's Administrator ensure that Missions and Bureaus adhere to the ADS requirements to either vet implementing partners and sub-awardees or obtain an approval for an Exception to Policy for vetting activities prior to implementing an award. SIGAR is also conducting a performance audit that examines State's vetting of implementing partners for programs in Afghanistan. For more information on SIGAR's ongoing work, see Appendix B.

Category 1 public international

organizations: are (1) generally major international agricultural research centers or international PIOs, (2) work closely and frequently with USAID, and (3) receive more USAID funding than Category 2 PIOs. Many of them are UN bodies and financial institutions like the World Bank and Asian Development Bank. Upon an organization's designation as a Category 1 PIO, USAID may rely on that organization to perform vetting functions on its behalf and self-report sanctions violations.

Source: USAID, List of Public International Organizations, A Mandatory Reference for ADS 308, Partial Revision Date: 12/4/2020.

Evaluation Report 24-12-IP: U.S. Cash Shipments to Afghanistan: The UN has Purchased and Transported More than \$2.9 Billion into the Country to Implement Humanitarian Assistance

After the Taliban overthrew the democratically elected government of Afghanistan in August 2021, the international community established various sanctions, such as freezing the Afghan central bank's (Da Afghanistan Bank or DAB) overseas reserves and other actions to isolate Afghanistan's banking sector. However, these sanctions, and the subsequent isolation, meant that implementing partners did not have reliable or sufficient cash-on-hand to purchase and deliver required goods and services throughout the country. As a result, the UN, in consultation with the U.S. Departments of State and Treasury, determined that it needed to transport U.S. cash into the country to pay for the operational and programming costs associated with delivering humanitarian assistance. Since August 2021, the UN has purchased, transported, and transferred at least \$2.9 billion for use in Afghanistan using international donor contributions. The United States is the largest international donor to Afghanistan, having appropriated about \$2.1 billion in funding to the UN, other public international organizations, and nongovernmental organizations operating in Afghanistan since August 2021.

This report responded, in part, to a March 2023 request from the Chairman of the U.S. House Foreign Affairs Committee, Michael McCaul, and examined (1) the amount of U.S. funding provided to Afghanistan through PIOs and NGOs since August 15, 2021, and how much of that amount was used to purchase U.S. cash; (2) how the UN, and other PIOs and NGOs as applicable, transport and transfer U.S. dollars to Afghanistan for humanitarian and development assistance; and (3) how the receiving private Afghan banks convert U.S. dollars into cash for humanitarian and development aid use in Afghanistan.

SIGAR found that the UN is the only organization known to be purchasing and transporting cash, of any type, for humanitarian assistance in Afghanistan. Since its first cash shipment in December 2021, the UN has made at least 80 purchases of U.S. dollars for transport to Afghanistan. It began purchasing and shipping U.S. cash because of Afghan banks' inability to participate in international wire transfers and Afghanistan's lack of domestic currency, the afghani (AFN), circulating throughout its economy. Once the U.S. dollars arrive in Kabul, SIGAR found that UN personnel inspect and count the money before transporting it to a private Afghan bank used by the UN.

SIGAR also found that the Taliban benefit from the cash shipments. UN entities and UN-partnered PIOs and NGOs receiving cash from the UN's cash shipments use either U.S. dollars or afghanis to fund their operations. When these groups require afghanis, they solicit bids from

private banks to convert the shipped-in U.S. cash. However, SIGAR found that many private banks do not typically maintain enough afghanis to exchange for large amounts of U.S. dollars. As a result, the bank typically uses UN-supplied U.S. dollars to purchase afghanis from the Taliban-controlled DAB through cash auctions. As a result, DAB, and thereby the Taliban, has accumulated a large supply of U.S. dollars.

Unless Afghanistan can overcome the consequences of sanctions, alleviate ongoing cash shortages, or develop sufficient internal controls and infrastructure to allow for digital transactions, it will remain dependent on UN shipments of U.S. cash to fund humanitarian operations. SIGAR did not make any recommendations in this report.

Financial Audits

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

SIGAR's financial audit program identifies **questioned costs** resulting from a contract or grant awardee's lack of, or failure to comply with, internal controls, or a failure to comply with applicable requirements. The results of SIGAR's financial audits, including any recommendations about questioned costs, are provided to the funding agencies to make final determinations on fund recovery. Since 2012, SIGAR's financial audits have identified more than \$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 six financial audits of U.S.-funded projects to rebuild Afghanistan. An additional 45 ongoing financial audits are reviewing \$480 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 December 31, 2023, funding agencies had disallowed \$29.75 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)	
252 completed audits	\$9.62
45 ongoing audits	0.48
Total	\$10.10

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, 12/20/2023.

also identified and reported 779 compliance findings and 846 internal-control findings to the auditees and funding agencies.

Financial Audit Reports Issued

The six financial audits completed this quarter identified \$540,756 in questioned costs as a result of internal-control deficiencies and noncompliance issues.

Financial Audit 24-10-FA: USAID's Afghanistan's Measure for Accountability and Transparency Program

Audit of Costs Incurred by Management Systems International Inc.

On August 23, 2017, USAID awarded a \$31,986,588 combination contract to Management Systems International Inc. (MSI) to support the Afghanistan's Measure for Accountability and Transparency project. The project's objective was to support Afghan government efforts to reduce and prevent corruption in government public services. USAID modified the contract 10 times, but did not change the total award amount or the period of performance. The period of performance for this contract was from August 23, 2017, to March 11, 2022.

SIGAR's financial audit, performed by Conrad LLP, reviewed \$11,763,291 of costs charged to the contract from August 23, 2020, through March 11, 2022. Conrad identified one deficiency with MSI's internal controls and one instance of noncompliance with the terms of the contract and the U.S. Code of Federal Regulations. Because of the deficiencies in internal controls and instances of noncompliance, Conrad identified \$49,797 in questioned costs.

Financial Audit 24-09-FA: USAID's Integrated Lifesaving Health, Nutrition, Protection and Water, Sanitation, and Hygiene Program in Conflict-Affected Areas of Eastern Afghanistan

Audit of Costs Incurred by Première Urgence Internationale Services Inc.

On July 15, 2020, USAID awarded a \$4,500,000 grant to Première Urgence Internationale Services Inc. (PUI) to support an integrated emergency health, nutrition, protection, water, sanitation, and hygiene program in conflict-affected areas of eastern Afghanistan. The purpose of the grant was to provide basic health care through mobile health teams in targeted regions of Afghanistan and strengthen existing health facilities to ensure the sustainability and impact of the program. The period of performance for the grant was from October 1, 2020, through March 31, 2022. USAID modified the grant one time; the modification did not extend the period of performance or the total funding.

SIGAR's financial audit, performed by Conrad LLP, reviewed \$4,500,000 in costs charged to the grant from October 1, 2020, through March 31, 2022. Conrad identified one material weakness, two significant deficiencies, and one deficiency in PUI's internal controls and four instances of

noncompliance with the terms of the grant. Because of the deficiencies in internal controls and instances of noncompliance, Conrad identified \$410,991 in questioned costs.

Financial Audit 24-08-FA: Department of State's Professional Program Evaluation and Review Development Program

Audit of Costs Incurred by Alutiiq Information Management LLC

On April 26, 2019, the State Department awarded a \$1,148,529 task order to Alutiiq Information Management LLC to support the Professional Program Evaluation and Review Development Program in Afghanistan. The goal of the task order was to provide project and program monitoring, evaluation, assessments, and planning on the use of third-party monitoring grants funded by State. State modified the task order nine times; the modifications extended the performance period from April 25, 2020, through April 25, 2023, and increased the total funding to \$3,150,366.

SIGAR's financial audit, performed by Crowe LLP, reviewed \$2,532,498 in costs charged to the task order from April 26, 2019, through July 31, 2022. Crowe identified one material weakness and one deficiency in Alutiiq's internal controls. The auditors also identified two instances of noncompliance with the terms of the task order. Crowe identified \$1,800 in questioned costs because of the deficiencies in internal controls and instances of noncompliance.

Financial Audit 24-06-FA: USAID's Afghanistan Monitoring, Evaluation, and Learning Activity

Audit of Costs Incurred by Management Systems International Inc.

On March 13, 2019, USAID awarded a five-year \$39,848,003 Cost Plus Fixed Fee completion contract to Management Systems International Inc. (MSI) to support the Afghanistan Monitoring, Evaluation, and Learning Activity project. The project's objective is to help ensure that USAID's development programs in Afghanistan achieve the intended results. USAID has modified the contract 27 times. The modifications have not changed the total award amount or the period of performance. The period of performance for this contract is from March 13, 2019, to March 12, 2024.

SIGAR's financial audit, performed by Conrad LLP, reviewed \$5,474,242 of costs charged to the contract from March 12, 2021, through April 1, 2022. Conrad identified one significant deficiency with MSI's internal controls and one instance of noncompliance with the terms of the contract or the U.S. Code of Federal Regulations. Because of the deficiencies in internal controls and instances of noncompliance, Conrad identified \$65,117 in questioned costs.

Financial Audit 24-05-FA: Department of the Army's UH-60A Afghanistan Maintenance and Training Program

Audit of Costs Incurred by Science and Engineering Services LLC

On September 20, 2018, the Department of the Army's Contracting Command awarded a 15-month, \$49,466,791 delivery order to Science and Engineering Services LLC (SES) to support the Aircraft Qualification Training program for the Army's Afghanistan Maintenance and Training requirement. The program's goal was to provide in-country UH-60A helicopter qualification training, flight operations support, and maintenance on UH-60A helicopters. The Army modified the delivery order 14 times; the modifications increased the total funding to \$159,979,762 and extended the period of performance from December 31, 2019, through November 30, 2022.

SIGAR's financial audit, performed by Crowe LLP, reviewed the delivery order's \$76,010,688 in incurred costs plus a fixed-fee balance of \$8,021,176 from October 1, 2019, through September 30, 2021. Crowe identified one material weakness and one deficiency in SES's internal controls, and one instance of noncompliance with the terms of the delivery order. Because of the deficiencies in internal controls and instances of noncompliance, Crowe identified \$13,051 in questioned costs.

Financial Audit 24-04-FA: Department of the Army's Support for the Afghan Air Force and Special Mission Wing UH-60 Fleet in Afghanistan

Audit of Costs Incurred by Amentum Services Inc.

