

# 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.



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## 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.<sup>1</sup>

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.<sup>2</sup>

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.<sup>3</sup>

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.<sup>4</sup> 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.<sup>5</sup>

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

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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.<sup>6</sup>

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.<sup>7</sup>

## 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.<sup>8</sup>

### 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:<sup>9</sup>

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.<sup>10</sup> 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.<sup>11</sup>

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.<sup>12</sup> 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.<sup>13</sup>

## 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.<sup>14</sup>

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.<sup>15</sup>



## 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.<sup>16</sup>

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.<sup>17</sup>

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.<sup>18</sup>

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.<sup>19</sup> 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.<sup>20</sup> 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.<sup>21</sup>

## 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.<sup>22</sup> 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.<sup>23</sup>

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."<sup>24</sup> 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

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(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.<sup>25</sup>

**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)

**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

**Unaccompanied minors or separated children:**

- 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

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.<sup>26</sup> 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.<sup>27</sup>

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.<sup>28</sup>

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.<sup>29</sup> 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.<sup>30</sup> 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.<sup>31</sup>

## 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.<sup>32</sup> 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.<sup>33</sup>

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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.<sup>34</sup>

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.<sup>35</sup> This means reducing the scope of aid and adjusting responses to promote resilience and prioritize durability.<sup>36</sup> 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.<sup>37</sup>

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.<sup>38</sup>

## 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

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**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.

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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.<sup>39</sup>

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.<sup>40</sup>

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.<sup>41</sup>

## **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.<sup>42</sup> 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.<sup>43</sup>

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.<sup>44</sup> 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.<sup>45</sup>

## **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.<sup>46</sup> 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.<sup>47</sup>

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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.<sup>48</sup> The Taliban also arrested and detained 37 staff members, robbed three facilities, and violently attacked one humanitarian worker.<sup>49</sup> 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.<sup>50</sup>

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.<sup>51</sup> 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.<sup>52</sup>

## 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.<sup>53</sup> 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.<sup>54</sup>

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.<sup>55</sup>

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.<sup>56</sup>

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

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.<sup>59</sup>



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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:<sup>60</sup>

[...] 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.<sup>61</sup> 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.<sup>62</sup>

### 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.<sup>63</sup>

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.”<sup>64</sup>

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.<sup>65</sup>

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 Tryggestad, 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.”<sup>66</sup>

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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.<sup>67</sup>

## 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.<sup>68</sup>

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.<sup>69</sup>

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.<sup>70</sup>

## PUBLIC HEALTH

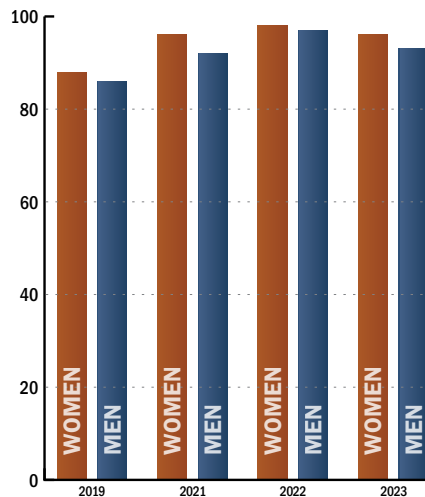
### Women’s Mental Health Deteriorates as Rights are Restricted

According to WHO, half of all Afghans are experiencing psychological distress.<sup>71</sup> 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.<sup>72</sup> 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.<sup>73</sup> 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.<sup>74</sup>

FIGURE H.1

### PERCENT OF AFGHANS SUFFERING

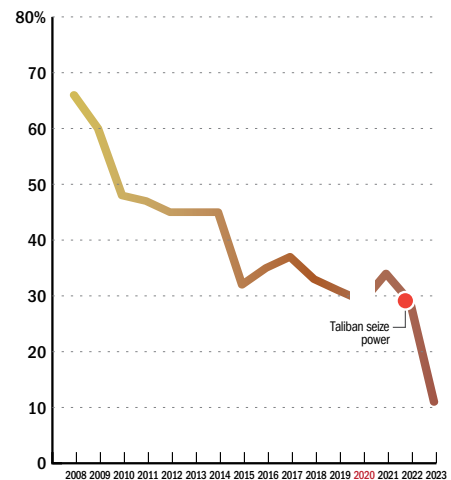


Note: No data for 2020.

