

# 2 RECONSTRUCTION UPDATE



# RECONSTRUCTION UPDATE CONTENTS

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**Photo on previous page**

Internally displaced children in Loya Wala, Afghanistan. (UNHCR/Oxygen Film Studio (AFG) photo)



## RECONSTRUCTION IN BRIEF

Section 2 of this quarterly report summarizes the key events of the reporting period as well as the programs and projects concerning Afghanistan reconstruction in: Funding, Security and Governance, and Economic and Social Development.

### INTERNATIONAL ASSISTANCE TO AFGHANISTAN EXPANDS

- On January 26, 2022, the United Nations announced its Transitional Engagement Framework for Afghanistan, calling for \$8 billion-plus in assistance for humanitarian, social, and development objectives.
- On March 31, the international community pledged over \$2.4 billion (with a U.S. commitment of \$204 million) to support humanitarian efforts in Afghanistan.
- On February 25, the Treasury Department issued a seventh general license to expand authorizations for U.S. commercial and financial transactions in Afghanistan, including with its governing institutions.

### EXECUTIVE ORDER FREEZES AFGHAN CENTRAL BANK ASSETS

- On February 11, President Biden signed Executive Order 14064, blocking and consolidating into one account \$7 billion in Afghan central bank assets currently held by financial institutions in the United States.

### TALIBAN ORDER GIRLS' SECONDARY SCHOOLS TO REMAIN CLOSED

- On March 23, the Taliban ordered girls' secondary schools to remain closed indefinitely, reversing a promise that they would reopen.

### SECURITY INCIDENTS DECLINE SINCE LAST YEAR

- Average incidents of political violence and protests under the Taliban declined by 80% year-on-year compared to those under the former Afghan government.
- Violence involving Islamic State-Khorasan continued to fall between October 2021 and March 2022.

### U.S. CONTINUES TO PRESS THE TALIBAN ON KEY INTERESTS

- The United States continues to demand the release of U.S. hostage Mark Frerichs.
- The United States continues to press for Taliban adherence to human rights standards, including for females, religious and ethnic minorities, and former public officials.
- U.S. concerns include holding the Taliban to their counterterrorism commitments.

### U.S. RECONSTRUCTION FUNDING

- Cumulative appropriations for reconstruction and related activities in Afghanistan since 2002 rose to \$146.40 billion in the quarter ending March 31, 2022.
- Of the \$112.36 billion (77% of total) appropriated to the six largest active reconstruction funds, about \$2.03 billion remained for possible disbursement.
- The UN's Office for the Coordination of Humanitarian Affairs reported donor contributions of \$2.20 billion for Afghan humanitarian assistance in 2021. The United States was the largest donor.
- DOD's latest *Cost of War Report* said its cumulative obligations for Afghanistan, including warfighting and DOD reconstruction programming, had reached \$849.7 billion. Cumulative Afghanistan reconstruction and related obligations reported by State, USAID, and other civilian agencies reached \$50.1 billion.
- The Costs of War Project at Brown University's Watson Institute estimated Afghanistan war costs at \$2.26 trillion—far higher than DOD's estimate—using a broader definition of costs.

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## STATUS OF FUNDS

In accord with SIGAR’s legislative mandate, this section details the status of U.S. funds appropriated, obligated, and disbursed for reconstruction activities in Afghanistan. As of March 31, 2022, the United States government had appropriated or otherwise made available approximately \$146.40 billion in funds for reconstruction and related activities in Afghanistan since FY 2002. Total Afghanistan reconstruction funding has been allocated as follows:

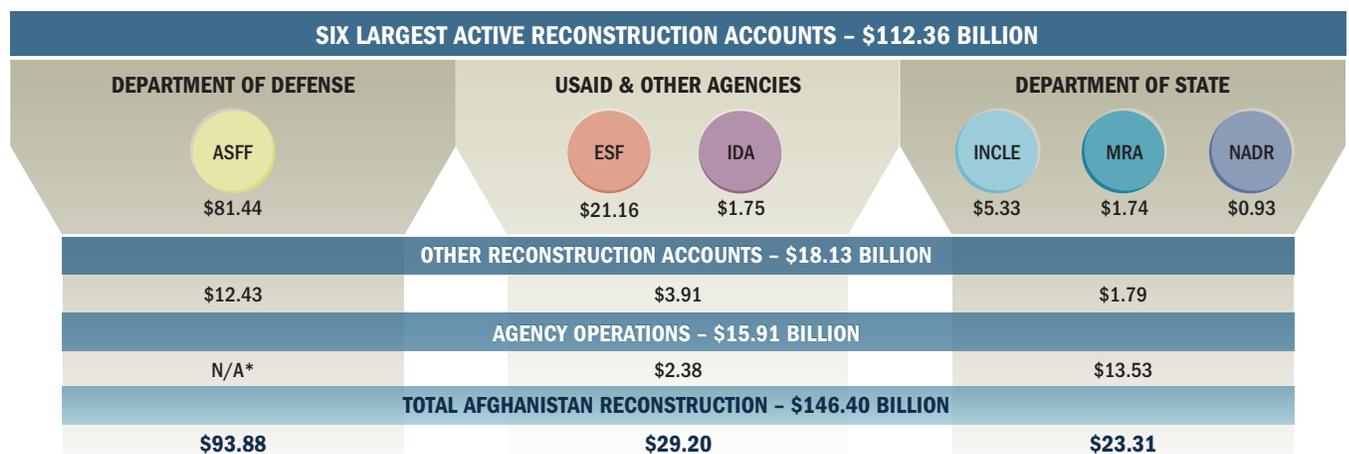
- \$89.51 billion for security (including \$4.60 billion for counternarcotics initiatives)
- \$36.07 billion for governance and development (including \$4.27 billion for additional counternarcotics initiatives)
- \$4.91 billion for humanitarian aid
- \$15.91 billion for agency operations

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

Figure F.1 shows the six largest active U.S. funds that contribute to these efforts. SIGAR previously reported on the seven largest active funds, but one of these funds, the Commanders’ Emergency Response Program account, was not reauthorized in the National Defense Authorization Act, 2022, for use in FY 2022 and the account had no unliquidated obligations at September 30, 2021. It has therefore been removed from this section of SIGAR’s reporting.

FIGURE F.1

U.S. APPROPRIATIONS SUPPORTING AFGHANISTAN RECONSTRUCTION EFFORTS (\$ BILLIONS)

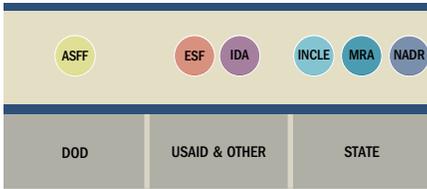


\*The Department of Defense and its Office of Inspector General have not provided Agency Operations costs as described in the section “DOD Costs of Reconstruction Not Reported by SIGAR” in Status of Funds.

Note: Numbers have been rounded.

Source: Details of accounts, including sources of data, are provided in Appendix B to this report.

# STATUS OF FUNDS



## U.S. RECONSTRUCTION FUNDING FOR AFGHANISTAN

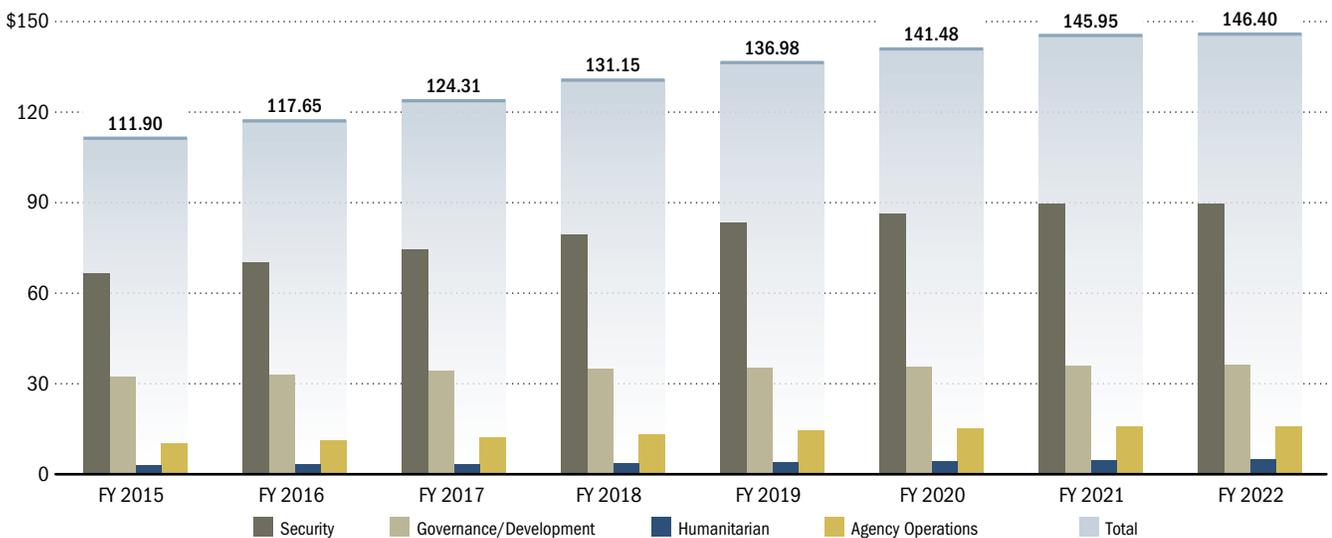
As of March 31, 2022, cumulative appropriations for reconstruction and related activities in Afghanistan totaled approximately \$146.40 billion, as shown in Figure F.2. This total comprises four major categories of reconstruction and related funding: security, governance and development, humanitarian, and agency operations. Approximately \$8.86 billion of these funds supported counternarcotics initiatives that crosscut the categories of security (\$4.60 billion) and governance and development (\$4.27 billion). For complete information regarding U.S. appropriations, see Appendix B.

The amount provided to the six largest active U.S. funds represents more than 76.7% (nearly \$112.36 billion) of total reconstruction assistance to Afghanistan since FY 2002. Of this amount, nearly 93.2% (more than \$104.69 billion) has been obligated, and nearly 91.2% (more than \$102.42 billion) has been disbursed. An estimated \$6.24 billion of the amount appropriated for these funds has expired and will therefore not be disbursed.

Following the collapse of the Afghan government on August 15, 2021, the U.S. government took steps in September 2021 to reallocate funds previously made available for Afghanistan reconstruction that were no longer required. DOD reprogrammed Afghanistan Security Forces Fund (ASFF) FY 2021 balances of nearly \$1.31 billion and FY 2020 balances of nearly \$146.19 million to other purposes.<sup>1</sup> State reprogrammed nearly \$93.03 million in International Narcotics Control and Law Enforcement (INCLE) FY 2020 and FY 2016 balances from Afghanistan to other countries, and elected to have more than \$73.07 million in Economic Support Fund (ESF) FY 2020 funds rescinded as part of a department-wide mandatory rescission. Total appropriations for FY 2020 and FY 2021, net of these actions, were reduced to approximately \$4.50 billion and \$4.47 billion, respectively, as shown in Figure F.3.<sup>2</sup>

FIGURE F.2

CUMULATIVE APPROPRIATIONS BY FUNDING CATEGORY AS OF MARCH 31, 2022 (\$ BILLIONS)



Note: Numbers have been rounded.

Source: Details of accounts, including sources of data, are provided in Appendix B to this report.

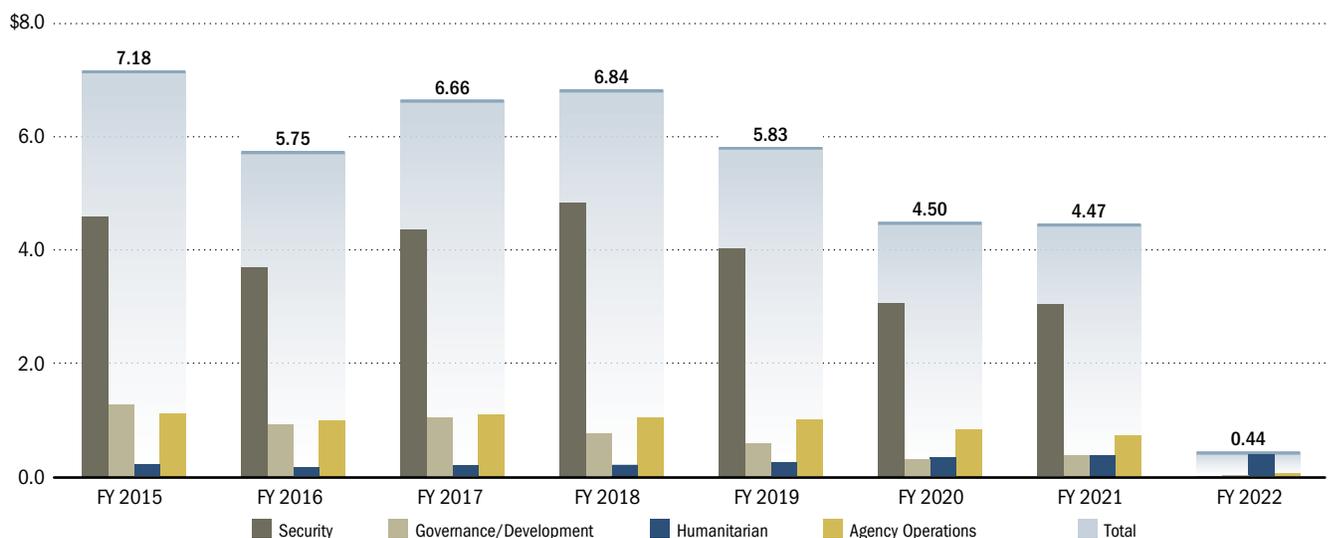
# STATUS OF FUNDS

The U.S. government continued to take measures to reallocate funds previously made available for Afghanistan reconstruction in FY 2022. Most notably, President Joseph R. Biden signed the Consolidated Appropriations Act, 2022, on March 15, 2022, which mandated rescissions of ASFF FY 2021 appropriations of \$700.00 million and unspecified ESF and INCLE funds allocated to Afghanistan totaling \$855.64 million and \$105.00 million, respectively.<sup>3</sup> A plan for the rescission of ASFF funds has been adopted by DOD, but none of the three accounts showed any implementation of the mandated rescissions by March 31, 2022.<sup>4</sup> Also this past quarter, State reprogrammed nearly \$84.95 million in INCLE FY 2017, FY 2018, and FY 2021 funds from programs in Afghanistan to other countries.<sup>5</sup>

Additional funding for Afghanistan reconstruction, now focused primarily on humanitarian assistance and funding for basic services, will be determined when the Section 653(a) allocation of FY 2022 foreign assistance to Afghanistan and other countries is concluded later this year.<sup>6</sup> This process provides funds to ESF, INCLE, and other relevant accounts, including Global Health Programs (GHP) and Non-Proliferation, Antiterrorism, Demining, and Related Programs (NADR). Supplemental Afghanistan appropriation acts enacted in July, September, and December 2021, primarily for Operation Allies Refuge and Operation Allies Welcome—not considered Afghanistan reconstruction—also included significant funding for the Migration and Refugee Assistance (MRA) and International Disaster

FIGURE F.3

## ANNUAL APPROPRIATIONS BY FUNDING CATEGORY (\$ BILLIONS)



Note: Numbers have been rounded.

Source: Details of accounts, including sources of data, are provided in Appendix B to this report.

# STATUS OF FUNDS

TABLE F.1

<b>U.S. ON-BUDGET ASSISTANCE TO AFGHANISTAN (2002–AUGUST 2021)</b> (\$ MILLIONS)	
	<b>Disbursements</b>
<b>Total On-Budget Assistance</b>	<b>\$17,314.17</b>
<b>Government-to-Government</b>	<b>11,355.23</b>
DOD	10,493.25
USAID	776.79
State	85.19
<b>Multilateral Trust Funds</b>	<b>5,958.93</b>
ARTF	4,127.68
LOTFA	1,677.58
AITF	153.67

Note: Numbers have been rounded. Disbursements to LOTFA reflect a refund received in 2022.

Sources: USAID, response to SIGAR data call, 4/14/2022; State, response to SIGAR data call, 10/18/2018; DOD, response to SIGAR data call, 10/21/2021; World Bank, ARTF: Administrator's Report on Financial Status as of January 20, 2022 (end of 1st month of FY 1401), accessed 4/15/2022; UNDP, LOTFA Receipts and Refunds 2002–2022 (Combined Bilateral and MPTF Mechanisms), updated 3/31/2022, in response to SIGAR data call, 4/13/2022.

Assistance (IDA) accounts—which have been used for humanitarian assistance to Afghans in Afghanistan and in the region in past quarters.<sup>7</sup>

The United States provided more than \$17.31 billion in on-budget assistance to the Government of Afghanistan from 2002 through the August 2021 fall of the Afghan government. This included nearly \$11.36 billion provided to Afghan government ministries and institutions, and nearly \$5.96 billion provided to three multilateral trust funds—the World Bank-managed Afghanistan Reconstruction Trust Fund (ARTF), the United Nations Development Programme-managed Law and Order Trust Fund for Afghanistan (LOTFA), and the Asian Development Bank-managed Afghanistan Infrastructure Trust Fund (AITF), as shown on Table F.1.

## U.S. COST OF WAR AND RECONSTRUCTION IN AFGHANISTAN

DOD's latest *Cost of War Report*, dated September 30, 2021, said its cumulative obligations for Operation Enduring Freedom and Operation Freedom's Sentinel in Afghanistan, including U.S. warfighting and DOD reconstruction programs, had reached \$849.7 billion.<sup>8</sup> DOD and SIGAR jointly provide oversight for security-related reconstruction funding accounting for \$86.8 billion of this amount. State, USAID, and other civilian agencies report cumulative obligations of \$50.1 billion for Afghanistan reconstruction, which when added to the DOD amount results in \$136.9 billion obligated for Afghanistan reconstruction through that date, as shown in Figure F.4. This cost of reconstruction equals 15% of the \$899.8 billion obligated by all U.S. government agencies for Afghanistan.

### DOD Costs of Reconstruction Not Reported by SIGAR

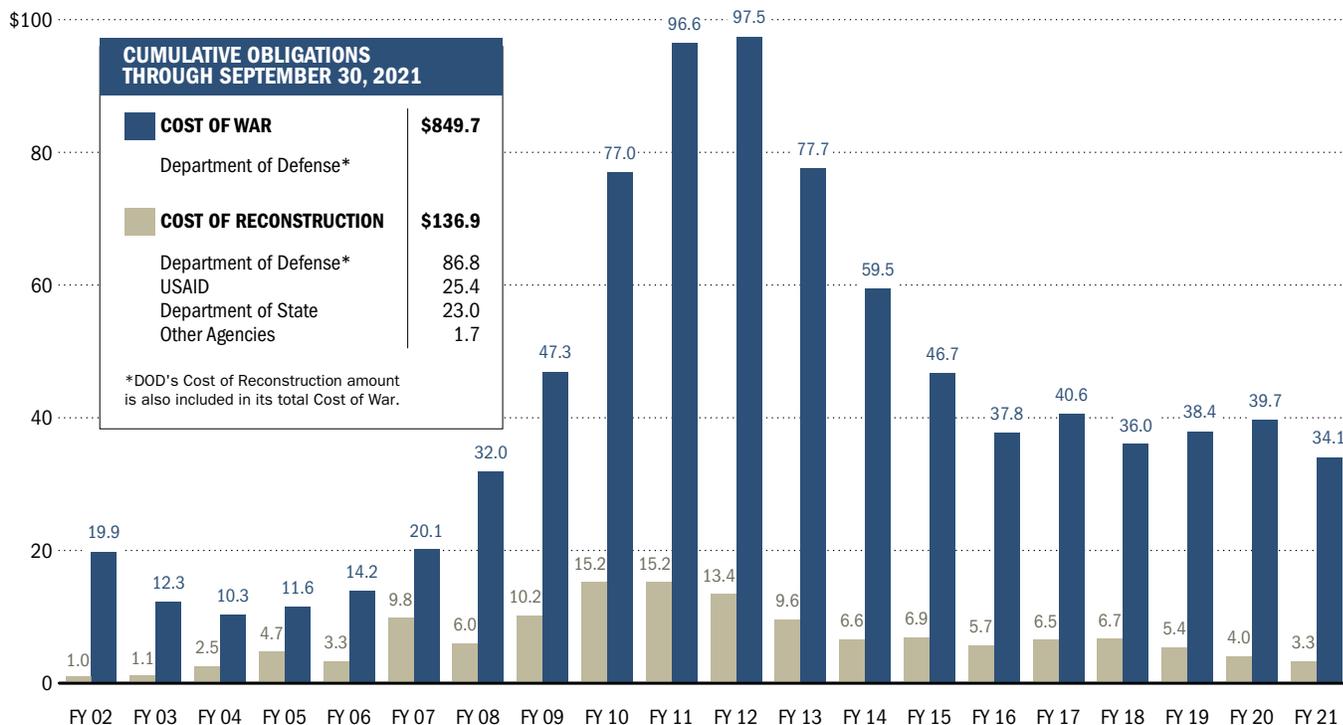
Because DOD has not provided information to SIGAR pursuant to requests made under statutory requirement, SIGAR has been unable to report on some Afghan reconstruction costs, principally those relating to the DOD's Train, Advise, and Assist (TAA) mission under Operation Freedom's Sentinel that are not paid for by the Afghanistan Security Forces Fund (ASFF). ASFF pays only for contractors and not for DOD military and civilian employees that trained, advised, and supported the Afghan National Defense and Security Forces (ANDSF).