On December 14, 2020, the Department of the Army's Contracting Command awarded a \$15,408,600 task order with a 12-month base period to DynCorp International LLC to support the Afghan Air Force and Special Mission Wing UH-60 fleet in Afghanistan. DynCorp International LLC later merged with other entities to form Amentum Services Inc. The task order included a base year plus transition periods and options that covered five additional years. The goal of the task order was to provide logistics support for non-standard rotary wing aircraft in the Afghan air services, including sustainment engineering, supply support maintenance planning, aircraft modifications, technical data, training, and manpower. The Army modified the task order 10 times; the modifications extended the performance period through February 1, 2022, and increased the total funding to \$60,561,022.

SIGAR's financial audit, performed by Crowe LLP, reviewed \$23,438,642 in costs charged to the task order from December 14, 2020, through February 1, 2022. Crowe did not identify any material weakness or significant deficiencies in Amentum's internal controls, or any instances of noncompliance with the terms of the task order. Accordingly, the auditors did not find any questioned costs.

Status of SIGAR Recommendations

The Inspector General Act of 1978, as amended, requires SIGAR to report on the status of its recommendations. This quarter, SIGAR closed 13 recommendations contained in five performance audit, inspection, and financial audit reports. From 2009 through September 2023, SIGAR issued 477 audits, alert letters, and inspection reports, and made 1,318 recommendations to recover funds, improve agency oversight, and increase program effectiveness.

SIGAR has closed 1,243 of these recommendations, about 94%. 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 265 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 86 open recommendations. Of these recommendations, 52 have been open for more than 12 months because the agency involved has not yet produced a corrective-action plan that SIGAR believes would resolve the identified problem, or has otherwise failed to appropriately respond to the recommendation(s).

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

LESSONS LEARNED

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

Afghan Fund Report Issued

SIGAR 24-07-LL: Afghan Fund Inquiry: Response to the U.S. House Foreign Affairs Committee

This quarter, SIGAR examined the operations, policies, and safeguards of the Afghan Fund, a charitable trust established for the benefit of the Afghan people. SIGAR found several areas of concern including a lack of specific safeguards to prevent Taliban diversion, ambiguity regarding potential conflicts of interest of Fund trustees, and the adequacy of the State Department's process for vetting trustees.

Announced in September 2022, the Afghan Fund aims to protect, preserve, and make targeted disbursements of \$3.5 billion in Afghan central bank (Da Afghanistan Bank or DAB) assets that were held in the United States prior to the Taliban takeover. The Fund's short-term goal is to promote monetary and macroeconomic stability; its long-term goal is to preserve unused monies for eventual return to DAB. The Fund is governed by a board of trustees consisting of a U.S. Treasury official, a Swiss government representative, and two Afghans with backgrounds in economics selected by State. SIGAR's report on the Fund was requested by the chairman of the House Foreign Affairs Committee in March 2023.

SIGAR found that after more than a year since being created, the Fund has made no disbursements for activities intended to benefit the Afghan people. SIGAR also found that Treasury and State are not currently willing to support a return of funds to the Afghan central bank, which is led by senior Taliban leaders under U.S. and UN sanctions. Additionally, SIGAR found that the Fund's requirement that all decisions be made by unanimous vote of its trustees could help prevent the Fund from engaging in risky activity.

Nonetheless, the report also identified several areas of concern. For example, State was unaware that one of the individuals it selected to be a fiduciary of DAB's assets was fired from a previous position for misrepresenting his credentials, raising questions about the adequacy of State's vetting process. State did not provide SIGAR with enough information to determine whether that process was sufficiently rigorous. Moreover, although efforts to operationalize the Fund could result in the establishment of additional controls, none of the Fund's current safeguards specifically address the issue of Taliban diversion.

Additionally, SIGAR noted that it was unclear how the Fund would handle conflicts of interest. In particular, the Fund's existing conflict-of-interest guidance specifies neither what might constitute a conflict of interest, nor who is responsible for adjudicating whether a conflict exists. These are not abstract questions because one of the Fund's trustees—Dr. Shah Mehrabi—is also an active member of DAB's governing body, the Supreme Council. In the absence of a clearer conflict of interest policy, it is unclear whether Dr. Mehrabi would be required to abstain from votes involving Afghanistan's

central bank, including any potential future vote on recapitalizing it with monies from the Fund. Furthermore, Dr. Mehrabi told SIGAR that the board had secured the services of an auditing firm he had recommended, and that he was “an alumnus” of it, but his recommendation was based on “cost and their extensive background.” It was not clear whether he had recused himself from a vote to hire this firm, or if that would be required by the Fund’s conflict-of-interest provision.

Among other matters, SIGAR suggested that Congress could consider requesting that State provide more details about how it selected the Fund’s Afghan trustees, including the names, titles, and total number of candidates who were considered. SIGAR also suggested that Congress could consider requesting that Treasury and State conduct a second assessment of DAB to determine the extent to which the central bank has met Treasury and State’s criteria for returning monies, and to encourage the Fund to develop a more robust conflict-of-interest policy.

The full report can be found at www.sigar.mil.

Ongoing Lessons Learned Program Work

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

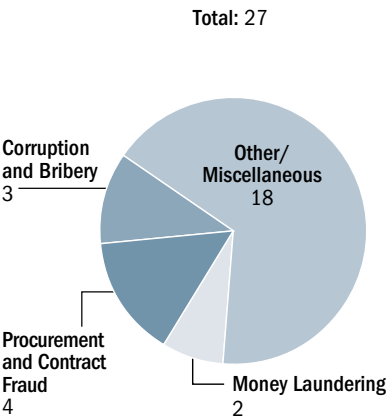
The second report is assessing the staffing of U.S. government personnel in positions relating to Afghanistan, with five key focus areas: recruitment/hiring, training, deployment, retention, and handover/backfilling. It will focus on the mechanisms of getting the right U.S. personnel into the right roles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

INVESTIGATIONS

Following the U.S. withdrawal and the collapse of the former Afghan government, SIGAR continues its investigations and criminal inquiries into corruption-related theft of U.S. taxpayer monies spent in and on Afghanistan. SIGAR’s Investigations Directorate oversees and investigates

FIGURE D.1

SIGAR INVESTIGATIONS:
NUMBER OF OPEN INVESTIGATIONS
October 1–December 31, 2023



Source: SIGAR Investigations Directorate, 12/30/2023.

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

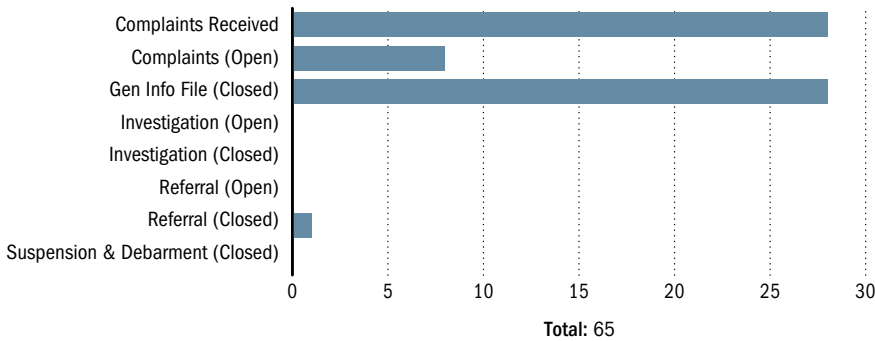
In a significant development this quarter, a SIGAR investigation resulted in the U.S. Treasury Department sanctioning two corrupt former Afghan officials. Additionally, SIGAR initiated two investigations and closed another, bringing the total number of ongoing cases to 27, as shown in Figure D.1.

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 28 complaints this quarter. In addition to working on new complaints, the Investigations Directorate continued work on complaints received prior to October 1, 2023. The directorate processed 65 complaints this quarter; most are under review or were closed, as shown in Figure D.2.

FIGURE D.2

STATUS OF SIGAR HOTLINE COMPLAINTS: OCTOBER 1–DECEMBER 31, 2023



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

U.S. TREASURY DEPARTMENT SANCTIONS TWO FORMER AFGHAN GOVERNMENT OFFICIALS FOR TRANSNATIONAL CORRUPTION FOLLOWING NOMINATION BY SIGAR

On December 11, 2023, two former Afghan government officials, Mir Rahman Rahmani and his son, Ajmal Rahmani, were sanctioned by the U.S. Treasury Department's Office of Foreign Assets Control (OFAC) for widespread involvement in international corruption, following their nomination by SIGAR under the Global Magnitsky Human Rights Accountability Act.

Initially signed in 2012 and expanded in 2016, the Global Magnitsky Act targets perpetrators of significant human rights abuses and corruption globally. Under the Global Magnitsky Act, the U.S. president can revoke and deny entry and place sanctions on individuals who are "responsible for extrajudicial killings, torture, or other gross violations of internationally recognized human rights," or "foreign government official responsible for acts of significant corruption..."

The Rahmanis' involvement in fuel theft and other crimes was extensive and included: artificially inflating the price of fuel contracts to deliver fuel to the Afghan National Defense and Security Forces, fraudulently importing and selling tax-free fuel owed on their contracts, and bribing their way into seats in the Afghan Parliament, where they used their positions to perpetuate their corruption. The Rahmanis inflated fuel contract prices by fraudulently submitting contract bids from numerous companies to conceal their involvement. Their schemes involved bid rigging and eliminating competition on contracts funded by U.S. taxpayers. For example, in 2014, several families involved in the fuel business, including the Rahmanis, colluded to inflate fuel prices on U.S.-funded contracts by more than \$200 million and eliminate competitor bids. Representatives for the Rahmanis' fuel companies repeatedly gave cash to Afghan customs officials in what were seen as bribes for excess *maffinamas*, or letters allowing them to import a limited amount of goods tax-free. Fraudulent use of these letters by the Rahmanis is estimated to have deprived the Afghan government of millions of dollars in tax revenue. The Rahmanis also under-delivered on their companies' fuel contracts, enhancing their corrupt fuel profits. One of their companies—Secure Movement Logistics—bribed Afghan National Army personnel to

hide their non-delivery of fuel, allowing at least 11 million liters of fuel to go undelivered.

Before the October 2018 parliamentary elections, Ajmal Rahmani gave money and gifts to potential voters in exchange for their support, with promises of more compensation after the election. To ensure his election, Rahmani also paid \$1.6 million to some members of the Afghan Independent Election Commission, in exchange for inflating the results by thousands of votes.