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.”<sup>75</sup> Since gaining power in 2021, the Taliban have issued over 100 edicts limiting women’s rights, access to education, employment, and freedom of movement.<sup>76</sup> The effect for women, said IOM, is exclusion “from shaping their own futures and that of their country.”<sup>77</sup> 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.<sup>78</sup>

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

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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.<sup>79</sup> 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.<sup>80</sup>

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.<sup>81</sup> As of early 2023, 10.1 million people needed gender-based violence assistance, 88% of them women, according to UN Women.<sup>82</sup>

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.<sup>83</sup> Child marriage, child labor, domestic violence, and illegal immigration have increased as a result.<sup>84</sup>

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.<sup>85</sup> 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.<sup>86</sup>

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."<sup>87</sup>

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.<sup>88</sup>

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.<sup>89</sup> 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.<sup>90</sup>

## 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.<sup>91</sup> 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.<sup>92</sup>

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.<sup>93</sup>

### 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.<sup>94</sup>

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.<sup>95</sup> 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.”<sup>96</sup>

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.<sup>97</sup>

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.<sup>98</sup> 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.<sup>99</sup>

## 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.<sup>100</sup>

### 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.<sup>101</sup>

## 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.<sup>102</sup> 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."<sup>103</sup> According to HRW, many parents and students reported that corporal punishment is increasingly common under the Taliban.<sup>104</sup> Additionally, the recent economic and humanitarian crises have placed greater demands on boys, often leading them to leave school to provide for their families.<sup>105</sup> 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."<sup>106</sup>



## 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.<sup>107</sup> Otunbayeva said that the UN is receiving "more and more anecdotal evidence" that girls are being permitted to attend madrassas.<sup>108</sup> She said "it is not entirely clear, however, what constitutes a madrassa," and whether the madrassa curriculum allows for modern educational subjects.<sup>109</sup> 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."<sup>110</sup> The letter said, "The Taliban are an ideological militant group that uses religion and people's religious beliefs for their political and military purposes."<sup>111</sup>

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

This quarter, former Afghan Minister of Education Rangina Hamidi told SIGAR that madrassas have always been one of two "education tracks" for Afghan students.<sup>115</sup> 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."<sup>116</sup>

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."<sup>117</sup> Jihadi madrassas reportedly enroll children of primary- and secondary-school age.<sup>118</sup> Instruction in jihadi madrassas focuses on religious studies, with even more limited emphasis on the sciences than regular madrassas.<sup>119</sup> 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."<sup>120</sup>

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.<sup>121</sup> 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.<sup>122</sup> After that, she developed a reform agenda for madrassas to include more subjects such as English, science, and math.<sup>123</sup>

TABLE H.3

<b>DIFFERENCE BETWEEN MADRASSAS AND JIHADI MADRASSAS</b>		
	<b>Madrassa</b>	<b>Jihadi Madrassa</b>
<b>Description</b>	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)
<b>Grades and Learning Progression</b>	Village (G1-3) and/or Elementary (G1-6) Middle (G1-9) Secondary (G10-12)	Elementary and Secondary Steps (S1-11) Different grading system
<b>Curriculum</b>	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*
<b>Student Population</b>	Boys and girls	Boys and girls
<b>Funding</b>	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 Madrassa Curriculum," 12/15/2023.