Therefore, SIGAR reporting does not include costs of: (1) training and advising programs such as the Train Advise Assist Commands (TAACs), the Security Force Assistance Brigades (SFABs), the Ministry of Defense Advisors (MODA) program, the Afghanistan Hands Program (AHP), and the DOD Expeditionary Civilian (DOD-EC) program; (2) support provided to members of the NATO Resolute Support Mission; and (3) certain advisory and support costs of the Combined Security Transition

# STATUS OF FUNDS

FIGURE F.4

AFGHANISTAN COST OF WAR AND RECONSTRUCTION, ANNUAL AND CUMULATIVE OBLIGATIONS FY 2002 TO FY 2021 Q4 (\$ BILLIONS)



Note: Numbers have been rounded. Cumulative obligations reported by DOD for the Cost of War through September 30, 2021, differ markedly from cumulative appropriations through March 31, 2022, as presented elsewhere in the Status of Funds section, because the former figures do not include unobligated appropriations and DOD Cost of War reporting currently lags by two quarters.

Source: DOD, Cost of War Monthly Report, Total War-related Obligations by Year Incurred, data as of September 30, 2021. Obligation data shown against year funds obligated. SIGAR analysis of annual obligation of reconstruction accounts as presented in SIGAR, Quarterly Report to the United States Congress, 10/30/2021. Obligation data shown against year funds appropriated.

Command-Afghanistan (CSTC-A) and its successor, the Defense Security Cooperation Management Office-Afghanistan (DSCMO-A).

SIGAR has also been unable to report on the operating expenses of CSTC-A and its successor DSCMO-A, and program offices that support ASFF procurement.

SIGAR is mandated by federal statute to report on amounts appropriated or otherwise made available for the reconstruction of Afghanistan. Reconstruction is defined by statute to include funding for efforts “to establish or reestablish a political or societal institution of Afghanistan” such as the ANDSF. The mandate also requires reporting on “operating expenses of agencies or entities receiving amounts appropriated or otherwise made available for the reconstruction of Afghanistan.”<sup>9</sup>

# STATUS OF FUNDS

SIGAR has made repeated requests to DOD since 2018 for an accounting or estimates of these costs, but none have been provided.<sup>10</sup> DOD representatives have replied that the Department's financial reports do not provide costs for individual commands previously located in Afghanistan. These costs are distributed in multiple, disaggregated line items across the services and component commands.<sup>11</sup> In addition, DOD's existing reports on Afghanistan costs, such as its *Cost of War Report*, do not include the costs of the base pay and certain benefits of military personnel deployed to Afghanistan, since these costs are generally reported by units based outside of Afghanistan. This method of reporting costs is incompatible with SIGAR's mandate to report on all costs associated with military organizations involved in Afghanistan reconstruction, regardless of whether they are staffed with DOD military personnel, DOD civilian personnel, or DOD-paid contractors.

DOD's Office of Inspector General (OIG) received a data call request from SIGAR in November 2021 seeking information on its costs in providing oversight of Afghanistan reconstruction, referencing the statutory reporting mandates noted above, and including a listing of 55 DOD OIG audit and evaluation reports examining various topics related to DOD support of the ANDSF published from 2009 to 2020. The DOD OIG replied to SIGAR that it had "no operating expenses to support reconstruction efforts in Afghanistan," nor had it conducted "activities under programs and operations funded with amounts appropriated or otherwise made available for the reconstruction of Afghanistan."<sup>12</sup>

## Costs of War Project Sees Higher Costs than DOD

A nongovernmental estimate of U.S. costs for the 20-year war in Afghanistan stands at more than double DOD's calculation.

The Costs of War Project sponsored by the Watson Institute at Brown University recently issued *U.S. Costs to Date for the War in Afghanistan, 2001–2021*, putting total costs at \$2.26 trillion.<sup>13</sup>

The Watson Institute's independently produced report builds on DOD's \$933 billion Overseas Contingency Operations (OCO) budgets and State's \$59 billion OCO budgets for Afghanistan and Pakistan. Unlike the DOD *Cost of War Report*, the Watson report adds what it considers to be Afghanistan-related costs of \$433 billion above DOD baseline costs, \$296 billion in medical and disability costs for veterans, and \$530 billion in interest costs on related Treasury borrowing.

SIGAR takes no position on the reasonableness on the Watson report's assumptions or the accuracy of its calculations.

# STATUS OF FUNDS

## AFGHANISTAN RECONSTRUCTION FUNDING PIPELINE

Since 2002, Congress has appropriated nearly \$146.40 billion for reconstruction and related activities in Afghanistan, of which nearly \$112.36 billion was appropriated to the six largest active reconstruction accounts. As of March 31, 2022, approximately \$2.03 billion of the amount appropriated to the six largest active reconstruction accounts remained available for possible disbursement, after deducting the \$1.66 billion in ASFF, ESF, and INCLE rescissions mandated by the Consolidated Appropriations Act, 2022, but not yet implemented, as shown in Table F.2 and Figure F.5.

TABLE F.2

<b>CUMULATIVE AMOUNTS APPROPRIATED, OBLIGATED, DISBURSED, AND REMAINING (PRO FORMA, AFTER GIVING EFFECT TO RESCISSIONS) FY 2002 TO MARCH 31, 2022 (\$ BILLIONS)</b>				
	<b>Appropriated</b>	<b>Obligated</b>	<b>Disbursed</b>	<b>Remaining</b>
Afghanistan Security Forces Fund (ASFF)	\$81.44	\$75.35	\$75.43	\$1.15
Economic Support Fund (ESF)	21.16	20.09	18.58	1.68
International Narcotics Control and Law Enforcement (INCLE)	5.33	5.01	4.76	0.29
International Disaster Assistance (IDA)	1.75	1.71	1.21	0.50
Migration and Refugee Assistance (MRA)	1.74	1.73	1.65	0.07
Non-Proliferation, Antiterrorism, Demining, and Related Programs (NADR)	0.93	0.79	0.79	0.00
Pro Forma Effect of Rescissions to ASFF, ESF, and INCLE in Pub. L. No. 117-103				(1.66)
<b>Six Largest Active Accounts, Total</b>	<b>112.36</b>	<b>104.69</b>	<b>102.42</b>	<b>2.03</b>
Other Reconstruction Funds	18.13			
Agency Operations	15.91			
<b>Total</b>	<b>\$146.40</b>			

Note: Numbers have been rounded. Pub. L. No. 117-103, enacted on March 15, 2022, mandates rescissions from ASFF of \$700.00 million, ESF of \$855.64 million, and INCLE of \$105.00 million, by no later than September 30, 2022. Funds remaining available for possible disbursement consist of (1) annual appropriations/allocations minus associated liquidated obligations during the period of availability for obligation (e.g., two years for ASFF, ESF, and INCLE, extendable to six years for ESF), and (2) annual obligations minus associated disbursements for the five years after the period of availability for obligation has expired. Expired funds consist of (1) annual appropriations/allocations that are not obligated during the period of availability for obligation, and (2) obligated funds that are not liquidated during the period of availability for disbursement. The agencies do not report the full set of annual allocation, obligation, and disbursement data for some accounts, and in these cases, SIGAR does not assume that any funds remain available for possible disbursement. The amount remaining for potential disbursement for Other Reconstruction Funds, excluding those accounts with incomplete data, is currently less than \$50.00 million at the average quarter-end.

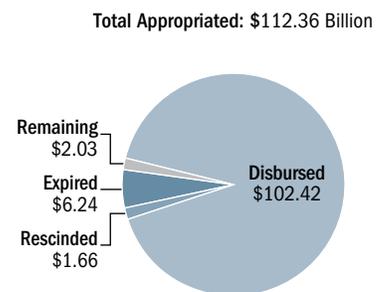
Source: SIGAR analysis of appropriation laws and obligation and disbursement data provided by DOD, State, USAID, USAGM, and DFC, 4/22/2022.

## AFGHANISTAN SECURITY FORCES FUND

Congress created the Afghanistan Security Forces Fund (ASFF) to provide the ANDSF with equipment, supplies, services, training, and funding for salaries, as well as facility and infrastructure repair, renovation, and construction. The primary organization responsible for building the ANDSF was the Combined Security Transition Command-Afghanistan (CSTC-A),

FIGURE F.5

**STATUS OF APPROPRIATED FUNDS, AFTER MANDATED RESCISSIONS, SIX LARGEST ACTIVE ACCOUNTS, AS OF MARCH 31, 2022 (\$ BILLIONS)**

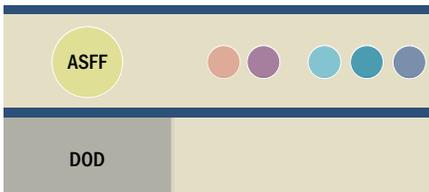


**Rescission:** Legislation enacted by Congress that cancels the availability of budget authority previously enacted before the authority would otherwise expire.

**Reprogramming:** Shifting funds within an appropriation or fund to use them for purposes other than those contemplated at the time of appropriation.

Source: GAO, Glossary of Terms Used in the Federal Budget Process, 9/2005.

# STATUS OF FUNDS



## ASFF FUNDS TERMINOLOGY

**Appropriations:** Total monies available for commitments

**Obligations:** Commitments to pay monies

**Disbursements:** Monies that have been expended

which was succeeded by CENTCOM command and the Qatar-based Defense Security Cooperation Management Office-Afghanistan (DSCMO-A).

Following the collapse of the Afghan government on August 15, 2021, DOD took steps to reallocate funds no longer required to support the ANDSF. It reprogrammed nearly \$1.46 billion from its ASFF FY 2020 and FY 2021 accounts to its Overseas Humanitarian, Disaster, and Civic Aid (OHDACA) and Transportation Working Capital Fund (TWCF) accounts in the quarter ending September 30, 2021, bringing ASFF FY 2020 and ASFF FY 2021 appropriated balances down to more than \$2.95 billion and nearly \$1.74 billion, respectively, as shown in Figure F.6.<sup>14</sup> As DOD closed out and terminated ASFF-funded contracts, it managed to reduce cumulative ASFF obligations by more than \$638.86 million in the quarter ending December 31, 2021, and by more than an additional \$397.50 million in the quarter ending March 31, 2022. These actions have set the stage for the pending \$700.00 million ASFF FY 2021 rescission mandated by the Consolidated Appropriations Act, 2022, enacted on March 15, 2022.<sup>15</sup>

As of March 31, 2022, cumulative appropriations for ASFF stood at more than \$81.44 billion, with more than \$75.35 billion having been obligated, and nearly \$75.43 billion disbursed, as shown in Figure F.7.

FIGURE F.6

ASFF APPROPRIATED FUNDS BY FISCAL YEAR (\$ BILLIONS)

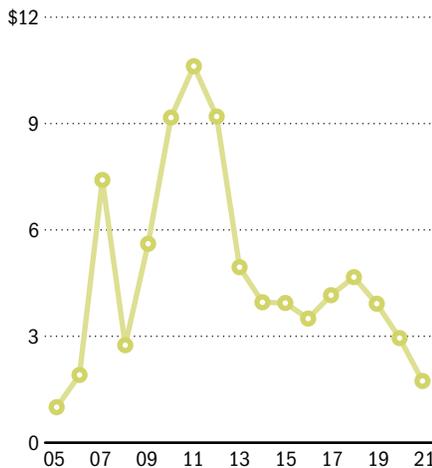
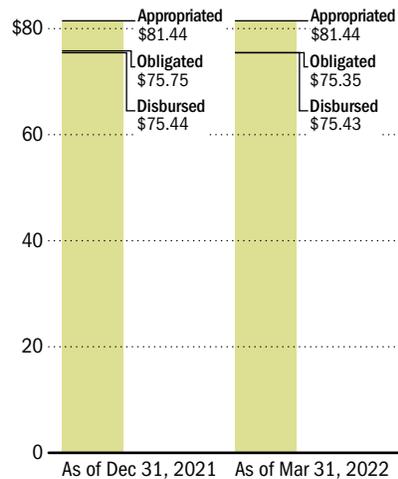


FIGURE F.7

ASFF FUNDS, CUMULATIVE COMPARISON (\$ BILLIONS)



Note: Numbers have been rounded. Data reflects reprogramming actions and rescissions. DOD reprogrammed \$1 billion from FY 2011 ASFF, \$1 billion from FY 2012 ASFF, \$178 million from FY 2013 ASFF, \$604 million from FY 2019 ASFF, \$146 million from FY 2020 ASFF, and \$1.31 billion from FY 2021 ASFF to fund other DOD requirements. DOD reprogrammed \$230 million into FY 2015 ASFF. ASFF data reflect the following rescissions: \$1 billion from FY 2012 in Pub. L. No. 113-6, \$764.38 million from FY 2014 in Pub. L. No. 113-235, \$400 million from FY 2015 in Pub. L. No. 114-113, \$150 million from FY 2016 in Pub. L. No. 115-31, \$396 million from FY 2019 in Pub. L. No. 116-93, and \$1.10 billion from FY 2020 in Pub. L. No. 116-260. ASFF data do not yet reflect the \$700 million rescission from FY 2021 ASFF in Pub. L. No. 117-103 enacted March 15, 2022.

Source: DFAS, AR(M) 1002 Appropriation Status by FY Program and Subaccounts March 2022 Final, 4/16/2022; and DFAS, AR(M) 1002 Appropriation Status by FY Program and Subaccounts December 2021 Certified, 1/21/2022.

# STATUS OF FUNDS

## ASFF Budget Categories

DOD budgeted and reported on ASFF by three **Budget Activity Groups (BAGs)** through the FY 2018 appropriation. These BAGs consisted of Defense Forces (Afghan National Army, ANA), Interior Forces (Afghan National Police, ANP), and Related Activities (primarily Detainee Operations).

DOD revised its budgeting and reporting framework for ASFF FY 2019. The new framework restructured the ANA and ANP BAGs to better reflect the ANDSF force structure and new budget priorities. In FY 2018 and previous years, all costs associated with the Afghan Air Force (AAF) fell under the ANA BAG and costs for the Afghan Special Security Forces (ASSF) were split between the ANA and ANP BAGs. Beginning with the ASFF FY 2019 appropriation, the ANDSF consisted of the ANA, ANP, AAF, and ASSF BAGs. As shown in Figure F.8, ASFF disbursements for the new AAF and ASSF BAGs, amounting to \$1.69 billion and \$1.04 billion, respectively, over the FY 2019 to FY 2022 period, together accounted for \$2.73 billion or 46% of total disbursements of \$5.99 billion over this period.

Funds for each BAG were further allocated to four **subactivity groups (SAGs)**: Sustainment, Infrastructure, Equipment and Transportation, and Training and Operations. As shown in Figure F.9, ASFF disbursements of \$38.05 billion for ANDSF Sustainment constituted 51% of total cumulative ASFF expenditures of \$74.88 billion through March 31, 2022.

## ASFF Budgeting Requirements

The annual DOD appropriation act set forth a number of ASFF budgeting requirements. Prior to the obligation of newly appropriated funds for ASFF, a **Financial and Activity Plan (FAP)** with details of proposed obligations must have been approved by the DOD Afghanistan Resources Oversight Council (AROC), concurred by the Department of State, and notified to the

**Budget Activity Groups:** Categories within each appropriation or fund account that identify the purposes, projects, or types of activities financed by the appropriation or fund.

**Subactivity Groups:** Accounting groups that break down the command's disbursements into functional areas.

Source: DOD, Manual 7110.1-M Department of Defense Budget Guidance Manual, accessed 9/28/2009; Department of the Navy, Medical Facility Manager Handbook, p. 5, accessed 10/2/2009.

FIGURE F.8

**ASFF DISBURSEMENTS BY BUDGET ACTIVITY GROUP, OLD (FY 2005–2018) AND NEW (FY 2019–2021), THROUGH FY22Q2 (\$ BILLIONS)**

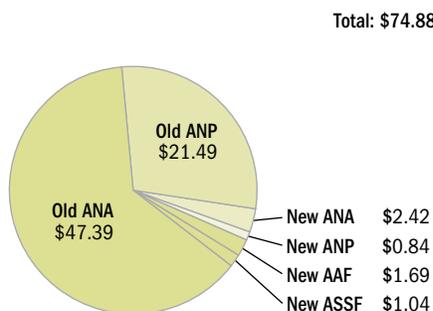
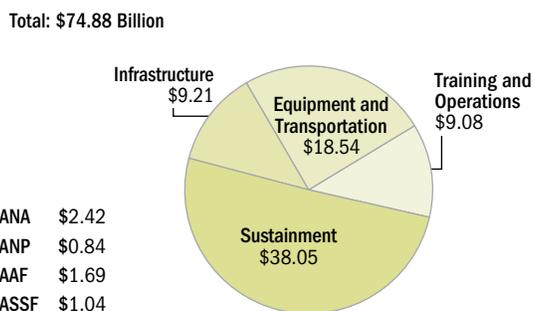


FIGURE F.9

**ASFF DISBURSEMENTS BY SUBACTIVITY GROUP, FY 2005–2021, THROUGH FY22Q1 (\$ BILLIONS)**



Note: Numbers have been rounded. ASFF Disbursements by Budget Activity Group and Subactivity Group both exclude disbursements for Related Activities and undistributed disbursements, amounting to \$0.55 billion, that are included in total ASFF disbursements of \$75.43 billion as presented in Figure F.7.

Source: DFAS, AR(M) 1002 Appropriation Status by FY Program and Subaccounts March 2022 Final, 4/16/2022.

**Financial and Activity Plan:** DOD notification to Congress of its plan for obligating the ASFF appropriation, as well as updates to that plan involving any proposed new projects or transfer of funds between budget subactivity groups in excess of \$20 million, as required by the annual DOD appropriation act.

Source: DOD, response to SIGAR data call, 1/23/2020.

# STATUS OF FUNDS

Congressional defense committees. Thereafter, the AROC must have approved the requirement and acquisition plan for any service requirements in excess of \$50 million annually and for any nonstandard equipment requirement in excess of \$100 million. In addition, DOD was required to notify Congress prior to obligating funds for any new projects or transfer of funds in excess of \$20 million between budget subactivity groups.<sup>16</sup>

DOD notified Congress of its initial budget for the ASFF FY 2021 appropriation with FAP 21-1 in January 2021, and again notified Congress of its proposed plans to modify the budget for the ASFF FY 2020 appropriation with FAP 20-3 in March 2021. These budgets were further modified with the reprogramming actions taken in FY21Q4. A plan for a new ASFF FY 2021 budget following the \$700.00 million rescission mandated by Pub. L. No. 117-103 was approved in late March 2022, but neither the plan nor the rescission was implemented for financial reporting purposes by March 31, 2022.<sup>17</sup> DOD's execution of its spending plans for the ASFF FY 2020 and ASFF FY 2021 appropriations is presented below in Table F.3.

TABLE F.3

<b>ASFF FY 2020 AND ASFF FY 2021 BUDGET EXECUTION THROUGH MARCH 31, 2022 (\$ MILLIONS)</b>						
<b>Budget Activity Groups</b>	<b>ASFF FY 2020</b>			<b>ASFF FY 2021</b>		
	<b>Avail. for Obligation</b>	<b>Obligations</b>	<b>Disbursements</b>	<b>Avail. for Obligation</b>	<b>Obligations</b>	<b>Disbursements</b>
Afghan National Army	\$1,130.99	\$881.88	\$849.38	\$374.79	\$202.89	\$173.67
Afghan National Police	419.25	310.51	277.04	227.38	58.99	43.37
Afghan Air Force	988.83	694.27	664.23	626.72	159.43	145.96
Afghan Spec. Sec. Forces	414.73	241.95	228.62	509.39	244.63	212.26
Undistributed		(126.41)	40.82		(153.97)	12.41
<b>Total</b>	<b>\$2,953.79</b>	<b>\$2,002.20</b>	<b>\$2,060.09</b>	<b>\$1,738.28</b>	<b>\$511.98</b>	<b>\$587.67</b>

Note: Numbers have been rounded. The ASFF FY 2020 budget reflects \$1.10 billion rescinded from the account in the Consolidated Appropriations Act, 2021, enacted on December 27, 2020, and reprogramming actions authorized in FY21Q4 that reduced available balances by \$146.19 million. The ASFF FY 2021 budget reflects reprogramming actions authorized in FY21Q4 that reduced available balances by \$1.31 billion, but it does not reflect the \$700.00 million rescission mandated by the Consolidated Appropriations Act, 2022, enacted on March 15, 2022.

Source: DOD, AR(M) 1002 Appropriation Status by FY Program and Subaccounts March 2022 Final, 4/16/2022.

## NATO ANA Trust Fund

The NATO-managed Afghan National Army (ANA) Trust Fund (NATF) contributed nearly \$1.70 billion to ASFF for specific projects funded by donor nations through March 31, 2022; ASFF returned nearly \$487.82 million of these funds following the cancellation or completion of these projects. DOD disbursed nearly \$1.04 billion of NATF-contributed funds through ASFF through March 31, 2022.<sup>18</sup> These amounts are not reflected in the U.S. government-funded ASFF obligation and disbursement numbers presented in Figures F.6 and F.7.

# STATUS OF FUNDS

## MILITARY BASE AND EQUIPMENT TRANSFERS TO ANDSF

The Department of Defense manages the transfer of military bases and equipment principally through procedures designed for three types of assets, Foreign Excess Real Property (FERP), Foreign Excess Personal Property (FEPP), and Excess Defense Articles (EDA).

U.S. Forces-Afghanistan (USFOR-A) defines FERP as any U.S.-owned real property located outside the United States and its territories that is under the control of a federal agency, but the head of the agency has deemed it unnecessary to meet the agency's needs or responsibilities. Before disposing of FERP in Afghanistan, the donor agency must declare the property excess and ensure that another department or agency of the U.S. government does not require it to fulfill U.S. government objectives. The DOD Base Closure and Transfer Policy Standard Operating Procedures guide sets forth the conditions of transfer.<sup>19</sup> The FEPP and EDA programs have similar transfer frameworks.