Similarly, Mir Rahman Rahmani paid millions of dollars to several members of the Afghan Parliament in 2018 to secure their votes for his bid for Speaker of Parliament. Mir Rahman Rahmani was the speaker of the Afghanistan lower house of parliament and Ajmal Rahmani was a member of the Afghanistan lower house of the parliament, the Wolesi Jirga, until the fall of the Afghan government in August 2021.

While their corrupt activities occurred in Afghanistan, the Rahmanis maintained an international corrupt network. Treasury designated 41 entities under the Global Magnitsky Act for being owned or controlled by, or for having acted or purported to act for or on behalf of, directly or indirectly, Ajmal Rahmani. The entities included German, Cypriot, Emirati, Afghan, Austrian, Dutch, and Bulgarian companies. Additionally, two German companies were designated under the Global Magnitsky Act for being owned or controlled by, or for having acted or purported to act for or on behalf of, directly or indirectly, Ocean Properties GmbH, a Rahmani company. A Dutch company is also being designated under the Global Magnitsky Act for being owned or controlled by, or for having acted or purported to act for or on behalf of, directly or indirectly, RZ Group FZE, another Rahmani-operated firm.

As a result of the Treasury sanctions, all property and interests on property of the Rahmanis that are in the United States or in the possession or control of U.S. persons are blocked and must be reported to the OFAC. In addition, any entities that are 50% or more owned by one or more blocked persons, directly or indirectly and individually or in the aggregate, are also blocked. Unless authorized by a general or specific

(exemption) license issued by the OFAC, the OFAC's regulations generally prohibit all transactions by U.S. persons or within (or transiting) the United States that involve any property or interests on property of designated or otherwise blocked persons.

Further, financial institutions and other persons that engage in certain transactions or activities with the sanctioned entities and individuals may expose themselves to sanctions or be subject to an enforcement action. The prohibitions include the making of any contribution or provision of funds, goods, or services by, to, or for the benefit of any designated person, or the receipt of any contribution or provision of funds, goods, or services from any such person.

The sanctions signify that bad actors engaged in rampant corruption and abuse on a global scale have been brought to justice and made to suffer severe consequences. IG Sopko said, "The Rahmani case shows how fuel crimes enabled a corruption enterprise on a grand scale. Those fuel crimes provided the Rahmanis the capital to bribe their way to high office, and to construct an international network of financial holdings. I am proud of SIGAR's investigators, whose dogged work exposed this corruption, and I'm grateful to Treasury's Office of Foreign Assets Control for their partnership with SIGAR in this matter."

As a result of SIGAR's successful nomination, the State Department concurrently designated the Rahmanis and their immediate family members under Section 7031(c) of the annual Department of State, Foreign Operations, and Related Programs Appropriations Act for involvement in significant corruption as a public official.

Follow the Money and Capital Flight Initiatives

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

SIGAR P1/P2 Referral Initiative Update

In December 2023, SIGAR communicated with 26 of 69 of its P1/P2 principal applicants (PA) identified as being in Pakistan awaiting or undergoing case processing by the Resettlement Support Center Islamabad. Three SIGAR PAs, as well as their family members, were identified as having been forcibly deported from Pakistan to Afghanistan while awaiting case processing. An additional 23 PAs, including family members, were identified as not yet having been deported, but facing ongoing danger from Pakistani authorities. To date, 134 SIGAR PAs and family members have been impacted by Pakistani deportation efforts.

OTHER SIGAR OVERSIGHT ACTIVITIES

SIGAR Meets with Ambassador Thomas West

Inspector General Sopko, Deputy Inspector General Eugene Aloise, and General Counsel John Arlington met with U.S. Special Representative to Afghanistan and Deputy Assistant Secretary for the Bureau of South and Central Asian Affairs Thomas West and members of his staff on January 4, 2024. The group discussed terrorism, the diversion of humanitarian assistance, the rights of women and girls, and other issues pertaining to Afghanistan.

IG Sopko Participates in Stanford University Hoover Institute Roundtable

On November 30, 2023, IG Sopko was hosted by Stanford University's Hoover Institution in Palo Alto, California, for a roundtable discussion on lessons learned from 20 years of Afghanistan reconstruction. Former NATO Deputy Secretary General Rose Gottemoeller moderated the panel. Panelists included former Deputy Assistant Secretary of Defense for South and Southeast Asia, Dr. Joe Felter, former NATO Assistant Secretary General for Operations, Dr. John Manza, SIGAR's Deputy Inspector General Gene Aloise, and SIGAR's Director of Lessons Learned Program Joe Windrem. IG Sopko talked about how the United States had an inadequate understanding of Afghanistan and how U.S. institutions could create change there, and lacked the personnel and expertise needed to rebuild the



Inspector General John Sopko (center) speaks with former NATO Deputy Secretary General Rose Gottemoeller (left) and former NATO Assistant Secretary General for Operations Dr. John Manza, (right) 11/30/2023.

country. He also attributed the U.S. failure in Afghanistan to a general lack of preparation for reconstruction-type missions.

SIGAR Attends Geneva Centre for Security Sector Governance Event

On November 9–10, 2023, SIGAR Supervisory Analyst Jordan Kane represented SIGAR at a workshop co-hosted by the Geneva Centre for Security Sector Governance and Principles of Peace in Geneva. The topic of the conference was “How Can Security Sector Actors Support Peace?” and participants—ranging from UN agencies, the State Department, the International Committee of the Red Cross, and other NGOs—helped refine a Principles for Peace guide for security sector actors supporting peace-building processes. The conference featured a peace game, which highlighted the lack of investment in learning how best to end wars, compared to the well-funded war-gaming industry.

SIGAR Holds Meetings with European Counterparts on Lessons Learned

SIGAR Supervisory Research Analyst and Project Team Lead David Young met with the European Union, European Commission, and the European Parliament in Brussels. The premise of the meetings was to discuss with relevant European officials how lessons from Afghanistan should be learned and implemented in places like Ukraine, the Sahel, and Gaza. Across more than 10 meetings, Mr. Young briefed and/or met with nearly 150 European officials focused on violent conflict. Mr. Young also spoke at a public think tank event at the Egmont Institute about how lessons from security sector assistance in Afghanistan should be learned and applied in the Sahel. EU officials then described similar challenges they are facing in Ukraine, the Sahel, Gaza, and Somalia.

In subsequent discussions, Mr. Young helped the officials address these challenges, using Afghanistan’s lessons as a springboard. In the meetings with the European Parliament’s (EP) Foreign Affairs Committee, participants focused on lessons for Ukraine, primarily strategy development and anticorruption. EP staff argued that some of their corruption concerns for Ukraine would be addressed through the EU’s exhaustive accession plan, as the Government of Ukraine would have to check so many anticorruption boxes that it would naturally address much of the problem. However, they remained concerned that large-scale infrastructure could only be built by power brokers who were sufficiently corrupt and would cause problems.

Mr. Young suggested that they create certain checks in their contracts so that individuals with problematic pasts could not participate in those projects, but they said their procurement system does not legally permit that kind of hands-on management. Mr. Young advised that there were indirect ways of creating that same pressure, particularly funding Ukrainian civil

society organizations to better position them to hold their own government accountable for contracting with integrity. Additionally, the EP discussed post-collapse Afghanistan and touched on issues relating to Taliban diversion and interference, to which Mr. Young shared SIGAR's ongoing work, as discussed in IG Sopko's November testimony to the U.S. House Foreign Affairs Committee.

SIGAR Ukraine Meeting

On December 15, 2023, Deputy Assistant Inspector General for Audits and Inspections Chris Borgeson and LLP Supervisory Research Analyst and Project Team Lead David Young met with RISE Ukraine, a coalition of Ukrainian and international organizations, including government officials and civil society experts, working for Ukraine's Reconstruction Integrity, Sustainability and Efficiency. Mr. Borgeson and Mr. Young presented an overview of SIGAR's work in Afghanistan, as well as lessons learned from 16 years of oversight in a war zone.

Mr. Borgeson and Mr. Young provided the overarching structure of U.S. reconstruction efforts in Afghanistan, an overview of SIGAR's structure and mandate, SIGAR's unique legislative and personnel resources, how SIGAR conducts and coordinates its oversight, and what key mechanisms account for SIGAR's success. They also provided an assessment of the challenges U.S. reconstruction efforts faced, ways to overcome those challenges, and highlighted the importance of fighting corruption from the outset and at all levels. Mr. Borgeson and Mr. Young participated in a question-and-answer session where they discussed ways that SIGAR's experiences in Afghanistan could benefit the Ukrainian government and Ukrainian civil society.

The event was hosted by the Institute of Analytics and Advocacy, a Ukrainian think-tank working on civil society development, policy and data analysis, and development and implementation of innovative digital solutions.

SIGAR BUDGET

SIGAR is currently funded under H.R. 6363—Further Continuing Appropriations and Other Extensions Act, 2024, signed into law on November 16, 2023, providing appropriated funding for 77 days. 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 117 employees on board at the end of the quarter, SIGAR had one fewer staff member than reported in the last quarterly report to Congress.

5 OVERSIGHT BY OTHER GOVERNMENT AGENCIES



OVERSIGHT BY OTHER GOVERNMENT AGENCIES CONTENTS

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Photo on previous page
Two brothers hold chickens they brought back to Afghanistan after returning from Pakistan.
(Photo by WFP)

OVERSIGHT BY OTHER GOVERNMENT AGENCIES

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

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

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

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

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

COMPLETED OVERSIGHT ACTIVITIES

As of December 31, 2023, participating agencies—DOD OIG, State OIG, GAO, and USAID OIG—have not issued any oversight products related to Afghanistan this quarter.

ONGOING OVERSIGHT ACTIVITIES

As of December 31, 2023, the participating agencies reported five ongoing oversight activities in Afghanistan. These activities are listed in Table 5.1 and described in the following sections by agency.

OVERSIGHT BY OTHER GOVERNMENT AGENCIES

TABLE 5.1

ONGOING OVERSIGHT ACTIVITIES OF OTHER U.S. AGENCIES, AS OF DECEMBER 31, 2023			
Agency	Project Number	Date Initiated	Project 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 at U.S. Embassies Kabul and Kyiv
USAID OIG	551F0123	4/21/2023	Audit of USAID's Efforts to Safeguard Implementers and Activities in Afghanistan
USAID OIG	55900424	11/30/2023	Financial Closeout Audit of USAID Resources Managed by the American University of Afghanistan

Source: DOD OIG, response to SIGAR data call, 12/14/2023; State OIG, response to SIGAR data call, 12/15/2023; USAID OIG, response to SIGAR data call, 12/11/2023.