Although they have also taken steps to reform the madrassa 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 madrassa 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.<sup>124</sup>

## 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.<sup>125</sup>

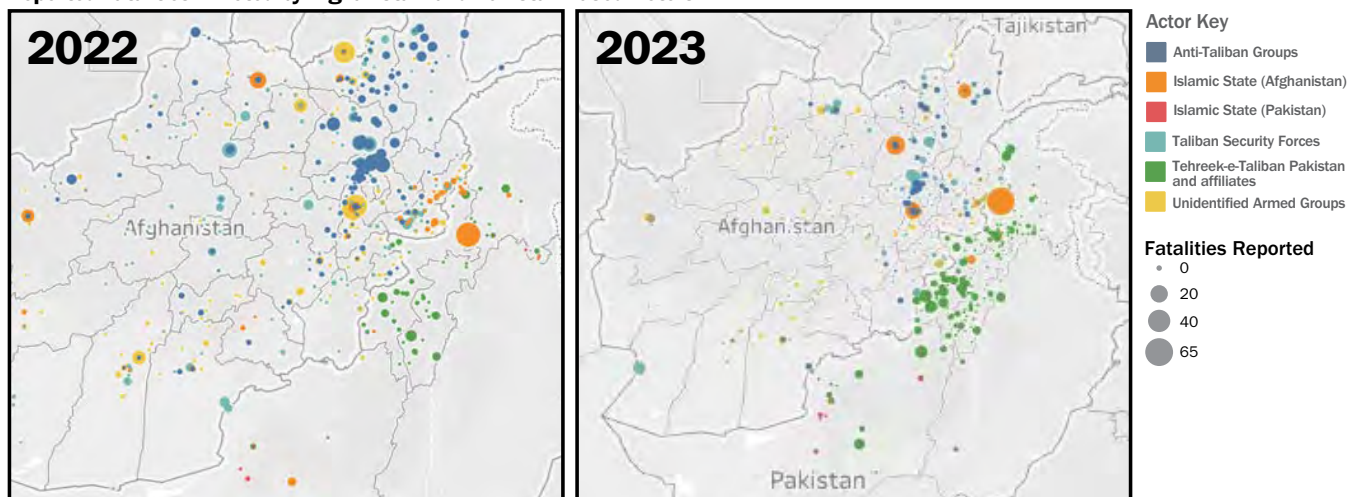
IS-K, which this quarter carried out two attacks in Iran that killed almost 100 people, remains the gravest terrorist threat to Taliban rule and the most serious external threat emanating from Afghanistan to the United States and its allies. Meanwhile, TTP poses the most serious regional threat, according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

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.<sup>128</sup> 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](http://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.<sup>129</sup>

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.”<sup>130</sup> Overall security incidents in Afghanistan remained low in 2023, compared to 2022, as shown in Figures R.1 and R.2.<sup>131</sup>

### 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.<sup>132</sup> On October 13, an IS-K suicide bomber killed 31 people and injured 40 others at a Shi’a mosque in Baghlan Province.<sup>133</sup> 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.<sup>134</sup> 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.”<sup>135</sup> However, State said that religious minorities remain vulnerable as the Taliban provide them with minimal protection from IS-K threats.<sup>136</sup> UNAMA reported that IS-K’s use of improvised explosive devices threatens civilians, particularly in places of worship.<sup>137</sup> The UN called for an independent investigation into the attacks.<sup>138</sup>

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.<sup>139</sup> 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.<sup>140</sup> While Taliban counterterrorism operations have degraded IS-K’s capabilities, IS-K can still conduct high-profile attacks, State said.<sup>141</sup>

## 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 madrasa-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.<sup>142</sup> 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.<sup>143</sup> 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.”<sup>144</sup>

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.<sup>145</sup> On December 12, a TJP suicide bomber killed 23 Pakistani security forces in northwest Pakistan, one of its deadliest attacks.<sup>146</sup> 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.<sup>147</sup> 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.<sup>148</sup> State said it is unclear whether or to what extent other militant groups benefit from the TTP in Afghanistan.<sup>149</sup>