USFOR-A reported FERP and FEPP transfers at depreciated transfer value of nearly \$1.77 billion and \$462.26 million, respectively, over the FY 2012 to FY 2021 period. The Defense Security Cooperation Agency (DSCA) separately reported EDA transfers at depreciated transfer value of \$124.89 million over the FY 2004 to FY 2021 period. The peak transfer years of FY 2015 and FY 2021 had transfers valued at \$584.02 million and nearly \$1.30 billion, as shown in Figure F.10. Cumulative FERP, FEPP, and EDA transfers are valued at nearly \$2.36 billion, as shown in Figure F.11.<sup>20</sup>

### Authorities for Transferring DOD Property

**FERP:** Foreign Excess Real Property

**FEPP:** Foreign Excess Personal Property

**EDA:** Excess Defense Articles

### Largest Base Transfers to the ANDSF Based on Depreciated Transfer Value

**Bagram Airfield, Parwan Province**  
\$565.84 million, July 2021

**Kandahar Airfield, Kandahar Province**  
\$130.19 million, May 2021

**Shindand Airfield, Herat Province**  
\$297.73 million, November 2014

**Camp Leatherneck, Helmand Province**  
\$236.00 million, October 2014

Source: DOD, response to SIGAR data call, 4/20/2022, 7/9/2021, and 6/22/2021; SIGAR, Department of Defense Base Closures and Transfers in Afghanistan: The U.S. Has Disposed of \$907 Million in Foreign Excess Real Property, SIGAR 16-23-SP, 3/2016.

FIGURE F.10

**FERP, FEPP, & EDA BY FISCAL YEAR**  
(TRANSFERS, DEPRECIATED VALUES, \$ MILLIONS)

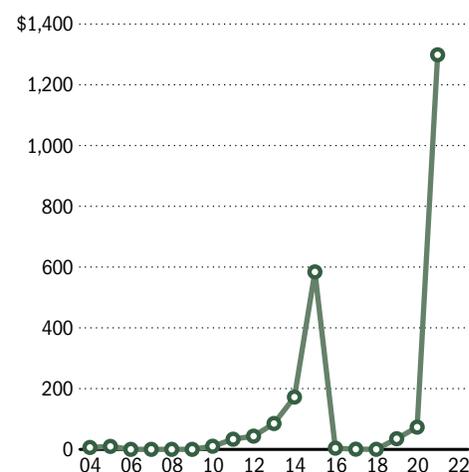
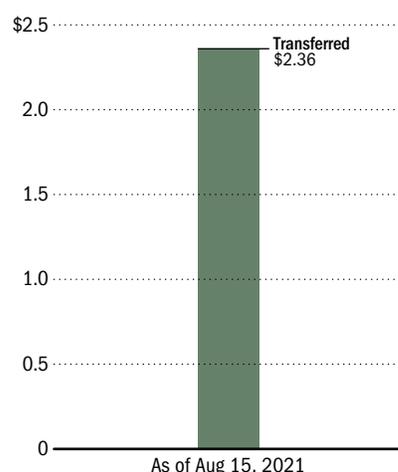


FIGURE F.11

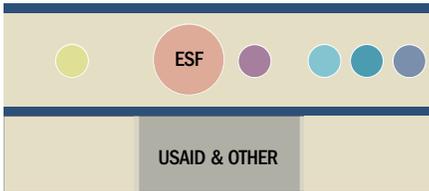
**FERP, FEPP, & EDA, CUMULATIVE**  
(DEPRECIATED VALUES, \$ BILLIONS)



Note: Numbers have been rounded. The value of property transferred in FY 2019 includes \$1.85 million transferred through the Acquisition and Cross-Servicing Agreement (ACSA) program.

Source: DOD, response to SIGAR data call, 3/23/2022, 2/18/2022, and 9/14/2021; SIGAR, Department of Defense Base Closures and Transfers in Afghanistan: The U.S. Has Disposed of \$907 Million in Foreign Excess Real Property, SIGAR 16-23-SP, 3/2016.

# STATUS OF FUNDS



## ESF FUNDS TERMINOLOGY

**Appropriations:** Total monies available for commitments

**Obligations:** Commitments to pay monies

**Disbursements:** Monies that have been expended

## ECONOMIC SUPPORT FUND

Economic Support Fund (ESF) programs are intended to advance U.S. interests by helping countries meet short- and long-term political, economic, and security needs. ESF programs support counterterrorism; bolster national economies; and assist in the development of effective, accessible, and independent legal systems for a more transparent and accountable government.<sup>21</sup>

The ESF was allocated \$136.45 million for Afghanistan for FY 2021 through the Section 653(a) consultation process that was concluded between State and the U.S. Congress in the quarter ending June 30, 2021. In the quarter ending September 30, 2021, \$73.07 million of the \$200.00 million FY 2020 ESF allocation was rescinded as part of the Consolidated Appropriations Act, 2021-mandated ESF rescission, and \$126.92 million of the FY 2020 ESF allocation had its period of availability for obligation extended by relying on the 7014(b) extraordinary authority found in the Act.<sup>22</sup> ESF FY 2020 and FY 2021 appropriated balances of \$126.93 million and \$136.45 million, respectively, have remained unchanged from September 30, 2021, through March 31, 2022, as shown in Figure F.12 below. The Consolidated Appropriations Act, 2022, enacted on March 15, 2022, mandates a rescission of unspecified ESF funds totaling \$855.64 million.<sup>23</sup>

Cumulative appropriations for the ESF stand at more than \$21.16 billion, of which more than \$20.09 billion had been obligated and nearly \$18.58 billion had been disbursed as of March 31, 2022, as shown in Figure F.13 below.<sup>24</sup>

FIGURE F.12

**ESF APPROPRIATIONS BY FISCAL YEAR**  
(\$ BILLIONS)

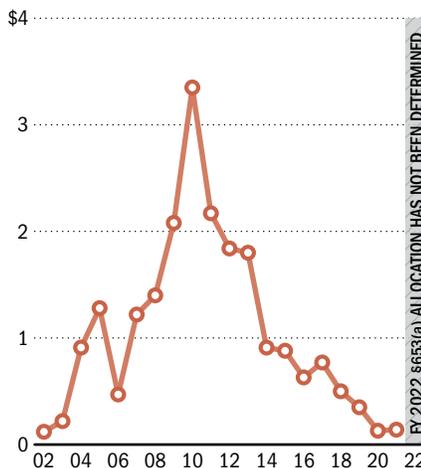
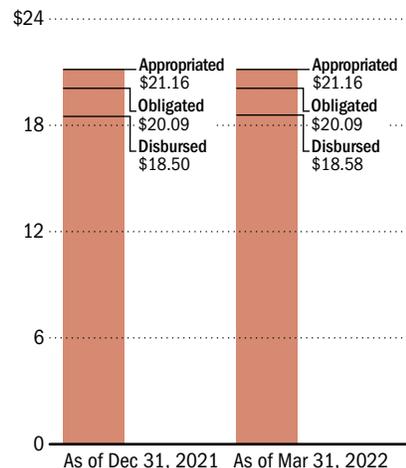


FIGURE F.13

**ESF FUNDS, CUMULATIVE COMPARISON**  
(\$ BILLIONS)



Note: Numbers have been rounded. Data reflects the following transfers from AIF to the ESF: \$101 million for FY 2011, \$179.5 million for FY 2013, and \$55 million for FY 2014. FY 2016 ESF for Afghanistan was reduced by \$179 million and put toward the U.S. commitment to the Green Climate Fund, and FY 2020 ESF was reduced by \$73.07 million as part of rescission mandated by Section 7071(a) in Pub. L. No. 116-260. ESF data do not yet reflect the \$855.64 million rescission mandated in Pub. L. No. 117-103 enacted March 15, 2022.

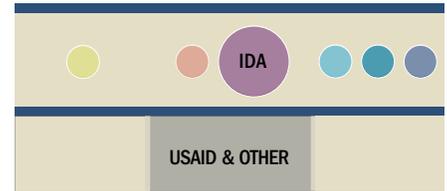
Source: USAID, response to SIGAR data call, 4/19/2022 and 1/18/2022; State, response to SIGAR data call, 4/8/2022.

# STATUS OF FUNDS

## INTERNATIONAL DISASTER ASSISTANCE

USAID’s Bureau of Humanitarian Assistance (BHA), created through the combination of its Offices of U.S. Foreign Disaster Assistance (OFDA) and Food for Peace (FFP) in June 2020, administers International Disaster Assistance (IDA) funds. BHA is responsible for leading and coordinating the U.S. government response to disasters overseas, and obligates funding for emergency food-assistance projects when there is an identified need and local authorities lack the capacity to respond. BHA works closely with international partners such as the United Nations Children’s Fund (UNICEF), the UN’s World Food Programme (WFP), and the UN’s World Health Organization (WHO) to deliver goods and services to assist conflict- and disaster-affected populations in Afghanistan.<sup>25</sup>

USAID reported more than \$1.75 billion in IDA funds had been allocated to Afghanistan from 2002 through March 31, 2022, with obligations of more than \$1.71 billion and disbursements of more than \$1.21 billion reported as of that date. USAID allocated \$219.60 million in IDA funds in FY 2021 and has allocated \$378.54 million in FY 2022 through March 31, 2022, setting new annual records for IDA assistance.<sup>26</sup> A portion of these funds were allocated from the IDA appropriation found in the Extending Government Funding and Delivering Emergency Assistance Act, Division C—Afghanistan Supplemental Appropriations Act, 2022.<sup>27</sup> Figure F.14 presents annual appropriations of IDA funds to Afghanistan. Figure F.15 presents cumulative appropriations, obligations, and disbursements.



### IDA FUNDS TERMINOLOGY

- Appropriations:** Total monies available for commitments
- Obligations:** Commitments to pay monies
- Disbursements:** Monies that have been expended

FIGURE F.14

**IDA APPROPRIATIONS BY FISCAL YEAR**  
(\$ MILLIONS)

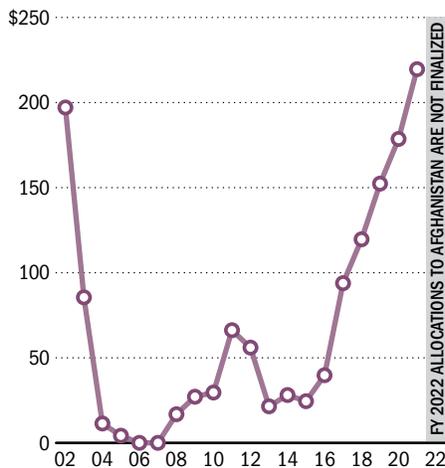
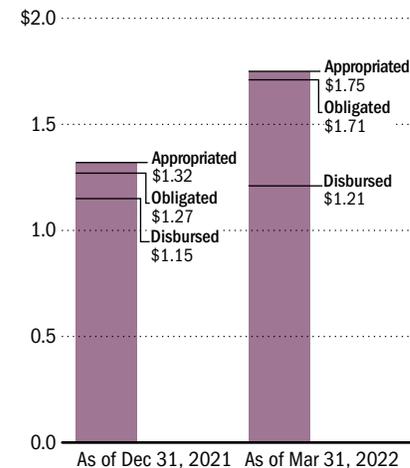


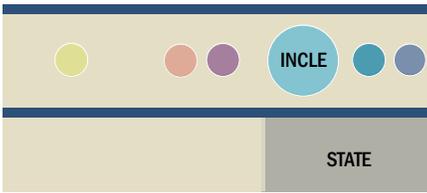
FIGURE F.15

**IDA FUNDS, CUMULATIVE COMPARISON**  
(\$ BILLIONS)



Note: Numbers have been rounded. Data may include interagency transfers.  
Source: USAID, response to SIGAR data call, 4/19/2022 and 1/18/2022.

# STATUS OF FUNDS



## INTERNATIONAL NARCOTICS CONTROL AND LAW ENFORCEMENT

The Department of State's Bureau of International Narcotics and Law Enforcement Affairs (INL) manages the International Narcotics Control and Law Enforcement (INCLE) account, which funds projects and programs for advancing the rule of law and combating narcotics production and trafficking. INCLE supports several INL program groups, including police, counternarcotics, and rule of law and justice.<sup>28</sup>

The INCLE account was allocated \$82.20 million for FY 2021 through the Section 653(a) process that was concluded between State and the U.S. Congress in the quarter ending June 30, 2021. Following the collapse of the Afghan government in August 2021, State took steps in the quarter ending September 30, 2021, to reallocate INCLE funds that were no longer required for Afghanistan. These actions included reprogramming nearly \$93.03 million in INCLE FY 2020 and FY 2016 funds from Afghanistan to other countries, and extending the availability for obligation of \$14.00 million in FY 2020 allocated funds through FY 2022 under a special legal authority.<sup>29</sup> During the quarter ending March 31, 2022, State reprogrammed nearly \$84.95 million in INCLE FY 2017, FY 2018, and FY 2021 funds from Afghanistan to other countries.

The Consolidated Appropriations Act, 2022, enacted on March 15, 2022, mandates a rescission of unspecified INCLE funds totaling \$105.00 million. Cumulative appropriations for INCLE decreased in the fiscal quarter to nearly \$5.33 billion at March 31, 2022, as a result of the reprogramming actions described above, offset by a \$2.62 million allocation, as reflected in Figure F.16 and Figure F.17.<sup>30</sup>

### INCLE FUNDS TERMINOLOGY

**Appropriations:** Total monies available for commitments

**Obligations:** Commitments to pay monies

**Disbursements:** Monies that have been expended

FIGURE F.16

INCLE APPROPRIATIONS BY FISCAL YEAR  
(\$ MILLIONS)

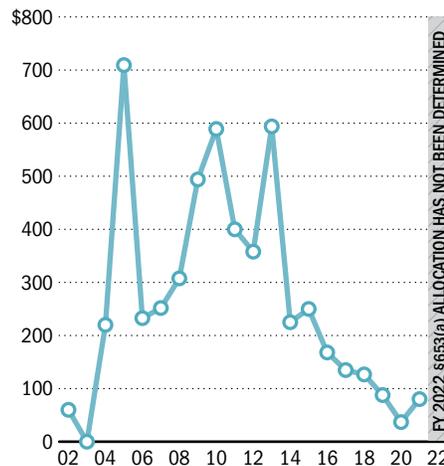
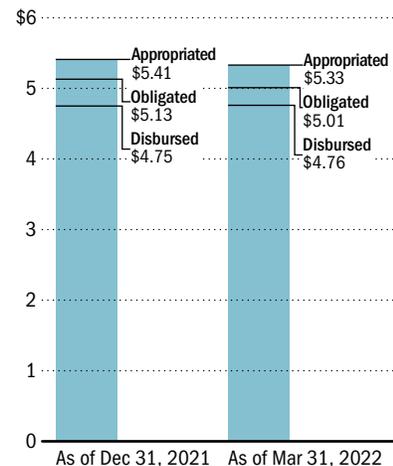


FIGURE F.17

INCLE FUNDS, CUMULATIVE COMPARISON  
(\$ BILLIONS)



Note: Numbers have been rounded. Data may include interagency transfers.

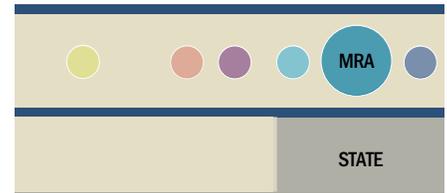
Source: State, response to SIGAR data call, 4/20/2022, 4/8/2022, and 1/19/2022. Data reflects reprogramming of FY 2017 obligations of \$49.60 million, FY 2018 obligations of \$33.35 million, and FY 2021 allocations of \$2.00 million from Afghanistan to other countries in FY22Q2. The INCLE data do not yet reflect the \$105.00 million rescission mandated in Pub. L. No. 117-103 enacted March 15, 2022.

# STATUS OF FUNDS

## MIGRATION AND REFUGEE ASSISTANCE

The Department of State's Bureau of Population, Refugees and Migration (PRM) administers the Migration and Refugee Assistance (MRA) account that funds programs to protect and assist refugees, conflict victims, internally displaced persons, stateless persons, and vulnerable migrants. Through MRA, PRM supports the work of the UN High Commissioner for Refugees (UNHCR), other international organizations, and various non-governmental organizations (NGOs) in Afghanistan to aid Afghan refugees throughout the region and upon their return to Afghanistan.<sup>31</sup>

The MRA allocation for Afghan refugees, internally displaced persons, and returnees has been at historically high levels for the past two fiscal years, although it did fall from its record level of \$150.41 million in FY 2020 to \$138.09 million in FY 2021, as shown in Figure F.18. The FY 2021 allocation includes \$25.69 million in funds obligated from the American Rescue Plan Act, 2021, appropriated to supplement MRA funds. PRM reported that it has also obligated MRA funds made available through the Emergency Security Supplemental Appropriation Act, 2021, for use in Afghanistan and neighboring countries, but that it did not obligate funds from the Emergency Refugee and Migration Assistance Fund (ERMA) made available through the Act for these purposes.<sup>32</sup> Cumulative appropriations since FY 2002 have totaled more than \$1.74 billion through March 31, 2022, with cumulative obligations and disbursements reaching more than \$1.73 billion and more than \$1.65 billion, respectively, on that date, as shown in Figure F.19.<sup>33</sup>



### MRA FUNDS TERMINOLOGY

**Appropriations:** Total monies available for commitments

**Obligations:** Commitments to pay monies

**Disbursements:** Monies that have been expended

FIGURE F.18

**MRA APPROPRIATIONS BY FISCAL YEAR**  
(\$ MILLIONS)

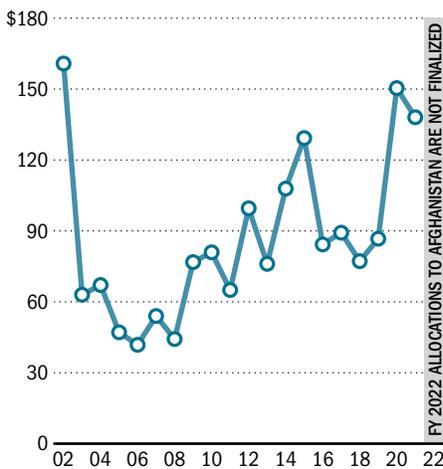
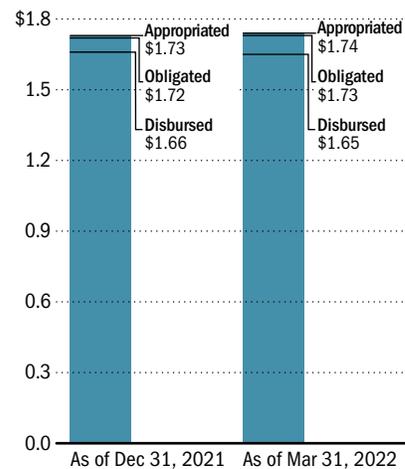


FIGURE F.19

**MRA FUNDS, CUMULATIVE COMPARISON**  
(\$ BILLIONS)



Note: Numbers have been rounded. Data may include interagency transfers. MRA balances include funds provided from the Emergency Refugee and Migration Assistance Fund (ERMA) of \$25.00 million in FY 2002 and \$0.20 million in FY 2009 (obligated and disbursed), and funds from the American Rescue Plan Act, 2021, appropriated to supplement MRA funds, of \$25.69 million obligated and \$18.78 million disbursed through March 31, 2022. All other MRA balances shown have been allocated from the annual Migration and Refugee Assistance appropriation.

Source: State, response to SIGAR data call, 4/11/2022 and 1/10/2022.

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## NONPROLIFERATION, ANTITERRORISM, DEMINING, AND RELATED PROGRAMS

The Non-Proliferation, Antiterrorism, Demining, and Related Programs (NADR) account played a critical role in improving the Afghan government’s capacity to address terrorist threats, protect its borders, and remove dangerous explosive remnants of war.<sup>34</sup> The majority of NADR funding for Afghanistan was funneled through two subaccounts, Antiterrorist Assistance (ATA) and Conventional Weapons Destruction (CWD), with additional funds going to Export Control and Related Border Security (EXBS) and Counterterrorism Financing (CTF). The Office of Foreign Assistance Resources made allocated funding available to relevant bureaus and offices that obligate and disburse these funds.<sup>35</sup>

The NADR account was allocated \$45.80 million for Afghanistan for FY 2021 through the Section 653(a) consultation process concluded between State and the U.S. Congress in the quarter ending June 30, 2021. This allocation represents an increase of 19% from the \$38.50 million that was allocated through the Section 653(a) process for FY 2020, which itself was relatively flat from the \$38.30 million that was allocated in FY 2019, as shown in Figure F.20. Figure F.21 shows that the cumulative total of NADR funds appropriated and transferred stands at \$927.14 million at March 31, 2022.<sup>36</sup>

### NADR FUNDS TERMINOLOGY

**Appropriations:** Total monies available for commitments

**Obligations:** Commitments to pay monies

**Disbursements:** Monies that have been expended

FIGURE F.20

**NADR APPROPRIATIONS BY FISCAL YEAR**  
(\$ MILLIONS)

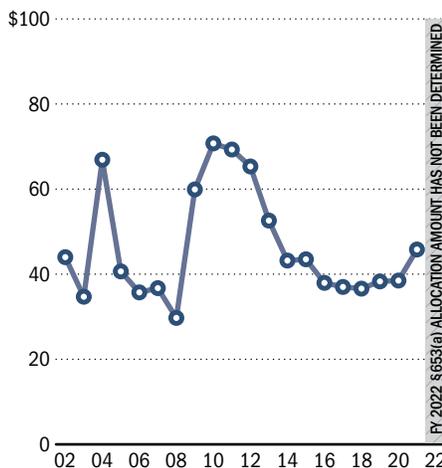
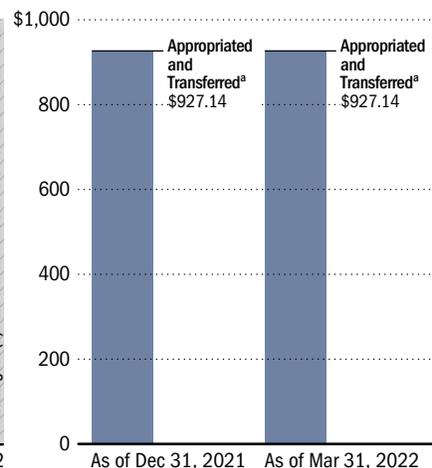


FIGURE F.21

**NADR FUNDS, CUMULATIVE COMPARISON**  
(\$ MILLIONS)



Note: Numbers have been rounded.