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 (SIV) 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 Special Immigrant Visa program.

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

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

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 and one ongoing financial 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.

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

This financial audit will review the American University of Afghanistan's management of the Technical Capacity Building for the American University of Afghanistan program from February 1, 2021, to December 31, 2022.

Financial audits of USAID/Afghanistan programs are performed by public accounting firms. USAID OIG performs desk reviews, on-site supervisory reviews, and random quality control reviews of the audits and transmits the reports to USAID for action.

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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

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

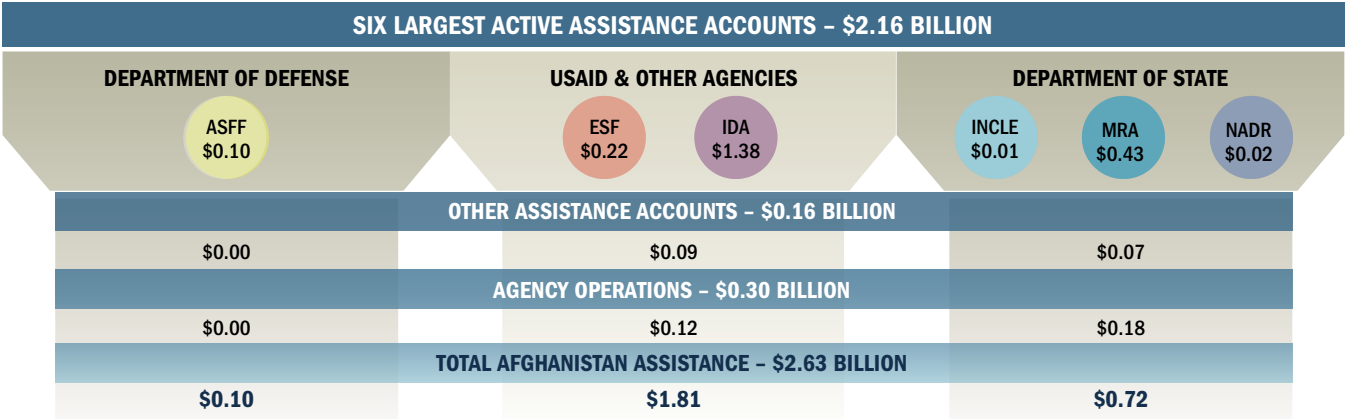
APPROPRIATED FUNDS

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

- Total appropriations for the FY 2022 to FY 2024 period ending December 31, 2023, reached nearly \$2.63 billion, with the two humanitarian assistance accounts, International Disaster Assistance (IDA) and Migration and Refugee Assistance (MRA), accounting for nearly \$1.82 billion, or 69%, of the total amount.
- Congress appropriated \$100.00 million to the Afghanistan Security Forces Fund (ASFF) in September 2022 to provide the Department of Defense with additional obligation authority to settle ASFF-funded contracts originally obligated before the Taliban takeover in August 2021.
- Appropriations of \$789.52 million were made to another 12 accounts for a variety of programming purposes and for agency operating costs.

FIGURE F.1

U.S. APPROPRIATIONS SUPPORTING AFGHANISTAN ASSISTANCE, FY 2022 TO FY 2024 Q1 (\$ 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 December 31, 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 to FY 2024 period ending December 31, 2023, exceed \$2.83 billion, with the two humanitarian assistance accounts, IDA and MRA, accounting for more than \$1.82 billion, or 64%, of the total amount.
- Disbursements from the Economic Support Fund (ESF) of nearly \$0.73 billion exceed appropriations of \$0.22 billion over this same period (as reported on the prior page) by more than \$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 more than \$1.87 billion equal 66.1% of their total post-withdrawal disbursements. U.S. government funding of these multilateral institutions is examined in more detail in Table F.9, Contributions to UN Agencies, UNAMA, and ARTF on page 135.

TABLE F.1

CIVILIAN SECTOR ACCOUNT DISBURSEMENTS OCTOBER 1, 2021, TO DECEMBER 31, 2023 (\$ MILLIONS)				
Civilian Sector Assistance Accounts	Disbursements			
	FY 2022	FY 2023	FY24Q1	Total
Economic Support Fund (ESF)	\$421.47	\$289.06	\$17.07	\$727.60
International Disaster Assistance (IDA)	408.25	786.07	114.64	1,308.96
International Narcotics Control & Law Enforcement (INCLE)	109.35	10.42	5.63	125.40
Migration and Refugee Assistance (MRA)	228.40	249.45	32.21	510.06
All Other Accounts	75.04	75.34	9.60	159.98
Total	\$1,242.51	\$1,410.33	\$179.15	\$2,832.00
Disbursements to UN Agencies, UNAMA, and ARTF	\$787.58	\$968.87	\$115.60	\$1,872.05
Percent of Total Disbursements	63.4%	68.7%	64.5%	66.1%

Note: All Other Accounts consists of CIO, USAGM, GHP, NADR, ECE, HRDF, and several other accounts without active programming but with minor disbursements in the FY 2022–FY24Q1 period. The timing and amount of disbursements were estimated for several of these accounts. State did not provide FY21Q4 data for the INCLE and MRA accounts, and consequently their FY 2022 disbursements cover the 7/1/2021 to 9/30/2022 period. See Table F.9, U.S. Contributions to UN Agencies, UNAMA and ARTF, for reporting on disbursements from ESF, IDA, INCLE, MRA, GHP, NADR, and CIO to these entities.

Source: SIGAR analysis of Development and Humanitarian accounts in the SIGAR Quarterly Report to the United States Congress, 1/30/2024, 10/30/2023, 10/30/2022, and 10/30/2021.

APPENDICES

AFGHANISTAN FUNDING PIPELINE

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

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

Table F.2, Funds Remaining Available for Possible Disbursement, presents these two components for each of the six largest active accounts. The first column, “FY 2022–2024 Funds Appropriated, Not Yet Obligated,” identifies \$235.57 million in FY 2022, FY 2023, and FY 2024 appropriations remaining available for obligation that have not been obligated as of December 31, 2023. The second column, “FY 2014–24 Funds Obligated, Not Yet Disbursed,” identifies \$1.05 billion in FY 2014 through FY 2024 appropriations that have been obligated and remain available for disbursement as of December 31, 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 \$1.28 billion as of December 31, 2023.

TABLE F.2

APPROPRIATED FUNDS REMAINING AVAILABLE FOR DISBURSEMENT SIX LARGEST ACTIVE ACCOUNTS DECEMBER 31, 2023 (\$ MILLIONS)			
Six Largest Active Accounts	FY 2022–24 Funds Appropriated, Not Yet Obligated	FY 2014–24 Funds Obligated, Not Yet Disbursed	Funds Remaining for Possible Disbursement
Afghanistan Security Forces Fund (ASFF)	\$97.32	\$294.27	\$391.59
Economic Support Fund (ESF)	95.00	410.46	505.46
International Narcotics Control and Law Enforcement (INCLE)	2.72	14.87	17.59
International Disaster Assistance (IDA)	35.53	267.04	302.57
Migration and Refugee Assistance (MRA)	-	54.34	54.34
Non-Proliferation, Antiterrorism, Demining, and Related Programs (NADR)	5.00	6.61	11.61
Total	\$235.57	\$1,047.59	\$1,283.16

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 December 31, 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. Please see Table F.3 through Table F.8 on pages 124–132 for additional details of ASFF, ESF, INCLE, IDA, MRA, and NADR funds remaining for possible disbursement and for the sources of this information.

The \$1.05 billion in funds that have been obligated but not yet disbursed consist of three sub-components, as follows:

- **Funds Obligated, Available for Subobligation.** USAID reported that it had obligated \$154.28 million in FY 2014 through FY 2016 ESF funds through bilateral agreements with the former Afghan government, and these funds remain available for subobligation. USAID plans to subobligate these funds on new or existing project awards over the next six months.
- **Active Projects, Funds Obligated and Available for Disbursement.** State and USAID reported that the ESF, IDA, INCLE, MRA, and NADR accounts together had \$517.94 million in unliquidated obligations spanning 82 active projects. Approximately 37% of this amount, or \$193.69 million, was obligated to 12 UN agencies through 21 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 \$365.34 million in unliquidated obligations for inactive, expired, or terminated contracts. DOD has not provided an ASFF contract count, but State and USAID reported that 109 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.

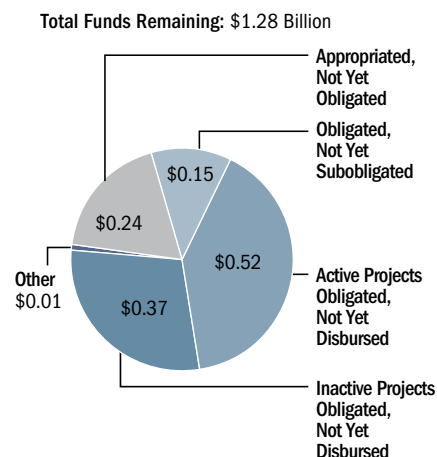
AFGHANISTAN SECURITY FORCES FUND

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 DECEMBER 31, 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 124–132 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 following receipt.

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 \$391.59 million as of December 31, 2023, consisting of \$97.32 million in FY 2022 appropriations that remained available for obligation, and \$294.27 million in FY 2018 to FY 2022 appropriations that had been obligated and remained available for disbursement, as shown in Table F.3.

TABLE F.3

AFGHANISTAN SECURITY FORCES FUND FUNDS REMAINING AVAILABLE FOR POSSIBLE DISBURSEMENT DECEMBER 31, 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	77.84
Air Force (A-29, C-130, PC-12 & C-208 Airframes & Munitions)	111.86
Army (UH-60 Airframe, Ammunition, PEO STRI, and Other)	81.26
Navy (Joint Warfare Center and Other)	23.32
Total Unliquidated Obligations	294.27
Total Funds Remaining Available for Possible Disbursement	\$391.59

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 85.