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.<sup>150</sup> Pakistan continues to deport unregistered Afghans on the grounds that foreigners without legal status fuel terrorism and instability.<sup>151</sup> 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.”<sup>152</sup> 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.<sup>153</sup> 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.<sup>154</sup> 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.<sup>155</sup>

## 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.<sup>156</sup> Following the collapse of the Afghan government, the Taliban said that 40 pilots and technicians returned to Afghanistan to train and to repair equipment.<sup>157</sup> 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.”<sup>158</sup> 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.<sup>159</sup> 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.<sup>160</sup> 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.”<sup>161</sup> Experts believe the Taliban air force will not pose a regional threat, as it needs significant personnel training, and view it as mostly

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

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.<sup>164</sup> 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.<sup>165</sup> The Taliban had announced they would expand the army to 200,000 in 2023 based on need.<sup>166</sup>

The Taliban claim to have a combined military and police force of over 375,000 personnel as of January 10, 2024.<sup>167</sup> 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.<sup>168</sup> 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.<sup>169</sup> Prior to the Taliban takeover, SIGAR repeatedly warned about the issue of "ghost" soldiers in Afghanistan's former security forces.<sup>170</sup>

## Taliban Target Resistance Groups and Former ANDSF

This quarter, various anti-Taliban resistance groups maintained their attacks on Taliban security forces.<sup>171</sup> 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.<sup>172</sup> 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."<sup>173</sup>

The Taliban attacked three opposition group positions this quarter.<sup>174</sup> 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.<sup>175</sup> The Taliban reportedly keep a "most wanted" list of about 600 opposition fighters, labeling them "evil and corrupt."<sup>176</sup> 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.<sup>177</sup> 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.<sup>178</sup> 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.<sup>179</sup> 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.<sup>180</sup> 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."<sup>181</sup> This quarter, the World Bank reported that Afghanistan's currency, the afghani, has continued to appreciate this year despite the expanding trade deficit.<sup>182</sup> 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."<sup>183</sup> 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.<sup>184</sup>

### 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](http://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.<sup>185</sup> State told SIGAR that the UN cash shipments—averaging \$80 million each—arrive in Kabul every 10–14 days.<sup>186</sup> 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).<sup>187</sup>

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

## Afghan Fund Update

The Afghan Fund has not made any disbursements to date for activities intended to benefit the Afghan people.<sup>192</sup> 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.”<sup>193</sup> The Board said that this would in turn “expedite the allocation of MDB resources to enhance macro-financial stability in Afghanistan.”<sup>194</sup>

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.<sup>195</sup> 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.”<sup>196</sup> 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.<sup>197</sup>

On October 2, 2023, the Fund’s Board met for the fourth time, in Geneva.<sup>198</sup> 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.<sup>199</sup> 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.<sup>200</sup> The statement also noted the growth of the Fund's assets to \$3.69 billion, as of September 2023.<sup>201</sup>

## 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.<sup>202</sup> State previously announced that the Fund is "explicitly not intended to make humanitarian disbursements."<sup>203</sup> The Taliban are not involved in the Afghan Fund or the management of its assets and have protested its creation.<sup>204</sup> 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](http://www.sigar.mil).

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

## 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:<sup>207</sup>

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.”<sup>208</sup> Nonetheless, the USAID-funded assessment showed significant weaknesses related to DAB’s supervisory role in the financial sector.<sup>209</sup>

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.<sup>210</sup>

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.<sup>211</sup> According to State, this limitation “undermines DAB’s ability to fulfill its role as a supervisor and to enforce Afghanistan’s AML/CFT regime.”<sup>212</sup> 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.<sup>213</sup>

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**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.”