<sup>a</sup> State and Congress agree on the country-by-country allocation of annual appropriations for the foreign assistance accounts, including NADR, through the Section 653(a) process. The Office of Foreign Assistance Resources makes allocated funding available to relevant bureaus at State that obligate and disburse these funds.

Source: State, response to SIGAR data call, 4/8/2022, 7/2/2021, 7/13/2020, 1/3/2020, and 10/5/2018.

# STATUS OF FUNDS

## INTERNATIONAL RECONSTRUCTION FUNDING FOR AFGHANISTAN

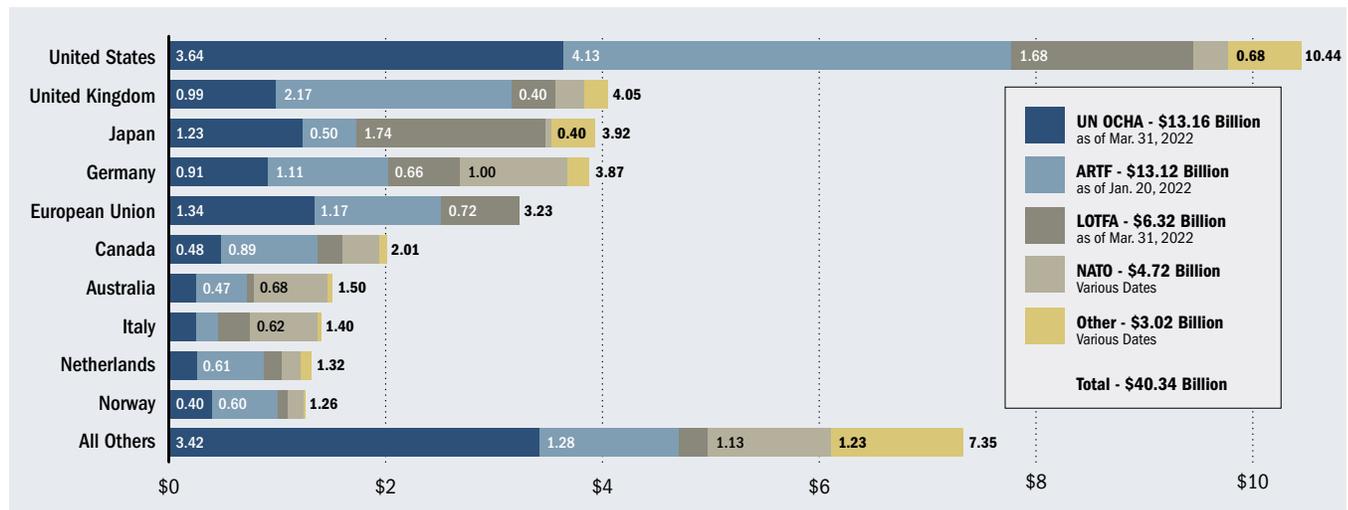
The international community has provided significant funding to support Afghanistan relief and reconstruction efforts through multilateral institutions. These institutions include multilateral trust funds; United Nations and nongovernmental humanitarian assistance organizations; two multilateral development finance institutions, the World Bank Group and the Asian Development Bank (ADB); two special-purpose United Nations organizations, the UN Assistance Mission in Afghanistan (UNAMA) and the UN Development Programme (UNDP); and the NATO Resolute Support Mission.

The four main multilateral trust funds have been the World Bank-managed Afghanistan Reconstruction Trust Fund (ARTF), the UNDP-managed Law and Order Trust Fund for Afghanistan (LOTFA), the NATO-managed Afghan National Army (ANA) Trust Fund (NATF), and the ADB-managed Afghanistan Infrastructure Trust Fund (AITF).

These four multilateral trust funds, as well as the humanitarian-assistance organizations reported by the UN's Office for the Coordination of Humanitarian Affairs (UN OCHA), the NATO Resolute Support Mission, and UNAMA all report donor or member contributions for their Afghanistan programs, as shown in Figure F.22.

FIGURE F.22

**CUMULATIVE CONTRIBUTIONS BY 10 LARGEST DONORS AND OTHERS TO MULTILATERAL INSTITUTIONS IN AFGHANISTAN (UN OCHA-REPORTED PROGRAMS, ARTF, LOTFA, NATO ANATF, NATO RSM, UNAMA, AND AITF) SINCE 2002 (\$ BILLIONS)**



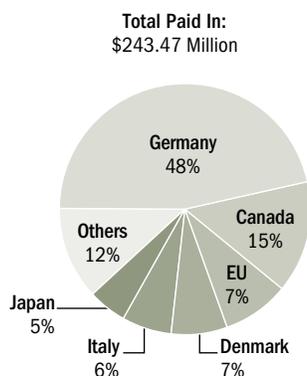
Note: Amounts under \$350 million are not labeled. Numbers may not add due to rounding. "NATO" consists of NATO ANA Trust Fund (NATF) contributions of \$3.45 billion through January 11, 2022, and NATO member assessments for Resolute Support Mission costs of \$1.27 billion for 2015–2019 (2020–2021 remain unaudited). "Other" consists of UN member assessments for UNAMA costs of \$2.38 billion for 2007–2020, and AITF contributions of \$0.64 billion at 8/14/2021.

Source: World Bank, ARTF: Administrator's Report on Financial Status as of January 20, 2022, (end of 1st month of FY 1401) at [www.artf.af](http://www.artf.af), accessed 4/15/2022; UN OCHA, Financial Tracking Service at <https://fts.unocha.org>, accessed 3/31/2022; UNDP, LOTFA Receipts and Refunds 2002–2022, 3/31/2022, response to SIGAR data call, 4/13/2022; NATO, Afghan National Army (ANA) Trust Fund, Status of Contributions Made as of May 31, 2021, at [www.nato.int](http://www.nato.int), accessed 10/10/2021, and confirmation that these gross receipt amounts remained unchanged, 1/11/2022; NATO, IBAN Audits of Allied Command Operations and Cost Share Arrangements for Military Budgets, at [www.nato.int](http://www.nato.int), accessed 4/28/2021 and 7/7/2021; ADB, AITF Progress Report 1 April–31 December 2021, response to SIGAR data call, 4/11/2022; State, UNAMA approved budgets and notified funding plans, in response to SIGAR data call, 2/19/2021 and 7/13/2020; UN, Country Assessments, at [www.un.org/en/ga/contributions/scale](http://www.un.org/en/ga/contributions/scale), accessed 10/9/2020.

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FIGURE F.23

## ARTF CONTRIBUTIONS BY DONOR, AFGHAN FY 1400 (PERCENT)



Note: Percentages may not add to 100% due to rounding. "Others" includes eight national government donors.

Source: World Bank, ARTF: Administrator's Report on Financial Status as of January 20, 2022 (end of 1st month of FY 1401) at [www.artf.af](http://www.artf.af), accessed 4/15/2022.

Cumulative contributions to these seven organizations since 2002 have amounted to \$40.34 billion, with the United States contributing \$10.44 billion of this amount, through recent reporting dates. The World Bank Group and the ADB are funded through general member assessments that cannot be readily identified as allocated to Afghanistan. These two institutions have collectively made financial commitments of \$12.64 billion to Afghanistan since 2002, as discussed in the sections on the World Bank Group and the ADB that follow.

## Contributions to the Afghanistan Reconstruction Trust Fund

The largest share of international contributions to the Afghan government's operational and development budgets has come through the ARTF. From 2002 to January 20, 2022, the World Bank reported that 34 donors had paid in nearly \$13.12 billion. Figure F.22 shows the three largest donors over this period as the United States, the United Kingdom, and the European Union. Figure F.23 shows that Germany, Canada, and the European Union were the largest donors to the ARTF for the 12 months of Afghan FY 1400 (through December 21, 2021), when the ARTF received contributions of \$243.47 million. This compares with receipts of \$718.51 million received during the full 12 months of the preceding Afghan FY 1399.<sup>37</sup>

Contributions to the ARTF have been divided into two funding channels, the Recurrent Cost Window (RCW) and the Investment Window. As of January 20, 2022, according to the World Bank, more than \$6.05 billion of ARTF funds had been disbursed to the Afghan government through the RCW, including the Recurrent and Capital Cost Component and the Incentive Program Development Policy Grant, to assist with recurrent costs such as civil servants' salaries.<sup>38</sup>

The Investment Window supports development programs. As of January 20, 2022, according to the World Bank, more than \$6.18 billion had been committed through the Investment Window, and nearly \$5.31 billion had been disbursed. The Bank reported 33 active projects with a combined commitment value of more than \$2.51 billion, of which more than \$1.63 billion had been disbursed.<sup>39</sup>

## Contributions to UN OCHA-Coordinated Humanitarian Assistance Programs

The UN's Office for the Coordination of Humanitarian Affairs (OCHA) leads emergency appeals and annual or multiyear humanitarian-response plans for Afghanistan, and provides timely reporting of humanitarian assistance provided by donors to facilitate funding of targeted needs. Donors have contributed nearly \$13.16 billion to humanitarian-assistance organizations from 2002 through March 31, 2022, as reported by OCHA. OCHA-led annual humanitarian-response plans and emergency appeals for Afghanistan accounted for nearly \$9.46 billion, or 71.9% of these contributions.

# STATUS OF FUNDS

The United States, Japan, and the European Union have been the largest contributors to humanitarian assistance organizations in Afghanistan since 2002, as shown in Figure F.22; while the United States, Germany, and the European Union were the largest contributors for the calendar year ending December 31, 2021, as shown in Figure F.24. Contributions for calendar year 2021 of more than \$2.20 billion were the highest ever donated, and contributions for the quarter ending March 31, 2022, of nearly \$632.47 million are of similar magnitude. The UN World Food Programme (WFP), the UN High Commissioner for Refugees (UNHCR), the International Committee of the Red Cross, the UN Children’s Fund (UNICEF), and the Food and Agricultural Organization (FAO) have been the largest recipients of humanitarian assistance in Afghanistan, as shown in Table F.4.<sup>40</sup>

TABLE F.4

<b>LARGEST RECIPIENTS OF HUMANITARIAN ASSISTANCE FOR AFGHANISTAN UN OFFICE FOR THE COORDINATION OF HUMANITARIAN AFFAIRS (OCHA) CUMULATIVE RECEIPTS, 2002 TO MARCH 31, 2022 (\$ MILLIONS)</b>	
<b>Largest Recipients</b>	<b>Receipts</b>
<b>United Nations Organizations</b>	
World Food Programme (WFP)	\$4,238.49
United Nations High Commissioner for Refugees (UNHCR)	1,399.80
United Nations Children’s Fund (UNICEF)	713.41
Food and Agricultural Organization (FAO)	363.32
International Organization for Migration (IOM)	352.58
United Nations Mine Action Service (UNMAS)	343.78
Afghanistan Humanitarian Fund (sponsored by UN OCHA)	257.79
World Health Organization (WHO)	207.24
Office for the Coordination of Humanitarian Affairs (UN OCHA)	151.80
<b>Nongovernmental Organizations</b>	
International Committee of the Red Cross	836.40
Norwegian Refugee Council	213.09
Save the Children	126.34
HALO Trust	124.76
ACTED (formerly Agency for Technical Cooperation and Development)	105.23
<b>All Other and Unallocated</b>	<b>3,725.13</b>
<b>Total Humanitarian Assistance Reported by OCHA</b>	<b>\$13,159.16</b>

Note: Numbers may not add due to rounding.

Source: UN OCHA, Financial Tracking Service at <https://fts.unocha.org>, accessed 3/31/2022.

FIGURE F.24

**UN OCHA-COORDINATED CONTRIBUTIONS  
BY DONOR, JAN. 1–DEC. 31, 2021 (PERCENT)**



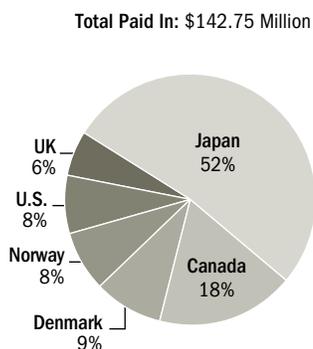
Note: Percentages may not add to 100% due to rounding. “Others” includes 35 national governments and 13 other entities. UN CERP refers to the the UN’s Central Emergency Response Fund. Total contributions revised upwards from \$1.67 billion reported in SIGAR Quarterly Report, 1/2022.

Source: UN OCHA, Financial Tracking Service at <https://fts.unocha.org>, accessed 3/31/2022.

# STATUS OF FUNDS

FIGURE F.25

## LOTFA CONTRIBUTIONS BY DONOR, JAN. 1-DEC. 31, 2021 (PERCENT)



Note: Numbers may not add due to rounding. Japan and the United States contributed through the LOTFA Bilateral Mechanism and Canada, Denmark, Norway, and the United Kingdom contributed through the LOTFA MPTF Mechanism. The numbers do not reflect refunds made to donors in 2021 and 2022 totaling \$57.72 million through March 31, 2022.

Source: UNDP, LOTFA Receipts 2002–2022 (Combined Bilateral and MPTF), updated 3/31/2022, in response to SIGAR data call, 4/13/2022.

## Contributions to the Law and Order Trust Fund for Afghanistan

The UNDP historically administered the LOTFA to pay ANP salaries and build the capacity of the Ministry of Interior (MOI).<sup>41</sup> Beginning in 2015, UNDP divided LOTFA support between two projects: Support to Payroll Management (SPM) and MOI and Police Development (MPD).

The SPM project aimed to develop the capacity of the Afghan government to independently manage all nonfiduciary aspects of its payroll function for the ANP and Central Prisons Directorate (CPD) staff. Almost 99% of SPM project funding went toward ANP and CPD staff remuneration.

The MPD project focused on institutional development of the MOI and professionalization of the ANP. The project concluded on June 30, 2018.

The LOTFA Steering Committee, composed of Afghan ministries, international donors, and the UNDP, approved restructuring the fund and changing its scope of operations on November 25, 2018. The organization expanded its mission beyond the management of the SPM project to include the entire justice chain (police, courts, and corrections), thereby covering all security and justice institutions, with an increased focus on anticorruption. A new multilateral trust fund, the LOTFA Multi-Partner Trust Fund (MPTF), was launched that year to fund this expanded mission alongside the original LOTFA.<sup>42</sup>

Donors paid more than \$6.38 billion to the two LOTFA funds from 2002 through September 30, 2021, and this level of contributions has remained unchanged through March 31, 2022. UNDP has made refunds to LOTFA donors over the October 1, 2021, through March 31, 2022, period aggregating more than \$57.72 million, and it reports that the refund process is not yet complete. Donor contributions, net of refunds, to the two LOTFA funds stood at more than \$6.32 billion at March 31, 2022, as shown in Figure F.22. The largest donors to the two LOTFA funds, cumulatively and net of refunds, were the United States and Japan. Figure F.25 shows Japan and Canada were the largest donors to the two LOTFA funds for the calendar year ending December 31, 2021, without considering refunds, with the United States the fifth-largest donor with a \$10.84 million contribution.<sup>43</sup>

## Contributions to the NATO Resolute Support Mission

NATO members are assessed annual contributions for the NATO Civil Budget, Military Budget, and Security Investment Program based on audited program costs and agreed annual cost-sharing formulas. The NATO Military Budget includes Allied Command Operations (ACO) whose largest cost component is the NATO Resolute Support Mission (RSM) in Afghanistan. NATO has assessed member contributions of \$1.27 billion for costs of the Resolute Support Mission from 2015, the first year of the mission, through 2019, the most recent year for which ACO audited statements detailing RSM costs have been made publicly available. The United States share of commonly funded budgets has ranged from 22.20% to 22.14% over the

2015–2019 period, resulting in contributions of \$281.87 million. The United States, Germany, and the United Kingdom were the largest contributors to the costs of the NATO Resolute Support Mission; their contributions are reflected in Figure F.22.<sup>44</sup> The Resolute Support Mission was terminated in September 2021.<sup>45</sup>

## Contributions to the NATO ANA Trust Fund

The NATO-managed Afghan National Army (ANA) Trust Fund (NATF) supported the Afghan National Army and other elements of the Afghan National Defense and Security Forces through procurements by the Afghanistan Security Forces Fund (ASFF) and the NATO Support and Procurement Agency (NSPA).<sup>46</sup> NATO's most recent financial report discloses that the fund received contributions from 25 of the 30 current NATO members, including the United States, and from 12 other Coalition partners totaling nearly \$3.45 billion through May 31, 2021; NATO confirms that contribution levels remain substantially unchanged through December 31, 2021.<sup>47</sup> Germany, Australia, and Italy were the three largest contributors to the fund; these contributions are reflected in Figure F.22. The United States made its first contribution in FY 2018 to support two projects under an existing procurement contract.<sup>48</sup>

NATO reports the NATF is being closed, and unexpended donor contributions are being returned to donors.<sup>49</sup>

## World Bank Group in Afghanistan

The World Bank's International Development Association (IDA) committed over \$5.42 billion for development, emergency reconstruction projects, and nine budget support operations in Afghanistan between 2002 and August 15, 2021. This support consisted of \$4.98 billion in grants and \$0.44 billion in no-interest loans known as "credits." In line with its policies, the World Bank paused all disbursements in its Afghanistan portfolio following the collapse of the Government of the Islamic Republic of Afghanistan on August 15, 2021. As of January 17, 2022, the paused portfolio consists of 23 IDA projects (eight IDA-only projects and 15 projects with joint financing from IDA, ARTF, and other World Bank-administered trust funds) of which two are guarantees, one is budget support operation, and 20 are investment projects.<sup>50</sup>

In addition, the International Finance Corporation (IFC) invested more than \$300 million in Afghanistan between 2002 and August 15, 2021, mainly in the telecom and financial sectors; its committed portfolio stood at \$46 million. Multilateral Investment Guarantee Agency (MIGA) has a modest exposure on a single project in Afghanistan.<sup>51</sup>

The United States is the World Bank Group's largest shareholder, with ownership stakes of 10–25% of shares in the IDA, IBRD, MIGA, and IFC.<sup>52</sup>

# STATUS OF FUNDS

## Asian Development Bank in Afghanistan

The Asian Development Bank (ADB) has committed over \$6.41 billion for 168 development projects and technical-assistance programs in Afghanistan from 2002 through June 2021. This support has consisted of \$5.43 billion in grants (of which the Asian Development Fund (ADF) provided \$4.33 billion, and the ADB provided \$1.10 billion in co-financing), \$0.872 billion in concessional loans, and \$111.2 million in technical assistance. ADB has provided \$2.67 billion for 20 key road projects, \$2.12 billion to support energy infrastructure, and \$1.08 billion for irrigation and agricultural infrastructure projects, and \$190 million for the health and PSM sectors. The United States and Japan are the largest shareholders of the ADB, with each country holding 15.57% of total shares.<sup>53</sup>

In 2022, ADB approved \$405 million in grants to support food security and help sustain the delivery of essential health and education services to the Afghan people. Under its Sustaining Essential Services Delivery Project (Support for Afghan People), ADB provides direct financing to four United Nations agencies. The support is implemented without any engagement with, or payments to, the Taliban regime and in line with ADB's Fragile and Conflict Affected Situations and Small Island Developing States Approach.<sup>54</sup>

The ADB manages the Afghanistan Infrastructure Trust Fund (AITF), a multi-donor platform that provides on-budget financing for technical assistance and investment, principally in the transport, energy, and water management sectors. The AITF has received contributions of \$637.0 million from the NATO ANA Trust Fund, Canada, Germany, Japan, the United Kingdom, and the United States, and had disbursed \$338.3 million through August 14, 2021.<sup>55</sup>

## United Nations Assistance Mission in Afghanistan

The United Nations Assistance Mission in Afghanistan (UNAMA) is a UN political mission that was established at the request of the previous government of Afghanistan. The UN Security Council voted on March 17, 2022, to extend UNAMA's mandate through March 17, 2023.<sup>56</sup> UNAMA maintains its headquarters in Kabul and an extensive field presence across Afghanistan, and is organized around its development and political affairs pillars. The Department of State has notified the U.S. Congress of its annual plan to fund UNAMA along with other UN political missions based on mission budgets since FY 2008. The U.S. contribution to UNAMA, based on its fixed 22.0% share of UN budgets and funded through the Contribution to International Organizations (CIO) account, has totaled \$523.45 million from FY 2008 through FY 2021. Other UN member governments have funded the remainder of UNAMA's budget of \$2.38 billion over this period.<sup>57</sup>

# STATUS OF FUNDS

## Share of U.S. Civilian Assistance Provided to Multilateral Institutions

The United States provides significant financial support to the numerous multilateral institutions that are active in the civilian sector in Afghanistan. As the international donor community, including the United States, reduced its physical presence in Afghanistan, the relative importance of these multilateral institutions increased compared to individual donors' in-country assistance missions. The share of U.S. civilian assistance provided to multilateral institutions can be seen in Table F.5 to have increased in recent years, with over 50% of its assistance disbursed in 2018 and 2020 from the principal civilian-sector assistance accounts being provided to the principal civilian-sector multilateral institutions covered in Figure F.22. Table F.6 provides additional details on the sources of U.S. funding for the multilateral assistance programs and organizations active in Afghanistan.