Source: DOD/OSD-F response to SIGAR data call, 12/15/2023; DOD/DFAS, AR(M) 1002 Appropriation Status by FY Program and Subaccounts (Cumulative) December 2023 Final, accessed at www.dfas.mil/dodbudgetaccountreports/ on 1/19/2024.

ECONOMIC SUPPORT FUND

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

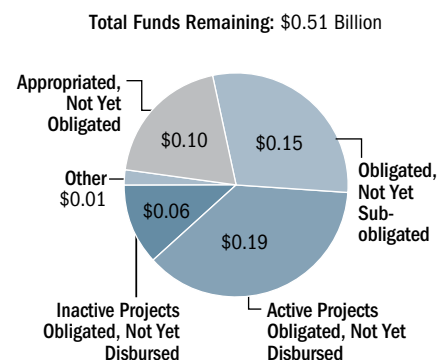
Consolidated Appropriations Act, 2022, by rescinding FY 2017, FY 2018, FY 2019, FY 2020, and FY 2021 ESF balances in FY22Q4. USAID also transferred \$25.00 million in FY 2020 and FY 2021 ESF balances to State in FY22Q4.⁶

USAID managed an ESF funding pipeline of \$505.46 million as of December 31, 2023, consisting of \$95.00 million in FY 2023 appropriations that remained available for obligation, and \$410.46 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 \$154.28 million in FY 2014 to FY 2016 ESF funds through bilateral agreements with the former Afghan government, and these funds remain available for subobligation. USAID plans to subobligate these funds on new or existing project awards over the next six months as set forth in the highlight box next to Table F.4.
- **Active Projects, Funds Obligated and Available for Disbursement.** USAID had obligated \$190.03 million on 19 active projects as described in Table F.4 that remained available for disbursement.
- **Inactive Projects, Funds Obligated and Available for Disbursement.** USAID had obligated \$57.09 million on 51 inactive or expired projects that remained available for disbursements. Among this group, nine power sector projects had unliquidated obligations of \$36.82 million.

FIGURE F.3

FUNDS REMAINING BY FUNDING SEGMENT, ECONOMIC SUPPORT FUND, AS OF DECEMBER 31, 2023 (\$ BILLIONS)



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

Source: See page 126 for additional information and sources of information.

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TABLE F.4

ECONOMIC SUPPORT FUND FUNDS REMAINING AVAILABLE FOR POSSIBLE DISBURSEMENT DECEMBER 31, 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	31.52
Urban Health Initiative (UHI) Program	Health	U.S. for Profit	27.37
Assistance for Families and Indigent Afghans to Thrive (AFIAT)	Health	U.S. Nonprofit	23.16
Competitiveness of Export-Oriented Businesses (ACEBA)	Economic Growth	U.S. for Profit	21.44
Afghanistan Value Chains - Livestock	Agriculture	U.S. for Profit	18.15
Safeguarding Civic Rights and Media Freedoms (Huquq)	Civil Society	U.S. Nonprofit	17.38
Supporting Transformation of Afghanistan's Recovery (STAR)	Civil Society	U.S. Nonprofit	9.12
Supporting Student Success in Afghanistan (SSSA)	Education	Afghan NP	8.33
Afghanistan Monitoring, Evaluation & Learning Activity (AMELA)	Program Support	U.S. for Profit	6.58
Global Health Supply Chain Management (GHSCM-PSM)	Health	U.S. for Profit	5.82
Central Contraceptive Procurement (CCP)	Health	U.S. for Profit	4.92
Young Women Lead (YWL)	Education	U.S. Nonprofit	4.84
Local Health Systems Sustainability (LHSS)	Health	U.S. for Profit	3.07
New Disease Early Warning System (DEWS) Plus	Health	WHO	3.00
Carpet and Jewelry Value Chains	Economic Growth	Foreign NP	1.65
Strengthening Education in Afghanistan (SEA II)	Education	U.S. Nonprofit	1.65
Supporting Media Freedom and Access to Information	Good Governance	U.S. Nonprofit	1.50
All Others Under \$0.50 Million (2 Active Projects and Activities)	Various	IPO and IP	0.54
Total Active			190.03
Inactive/Expired Awards, Balances Reserved for Close-Out			
Power Sector (9 Inactive and Expired Projects)	Power	7 IPs	36.82
Other Sectors (42 Inactive and Expired Projects)	Various	25 IPs	20.27
Total Inactive/Expired			57.09
Allocable to Active, Inactive, and Expired Awards			
Program Support and Other	Various	Various	9.06
Bilateral Unsubobligated Balances			
Bilateral Obligations of ESF FY 2014–16 Not Yet Subobligated			154.28
Total Unliquidated Obligations			410.46
Total Funds Remaining Available for Possible Disbursement			\$505.46

Bilateral Unsubobligated Balances

USAID plans to obligate \$154.28 million not yet subobligated, arising from bilateral agreements with the former Afghan government relating to ESF FY 2014–16 funds, into new and existing awards over the next six months. Some of these obligations will require State's Office of Foreign Assistance approval or Congressional notification.

Planned Obligations

Sector	(\$ Millions)
Agriculture	\$15.95
Democracy & Governance	12.59
Economic Growth	36.46
Education	19.04
Gender	7.66
Health	7.41
Infrastructure	13.19
Program Support & Other	41.98
Total	\$154.28

Source: USAID/Mission, response to SIGAR data call, 1/13/2024.

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

Source: USAID/Mission, response to SIGAR data call, 1/13/2024 and 4/3/2023.

INTERNATIONAL DISASTER ASSISTANCE

The International Disaster Assistance (IDA) account has been the largest recipient of U.S. government funding for Afghanistan assistance since the Taliban takeover in August 2021.⁸ 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, \$643.24 million in FY 2023 IDA funds, and \$69.61 million in FY 2024 IDA funds to Afghanistan programs, which are reported as appropriations by SIGAR, for total appropriations of \$1.38 billion for these three fiscal years through December 31, 2023.¹⁰

BHA managed an IDA funding pipeline of \$302.57 million as of December 31, 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 \$259.47 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 \$7.57 million on 20 inactive or expired projects plus program support that remained available for disbursement.

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TABLE F.5

INTERNATIONAL DISASTER ASSISTANCE FUNDS REMAINING AVAILABLE FOR POSSIBLE DISBURSEMENT DECEMBER 31, 2023 (\$ MILLIONS)			
Fund Status and Project Details	Sector	Implementing Partners	Funds Remaining
Funds Appropriated, Not Yet Obligated			
Portion of IDA FY 2024 Allocation for Afghanistan Not Obligated			\$35.53
Funds Obligated, Not Yet Disbursed			
Active Projects			
Emergency Food and Nutrition Assistance and Air Services	Food Assistance	WFP	65.23
WASH Response and Humanitarian Assistance Program	Non-Food Assist.	IOM	62.28
Project Name Withheld at Request of USAID	Multisector	U.S. Nonprofit	26.30
Project Name Withheld at Request of USAID	Multisector	U.S. Nonprofit	19.78
Project Name Withheld at Request of USAID	Multisector	Foreign NP	19.08
Project Name Withheld at Request of USAID	Multisector	Foreign NP	17.24
Project Name Withheld at Request of USAID	Multisector	U.S. Nonprofit	10.64
Project Name Withheld at Request of USAID	Multisector	Foreign NP	9.00
Integrated Nutrition, Cash, WASH, and Protection Services	Multisector	UNICEF	7.14
Project Name Withheld at Request of USAID	Multisector	U.S. Nonprofit	6.36
Project Name Withheld at Request of USAID	Multisector	U.S. Nonprofit	6.02
Provision of Lifesaving GBV Prevention and Response	Non-Food Assist.	UNFPA	3.70
Provision of Lifesaving GBV Prevention and Response, MRH	Non-Food Assist.	UNFPA	3.45
Scale Up Plan for Health Cluster Coordination Structure	Multisector	WHO	2.82
All Other (3 Active Projects and Activities)	Various	3 PIOs	0.43
Total Active			259.47
Inactive/Expired Awards, Balances Reserved for Close-Out, Program Support, and Other			
20 Inactive and Expired Projects and Activities	Various	14 IPs	7.57
Total Unliquidated Obligations			267.04
Total Funds Remaining Available for Possible Disbursement			\$302.57

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

Source: USAID/BHA, response to SIGAR data call, 1/18/2024.

INTERNATIONAL NARCOTICS CONTROL AND LAW ENFORCEMENT

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

Following the collapse of the former Afghan government in August 2021, State de-allotted nearly \$93.03 million in INCLE FY 2016 and FY 2020 balances in FY21Q4, de-allotted nearly \$84.95 million in INCLE FY 2017, FY 2018, and FY 2021 balances in

FY22Q2, and de-allotted more than \$186.43 million in INCLE FY 2017, FY 2018, FY 2019, and FY 2021 balances in FY22Q3. A portion of these de-allotments were applied to the \$105.00 million rescission of INCLE funds mandated in Pub. L. No. 117-103, and \$37.12 million of these de-allotments were re-allotted and reclassified as INCLE FY 2017/2022 and FY 2018/2023 funds in FY22Q4. The 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

INL managed an INCLE funding pipeline of \$17.59 million as of December 31, 2023, consisting of \$2.72 million in FY 2023 and FY 2024 INCLE appropriations allocated for Afghanistan that remained available for obligation, and \$14.87 million in FY 2017 to FY 2024 appropriations that had been obligated and remained available for disbursement.¹⁴ There were two components of funds obligated but not yet disbursed:

- **Active Projects, Funds Obligated and Available for Disbursement.** INL had obligated \$12.42 million on four active projects as described in Table F.6 that remained available for disbursement.
- **Inactive Projects, Funds Obligated and Available for Disbursement.** INL had obligated \$1.48 million on three inactive or expired projects and \$0.97 million on program support that remained available for disbursements.