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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.”<sup>214</sup> 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.<sup>215</sup> 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.<sup>216</sup>

### 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.<sup>217</sup> However, this shift coupled with the recent involuntary repatriation of Afghans from Pakistan has further increased the unemployment rate.<sup>218</sup> The most recent World Bank Welfare Monitoring Survey warned the “level of unemployment is worryingly high among youth and women.”<sup>219</sup> 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.”<sup>220</sup> 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.”<sup>221</sup>

### 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.<sup>222</sup> 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.<sup>223</sup> “To qualify for the license, DAB reportedly required providers to install software to screen and record transactions.”<sup>224</sup> While DAB revoked 64 licenses in 2022, State reported that it is “not aware of DAB revoking any licenses in 2023.”<sup>225</sup> 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.<sup>226</sup>

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.”<sup>227</sup> Prior to the Taliban takeover, DAB, as early as in 2008, offered **Islamic finance** products to banks that operated in Afghanistan.<sup>228</sup> 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.

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services offered as “Islamic finance windows” in Afghanistan, and DAB’s Islamic Banking Department oversaw these efforts.<sup>229</sup> 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.<sup>230</sup> DAB asked banks to prepare transition proposals and established the “Islamic Banking and Contemporary Research Center” to assist with the transition process.<sup>231</sup>

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.<sup>232</sup> 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.<sup>233</sup> 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.<sup>234</sup>

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.<sup>235</sup> 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.<sup>236</sup> 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.”<sup>237</sup> 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.<sup>238</sup>

“... 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.<sup>239</sup> State told SIGAR that the Taliban have not published any budget data since February 2022.<sup>240</sup> State also said it is not aware of whether other countries are giving on-budget or direct funding to the Taliban.<sup>241</sup>

### 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.<sup>242</sup> While Beijing has not formally recognized the Taliban as the government of Afghanistan, it has continued to develop ties with them.<sup>243</sup> 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.<sup>244</sup> 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.”<sup>245</sup>

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.”<sup>246</sup> 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.<sup>247</sup> Amu Darya has the world’s third-largest oil and natural gas reserves; around 95% of the basin is in Turkmenistan and Uzbekistan.<sup>248</sup> 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.<sup>249</sup>

A recent Afghanistan Analysts Network analysis of the Chinese-Taliban relationship raised some questions over the recent Chinese investment agreements with the Taliban.<sup>250</sup> The report noted that Afghanistan has had a long history of exploiting its gas resources since mid-20th century.<sup>251</sup> 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.”<sup>252</sup>

## 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.<sup>253</sup> According to State, the Taliban have nearly eradicated poppy cultivation following their 2022 ban on opium production and sale.<sup>254</sup> 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."<sup>255</sup>

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.<sup>256</sup> 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.<sup>257</sup> The survey also found that poppy cultivation in Afghanistan has declined by 95% since 2022.<sup>258</sup>

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%.<sup>259</sup> Alcis noted that despite the Taliban ban, opium is still grown in some remote provinces in Afghanistan, including Helmand, Kandahar, Uruzgan, Farah and Nimroz.<sup>260</sup> According to Alcis, a comprehensive ban imposed across the country would impact an estimated 10 million Afghans, or about one million households.<sup>261</sup> 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.<sup>262</sup>

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.<sup>263</sup> 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."<sup>264</sup> This quarter, State told SIGAR that the Taliban issued a new narcotics penal code on October 1, 2023.<sup>265</sup> 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."<sup>266</sup>

## 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.<sup>267</sup> State also cited a recent Alcis report that confirmed the recent closure of the trafficking route from Nangarhar to Peshawar, Pakistan.<sup>268</sup> However, trafficking routes to the south via Bahram Chah in

Helmand Province remained active, and smuggling costs have increased since last quarter.<sup>269</sup>

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.”<sup>270</sup> The 33 seizures resulted in 180 arrests.<sup>271</sup> Of these figures, 18 seizures totaling 347.95 kg of methamphetamine and resulting in 125 arrests, occurred in the fourth quarter of 2023.<sup>272</sup>



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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*