TABLE F.5

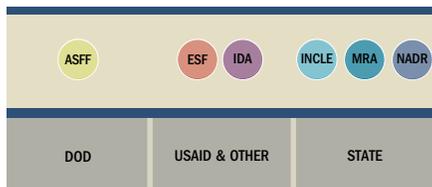
SHARE OF U.S. CIVILIAN ASSISTANCE PROVIDED TO MULTILATERAL INSTITUTIONS, 2015–2021 (\$ MILLIONS)							
	2015	2016	2017	2018	2019	2020	2021
<b>U.S. Contributions to Civilian Sector Multilateral Institutions</b>							
Afghanistan Reconstruction Trust Fund (ARTF)	\$275.95	\$261.03	\$185.40	\$400.00	\$240.00	\$360.00	\$ –
UN OCHA-Reported Programs (UN OCHA)	168.51	149.72	113.51	190.90	212.44	244.23	425.51
UN Assistance Mission in Afghanistan (UNAMA) and AITF	41.79	49.35	80.98	36.12	32.72	30.28	29.64
<b>Total</b>	<b>\$486.25</b>	<b>\$460.10</b>	<b>\$379.89</b>	<b>\$627.02</b>	<b>\$485.16</b>	<b>\$634.51</b>	<b>\$455.15</b>
<b>Disbursements from the Principal U.S. Civilian Sector Assistance Accounts</b>							
Economic Support Fund (ESF)	\$1,234.07	\$1,091.06	\$878.51	\$555.49	\$1,118.59	\$631.20	\$504.67
International Narcotics Control and Law Enforcement (INCLE)	310.15	265.28	232.94	147.07	196.76	148.27	154.87
International Disaster Assistance (IDA) and Title II	79.94	63.81	49.88	102.09	100.32	170.43	178.25
Migration and Refugee Assistance (MRA)	96.95	90.35	119.20	82.97	84.47	96.89	167.68
Non-Proliferation, Antiterrorism, Demining & Related (NADR)	43.50	37.96	37.00	35.60	38.30	38.50	45.80
Contributions to International Organizations (CIO)	41.79	41.35	40.31	36.12	32.72	30.28	29.64
<b>Total</b>	<b>\$1,806.40</b>	<b>\$1,589.81</b>	<b>\$1,357.84</b>	<b>\$959.34</b>	<b>\$1,571.16</b>	<b>\$1,115.57</b>	<b>\$1,080.91</b>
<b>U.S. Civilian Assistance Provided to Multilateral Institutions/ Total Disbursements from U.S. Civilian Assistance Accounts</b>	<b>26.9%</b>	<b>28.9%</b>	<b>28.0%</b>	<b>65.4%</b>	<b>30.9%</b>	<b>56.9%</b>	<b>42.1%</b>

Note: Numbers may not add due to rounding. Calendar year reporting is used for UN OCHA, UNAMA, AITF, ESF, IDA, MRA, and CIO; Afghan fiscal year reporting is used for ARTF (only 11 months for FY 1400); and U.S. fiscal year reporting is used for Title II and NADR. The Principal U.S. Civilian Sector Assistance Accounts presented above exclude DOD civilian sector accounts (CERP, AIF, and TFBSO) and a group of civilian agency accounts (IMET, DA, GHP, CCC, USAID-Other, HRDF, ECE, DFC, USAGM, DEA, and TI) that were active in the FY 2015 to FY 2021 period but whose combined annual appropriations averaged approximately \$50.00 million per year. (See Appendix B to this report for additional information.)

Source: SIGAR analysis of the SIGAR Quarterly Report to the U.S. Congress, 1/30/2022, 1/30/2021, 1/30/2020, 1/30/2019, 1/30/2018, 1/30/2017, 1/30/2016, 1/30/2015, and 1/30/2014.

# STATUS OF FUNDS

TABLE F.6



## SOURCES OF U.S. FUNDING FOR MULTILATERAL ASSISTANCE PROGRAMS AND ORGANIZATIONS IN AFGHANISTAN

Multilateral Assistance Programs and Organizations	Sources of U.S. Funding
Afghanistan Reconstruction Trust Fund (ARTF)	ESF
Law and Order Trust Fund for Afghanistan (LOTFA)	ASFF and INCLE
Afghan National Army (ANA) Trust Fund (NATF)	ASFF
Afghanistan Infrastructure Trust Fund (AITF)	ESF
UN OCHA Coordinated Programs	
UN World Food Programme (WFP)	IDA and Title II
UN High Commissioner for Refugees (UNHCR)	MRA
UN Children's Fund (UNICEF)	GHP, IDA, MRA, and Title II
UN Mine Action Service (UNMAS)	ESF and NADR
International Organization for Migration (IOM)	ESF, IDA, and MRA
UN Food and Agriculture Organization (FAO)	ESF and IDA
UN World Health Organization (WHO)	GHP, ESF, and IDA
UN OCHA and its Afghanistan Humanitarian Fund	IDA
UN Development Programme (UNDP)	ESF and INCLE
Nongovernmental Organizations (NGOs) <sup>a</sup>	ESF, IDA, MRA, and NADR
NATO Resolute Support Mission (RSM)	Army O&M <sup>b</sup>
The Asia Foundation (TAF)	SFOPS TAF <sup>b</sup> , ESF, and INCLE
UN Assistance Mission in Afghanistan (UNAMA)	CIO <sup>b</sup>
World Bank Group (IBRD, IDA, IFC, and MIGA)	Treasury IP <sup>b</sup>
Asian Development Bank (ADB and ADF)	Treasury IP <sup>b</sup>

<sup>a</sup> State and USAID have requested that SIGAR not disclose the names of NGOs with whom they contract in Afghanistan, and have cited various authorities that underlie their requests. State has cited OMB Bulletin 12-01, Collection of U.S. Foreign Assistance Data (2012), which provides an exemption to federal agency foreign assistance reporting requirements "when public disclosure is likely to jeopardize the personal safety of U.S. personnel or recipients of U.S. resources." USAID has cited the Federal Funding Accountability and Transparency Act (FFATA) of 2006, (Pub. L. No. 109-282), which provides a waiver to federal agency contractor and grantee reporting requirements when necessary "to avoid jeopardizing the personal safety of the applicant or recipient's staff or clients." The so-called FFATA "masking waiver" is not available for Public International Organizations (PIOs). Both State and USAID provide "branding waivers" to NGOs with whom they contract in Afghanistan.

<sup>b</sup> The Army O&M, SFOPS TAF, CIO, and Treasury IP accounts provide funding to organizations that are active in Afghanistan. All other accounts provide programmatic funding to organizations that are active in Afghanistan.

Note: Army O&M refers to the Support of Other Nations subaccount in the Operation & Maintenance, Army account in the Department of Defense appropriation; SFOPS TAF refers to The Asia Foundation account in the Department of State, Foreign Operations, and Related Programs (SFOPS) appropriation; and Treasury IP refers to the International Programs account in the Department of the Treasury appropriation.

Source: DOD, response to SIGAR data call, 1/18/2019; State, response to SIGAR data call, 7/14/2021, 1/13/2021, 4/17/2020, 4/9/2020, and 8/21/2019; Department of Defense, FY 2022 President's Budget, Exhibit O-1, at <https://comptroller.defense.gov>, accessed 7/17/2021; SFOPS Congressional Budget Justification, FY 2021, at [www.state.gov/cj](http://www.state.gov/cj), accessed 1/15/2021; Treasury, response to SIGAR data call, 4/20/2020; UNDP, response to SIGAR data call, 4/5/2020; USAID, response to SIGAR data call, 1/10/2021, 4/3/2020, and 1/13/2020; and USAID, Afghanistan-Complex Emergency Fact Sheet #4 FY 2017 at [www.usaid.gov](http://www.usaid.gov), accessed 4/9/2020.

## STATUS OF FUNDS ENDNOTES

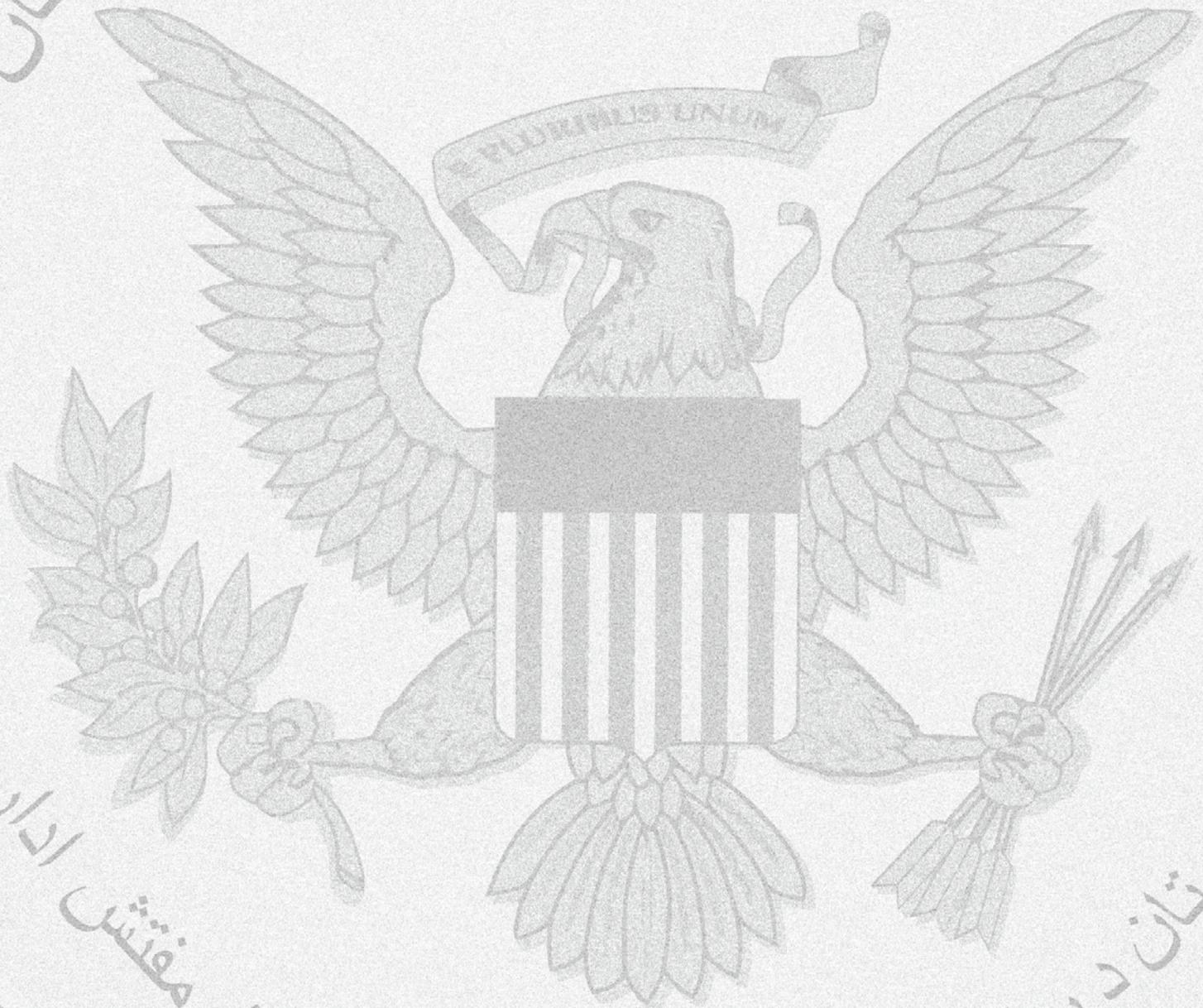
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سازمان آموزش، فرهنگ و ورزش  
ویژه برای بازسازی افغانستان



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GENERAL  
MINISTRY OF EDUCATION, CULTURE AND SPORTS

# SECURITY AND GOVERNANCE CONTENTS

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## SECURITY AND GOVERNANCE

### KEY ISSUES AND EVENTS

Overall security incidents in Afghanistan remain low compared to a year prior, despite a significant uptick in January 2022.

Islamic State-Khorasan (IS-K) attacks declined this quarter since their high point in October 2021.

The United States continues to press the Taliban on key interests including equal rights, inclusive government, and counterterrorism commitments.

### SECURITY SITUATION IN AFGHANISTAN

According to the Armed Conflict Location and Event Data Project (ACLED), **political violence** and protest incidents under the Taliban (October 2021–March 2022) declined by 80% compared to average incidents under the former Afghan government during the same time last year (October 2020–March 2021).<sup>1</sup> State noted that the Taliban security forces controlling the country this year are the same forces that were warring against the Afghan government last year, and that this year’s reduced violence is a result of that change, among other reasons.<sup>2</sup> For example, of the 5,183 civilian casualties during the first six months of 2021, UNAMA attributed 39% to the Taliban and only 23% to the former Afghan National Defense and Security Forces (ANDSF).<sup>3</sup> Since the Taliban takeover and the end of war against the former ANDSF, a much greater percentage of incidents involve battles with the Islamic State-Khorasan (IS-K) (15% of incidents compared to 2% previously) or protest events (15% of incidents compared to 1% previously).<sup>4</sup>

As seen in Figure S.1, overall incidents remained low compared to last year, but rose somewhat from November 2021 through January 2022; incidents involving IS-K continued a downward trend after reaching a high

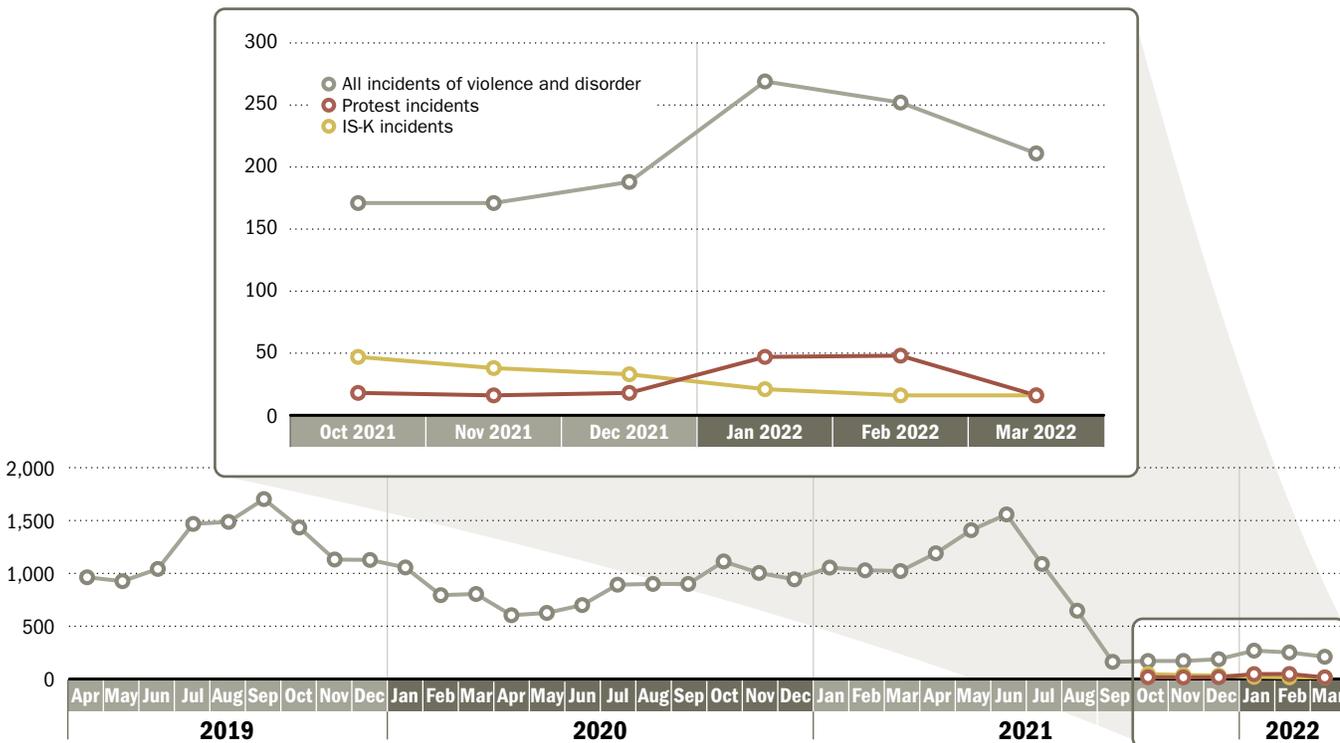
**Political violence:** The use of force by a group with a political purpose or motivation. Political violence is a component of political disorder, a social phenomenon that also includes precursor events, or critical junctures, that often precede violent conflict, including demonstrations, protests, and riots. Political disorder does not include general criminal conduct.

Source: ACLED, “Armed Conflict Location & Event Data Project (ACLED) Codebook,” 2019, p. 7.

# SECURITY AND GOVERNANCE

FIGURE S.1

## POLITICAL VIOLENCE AND PROTEST INCIDENTS, OCTOBER 2021–MARCH 2022



Note: The Armed Conflict Location & Event Data Project (ACLED) defines “political violence” as the use of force by a group with a political purpose or motivation.  
 Source: ACLED, “Armed Conflict Location & Event Data Project (ACLED); www.acleddata.com,” accessed 4/2022; SIGAR analysis of ACLED data, 4/2022.

### IS-K Kills or Injures Dozens in Day of Explosive Attacks

On April 24, IS-K killed or injured dozens in four explosions across Afghanistan. The first of these attacks killed at least 31 people at a Shia mosque in Mazar-e Sharif. This attack occurred only days after bomb explosions killed six at a high school in a Shia neighborhood of Kabul. Another two attacks targeted Taliban security forces in Kunduz and Nangarhar, leaving at least eight dead. The final blast occurred in Kabul and wounded two children.

Source: BBC, “Afghanistan: ‘Blood and fear everywhere’ after deadly IS blast,” 4/24/2022.

point in October 2021. State noted that it is unclear if the recent trend is due to Taliban security operations or the onset of winter,<sup>5</sup> when fighting typically wanes.

ACLED is a nonprofit organization funded in part by the State Department’s Bureau of Conflict and Stabilization Operations. Its purpose is to collect and provide publicly available data on all reported political violence and protest events around the world.<sup>6</sup> ACLED notes that it had always been a challenge to collect data in Afghanistan due to its largely rural character and intimidation of subjects by militant and state forces, a situation that has not changed under the Taliban.<sup>7</sup>

Security levels vary across the country.<sup>8</sup> The benefits of reduced violence are largely seen in rural areas, where most of the war had been fought, versus urban areas like Kabul, which traditionally had greater security. Within Kabul, crime has reportedly decreased, and Afghans can now patronize small businesses and restaurants at night.<sup>9</sup> But despite general



**Taliban's acting Minister of Interior** Sirajuddin Haqqani attending a police graduation ceremony. (Taliban Ministry of Interior photo)

improvements, some Afghans, specifically younger women, have felt the brunt of Taliban repression against their demands for equal rights and treatment. Media groups have also had their operations disrupted and suspended (more information on these issues is found on pp. 78–79).<sup>10</sup>

Nonetheless, some broader evidence is emerging that suggests improved security is having a national impact. According to a World Bank survey conducted in fall 2021 (October–December), more Afghans report being at work, although employed workers across all sectors reported a significant decline in earnings; access to health services remains as high as in the same period in 2019; and overall school attendance is at the highest point since at least 2014 for both boys and girls.<sup>11</sup> Despite these improvements, the Taliban instituted a national policy banning girls from attending school past the 6th grade in August 2021, though it has been unevenly applied across the country.<sup>12</sup> The World Bank attributed overall improvements in employment and education metrics to better security (improvements were skewed towards the rural population, which started from a lower base than urban areas).<sup>13</sup> The World Bank intends to continue these surveys, with the next round beginning in spring 2022.<sup>14</sup>

## TALIBAN LEADERSHIP

The Taliban announced an interim cabinet in the fall of 2021, comprising many members who had been leaders during the Taliban's 1996 to 2001 period in power and members who were later a part of the Taliban's leadership council, the *Rahbari shura*, during the insurgency years.<sup>15</sup> The United Nations (UN) deemed it a disappointment to those who wanted a more inclusive cabinet with non-Taliban members, past government figures, women, and minority group leaders. The Taliban regime's prime minister, two deputy prime ministers, and foreign minister are on the UN sanctions

list for their prior association with the Taliban.<sup>16</sup> For more information on the interim Taliban cabinet and its political relations with the international community, see page 65.