TABLE F.6

INTERNATIONAL NARCOTICS CONTROL AND LAW ENFORCEMENT FUNDS REMAINING AVAILABLE FOR POSSIBLE DISBURSEMENT DECEMBER 31, 2023 (\$ MILLIONS)			
Fund Status and Project Details	Sector	Implementing Partners	Funds Remaining
Funds Appropriated, Not Yet Obligated			
INCLE FY 2024 Allotment and FY 2023 Section 653(a) Allocation for Afghanistan			\$2.72
Funds Obligated, Not Yet Disbursed			
Active Projects			
Delivering Family Support Services in Afghanistan	Gender Justice	UN Women	6.69
Afghanistan Opium Survey	Counternarcotics	UNODC	3.21
Counternarcotics Public information	Counternarcotics	USAGM (IAA)	2.51
Assistance to Drug Treatment Centers	Counternarcotics	Colombo Plan	0.00
Total Active			12.42
Inactive/Expired Awards, Balances Reserved for Close-Out, and Program Support			
3 Inactive Projects	Various	3 IPs	1.48
Administrative Support	Various		0.97
Total Unliquidated Obligations			14.87
Total Funds Remaining Available for Possible Disbursement			\$17.59

Note: Numbers may not add due to rounding. The acronym "IAA" is used for Inter-Agency Agreement, and "IP" for Implementing Partner. UN agency acronyms are described in Table F.9, U.S. Contributions to UN Agencies, UNAMA, and ARTF.

Source: State/INL, response to SIGAR data call, 1/9/2024.

MIGRATION AND REFUGEE ASSISTANCE

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

PRM allocated \$406.06 million in FY 2022 MRA funds for Afghan refugees, internally displaced persons, and returnees during FY 2022 and the first three quarters of FY 2023; and then allocated \$12.96 million in FY 2023 MRA funds and \$13.53 million in FY 2024 in the subsequent two quarters ending December 31, 2023.¹⁶ PRM disbursed \$228.40 million in MRA funds in FY 2022, \$249.45 million in FY 2023, and \$32.21 million in FY24Q1, as shown in Table F.1.¹⁷

PRM managed an MRA funding pipeline of \$54.34 million as of December 31, 2023, consisting of FY 2017 to FY 2024 appropriations that had been obligated and remained available for disbursement.¹⁸ There were two components of funds obligated but not yet disbursed:

- **Active Projects, Funds Obligated and Available for Disbursement.** PRM had obligated \$49.83 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 \$4.51 million on 33 terminated projects that remained available for disbursement.

TABLE F.7

MIGRATION AND REFUGEE ASSISTANCE FUNDS REMAINING AVAILABLE FOR POSSIBLE DISBURSEMENT DECEMBER 31, 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	\$17.70
2023 Afghanistan Situation Regional Refugee-Pakistan	Multisector	UNICEF	5.90
Second Round Border Consortium Funding	Multisector	UNHCR	5.00
Project Name Withheld at Request of State	Health	PIO	4.50
Project Name Withheld at Request of State	Multisector	U.S. Nonprofit	4.40
Afghanistan Third-Party Monitoring	Monitoring	U.S. for Profit	2.27
Support and Protect Displaced Population from Risk of Eviction	Protection	Foreign NP	1.39
Schools and Livelihoods for Afghan Refugees in Quetta	Multisector	U.S. Nonprofit	1.17
Protection for Women and Youth in High Refugee Return Areas	Protection	U.S. Nonprofit	1.00
Afghan Refugees Integrated Interventions (ARISE)-Pakistan	Protection	U.S. Nonprofit	0.94
Promoting Afghan Children's Education (PACE)-Pakistan	Education	U.S. Nonprofit	0.89
Project Name Withheld at Request of State	Protection & Health	PIO	0.85
Improving Equitable Access and Quality of Education-Pakistan	Education	U.S. Nonprofit	0.79
Integrated COVID-19 Humanitarian Assistance (ICHA)-Pakistan	Education	U.S. Nonprofit	0.57
All Others Under \$0.50 Million (15 Active Projects and Activities)	Various	3 PIOs, 7 Other	2.46
Total Active			49.83
Terminated Projects, Balances Reserved for Close-Out			
33 Projects are Terminated	Various	3 PIOs, 8 Other	4.51
Total Funds Remaining Available for Possible Disbursement			\$54.34

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

Source: State/PRM, response to SIGAR data call, 1/10/2024.

NONPROLIFERATION, ANTITERRORISM, DEMINING, AND RELATED PROGRAMS

The Non-Proliferation, Antiterrorism, Demining, and Related Programs (NADR) account continues to play a critical role in removing dangerous explosive remnants of war.¹⁹ While NADR funding for Afghanistan was historically funneled through four subaccounts—Conventional Weapons Destruction (CWD), Antiterrorist Assistance (ATA), Export Control and Related Border Security (EXBS), and Counterterrorism Financing (CTF), only the CWD account, managed by State's Office of Weapons Removal and Abatement within the Bureau of Political-Military Affairs (PM/WRA), has continued to fund active projects following the U.S. withdrawal from Afghanistan in August 2021.²⁰

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

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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.²¹

PM/WRA managed the NADR CWD funding pipeline of \$11.38 million as of December 31, 2023, consisting of \$5.00 million in FY 2023 NADR CWD appropriations that remained available for obligation, and \$6.38 million in FY 2020 to FY 2022 appropriations that had been obligated and remained available for disbursement.²² There were two components of funds obligated but not yet disbursed:

- **Active Projects, Funds Obligated and Available for Disbursement.** PM/WRA had obligated \$6.19 million on 13 active projects as described in Table F.8 that remained available for disbursement.
- **Inactive Projects, Funds Obligated and Available for Disbursement.** PM/WRA had obligated \$0.19 million on one terminated project that remained available for disbursements.

TABLE F.8

NONPROLIFERATION, ANTITERRORISM, DEMINING, AND RELATED PROGRAMS FUNDS REMAINING AVAILABLE FOR POSSIBLE DISBURSEMENT DECEMBER 31, 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			
Humanitarian Mine Action/DDR (Nangarhar)	Demining	Foreign NP	1.13
Humanitarian Mine Action/DDR (Maydan)	Demining	Afghan NP	1.00
Humanitarian Mine Action/DDR (Baghlan)	Demining	Afghan NP	0.75
Humanitarian Mine Action/DDR (Nangarhar)	Demining	Afghan NP	0.60
Conventional Weapons Destruction	Weapons	Foreign NP	0.59
Humanitarian Mine Action/AIM (Helmand)	Demining	Foreign NP	0.53
All Others Under \$0.50 Million (7 Active Projects)	Demining, Weapons	6 IPs	1.58
Total Active			6.19
Terminated Projects, Balances Reserved for Close-Out			
1 Project is Terminated	Demining	Afghan NP	0.19
Total Unliquidated Obligations			6.38
Total Funds Remaining Available for Possible Disbursement			\$11.38
Antiterrorism Assistance (ATA) Subaccount			\$0.23
Grand Total Funds Remaining Available for Possible Disbursement			\$11.61

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

Source: State/PM/WRA, response to SIGAR data call, 1/8/2024; State/DS/CT, response to SIGAR data call, 1/17/2024.

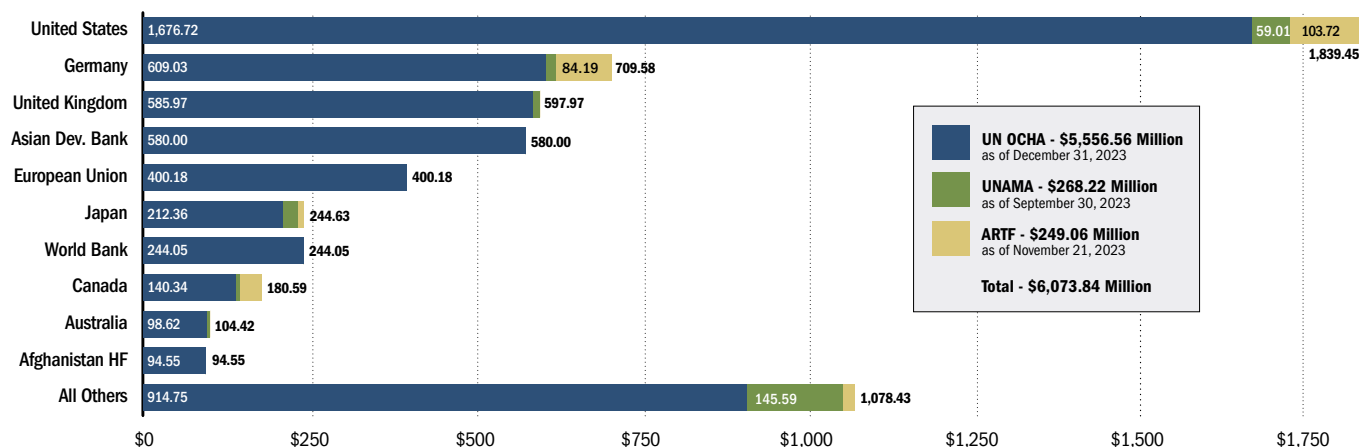
INTERNATIONAL ASSISTANCE FOR AFGHANISTAN

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

The UN's Office for the Coordination of Humanitarian Affairs (UN OCHA) reports on donor contributions, principally from national governments but also from development finance institutions such as the World Bank and the Asian Development Bank, to UN agencies and nongovernmental humanitarian assistance organizations, and these donors are reported to have contributed nearly \$5.56 billion for Afghanistan from January 1, 2022, to December 31, 2023, as shown in Figure F.4. UNAMA and the ARTF have also reported national government contributions of nearly \$0.52 billion over this period, bringing total contributions to these multilateral institutions operating in Afghanistan to more than \$6.07 billion. The United States has contributed nearly \$1.84 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 in UN OCHA reporting are assumed to be sourced from government donor contributions to the ARTF prior to 2022 and other World Bank funding facilities. The Afghanistan Humanitarian Fund (AHF) is one of UN OCHA's country-based pooled funds. The Afghanistan Reconstruction Trust Fund changed its name to the Afghanistan Resilience Trust Fund (ARTF) in July 2023.

Source: World Bank, ARTF: Administrator's Report on Financial Status as of November 21, 2023 (end of period 8 in FY 1402), accessed at www.wb-artf.org on 1/10/2024; UN OCHA, Financial Tracking Service at <https://fts.unocha.org>, accessed 12/31/2023; 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

The UN's OCHA has led emergency appeals and annual or multiyear humanitarian-response plans for Afghanistan and provides timely reporting of humanitarian assistance provided by donors to facilitate funding of targeted needs. The Afghanistan Humanitarian Response Plans for 2022 and 2023 set targets of \$4.44 billion and \$3.23 billion, respectively, and donors contributed \$3.36 billion in 2022 and \$1.44 billion in 2023, as reported through December 31, 2023. The Afghanistan Humanitarian Response Plan 2024 has set a target of nearly \$3.06 billion in donor contributions for 2024.²³

The United States has been the largest contributor to UN OCHA-reported humanitarian assistance organizations from January 1, 2022, to December 31, 2023, with contributions of nearly \$1.68 billion. The next largest contributors have been Germany, the United Kingdom, the Asian Development Bank, and the European Union, as shown in Figure F.4.²⁴

United Nations Assistance Mission in Afghanistan

The United Nations Assistance Mission in Afghanistan (UNAMA) is a UN political mission that was established at the request of the previous government of Afghanistan. The UN Security Council voted on March 16, 2023, to extend UNAMA's mandate through March 17, 2024.²⁵ UNAMA maintains its headquarters in Kabul with an extensive field presence across Afghanistan, and is organized around its development and political affairs pillars. The State Department has notified the U.S. Congress of its annual plan to fund UNAMA along with other UN political missions based on mission budgets since FY 2008. The U.S. contribution to UNAMA, based on its fixed 22.0% share of UN budgets and funded through the Contribution to International Organizations (CIO) account, has totaled \$59.01 million for calendar year 2021 and 2022 budgets paid with FY 2022 and FY 2023 funds. Other UN members' governments have funded the remainder of UNAMA's budget of \$268.22 million over this period.²⁶

Contributions to the Afghanistan Resilience Trust Fund

The largest share of international contributions to the former Afghan government's operational and development budgets came through the Afghanistan Reconstruction Trust Fund, recently renamed the Afghanistan Resilience Trust Fund (ARTF). The ARTF has continued to attract donor funds following the Taliban takeover with new forms of programming for Afghanistan.²⁷ The World Bank reported to SIGAR that contributions to the ARTF had ceased after the Taliban takeover of Afghanistan in August 2021, but resumed in September 2022 when the United States contributed nearly \$53.72 million. Since then, Germany, Canada, Japan, the Netherlands, Switzerland, Norway, and the United States have made additional contributions bringing total ARTF funding to \$249.06 million from September 2022 through November 21, 2023, as shown in Figure F.4.²⁸

Contributions to the ARTF had been divided into two funding channels, the Recurrent Cost Window (RCW) and the Investment Window, to fund recurrent Afghan government costs such as civil servants' salaries and government-sponsored development programs. The ARTF's Investment Window projects were cancelled in April 2022 and undisbursed grants in the project portfolio of nearly \$1.22 billion were made available to UN agencies, and potentially to nongovernmental agencies (NGOs) in the future, to support operations focused on basic services delivery. Donor contributions to the ARTF from 2022 and 2023 will also be made available for these purposes. 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 of \$823.82 million had been made through November 21, 2023.²⁹

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

TABLE F.9

U.S. CONTRIBUTIONS TO UN AGENCIES, UNAMA, AND ARTF OCTOBER 1, 2021, TO DECEMBER 31, 2023 (\$ MILLIONS)

Recipients of U.S. Contributions	Funding Sources	Disbursements			
		FY 2022	FY 2023	FY24Q1	Total
United Nations Agencies					
World Food Programme (WFP)	IDA, ESF	\$329.44	\$600.24	\$73.22	\$1,002.90
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	7.06	165.23
Food and Agricultural Organization (FAO)	ESF, IDA	59.72	31.37	0.08	91.17
UN Population Fund (UNFPA)	MRA, IDA	18.86	49.60	16.81	85.28
International Organization for Migration (IOM)	MRA, IDA	26.19	46.02	12.27	84.48
World Health Organization (WHO)	ESF, GHP, MRA, IDA	12.72	25.42	2.08	40.22
UN Women	ESF, INCLE	24.40	1.00	-	25.40
UN Office on Drugs and Crime (UNODC)	INCLE	-	-	4.08	4.08
Office for Coord. Humanitarian Affairs (UN OCHA)	IDA	0.90	1.30	-	2.20
UN Mine Action Service (UNMAS)	NADR	0.59	1.20	-	1.79
International Labour Organization (ILO)	MRA	0.41	0.58	-	0.99
Subtotal		703.75	889.97	115.60	1,709.32
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	\$115.60	\$1,872.05

Note: Numbers may not add due to rounding.

Source: State/INL, response to SIGAR data call, 1/18/2024 and 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, 1/16/2024 and 10/18/2023; State/PRM, response to SIGAR data call, 1/10/2024; USAID/Mission, response to SIGAR data call, 1/18/2024; USAID/BHA, response to SIGAR data call, 1/16/2024.

contributions are funded by the Department of State and USAID through six accounts, and have totaled more than \$1.87 billion from October 1, 2021, to December 31, 2023, as shown in Table F.9.

Afghan Fund

In addition to the U.S. funds appropriated by Congress or otherwise made available to U.S. government agencies for Afghanistan (for purposes defined by SIGAR's statutory oversight mandate) in the period following the U.S. withdrawal from Afghanistan, a portion of Afghan central bank assets held in the United States prior to the Taliban takeover 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.³⁰ According to State, the Fund is "explicitly not intended to make humanitarian disbursements."³¹ The \$3.5 billion is part of \$7 billion in assets that Da Afghanistan Bank (DAB), Afghanistan's central bank, had deposited in the United States prior to the Taliban takeover of Afghanistan in August 2021. The Board of Trustees of the Fund reported that the Fund's assets had grown to \$3.69 billion, including accrued interest, as of September 30, 2023.³²

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 more than \$144.74 billion. U.S. assistance following the U.S. withdrawal in FY 2022, FY 2023, and FY 2024 through December 31, 2023, has amounted to nearly \$2.63 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

APPENDICES

TABLE F.10

U.S. APPROPRIATIONS MADE AVAILABLE FOR AFGHANISTAN RECONSTRUCTION AND POST-WITHDRAWAL ASSISTANCE FY 2002 TO DECEMBER 31, 2023 (\$ MILLIONS)							
U.S. Funding Sources	Agency	Reconstruction FY 2002–2021	Post-Withdrawal Assistance				Total
			FY 2022	FY 2023	FY 2024	Combined	
Security							
Afghanistan Security Forces Fund (ASFF)*	DOD	\$80,644.25	\$100.00	\$ -	\$ -	\$100.00	\$80,744.25
Train and Equip (T&E)	DOD	440.00	-	-	-	-	440.00
Foreign Military Financing (FMF)	State	1,059.13	-	-	-	-	1,059.13
International Military Education and Training (IMET)	State	20.37	-	-	-	-	20.37
Voluntary Peacekeeping (PKO)	State	69.33	-	-	-	-	69.33
Afghanistan Freedom Support Act (AFSA)	DOD	550.00	-	-	-	-	550.00
Drug Interdiction and Counter-Drug Activities (DICDA)	DOD	3,284.94	-	-	-	-	3,284.94
NATO Resolute Support Mission (RSM)	DOD	380.98	-	-	-	-	380.98
Military Base and Equipment Transfers (FERP, FEPP, EDA & ACSA)	DOD	2,339.14	-	-	-	-	2,339.14
Total – Security		88,788.14	100.00	-	-	100.00	88,888.14
Development							
Commanders’ Emergency Response Program (CERP)	DOD	3,711.00	-	-	-	-	3,711.00
Afghanistan Infrastructure Fund (AIF)	DOD	988.50	-	-	-	-	988.50
Task Force for Business and Stability Operations (TFBSO)	DOD	822.85	-	-	-	-	822.85
Economic Support Fund (ESF)	USAID	20,550.48	122.88	95.00	-	217.88	20,768.36
Development Assistance (DA)	USAID	900.93	-	-	-	-	900.93
Global Health Programs (GHP)	USAID	588.17	12.00	15.00	-	27.00	615.17
Commodity Credit Corp (CCC)	USAID	37.93	-	-	-	-	37.93
USAID-Other (Other)	USAID	60.44	-	-	-	-	60.44
Non-Proliferation, Antiterrorism, Demining & Related Programs (NADR)	State	927.14	15.00	5.00	-	20.00	947.14
International Narcotics Control and Law Enforcement (INCLE)	State	5,182.91	6.00	3.00	0.60	9.60	5,192.51
Human Rights and Democracy Fund (HRDF)	State	14.48	-	-	-	-	14.48
Educational and Cultural Exchange Programs (ECE)	State	101.23	6.70	5.80	-	12.50	113.73
Contributions to International Organizations (CIO)	State	523.45	30.11	28.90	-	59.01	582.46
U.S. International Development Finance Corporation (DFC)	DFC	342.46	-	-	-	-	342.46
U.S. Agency for Global Media (USAGM)	USAGM	306.77	25.00	33.15	4.71	62.86	369.63
Drug Enforcement Administration (DEA)	DOJ	290.80	-	-	-	-	290.80
Total – Development		35,349.55	217.69	185.85	5.31	408.85	35,758.40
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	69.61	1,384.19	2,792.44
Transition Initiatives (TI)	USAID	40.20	-	-	-	-	40.20
Migration and Refugee Assistance (MRA)	State	1,788.74	406.06	12.96	13.53	432.55	2,221.29
USDA Programs (Title I, §416(b), FFP, FFE, ET, and PRTA)	USDA	287.46	-	-	-	-	287.46
Total – Humanitarian		4,620.03	1,077.40	656.20	83.14	1,816.74	6,436.77
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	-	0.55	-	0.55	160.18
USAID Operating Expenses (OE)	USAID	1,805.59	15.68	12.00	0.99	28.67	1,834.26
Oversight (SIGAR, State OIG, and USAID OIG)	Multiple	703.03	40.53	35.20	12.02	87.75	790.77
Total – Agency Operations		15,986.13	229.19	57.35	13.01	299.54	16,285.67
Total Funding		\$144,743.85	\$1,624.28	\$899.39	\$101.46	\$2,625.13	\$147,368.98

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

Please see Additional Information for Table F.10, U.S. Appropriations Made Available for Afghanistan Reconstruction, which includes SIGAR statutory requirements for reporting on appropriations; deficiencies in agency reporting to SIGAR under these statutory requirements; a 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/us-reconstruction-appropriations-2023-12-31.pdf>.