In late March, the Taliban cabinet gathered in Kandahar Province for a three-day meeting, reportedly the first headed by supreme leader Mullah Haibatullah Akhundzada and the largest cabinet meeting to date. Policy decisions from the meeting included the reversal of the Taliban's commitment to reopen secondary schools for girls on March 23.<sup>17</sup> According to State, some schools had already reopened in anticipation that the Taliban would follow through on their commitment. Many Taliban- and non-Taliban-affiliated religious scholars, members of Taliban leadership, and members of the general public appeared shocked by the last-minute reversal.<sup>18</sup>

In response to this decision, State said:

We are watching the Taliban's actions closely in a number of areas, including following through with counterterrorism commitments; respecting the human rights of Afghans, including women, girls, and members of minority groups; building an inclusive system that gives the people a voice in their political future; and building an independent and sustainable economy. The legitimacy and support that the Taliban seeks from the international community depends entirely on their conduct. We have made it clear the Taliban decision regarding secondary school girls was a potential turning point in our engagement with the Taliban.<sup>19</sup>

At the cabinet meeting, administrators were also directed to make efforts to implement Sharia law. A press statement said the meeting "was concentrated on rules in government bodies, their activities, interaction with people, seeking a solution for ongoing economic difficulties, and absorbing all Taliban affiliates in security bodies."<sup>20</sup> Some Taliban leaders were also reportedly given specific tasks. Deputy Prime Minister Mullah Baradar, who heads the economic commission, was directed to attract local and international investors and to provide facilities for macro- and microeconomic projects, as well as to promote mining. Second Deputy Prime Minister Mullah Hanafi was instructed to prevent further bureaucracy in finance and other sectors, and to reform all government administrative systems. Supreme Leader Akhundzada also directed the cabinet to expedite efforts to treat Afghan drug addicts and to formally declare a ban on opium and other narcotics.<sup>21</sup> For more information on the Taliban and counternarcotics, see p. 84.

## TALIBAN GOVERNANCE AND ENGAGEMENT WITH THE INTERNATIONAL COMMUNITY

Nearly all Taliban cabinet members announced last fall were Sunni Pashtuns. Non-Pashtun cabinet members, such as Uzbek Deputy Prime Minister Abdul Salam Hanafi and Tajik Minister of Economy Qari Din Mohammad Hanif, do not represent ethnic-based or other alternative political coalitions to the Taliban. Despite internal conflicts, the Taliban cabinet appears to be a rather tight-knit group of wartime insurgent leaders, many of whom are drawn from the *Rahbari shura* or leadership council, the Taliban's highest authority throughout the insurgency years.<sup>22</sup> Within the Taliban, it is the cabinet that has the most active engagement with the United States and the rest of the international community.<sup>23</sup>

### U.S. and International Engagement with the Taliban

To date, no country has officially recognized the Taliban as the government of Afghanistan since they seized power in August 2021. However, by early April 2022 four countries had accredited Taliban-appointed diplomats: China, Pakistan, Russia, and Turkmenistan.<sup>24</sup> The Chinese foreign minister visited Kabul in March.<sup>25</sup>

In late 2021, Citibank froze the bank accounts of the Afghan embassy in Washington, DC, and of Afghan consulates in New York City and Los Angeles to avoid violating sanctions against the Taliban, according to media reports. Without the backing of a recognized government or sufficient funding, the embassy and consulates shut down operations in March 2022, whereupon State took over maintenance and security for the three properties.<sup>26</sup>

Nevertheless, the United States has engaged with Taliban representatives on a wide range of issues relevant to U.S. national interests and has closely observed Taliban actions in a number of areas.<sup>27</sup> According to State, these policy priorities include:<sup>28</sup>

- the welfare and safety of U.S. citizens abroad
- the release of U.S. hostage Mark Frerichs (taken hostage in February 2020)
- addressing the humanitarian and economic crises in the country
- ensuring the Taliban abide by commitments to permit the departure from Afghanistan of U.S. citizens, lawful permanent residents, Special Immigrant Visa holders, and Afghans of special interest to the United States
- supporting the formation of an inclusive government that reflects the country's diversity
- ensuring the Taliban upholds their counterterrorism commitments, including those stated in the February 29, 2020, U.S.-Taliban agreement
- encouraging the Taliban to respect human rights in Afghanistan, including those of religious and ethnic minorities, women and girls, civil society leaders, former administration-affiliated officials, and individuals who were formerly affiliated with the U.S. government, U.S. military, and U.S. NGOs or media institutions

# QUARTERLY HIGHLIGHT

## KEY FIGURES IN THE TALIBAN CABINET



**Sheikh  
Haibatullah Akhundzada**

Islamic Emirate of Afghanistan  
Leader/"Commander of the Faithful"

*Shura: Rahbari*

Took command of the Taliban in 2016, following the death of Akhtar Mohammad Mansour. A reclusive figure, he has begun to make more appearances in Kandahar and is the final authority on Taliban policies.



**Mohammad Hassan Akhund**

Office of Prime Minister  
Prime Minister

*Shah Wali Kot, Kandahar Province*

One of the Taliban's founding members; more a religious and political authority than a military commander.



**Abdul Ghani Baradar**

Office of Prime Minister  
Deputy Prime Minister

*Deh Rawood, Uruzgan Province*

One of the Taliban's founding members, he was released from a Pakistan prison in 2018 and led negotiations in Qatar.



**Abdul Salam Hanafi**

Office of Prime Minister  
Deputy Prime Minister

*Darab, Faryab Province*

Part of the Taliban from its earliest days, generally known amongst the Taliban as the "scholar of the faith."



**Maulavi Mohammed  
Abdul Kabir**

Office of Prime Minister  
Deputy Prime Minister

*Paktiya Province*

Military commander who helped the Taliban expand into eastern Afghanistan in the early 2000s, one-time shadow governor of Nangarhar Province.



**Muhammad Yaqoob  
Mujahid**

Defense  
Defense Minister

*Deh Rawood,  
Uruzgan Province*

Elders son of late Taliban founder Mullah Omar, Yaqoob was put in charge of the Taliban's military commission in 2016.



**Abdul Haq Wasiq**

Intelligence  
Director

*Khogyani, Ghazni Province*

Served as the deputy director of intelligence during the Taliban's first regime. Reportedly, he has not wielded considerable influence within the Taliban, but is a capable and trusted Taliban official.



**Sirajuddin Haqqani**

Interior  
Minister

*Childhood spent in Miram Shah,  
North Waziristan, Pakistan*

Leader of the Haqqani Network since late 2012, a designated terrorist organization with ties to al-Qaeda. Served as the first deputy to Sheikh Akhundzada from 2016.



**Amir Khan Muttaqi**

Foreign Affairs  
Minister

*Helmand Province*

Joined the Taliban shortly after it emerged in the 1990s and served in the Ministry of Information and Culture. During the insurgency, he systematized the Taliban's media publications.



**Khairullah Khairkwa**

Information and Culture  
Minister

*Kandahar Province*

Allegedly involved in drug trafficking, possible connections to AQ (according to Gitmo docs). May have had command responsibility in connection to a 1997 civilian massacre. Generally considered to be a moderate.



**Mullah  
Noorullah Noori**

Borders and Tribal Affairs  
Minister

*Zabul Province*

Served as governor of Balkh and Laghman Provinces in the previous Taliban regime.



**Abdul Hakim Ishaqzai**

Supreme Court  
Chief Justice

*Panjwai, Kandahar Province*

One of the founding members of the Taliban, an Afghan Islamic scholar, Ishaqzai served as chief justice in the previous Taliban government.



**Noorudin Azizi**

Commerce and Trade  
Minister

*Panjshir Province*

A prominent investor from northeastern Afghanistan.



**Qalandar Ebad**

Public Health  
Minister

*Sarhawza, Paktika Province*

A graduate of Nangarhar University's Faculty of Medicine, where he received his M.D. Further training at the Pakistan Institute of Medical Sciences, Islamabad.



**Hidayatallah Badri**

Finance  
Minister

*Maiwand, Kandahar Province*

Leader of the Taliban's financial commission during the insurgency, Badri was a childhood friend of Taliban founder Mullah Omar.



**Mullah Abdul Latif  
Mansur**

Energy and Water  
Minister

*Gerda Serai, Paktiya Province*

A member of the negotiating team in Qatar, Mansur served in the agriculture ministry under the former Taliban regime, commanded the Mansur network, and was a governor of Nangarhar Province.



**Maulvi Shahabuddin  
Delavar**

Mines and Petroleum  
Minister

*Kandahar Province*

Helped the Taliban's insurgent Leadership Council establish cadres in western Afghanistan and incorporate independent insurgents.



**Qari Din Mohammad  
Hanif**

Economy  
Minister

*Yaftali Sufia, Badakhshan Province*

Reportedly joining the Taliban along with hundreds of other students from northern Badakhshan Province, Hanif was a minister of higher education under the former Taliban regime.

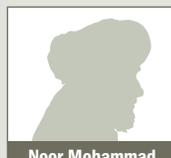


**Abdul Manan Omari**

Public Works  
Minister

*Uruzgan Province*

The stepbrother of Taliban founder Mullah Omar, Manan is a Taliban senior leader and was a member of the Qatar office's negotiating team.



**Noor Mohammad  
Saqib**

Haji and Religious Affairs  
Minister

*Deh Sabz, Kabul Province*

Chief justice under the former Taliban regime, Saqib is a renowned legal scholar who studied at the Darul Uloom Haqqania madrasa in Pakistan.



**Abdul Hakim Shara'i**

Justice  
Minister

*Maiwand, Kandahar Province*

Headed the Taliban's shadow court system during the insurgency, undermined the authority of the previous regime by resolving disputes in rural areas.



**Mullah Mohammad  
Abbas Akhund**

Disaster Management  
Minister

*Spin Boldak, Kandahar Province*

A close associate of founder Mullah Omar, Kandahar governor under the former Taliban regime, and briefly the governor of Kabul until November 2021.



**Mullah Shirin Akhund**

Governor  
Kabul Province

*Kandahar Province*

Long-time Taliban member and close associate of Taliban founder Mullah Omar, after Omar's death in 2013, Akhund took on greater leadership responsibilities including overseeing war efforts in 19 provinces.

To facilitate regular communication on these issues, State formed the U.S.-Taliban Issues Solution Channel in early September 2021 in order for the Afghanistan Affairs Unit to engage with the Taliban political commission in Doha, Qatar.<sup>29</sup>

In addition, the U.S. government, in coordination with the international community, held direct, high-level meetings with Taliban representatives this quarter, and participated in multilateral meetings such as U.S. Special Representative Thomas West's meeting with the Taliban on December 19 on the sidelines of the Organization of Islamic Cooperation in Islamabad.<sup>30</sup> On January 23–24, 2022, Taliban representatives met with representatives of U.S. and European governments in Oslo, Norway, including Special Representative West and U.S. Special Envoy for Afghan Women, Girls, and Human Rights Rina Amiri.<sup>31</sup> The Taliban also met with participants from various Afghan NGOs and other civil society leaders to serve as a basis for “further contact to explore reconciliation and ways of creating a more stable and inclusive Afghanistan,” according to Norway's Ministry of Foreign Affairs.<sup>32</sup>

According to a joint statement released by the U.S. and Norwegian governments, U.S. and European representatives stressed to Taliban representatives: the urgency in addressing the humanitarian crisis in Afghanistan and importance of ease of access for both male and female humanitarian workers; the need to protect human rights and for an inclusive and representative political system; the need for the Taliban to halt the increase in various human rights violations, respond to the concerns of Afghan civil society, and allow female students to access all levels of education; the Taliban's commitments on counterterrorism and drug trafficking; and the development of a transparent, sound strategy to restore confidence in Afghanistan's financial sector and prevent the collapse of social services.<sup>33</sup> The U.S. and Norwegian governments made clear that this meeting did not constitute a recognition or legitimization of the de facto authorities in Afghanistan.<sup>34</sup>

On March 17, 2022, the UN Security Council voted (with Russia abstaining) to renew the UN Assistance Mission to Afghanistan (UNAMA) mandate for one year, continuing UN engagement with the Taliban in Afghanistan. Under its new mandate, which does not mention the Taliban by name, UNAMA's priorities include: to coordinate and facilitate the provision of humanitarian assistance; facilitate dialogue between relevant Afghan political actors and promote an inclusive, representative, participatory, and responsive government respectful of the rule of law at the national and subnational levels; engage with all stakeholders at the national and subnational levels, including civil society and international NGOs for the protection and promotion of the human rights of all Afghans, including the protection of the rights of women and children; support regional cooperation on Afghanistan to promote stability and peace within the country; and, within its mandate, support existing mechanisms to improve the overall security situation in Afghanistan. The resolution also provides UNAMA with a “strong mandate” to engage with all actors in Afghanistan, including the Taliban, on relevant matters.<sup>35</sup>

In early March, the UN Secretary-General's Special Representative for Afghanistan, Deborah Lyons, acknowledged the distrust between the Taliban and the international



**U.S. and European** representatives meet with a Taliban delegation in Oslo, Norway. (Norwegian Ministry of Foreign Affairs photo)

community, but told the UN Security Council that it would not be possible to “truly assist the Afghan people without working with the de facto authorities.”<sup>36</sup>

According to UNAMA, the Taliban have continued to push for greater acknowledgment from the international community of the decline in violence throughout Afghanistan. The Taliban claim progress in generating domestic revenues absent international assistance, and also reopened schools in an effort to bolster their political legitimacy.<sup>37</sup> Taliban representatives also continue to push for unfreezing the Afghan central bank’s assets held in U.S. financial institutions. This quarter, these calls to unfreeze assets have been echoed by China, Iran, Pakistan, Russia, and several international aid groups, according to media reports.<sup>38</sup> For more information on Afghan assets held in U.S. financial institutions and the February 2022 Executive Order on Protecting Certain Property of Da Afghanistan Bank for the Benefit of the People of Afghanistan, see p. 102.

However, following the decision of Taliban authorities to block girls’ access to secondary education when schools reopened on March 23, U.S. officials cancelled several meetings with Taliban representatives. A State Department spokesperson said, “Their decision was a deeply disappointing and inexplicable reversal of commitments to the Afghan people, first and foremost, and also to the international community. We have cancelled some of our engagements, including planned meetings in Doha, and made clear that we see this decision as a potential turning point in our engagement.”<sup>39</sup>

## TALIBAN SECURITY FORCES AND RECONSTITUTED ANDSF EQUIPMENT

The United States remains concerned over the threat from terrorist organizations in Afghanistan and the region, including remnants of IS-K and al-Qaeda, that harbor aspirations to attack the United States. U.S. Central Command commander General Kenneth F. McKenzie told the Senate Armed Services Committee this quarter that IS-K and al-Qaeda “are seeking to exploit a reduction of U.S. [counterterrorism] efforts in Afghanistan to reinvigorate their adherents and increase their ability to plot and direct external attacks.”<sup>40</sup>

McKenzie said the Taliban would attempt to destroy IS-K, despite Taliban mistakes in releasing prisoners just prior to their takeover, but noted that as “the economic situation and humanitarian crisis in Afghanistan worsens ... vulnerable populations will potentially become increasingly susceptible to [IS-K] recruitment.”<sup>41</sup> He said the Taliban were less likely to take a firm stance against al-Qaeda, with whom they have historically enjoyed a relationship of convenience. The U.S. relies heavily on Pakistan for intelligence, surveillance, and reconnaissance missions in Afghanistan to observe these developments.<sup>42</sup>

### Taliban Security Forces

In mid-January, Taliban chief of staff Qari Fasihuddin Fitrat announced that Afghanistan has at least 80,000 army personnel stationed in eight corps throughout the country and will attempt to build this force to 150,000 members. That target strength would approach the 182,071 reported strength of the former Afghan National Army in spring 2021.<sup>43</sup> This fledgling force appears to be adopting many of the same organizational components as the former Afghan National Defense and Security Forces (ANDSF), including an air force, an army that includes special forces known as Red Units (*Sareh Kheta*), a variety of police elements including traffic police and mosque security, and an internal security directorate known as the General Directorate of Intelligence.<sup>44</sup>

Many new recruits joining the Taliban security forces appear to have come from the cohort of Afghans who took up arms during the spring and summer of 2021, as Taliban gains inspired Afghans living or studying in Pakistan to join the insurgency.<sup>45</sup> Some veteran Talibs refer to this new cohort as the “21-ers,” who joined the Taliban opportunistically in 2021 after U.S. and Coalition forces committed to withdrawing from Afghanistan.<sup>46</sup> This cohort of approximately 5,000 to 10,000 fighters was about 10 times higher than the normal influx of Taliban recruits to Afghanistan during other regular fighting seasons.<sup>47</sup>

Once Kabul was captured, the Taliban also began calling on educated Taliban members and supporters in Pakistan to join Taliban governing structures. According to the *Washington Post*, Islamic schools and military

**Open-source reporting:** Relevant information derived from the systematic collection, processing, and analysis of publicly available information in response to known or anticipated intelligence requirements.

Source: DOD, "DOD Dictionary of Military and Associated Terms," 11/2021, p. 159.

## DOD Conducting Full Assessment of ANDSF Equipment

The Office of the Undersecretary of Defense for Policy (OUSDP) said DOD is conducting a full accounting of the types, numbers, and value of all military equipment the U.S. provided to Afghanistan since 2005, including an estimate of how much of that equipment may have remained in the ANDSF inventory before the forces' disintegration, how much was reduced by battle losses, as well as an inventory of worn-out equipment and equipment outside Afghanistan when the Taliban took over. DOD told SIGAR that open-source information on this is incomplete and inaccurate, and that DOD is working on a full assessment to be shared with SIGAR once completed.

Source: OUSDP and DSCMO-A response to SIGAR data call, 8/26/2021; OUSD-P response to SIGAR vetting, 10/15/2021.

training centers in Pakistan that had earlier served as key components of the Taliban recruitment pipeline have begun to move into Afghanistan.<sup>48</sup>

According to the Defense Intelligence Agency (DIA) based on **open-source reporting**, some ANDSF and civilians have joined Taliban security forces at lower levels, likely for personal gain. Other former ANDSF personnel have joined anti-Taliban forces such as IS-K or the National Resistance Front (NRF), a small Tajik-dominated, anti-Taliban militant resistance movement active in several Afghan provinces. DIA said it is unknown how many ANDSF have joined the Taliban, joined anti-Taliban militant organizations, or fled Afghanistan for neighboring countries.<sup>49</sup> State noted that former ANDSF personnel who have joined Taliban security forces are not permitted to serve in leadership. State also said some former ANDSF had joined anti-Taliban groups, but that most former ANDSF personnel have returned to civilian life and many others have departed the country.<sup>50</sup>

## ANDSF Equipment Left Behind

The Taliban possess substantial stores of U.S.-funded equipment captured when the ANDSF collapsed. However, DOD noted that without the technical maintenance and logistics support that the U.S. had been providing to the ANDSF, the operational capability of the equipment will continue to degrade.<sup>51</sup>

According to DOD, \$18.6 billion worth of ANDSF equipment was procured through the Afghan Security Forces Fund (ASFF) since 2005—not the \$80 billion reported by some media—and much of that equipment was destroyed during combat operations. DOD estimates that \$7.12 billion worth of ANDSF equipment remained in Afghanistan in varying states of repair when U.S. forces withdrew in August 2021.<sup>52</sup>

DOD said the ANDSF abandoned their locations and left much of their major pieces of equipment, such as Humvees and aircraft, in a non-operational condition.<sup>53</sup> DOD-provided ANDSF maintenance data, and former ANDSF officers interviewed by SIGAR also suggest that much of this abandoned equipment was not operational.<sup>54</sup> DOD further noted that there "currently is no realistic way to retrieve the materiel that remains in Afghanistan given that the United States does not recognize the Taliban as a government."<sup>55</sup> More information on the current status of former ANDSF equipment and the Taliban's ability to use it appears in the Classified Supplement to this report.

DOD notified Congress in December 2021 that it had exercised "disposition authority" for ASFF and was treating all materiel located outside of Afghanistan procured using ASFF as DOD equipment. DOD is evaluating final options for this equipment and could transfer the equipment to other U.S. government departments and agencies or to foreign partners. On January 19, DOD notified Congress that it intended to transfer five U.S.-procured former Afghan Mi-17 helicopters that had been undergoing

maintenance in Ukraine to the Ukrainian government. Ukraine accepted these excess defense articles on March 11, 2022. In mid-April, President Biden announced a military assistance package to Ukraine that included an additional 11 Mi-17 helicopters that had been scheduled for Afghanistan. DOD also transferred nearly 16 million rounds of varied nonstandard munitions, originally procured for Afghanistan, to Ukraine.<sup>56</sup>

## Taliban Air Force

The Taliban are attempting to rehabilitate the former Afghan Air Force (AAF) with aircraft and personnel remaining in Afghanistan. As of August 15, 2021, the former AAF had 131 usable aircraft available and the Afghan Special Security Forces' (ASSF) Special Mission Wing (SMW) had 39 aircraft of unknown status available (helicopters included 18 Mi-17s and five UH-60s; airplanes included 16 PC-12 single-engine passenger and light-cargo aircraft).<sup>57</sup>

According to DIA open-source analysis, the Taliban claim to have successfully repaired several former AAF airframes and are continuing to consolidate and account for captured equipment this quarter. As of January 2022, the Taliban claim to have repaired seven former AAF airframes.<sup>58</sup>

In February, acting Minister of Defense Mohammad Yaqub said that the Taliban were not allowing captured equipment to leave Afghanistan and were instead giving it to Taliban security forces. That same month, Taliban officials announced that 10,000 troops were being sent to the Tajikistan border equipped with the “modern technology of the NATO and U.S. system” and would soon be supported by combat aircraft. Further, the Taliban have asked Tajikistan and Uzbekistan to return former AAF airframes that former ANDSF pilots landed there in August 2021, and are actively seeking the return of other former ANDSF equipment that was removed from Afghanistan.<sup>59</sup> DOD said the final disposition of these aircraft in Tajikistan and Uzbekistan has not been settled and is subject to diplomatic discussions.<sup>60</sup>

According to the Taliban air force commander and former AAF personnel, about 4,300 members, half of the former AAF, have joined the Taliban's air force, including 33 pilots.<sup>61</sup> Some of these men spoke to the *New York Times* and said they had not been harmed or threatened, but also that they had not been paid. Only a fraction of the 81 aircraft at the Kabul military airport are functional, including six repaired UH-60 Blackhawks.<sup>62</sup>

## Congressional Committee Reports Seek an Accounting of Why the ANDSF Failed and What Equipment Was Lost in Afghanistan

House committee report H. Rept. 117-118 accompanying S. 1605, the National Defense Authorization Act (NDAA) for Fiscal Year 2022 (Pub. L. No. 117-81) directed SIGAR to address:

- why the ANDSF proved unable to defend Afghanistan from the Taliban following the withdrawal of U.S. military personnel
- the impact the withdrawal of U.S. military personnel had on the performance of the ANDSF
- elements of the U.S. military's efforts since 2001 to provide training, assistance, and advising to the ANDSF that impacted the ANDSF's performance following the U.S. military withdrawal
- current status of U.S.-provided equipment to the ANDSF
- current status of U.S.-trained ANDSF personnel
- any other matters SIGAR deems appropriate

Source: House Report 117-118, excerpt, “SIGAR Evaluation of Performance of Afghan National Defense and Security Forces,” 9/10/2021.