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, 1/13/2024 and 4/3/2023.
- 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 137.
- 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/Mission, response to SIGAR data call, 1/13/2024.
- 11 USAID/BHA, response to SIGAR data call, 1/18/2024.
- 12 State, response to SIGAR data call, 10/13/2009.
- 13 State, response to SIGAR data call, 1/8/2024, 10/19/2022, 10/11/2022.
- 14 State, response to SIGAR data call, 1/8/2024.
- 15 Department of State, Congressional Budget Justification, Foreign Operations, Appendix 2, FY 2019, Released February 12, 2018, pp. 44–52; State, response to SIGAR data call, 4/17/2019.
- 16 State, response to SIGAR data call, 1/10/2024, 10/10/2023, 7/7/2023.
- 17 State, response to SIGAR data call, 1/10/2024, 10/10/2023, and 7/7/2023.
- 18 State, response to SIGAR data call, 1/10/2024.
- 19 Department of State, Congressional Budget Justification, Foreign Operations, Appendix 2, FY 2019, Released February 12, 2018, p. 423.
- 20 State/PM/WRA, response to SIGAR data call, 4/14/2023, 4/13/2023, 4/4/2023, and 3/29/2013.
- 21 State/F, response to SIGAR data call, 10/10/2023.
- 22 State/PM/WRA, response to SIGAR data call, 1/8/2023.
- 23 UN OCHA, Financial Tracking Service, <https://fts.unocha.org>, accessed 12/31/2023 for donor contributions and 1/21/2024 for Afghanistan Humanitarian Response Plan 2024 information.
- 24 UN OCHA, Financial Tracking Service, <https://fts.unocha.org>, accessed 12/31/2023.
- 25 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.
- 26 State, response to SIGAR data call, 4/19/2023, 7/13/2022, and 1/10/2022.
- 27 The Afghanistan Reconstruction Trust Fund changed its name to the Afghanistan Resilience Trust Fund in July 2023, as reported on its website at www.wb-artf.org, accessed on 10/22/2023.
- 28 World Bank, ARTF: Administrator’s Report on Financial Status as of November 21, 2023 (end of period 8 in FY 1402), accessed at www.wb-artf.org at 1/10/2024.
- 29 World Bank, ARTF: Administrator’s Report on Financial Status as of November 21, 2023 (end of period 8 in FY 1402), accessed at www.wb-artf.org on 1/10/2024.
- 30 Treasury and State press release, “Joint Statement by U.S. Treasury and State Department: The United States and Partners Announce Establishment of Fund for the People of Afghanistan,” 9/14/2022; State, “Department Press Briefing – September 14, 2022,” 9/14/2022; CBS News, “U.S. sets up \$3.5 billion fund to aid Afghanistan using frozen bank reserves,” 9/15/2022; Washington Post, “U.S. to redirect Afghanistan’s frozen assets after Taliban rejects deal,” 9/20/2022.
- 31 State, “Department Press Briefing – September 14, 2022,” 9/14/2022.
- 32 Press Release and Minutes of Board of Trustees Meeting, Fund for the Afghan People, October 2, 2023, accessed at <https://afghan-fund.ch> on 1/22/2024.



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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-24-11-AR	Implementing Partner Vetting in Afghanistan: The USAID Mission to Afghanistan Complied with Vetting Requirements but USAID's Bureau for Humanitarian Assistance Did Not	1/2024
SIGAR 24-12-IP	U.S. Cash Shipments to Afghanistan: The UN has Purchased and Transported More than \$2.9 Billion into the Country to Implement Humanitarian Assistance	1/2024

Ongoing Performance Audits

SIGAR had eight ongoing performance audits during this reporting period.

SIGAR PERFORMANCE AUDITS ONGOING		
Project Identifier	Project Title	Date Initiated
SIGAR 161A	Audit of State's Demining Activities in Afghanistan	11/2023
SIGAR 160A	Audit of State's Implementing Partner Memorandums of Understanding with the Taliban in Afghanistan	9/2023
SIGAR 159A	Audit of U.S. Agencies' Oversight of Funds Provided to Public International Organizations for Activities in Afghanistan	4/2023
SIGAR 158A	Audit of U.S. Funds Directly Benefitting the Taliban	4/2023
SIGAR 157A	Water, Sanitation, and Hygiene (WASH)	11/2022
SIGAR 156A	GBV	9/2022
SIGAR 155A	ACEBA	7/2022
SIGAR 152A-2	Contractor Vetting (State)	1/2022

* As provided in its authorizing statute, SIGAR may also report on products and events occurring after December 31, 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-020-2	Evaluation of the Purchase, Transfer, Conversion, and Use of U.S. Cash in Afghanistan (Objectives 4-5)	4/2023

Financial Audit Reports Issued

SIGAR issued six financial audit reports during this reporting period.

SIGAR FINANCIAL AUDIT REPORTS ISSUED

Report Identifier	Report Title	Date Issued
SIGAR-24-10-FA	Audit of Costs Incurred by Management Systems International Inc.	1/2024
SIGAR-24-09-FA	Audit of Costs Incurred by Première Urgence Internationale Services Inc.	1/2024
SIGAR-24-08-FA	Audit of Costs Incurred by Alutiiq Information Management LLC	1/2024
SIGAR-24-06-FA	Audit of Costs Incurred by Management Systems International Inc.	1/2024
SIGAR-24-05-FA	Audit of Costs Incurred by Science and Engineering Services LLC	12/2023
SIGAR-24-04-FA	Audit of Costs Incurred by Amentum Services Inc.	11/2023

Ongoing Financial Audits

SIGAR had 45 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-310	American Councils for International Education	12/2023
SIGAR-F-309	Colombo Plan	12/2023
SIGAR-F-308	Jhpiego Corporation	11/2023
SIGAR-F-307	Management Systems International Inc.	11/2023
SIGAR-F-306	AECOM International Development Inc.	11/2023
SIGAR-F-305	[Redacted]	11/2023
SIGAR-F-304	Chemionics International Inc.	11/2023
SIGAR-F-303	Chemionics International Inc.	11/2023
SIGAR-F-302	Public Health Institute	11/2023

Continued on the following page

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SIGAR FINANCIAL AUDITS ONGOING (CONTINUED)		
Project Identifier	Project Title	Date Initiated
SIGAR-F-300	ABT Associates Inc.	11/2023
SIGAR-F-299	Raytheon (Blackbird)	8/2023
SIGAR-F-298	Ideal Innovations	8/2023
SIGAR-F-297	American University of Beirut	8/2023
SIGAR-F-296	Tetra Tech	8/2023
SIGAR-F-295	[Redacted]	4/2023
SIGAR-F-294	[Redacted]	4/2023
SIGAR-F-293	[Redacted]	4/2023
SIGAR-F-292	Tetra Tech	3/2023
SIGAR-F-291	MSH	3/2023
SIGAR-F-290	Jhpiego Corporation	3/2023
SIGAR-F-289	Catholic Relief Services	3/2023
SIGAR-F-288	Texas A&M AgriLife Research	3/2023
SIGAR-F-286	ATC	3/2023
SIGAR-F-285	AUAF	3/2023
SIGAR-F-284	HALO Trust – Weapons Removal and Mine Clearing	3/2023
SIGAR-F-283	MCPA	3/2023
SIGAR-F-282	DAI	3/2022
SIGAR-F-281	The Asia Foundation	3/2022
SIGAR-F-280	DAI	3/2022
SIGAR-F-279	DAI	3/2022
SIGAR-F-278	Blumont Global Development Inc.	3/2022
SIGAR-F-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-260	[Redacted]	3/2022
SIGAR-F-257	TigerSwan LLC	4/2022

SIGAR LESSONS LEARNED PROGRAM

Lessons Learned Report Issued

SIGAR issued one lessons learned report during this reporting period.

SIGAR LESSONS LEARNED REPORT ISSUED

Report Identifier	Report Title	Date Issued
SIGAR-24-07-LL	Afghan Fund Inquiry: Response to the U.S. House Foreign Affairs Committee	1/2024

Ongoing Lessons Learned Projects

SIGAR had two 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-17	Personnel	1/2022

SIGAR RESEARCH AND ANALYSIS DIRECTORATE

Quarterly Report Issued

SIGAR issued one quarterly report during this reporting period.

SIGAR QUARTERLY REPORT ISSUED

Report Identifier	Report Title	Date Issued
SIGAR 2024-QR-1	Quarterly Report to the United States Congress	1/2024

OTHER SIGAR WRITTEN PRODUCTS

This quarter, Inspector General Sopko testified before the U.S. House Committee on Foreign Affairs.

SIGAR TESTIMONY ISSUED

Report Identifier	Report Title	Date Issued
SIGAR-24-03-TY	Inspector General Testimony Before the U.S. House Committee on Foreign Affairs: Examining Afghanistan Since the U.S. Withdrawal	11/2023

APPENDICES

APPENDIX C

ABBREVIATIONS AND ACRONYMS

ACRONYM OR ABBREVIATION	DEFINITION
ACLED	Armed Conflict Location and Event Data Project
Afghan Fund	The Fund for the Afghan People
AFN	afghani (currency)
AMELA	Afghanistan Monitoring, Evaluation, and Learning Activity
AML/CFT	Anti-money laundering/ countering the financing of terrorism
ANDSF	Afghan National Defense and Security Forces
ASSF	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
CTIP	Combatting Trafficking in Persons
DAB	Da Afghanistan Bank
DMAC	Directorate for Mine Action Coordination
DOD	Department of Defense (U.S.)
DRL	Bureau of Democracy, Human Rights, and Labor (State)
DSCMO-A	Defense Security Cooperation Management Office-Afghanistan
ERMA	Emergency Refugee and Migration Assistance Fund
ERW	explosive remnants of war
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.)
GiHa	Gender in Humanitarian Action (UN Women)
HFAC	House Foreign Affairs Committee (U.S.)
HRP	Humanitarian Response Plan
IDA	International Disaster Assistance (USAID)

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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)
IOM	International Organization for Migration (UN)
IS-K	Islamic State-Khorasan
LLP	Lessons Learned Program (SIGAR)
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 (Treasury)
OHCHR	Office of the UN High Commissioner for Human Rights
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
State	Department of State (U.S.)
TTP	Tehreek-e-Taliban Pakistan
UN OCHA	United Nations Office for the Coordination of Humanitarian Affairs
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
USAID	U.S. Agency for International Development
USD	U.S. dollar
WFP	United Nations World Food Programme
WHO	World Health Organization (UN)



سازمان همکاری و توسعه اقتصادی افغانستان

افغانستان د بیارغاونو لپاره د ځانګړي سترګې اداره



An Afghan refugee collects garbage to burn for heating in a camp near the Torkham Border Crossing. (Ebrahim Noroozi/AP)

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