## ONGOING SECURITY EFFORTS IN AFGHANISTAN

### Taliban Security Operation Targets Criminal Elements, IS-K

According to DIA analysis based primarily on open-source reporting, the Taliban continues to prioritize targeting IS-K, but have been unable to preemptively disrupt most IS-K attacks against schools, healthcare institutions, journalists, and NGOs, likely because they lack the intelligence capability. On February 25, IS-K likely carried out an attack on polio workers in northern Kunduz and Takhar Provinces, killing eight vaccinators.<sup>63</sup> For more information on attacks on civilian infrastructure, see page 77.

DIA added that the Taliban likely struggles to counter IS-K attacks on critical infrastructure. In October 2021, IS-K operatives surveilled and targeted power infrastructure using improvised-explosive-devices (IED). Since August 2021, the Taliban regime's financial challenges have hindered its ability to pay salaries to its members, which will likely contribute to the further degradation of counterterrorism capabilities and a decreased ability to disrupt IS-K attacks on infrastructure.<sup>64</sup>

As of mid-February 2022, the Taliban increased counterterrorism operations by establishing checkpoints and conducting house-by-house searches to deny IS-K the capability to target critical infrastructure.<sup>65</sup> In late February, the Taliban carried out their largest security operation since August, featuring dozens of daytime checkpoints setup across Kabul and initially focused on areas seen as resistant to Taliban rule. According to the *New York Times*, the operation was led by Taliban Deputy Defense Minister Mullah Fazel Mazloom.<sup>66</sup>

DIA also said the Taliban's counterterrorism focus on IS-K is likely enabling other militant organizations affiliated with the Taliban to maintain their presence in Afghanistan.<sup>67</sup> At Pakistan's behest, the Taliban pledged to prevent cross-border attacks by Tehrik-e Taliban Pakistan (TTP), while refraining from direct military action against the group. In February, TTP claimed responsibility for 22 attacks targeting Pakistani security forces, down from 42 attacks in January and 45 in December 2021.<sup>68</sup>

State noted that it is difficult to determine what motivates Afghans to join IS-K, and it is unclear if economic difficulties or incentives had a direct influence on IS-K recruitment. According to State, IS-K "promotes itself in part by impugning the Taliban's Islamic credentials, especially by accusing the Taliban of complicity with western governments."<sup>69</sup> Although IS-K currently operates in mostly urban clandestine cells—especially in areas where the Taliban lack a strong presence—IS-K may brand itself as an alternative to Taliban rule.<sup>70</sup> More information on Taliban security operations and IS-K activities appears in the Classified Supplement to this report.



**Police graduation ceremony** is held in Paktiya Province. (Taliban Ministry of Interior photo)

## Policing Efforts and Protests

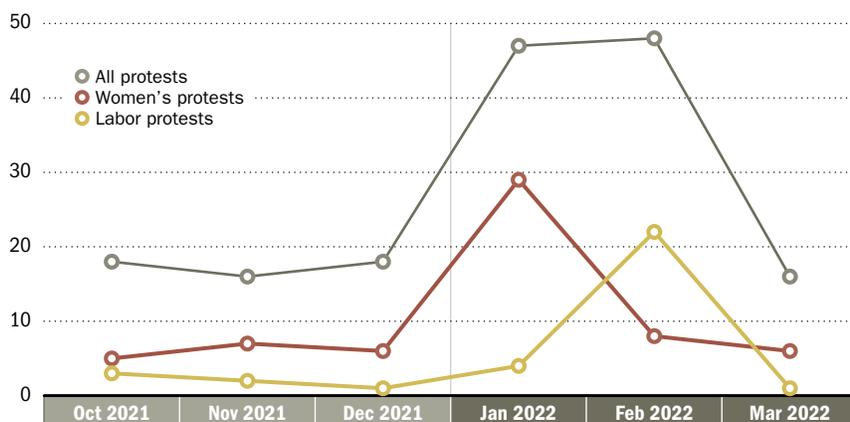
According to DIA, some Taliban policing efforts are targeting specific individuals whom they see as a threat to the current governing structure or public. During early 2022, Taliban local commanders arrested Afghan civilians including journalists and civil society activists.<sup>71</sup> Taliban security operations also coincided with a crackdown on women's rights protests in January.<sup>72</sup> The house-to-house searches and inspections in multiple provinces that began in February included the arrests of former ANDSF members and Afghan government officials.<sup>73</sup>

Women's rights activists and labor groups organized the greatest number of protests early in this quarter. Women's protests, taking on a national character, peaked in January 2022 before declining in February and March, as seen in Figure S.2 on the following page. The decline followed the Taliban's dispersal of a January 16 protest at Kabul University with pepper spray. Days later, some women were arrested at their homes. These Taliban efforts against women's rights activists appear to have intensified throughout January and into February, despite a late-January meeting in Oslo where envoys pressed the Taliban on human rights issues.<sup>74</sup>

In mid-February, the character of Afghan protests changed when labor groups took to the streets following President Joseph R. Biden's February 11 executive order that blocked from transfer, payment, export, or withdrawal of all assets belonging to Afghanistan's central bank that are currently held in U.S. financial institutions, transferring the monies instead into a consolidated account held at the Federal Reserve Bank of New York. Although it appears that this order was widely interpreted as excluding Afghans from these monies, a court filing stated the intent to use \$3.5 billion of the \$7 billion in assets to address economic and humanitarian issues in

FIGURE S.2

PROTEST INCIDENTS BY TYPE, OCTOBER 2021-MARCH 2022



Source: ACLED, "Armed Conflict Location & Event Data Project (ACLED); www.acleddata.com," accessed 4/2022; SIGAR analysis of ACLED data, 4/2022.

Afghanistan; however, the final disposition of all \$7 billion remains contingent on court decisions.<sup>75</sup>

Numerous media outlets have reported that Afghan public sentiment has been turning against the United States and the West over the ongoing sanctions and the \$7 billion in central bank assets held in the United States. Reports also indicate that former Afghan partners are becoming highly critical of the United States even as Taliban leaders continue to emphasize their desire to cooperate with the United States.<sup>76</sup>

## Local Reprisals, Revenge, and the Commission of Purification

According to DIA, Taliban leadership has likely not been targeting former ANDSF personnel, and instances to the contrary are "localized small-scale reprisal killings, violence, and intimidation against former ANDSF and Afghan government employees."<sup>77</sup> In fall 2021, amidst concerns that the Taliban was losing control over its rank and file members, Taliban leaders, including the Taliban Defense Minister Mullah Mohammad Yaqoob, attributed these abuses in part to the influx of Taliban recruits that joined the insurgency during the spring and summer of 2021.<sup>78</sup> Furthermore, a recent investigative report by the *New York Times* discovered that at least some Taliban continue to be involved in revenge against former Afghan government and security forces personnel, to include killings and disappearances.<sup>79</sup>

In November, the Taliban established a "Commission of Purification" under the Ministry of Defense to remove Taliban members who have violated the rights of others or committed ethnic, religious, and personal

animosity crimes. In February, the chief inspector of the de facto Defense Ministry and chairman of the Commission of Purification claimed 4,350 members were identified and expelled from the Taliban.<sup>80</sup>

Some prominent Afghans who have remained in the country, such as the pir of the Qadiriyyah Sufi order, Sayed Hamed Gailani, and former president Hamid Karzai, as well as one long time western scholar of Afghanistan, have expressed guarded optimism that the Taliban have not resorted to systematic revenge, as is often the case amongst revolutionaries, according to these sources.<sup>81</sup> Additional information on reprisals against former ANDSF members and former Afghan government officials appears in the Classified Supplement to this report.

## U.S. Support for Governance and the Former Afghan National Defense and Security Forces

As of March 31, 2022, the United States has provided more than \$36 billion to support governance in Afghanistan. Most of this funding, nearly \$21.2 billion, was appropriated to the Economic Support Fund (ESF) administered by the State Department (State) and the U.S. Agency for International Development (USAID).<sup>82</sup>

In August and September 2021, the U.S. government reviewed all non-humanitarian assistance programs in Afghanistan. During this time, in accordance with the interagency review, State and USAID paused the majority of development assistance programs to assess the environment, including the safety and ability of implementing partners to operate. Since then, more than a dozen State and USAID programs in Afghanistan have restarted with a focus on addressing critical needs of the Afghan people in several key sectors—health, education, agriculture, food security, and livelihoods—as well as supporting civil society, with a focus on women, girls, and human rights protections more broadly. These efforts are implemented through NGOs, international organizations, or other third parties, minimizing benefit to the Taliban to the extent possible.<sup>83</sup>

The ANDSF have dissolved and U.S. funding obligations for them have ceased, but disbursements will continue until all program contracts are reconciled.<sup>84</sup> The U.S. Congress appropriated more than \$89.5 billion to help the Islamic Republic of Afghanistan provide security in Afghanistan, as of March 31, 2022. This accounts for 61% of all U.S. reconstruction appropriations for Afghanistan since fiscal year (FY) 2002.<sup>85</sup>

The Defense Security Cooperation Management Office-Afghanistan (DSCMO-A) remains headquartered in Qatar at Al Udeid airbase, administering the final disposition of efforts in Afghanistan, such as the service contracts funded by the Afghan Security Forces Fund (ASFF, 2005–2021) as seen in Table S.1 and S.2 on the following page. DSCMO-A noted that ASFF may take years to close due to the possibility of future claims and litigation by contractors.<sup>86</sup> As of March 16, 2022, DSCMO-A is led by a U.S. Army

## ONGOING SIGAR AUDIT

An ongoing SIGAR audit is reviewing DOD's efforts to ensure the accountability for funds which were provided to the former Ministry of Defense. This audit will determine the extent to which DOD, since the beginning of FY 2019, ensured: (1) the accuracy and completeness of data used in Afghan Personnel and Pay System (APPS), and (2) the funds it provided to the Afghan government to pay Ministry of Defense salaries were disbursed to intended recipients.

# SECURITY AND GOVERNANCE

TABLE S.1

<b>INFRASTRUCTURE CONTRACTS FOR FORMER ANDSF ELEMENTS</b>			
<b>Contracts/Projects</b>	<b>Current Contract Value</b>	<b>Remaining Balance</b>	<b>Estimated Close-Out Date</b>
<b>Power Infrastructure Contracts</b>			
ANA AEI Phase 3 2/205th FOB Eagle	\$2,106,579	\$1,096,010	9/15/2022
ANA AEI Ph3 4/203rd HQ FOB Shank (T4C)	5,387,068	2,217,069	8/15/2023
ANA AEI Ph3 1/205th Camp Hero/ACC (T4C)	4,033,634	2,749,373	8/15/2023
ANA AEI 1/203 Brigade Garrison Camp Clark (T4C)	5,055,670	1,144,953	9/15/2022
ANA AEI MoD HQ (2) Electrical Interconnect (T4C)	2,465,980	148,953	9/15/2022
ANA NEI MeS Air Ops Detachment (T4C)	3,296,427	2,505,981	8/15/2023
ANA NEI Pul-e Khumri Reprourement (T4C)	4,799,430	2,669,752	8/15/2023
<b>Vertical Infrastructure Contracts</b>			
ANA AAF Aviation Enhancement MeS	\$29,839,741	\$1,925,571	6/19/2022
ANP KSS Camera and Security Upgd & Expan (T4C)	49,858,076	26,680,546	9/5/2023
ANA KAF Barracks Renovation	1,173,064	23,449	6/9/2022
ANA SMW HKIA SOAG Ramp Exp. (Ph 1)	3,591,944	2,058,520	6/25/2022
ANA Bldg 501 Simulator Renovation	139,325	0	6/10/2022
ANA Presidential Air Wing HKIA	3,139,479	0	2/28/2022
ANA GSK-W 8th CSK FOC Expansion, Shindand (T4C)	1,024,306	1,024,306	5/31/2022
ANA AAF Aviation Enhance KAF Ops (T4C)	5,993,752	5,612,782	5/31/2022

Note: Numbers have been rounded. Items in litigation could potentially remain open for up to 11 years. Contractors have six years after contract completion to submit a claim.

Source: DOD, response to SIGAR data call, 3/16/2022.

TABLE S.2

<b>TRAINING CONTRACTS FOR FORMER ANDSF ELEMENTS</b>			
<b>Training Contracts</b>	<b>Total Contract Value</b>	<b>Total Obligations</b>	<b>Estimated Close-Out Date</b>
Gender Occupational Opportunity Development (ANA)	\$3,157,006	\$1,118,216	8/25/2022
Gender Occupational Opportunity Development (ANP)	3,157,006	3,157,006	8/25/2022
ASSF Training Program (ASSF)	119,211,117	84,562,777	9/28/2021
Initial Entry Rotary and Fixed Wing Pilot Training (AAF)	146,029,919	114,163,825	TBD
AAF Maintenance Development and Training (AAF)	38,314,286	30,065,998	10/29/2022
Training Support Services (ASSF)	74,613,302	73,586,286	8/25/2022
A-29 Pilot and Maintenance Training (AAF)	114,440,745	111,440,745	9/14/2022
C/AC-208 Contractor Logistics Support (AAF)	62,860,105	11,940,591	9/15/2022
English Language Training (AAF)	13,079,327	12,864,110	8/25/2022
Mentors and Advisors Support (AAF)	10,773,338	10,773,338	8/25/2022
Kabul Security and Surveillance System	49,608,076	49,608,076	TBD

Note: Numbers have been rounded. Items in litigation could potentially remain open for up to 11 years. Contractors have six years after contract completion to submit a claim.

Source: DOD, response to SIGAR data call, 3/16/2022.

colonel and has three additional servicemembers and two DOD civilians (but no U.S. contractors). DSCMO-A is scheduled to close June 1, 2022, and is transitioning its activities to other DOD entities and NATO.<sup>87</sup>

## SECURITY THREATS TO HUMANITARIAN AID

According to USAID, NGOs and relief actors have indicated a significant decrease in physical harassment or violence from authorities toward aid organizations since the cessation of conflict in August 2021. Although militant organizations have not directly threatened control, access, or implementation of the activities and services under the UN's 2022 Humanitarian Response Plan, isolated security incidents, carried out by Taliban members, unidentified attacks, or harm as a result of civil unrest, have affected humanitarian organizations and social service providers.<sup>88</sup> See p. 98 for more on the UN's Humanitarian Response Plan.

On January 12, a neurosurgeon at the Jamhuriat Hospital in Kabul was kidnapped on his way home from work. Two days later, the head of the neurosurgery department at Kabul's Aliabad Hospital was abducted from his clinic by armed men in military uniforms. On January 17, in Herat, members of the Taliban reportedly opened fire on a car at a checkpoint, killing a local pharmacist and his driver.<sup>89</sup>

On February 24, eight polio health workers, including four women, were shot and killed in three separate attacks in Kunduz and Takhar Provinces. Following these attacks, UNICEF and the WHO suspended the vaccination program, which was on its final day, in these two provinces.<sup>90</sup> This was the first attack on polio workers since the nationwide polio vaccination campaign resumed in November 2021. There was no claim of responsibility for these killings, and Taliban leadership condemned the attack.<sup>91</sup> DIA judged that IS-K most likely carried out the attacks against the polio workers.<sup>92</sup>

On January 23, a UN partner of USAID temporarily suspended distribution of aid to recipient families in Kabul following an unspecified security incident involving the Taliban's Ministry of Refugees and Repatriation and a local NGO partner. The affected organization met with Taliban authorities, including the Ministry of Interior, which apologized for the incident and provided assurances that future distributions in the city would be safe. After receiving written security guarantees for humanitarian staff, aid distributions resumed on February 13.<sup>93</sup>

Amid widespread protests against President Biden's executive order concerning access and use of the approximately \$7 billion in U.S.-based assets of Afghanistan's central bank, aid organizations also reported increased security risks for their leadership and staff. On February 15, a USAID Bureau for Humanitarian Assistance implementing partner in Balkh Province temporarily paused activities and ordered staff to work remotely due to street demonstrations and resultant safety concerns.<sup>94</sup>

NGO activities and the provision of humanitarian support have been further hampered by the increasing levels of criminality across Afghanistan amid the humanitarian and economic crises. In January 2022, USAID implementing partners reported that the increase in criminal activity, such as targeted killings, theft, armed robbery, and carjacking, resulted in “collateral risks” to social service delivery and humanitarian work across the country.<sup>95</sup>

## RESTRICTIONS ON AFGHAN MEDIA CONTINUE

This quarter, Taliban authorities continued their efforts to restrict the media, such as detaining journalists and reportedly taking international news programs such as Voice of America and BBC’s Pashto, Persian, and Uzbek broadcasts off the air in Afghanistan.<sup>96</sup> In mid-September 2021, the Taliban introduced restrictive guidelines for Afghan media, including: restrictions against publishing topics contrary to Islam or insulting national personalities; requirements to coordinate their reports with Taliban authorities prior to publication; prohibitions against referring to the Taliban as a terrorist organization, promoting a religion other than Islam, or encouraging young Afghans to leave the country.<sup>97</sup> In November, the Taliban’s Ministry for the Promotion of Virtue and Prevention of Vice announced further restrictions on films deemed to be “against Islamic or Afghan values,” including shows or films featuring female actors. The Ministry also made the hijab compulsory for female television journalists.<sup>98</sup>

According to Human Rights Watch, Afghan journalists have reported receiving death threats from the Taliban and have been detained and beaten as a means of further controlling and censoring their activities. The situation for journalists is reportedly worse outside of Kabul than in the capital.<sup>99</sup> The Afghan Independent Journalists Association (AIJA) reported in February 2022 that Taliban authorities had detained at least 40 journalists since their August takeover.<sup>100</sup> The following month, officials from the Taliban’s General Directorate of Intelligence (GDI) reportedly detained another three journalists due to a news broadcast discussing the Taliban banning foreign drama series on Afghan TV.<sup>101</sup> On March 28, the GDI raided the offices of four radio stations in Kandahar for violating a ban on playing music and detained six journalists, who were released after promising not to broadcast music.<sup>102</sup>

A survey conducted by Reporters Without Borders and the AIJA found that by the end of 2021, 231 media outlets out of a total of 543 had closed and the number of individuals working in media had dropped from 10,790 (8,290 men and 2,490 women) to 4,360 (3,950 men and 410 women). In particular, women journalists have reported severe repression by Taliban authorities, with an estimated 84% of women in media having lost their jobs or left their positions since the Taliban takeover.<sup>103</sup>

The Committee to Protect Journalists (CPJ) reported that the GDI has increasingly shifted its focus to handling this active suppression of Afghan media and suppressing the activities of civil society activists. By early March, CPJ warned, “In every respect, Afghanistan’s once thriving media ecosystem is declining rapidly under Taliban rule.”<sup>104</sup>

Support for Afghanistan’s media industry was a focus of U.S. reconstruction efforts. The numerous media organizations, as well as various civil society groups, that emerged in Afghanistan over the past two decades were lauded as one of reconstruction’s success stories. From 2001 to 2021, USAID spent at least \$220 million on media- and civil society-focused programs. Beyond these initiatives, other USAID programs also invested in media, such as \$2.2 million in start-up funding for what would become Afghanistan’s largest media company, Moby Media Group.<sup>105</sup>



**UN Special Representative Deborah Lyons** meets with the Taliban’s Acting Deputy Prime Minister Abdul Kabir in Kabul in early February 2022 to discuss the well-being of “disappeared” women activists. (UNAMA photo)

## TALIBAN CONTINUE TO LIMIT WOMEN’S RIGHTS

Following their takeover, the Taliban introduced varying restrictions and barriers on women’s access to secondary and tertiary education, health care, freedom of movement without an accompanying male guardian (known as a *mahram*), the right to work, ability to choose their clothing, and freedom of speech. These restrictions are often enforced through inspections and intimidation, contributing to a broader sense of insecurity. This is compounded by the Taliban’s decision to dismantle institutions intended to assist women, such as the Ministry of Women’s Affairs. However, the enforcement of such restrictions has not been uniform throughout the country and some reported instances contradict the stated policy of senior Taliban leadership in Kabul.<sup>106</sup>

In January 2022, a group of UN special rapporteurs and other UN human rights experts stated, “Taken together, these policies constitute a collective punishment of women and girls, grounded on gender-based bias and harmful practices. We are concerned about the continuous and systematic efforts to exclude women from the social, economic, and political spheres across the country.”<sup>107</sup>

Women have been able to work in certain sectors of the economy, especially in positions where they are expected to interact exclusively with women and girls such as in health care and primary education.<sup>108</sup> However, local Taliban authorities require women to have a male guardian escort them to the office and during other work activities, to wear hijab, and to work in a separate room from their male colleagues.<sup>109</sup> A USAID implementing partner working in Afghanistan’s health care sector reported that they supported allowing male guardians to accompany female staff members to facilitate their continued presence at work. Still, some women have been apprehensive about continuing to go to work. Anecdotal reports

also suggest that some women are reluctant to seek health services due to uncertainties about the general security situation for women.<sup>110</sup>

Days after female students were blocked from attending secondary schools, Taliban authorities introduced additional restrictions on women and girls. According to media reports, these included restrictions on women boarding flights without an accompanying male guardian and the gender segregation of any Kabul venues with rides and games.<sup>111</sup>

Demonstrations in support of women's rights have continued this quarter, with reports that Taliban authorities quickly dispersed the protests with beatings and the use of chemical irritants.<sup>112</sup> According to media and UN reports, six women's rights activists involved in these demonstrations have disappeared, with no information provided by Taliban authorities about their current well-being or location.<sup>113</sup>

## **Remaining Women's Advancement Program Restarts Activities**

This quarter, USAID's Office of Gender informed SIGAR that its one remaining active program, the Women's Scholarship Endowment (WSE), has been able to renew activities as a result of the new license issued in December 2021 by the Treasury Department's Office of Foreign Assets Control (OFAC).<sup>114</sup> Recruitment for the fourth WSE cohort was suspended after the Taliban takeover and the imposition of the restrictions on women's access to higher education. Prior to that, WSE had a total of 232 scholars in three cohorts; 10 graduated, 51 departed Afghanistan, and 29 either paused their studies, dropped out, or are on probation.<sup>115</sup> Following the reopening of public universities in provinces in cold climate zones on February 26, 2022, nine out of the 12 WSE students in public universities rejoined classes.<sup>116</sup>

## **USAID DEMOCRACY AND GOVERNANCE PROGRAMS RESUME**

Following the Taliban takeover, USAID suspended all USAID-funded development assistance activities in Afghanistan, including all contact with the Taliban regime. Under this suspension, USAID told their implementing partners not to carry out any agreement-specified activities, but to maintain staff and operational capacity, and to incur only reasonable, allocable, and allowable recurrent costs. USAID continued to disburse funds to implementing partners to maintain staff and sustain operational capacity.<sup>117</sup>

By February 2022, USAID had authorized three democracy and governance activities to restart operations. The Supporting Transformation for Afghanistan's Recovery (STAR) and Conflict Mitigation Assistance for Civilians (COMAC) programs resumed in December 2021. USAID also permitted the U.S. Institute of Peace's Strengthening Peace Building, Conflict Resolution, and Governance in Afghanistan program to resume in February 2022. This program focuses on supporting Afghan women's

# SECURITY AND GOVERNANCE

issues and conducted research to inform U.S. government policy pre-Taliban takeover.<sup>118</sup>

## Conflict Mitigation Assistance for Civilians

On November 22, 2021, after Treasury issued OFAC licenses authorizing the delivery of humanitarian assistance in Afghanistan, USAID’s COMAC program gradually began to resume its activities in Afghanistan under a modified scope of work, according to the project’s most recent quarterly report. The project had previously temporarily suspended its field activities on August 16 following the Taliban takeover to ensure personnel and operational safety.<sup>119</sup>

COMAC is a \$50 million, five-year, nationwide program that began in March 2018, as seen in Table S.3. It was established to provide assistance to Afghan civilians and their dependent family members who experienced loss of life, injury, or lack of economic livelihood because of military operations, insurgent attacks, unexploded ordnance including land mines and improvised explosive devices, and cross-border shelling. This support includes tailored assistance (TA), such as physical rehabilitation, counseling, economic reintegration, medical referrals, and immediate assistance (IA) in the form of in-kind goods, such as essential food and household sanitary items for up to 60 days.<sup>120</sup>

Project personnel conducted a series of coordination meetings with various Taliban authorities at the national and subnational levels to explain the project and request their cooperation in order to ensure smooth implementation of project activities. According to COMAC’s quarterly report, the Taliban authorities were “supportive and pledged to cooperate.” The Ministry of Economy provided 34 official project introduction letters to provincial-level authorities, and the Ministry of Martyrs and Disabled Affairs issued 154 letters to ensure the safety of each COMAC staff member.<sup>121</sup>

COMAC resumed victims’ assistance distribution in December 2021 and prioritized the backlog of 1,185 IA and 371 TA cases created by the

TABLE S.3

USAID REMAINING DEMOCRACY AND GOVERNANCE PROGRAMS				
Project Title	Start Date	End Date	Total Estimated Cost	Cumulative Disbursements, as of 4/13/2022
Conflict Mitigation Assistance for Civilians (COMAC)	3/12/2018	3/11/2023	\$49,999,873	\$33,094,765
Supporting Transformation for Afghanistan’s Recovery (STAR)	2/18/2021	2/17/2023	19,997,965	4,031,104
Strengthening Peace Building, Conflict Resolution, and Governance in Afghanistan	7/1/2015	6/30/2022	16,047,117	13,750,562
Survey of the Afghanistan People	10/11/2012	4/29/2022	7,694,206	6,173,074
<b>Total</b>			<b>\$93,739,161</b>	<b>\$57,049,505</b>

Source: USAID, response to SIGAR data call, 4/14/2022.

suspension of field activities. In December, the project distributed 354 IA packages to 219 victims' families, benefiting a total of 1,721 Afghans. COMAC also distributed 134 TA packages (43 income generation kits, 41 medical assistance cases, and 50 psychosocial referrals), assessed 63 households, and registered a further 67 eligible victims for assistance. Most of the packages were distributed in the south (209) and the north (106), with only three packages distributed in the western region and none in the east.<sup>122</sup> By February 17, 2022, the number of distributed IA packages had increased to 1,495, and the number of distributed TA packages increased to 383.<sup>123</sup>

Under the modified scope of work, COMAC suspended any joint project activities with, and capacity-building activities for, governing institutions, and removed indicators in its monitoring and evaluation plan for measuring Afghan government-related activities.<sup>124</sup>

Project personnel have faced several challenges since resuming activities. Due to problems with Afghanistan's banking system following the Taliban takeover, COMAC has had to rely on *hawaladars* (money exchangers) to process outstanding payments and staff salaries.<sup>125</sup> Additionally, in mid-January 2022, COMAC temporarily halted project activities in Badghis Province due to local Taliban officials restricting the activities of female employees and threatening them with violence for noncompliance with Taliban directives; other NGOs operating in the province similarly halted their activities there.<sup>126</sup>

As of April 13, 2022, USAID had obligated approximately \$40 million and disbursed \$33.1 million for the COMAC program.<sup>127</sup>

## Supporting Transformation for Afghanistan's Recovery

The STAR program likewise began to resume some activities in late November and early December 2021 without interference from Taliban authorities, except in Nangarhar Province where female staff were unable to report to the field.<sup>128</sup>

STAR is an approximately \$20 million program that began in February 2021 and operates in nine provinces (Herat, Ghor, Nangarhar, Kunar, Ghazni, Paktiya, Khost, Jowzjan, and Sar-e Pul), as seen in Table S.3. The program focuses on supporting food and livelihood security for conflict-affected families through cash assistance, resilience-focused agricultural and livestock support, market skills and linkages, rehabilitation or construction of critical water sanitation and hygiene infrastructure, with a particular focus on women, girls, and other vulnerable groups.<sup>129</sup>

Once USAID authorized program activities to resume, program personnel focused on introductory meetings with provincial de facto government offices and community leaders.<sup>130</sup>

Implementing partners reported several challenges during the reporting period. These included learning how to navigate a new de facto government structure; the country's liquidity crisis and bank restrictions on cash

withdrawals forcing NGOs to rely on the local system of money exchanges for staff salaries; winter weather limiting access to rural areas; and Taliban restrictions on female activities; and other Taliban interference in NGO operations.<sup>131</sup>

As of April 13, 2022, USAID has obligated \$10 million and disbursed \$4 million for the STAR program.<sup>132</sup>

## **Strengthening Peace Building, Conflict Resolution, and Governance in Afghanistan**

USAID's program Strengthening Peace Building, Conflict Resolution, and Governance in Afghanistan was authorized to resume activities in February 2022.<sup>133</sup> As seen in Table S.3 on page 81, this is a \$16 million program launched in July 2015 to support good governance, rule of law, anticorruption, credible and transparent elections, civil society, and independent media. Prior to the Taliban takeover, its primary activities included:<sup>134</sup>

- helping civil society organizations understand the critical elements of the Afghan peace process while also ensuring negotiations included Afghan citizens' perspectives
- organizing local dialogues that gave Afghans an opportunity to share information, learn about the peace process, and explore their own role in creating and maintaining peace in their communities
- promoting peace messaging and encouraging local communities to get involved in nonviolent activities
- sharing best practices in nonviolence and peacebuilding with young people, women, and activists

Now, the program will focus on: creating a forum for engagement between women leaders outside Afghanistan and women inside the country and engagement with U.S. government actors; assessing how best to promote women's rights; producing analysis and advisory work on alleviating Afghanistan's economic crisis; and resuming research activities on key governance and security issues, and on lessons learned from the failed effort to achieve a political settlement to the conflict.<sup>135</sup>

As of April 13, 2022, USAID has obligated \$16 million and disbursed \$13.8 million for this program.<sup>136</sup>

## **Removing Unexploded Ordnance**

The Office of Weapons Removal and Abatement (PM/WRA) in State's Bureau of Political-Military Affairs manages the conventional-weapons destruction program in Afghanistan to protect victims of conflict, provide life-saving humanitarian assistance, and enhance the security and safety of the Afghan people.<sup>137</sup> Although direct assistance to the former Afghan Directorate for Mine Action Coordination (DMAC) was suspended on September 9, 2021, remaining humanitarian mine-action projects and

implementing partners have continued on-the-ground mine and explosive-remnants of war (ERW) clearance activities.<sup>138</sup> PM/WRA is one of the few State-funded programs authorized to continue operations in Afghanistan.<sup>139</sup>

PM/WRA currently supports four Afghan nongovernmental organizations (NGOs) and four international NGOs to help clear areas in Afghanistan contaminated by ERW and conventional weapons (e.g., unexploded mortar rounds).<sup>140</sup>

Since FY 2002, State has allocated \$440 million in weapons-destruction and humanitarian mine-action assistance to Afghanistan (an additional \$11.6 million was obligated between 1997 and 2001 before the start of the U.S. reconstruction effort). The current situation in Afghanistan has delayed the usual approval process of funding via the operations plan. However, as of March 4, 2022, PM/WRA was seeking to approve \$8 million of FY 2021 funds for Afghanistan.<sup>141</sup>

Although some information on ordnance cleared is still available, due to the dissolution of DMAC, PM/WRA is not able to provide quarterly data on minefields cleared, estimated hazardous areas, contaminated areas, and communities affected.<sup>142</sup>

## Counternarcotics

### The Taliban and Opium Poppy Cultivation

Reports indicate that opium-poppy cultivation surged in the southern Afghan provinces of Kandahar and Helmand in preparation for the 2022 harvest. Opium is reportedly sold in open markets in these southern provinces and farmers continue to insist that they have no economic alternative, at least for the time being.<sup>143</sup>

On April 3, the Taliban officially banned the production of opium and other narcotics. In a press conference, deputy Prime Minister Abdul Salam Hanafi said that “the supreme leader ... Haibatullah Akhundzada has issued a decree prohibiting the cultivation, trafficking, and use of any kind of narcotics in Afghanistan.”<sup>144</sup>

Earlier, on August 17, 2021, the Taliban informed international media that the production of opium or other narcotics would not be allowed, but the Taliban did not enforce this edict at the time.<sup>145</sup> This latest announcement came after the late-March three-day cabinet meeting in Kandahar wherein all Taliban administrations were directed to make greater efforts to enforce Sharia law, including expediting efforts to treat drug addicts.<sup>146</sup> (For more information on the outcome of the three-day cabinet meeting in Kandahar, see page 64). During the April 3 press conference, Deputy Minister of the Interior Noor Jalal Jalali and Deputy Minister for Counternarcotics Abdul Haq Hamkar said 3.5 million Afghans, or roughly 10% of the estimated Afghan population, are addicted to drugs. Abdul Haq reported that 20,000 people have been collected in Kabul and other provinces for drug

treatment and that the Ministry of Interior intends to expand its drug treatment facilities.<sup>147</sup>

Although the UN Security Council expressed concern over the cultivation, production, trade, and trafficking of illicit drugs in Afghanistan,<sup>148</sup> the international community has been fairly quiet on the question of the Taliban and counternarcotics. The Taliban had also offered very little information concerning a counternarcotics policy until this latest announcement. This new policy comes as the opium-poppy harvest proceeds in southern Afghanistan, and follows a cold winter of rising food prices and an economic crisis. As a result, there are few economic alternatives for opium-poppy farmers who have already invested in the harvest. Given these circumstances, enforcing this ban during the 2022 harvest seems unlikely, according to David Mansfield, an expert on the Afghanistan opium economy.<sup>149</sup>

## Status of the State Department's Counternarcotics Programs

The State Department's current policy prohibits direct assistance to the Taliban.<sup>150</sup> While some programs remain active indirectly—administered through implementing partners and NGOs—other programs have been terminated or paused following the Taliban takeover in August 2021.<sup>151</sup>

According to INL, the “Taliban has not impacted the ability for alternative development partners to implement projects,” citing ongoing activities by the UN Office on Drugs and Crime through its Afghanistan Opium Survey and its Afghan Opiate Trade Project (AOTP). The State Department's Bureau of International Narcotics and Law Enforcement Affairs (INL) has disbursed \$24.2 million since 2006 for Afghanistan Opium Surveys.<sup>152</sup> The AOTP publishes occasional reports on trends in the global Afghan opiate trade to support international counternarcotics efforts. INL has obligated and disbursed \$10.3 million for AOTP since 2011.<sup>153</sup>

## REFUGEES AND INTERNAL DISPLACEMENT

On March 31, 2022, the UN Office for the Coordination of Humanitarian Affairs (OCHA) hosted the 2022 High-Level Pledging Conference for Afghanistan, where nearly \$204 million was announced in new U.S. assistance for the humanitarian response in Afghanistan and neighboring countries. Of this funding, State's Bureau of Population, Refugees, and Migration (PRM) announced more than \$133 million to support the humanitarian response inside Afghanistan and services for Afghan refugees and new arrivals in neighboring countries. This funding includes:<sup>154</sup>

- more than \$80 million to the UN High Commissioner for Refugees (UNHCR) in Afghanistan for assistance to voluntary returnees, cash assistance to people with specific needs, protection monitoring,

### LESSONS LEARNED REPORT ON COUNTERNARCOTICS

SIGAR's 2018 Lessons Learned report, *Counternarcotics: Lessons from the U.S. Experience in Afghanistan*, examined U.S. counternarcotics efforts from 2002 through 2017. It found that despite the U.S. spending \$8.62 billion in that time, Afghanistan remained the world's largest opium producer, and that opium poppy was Afghanistan's largest cash crop.



**UN workers** from the International Organization for Migration distribute humanitarian relief items to displaced Afghans. (IOM photo)

gender-based violence and psychosocial support services, livelihoods support, and assistance for reintegration

- nearly \$36 million to UNHCR to support multisectoral assistance to Afghan refugees, undocumented Afghans, Afghans of other status, and host community populations in neighboring countries
- more than \$16 million towards activities under the Refugee Regional Response Plan serving vulnerable Afghan migrants and host communities provided by the International Organization for Migration (IOM), United Nations Population Fund (UNFPA), and United Nations Children's Fund (UNICEF) in Pakistan.

The United States remains the top humanitarian donor in Afghanistan and, with the most recent announcement, has provided nearly \$512 million to the humanitarian response in Afghanistan and neighboring countries in FY 2022, as of April 14, 2022.<sup>155</sup>

## Afghan Refugees

As of March 15, 2022, UNHCR recorded 174,460 Afghans who may be in need of international protection after arriving in neighboring countries since the beginning of 2021. Among Afghans crossing into Iran and Pakistan, approximately 53% were children and 22% adult women; in Tajikistan, newly arrived Afghans included 40% children and 31% adult women. The majority of individuals interviewed by UNHCR personnel reported leaving Afghanistan due to security-related issues.<sup>156</sup> UNHCR estimated that approximately 2.6 million Afghans were refugees outside of Afghanistan in 2021.<sup>157</sup>

During the quarter, UNHCR recorded 132 registered refugees returning to Afghanistan as of April 5, 2022, bringing the total number to around 1,400 since January 2021.<sup>158</sup> Returned refugees said their main reasons for leaving Iran and Pakistan were the high cost of living, lack of employment opportunities, and fear of COVID-19. They further cited the UNHCR's assistance package, reunification with family, land allocation by the Taliban regime, and perceived employment opportunities as reasons to return to Afghanistan.<sup>159</sup>

In February 2022, the UN OCHA reported over 57,000 undocumented Afghan migrant returnees from Iran and 5,800 migrant returnees from Pakistan since the beginning of the year.<sup>160</sup>

The number of Afghans leaving the country is likely even higher than official figures indicate. UNHCR reported that many Afghans crossing into neighboring countries do so through unofficial border crossings and with the help of smugglers. Official border crossings with Iran, Pakistan, Turkmenistan, Tajikistan, and Uzbekistan require individuals to have valid passports and visas. However, Afghans requiring urgent medical care and

accompanied by a caretaker can enter Pakistan through the Torkham and Chaman border crossings on humanitarian grounds.<sup>161</sup>

This quarter, IOM noted that the movement of Afghans into Central Asia remains relatively small. But IOM warned that “the risk of a complete economic collapse in Afghanistan and a further deteriorating humanitarian situation in the country may drive larger numbers of Afghans to seek refuge in the region and beyond.”<sup>162</sup>

According to State, the Taliban have not systematically restricted cross-border migration at overland crossings, although personnel at Taliban checkpoints regularly inspect vehicles.<sup>163</sup> However, in late February 2022, the Taliban announced that Afghans would not be permitted to leave the country “unless their destinations are known,” with women being unable to travel abroad for education unless accompanied by a male guardian, according to media reports.<sup>164</sup> Following this announcement, the Taliban appeared to be working to stop Afghans trying to flee by road. On the main highway from Kabul to Pakistan, Taliban fighters stopped all cars at several checkpoints and sometimes pulled aside families with suitcases, according to State.<sup>165</sup> After U.S. and UK diplomats shared their concerns, however, a Taliban spokesperson later stated that Afghans “who have legal documents and invitation can travel abroad,” and asserted that his earlier comments were directed towards Afghans departing the country without legal documents or traveling with smugglers.<sup>166</sup>

## Conflict-Induced Internal Displacement

UNHCR estimates 736,889 individuals have been internally displaced by conflict within Afghanistan since January 1, 2021, bringing the total estimate of internally displaced persons to more than 3.4 million as of December 2021.<sup>167</sup> Balkh and Nangarhar Provinces hosted the highest estimated numbers of IDPs (between 100,000 and 154,000 individuals each) by the end of 2021.<sup>168</sup> Approximately 170,000 IDPs have returned to their previous places of residence since January 2021, with around 900 returning to their previous places of residence since January 2022 as the security situation has stabilized across the country.<sup>169</sup>

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## ECONOMIC AND SOCIAL DEVELOPMENT



### KEY ISSUES & EVENTS

On February 11, President Joseph R. Biden signed Executive Order 14064, which blocks over \$7 billion in Afghan central bank reserves held in the United States from transfer, payment, export, or withdrawal, and requires that property to be transferred into a consolidated account held at the Federal Reserve Bank of New York.

On February 25, the Treasury Department issued a seventh general license to expand authorizations for U.S. commercial and financial transactions in Afghanistan, including with its governing institutions.

On March 23, the Taliban ordered girls' secondary schools to remain closed indefinitely, despite previously assuring they would reopen at the start of the new school year.

On March 31, international donors pledged over \$2.4 billion to support United Nations humanitarian efforts in Afghanistan, including \$204 million from the United States.

### U.S. Support for Economic and Social Development

As of March 31, 2022, the United States had provided nearly \$36.1 billion to support governance and economic development in Afghanistan. Most of this funding, nearly \$21.2 billion, was appropriated to the Economic Support Fund (ESF) administered by the State Department (State) and the U.S. Agency for International Development (USAID).<sup>1</sup>

During August and September 2021, the U.S. government reviewed all non-humanitarian assistance programs in Afghanistan. In accordance with the interagency review, State and USAID paused the majority of development assistance programs to assess the situation in Afghanistan, including the safety and ability of implementing partners to operate there. Since then, more than a dozen State and USAID programs in Afghanistan have restarted to address critical needs of the Afghan people in several key sectors—health, education, agriculture, food security, and livelihoods—and to support civil society, particularly women, girls, and broad human rights protections. Efforts in these areas are being implemented through NGOs,

international organizations, and other third parties, minimizing benefit to the Taliban to the extent possible.<sup>2</sup>

## HUMANITARIAN CRISIS UPDATE

The humanitarian crisis in Afghanistan remained dire this quarter. According to the State Department’s Humanitarian Information Unit, “since the Taliban takeover in August 2021, humanitarian conditions have deteriorated with over 24.4 million people in need of humanitarian assistance in Afghanistan—an increase from 18.4 million in 2021. An estimated 22.8 million people need emergency food assistance—more than doubling the March–May 2021 projections. The number of internally displaced persons (IDPs) increased from 670,000 in early August 2021 to 710,000 by the end of the year.”<sup>3</sup>

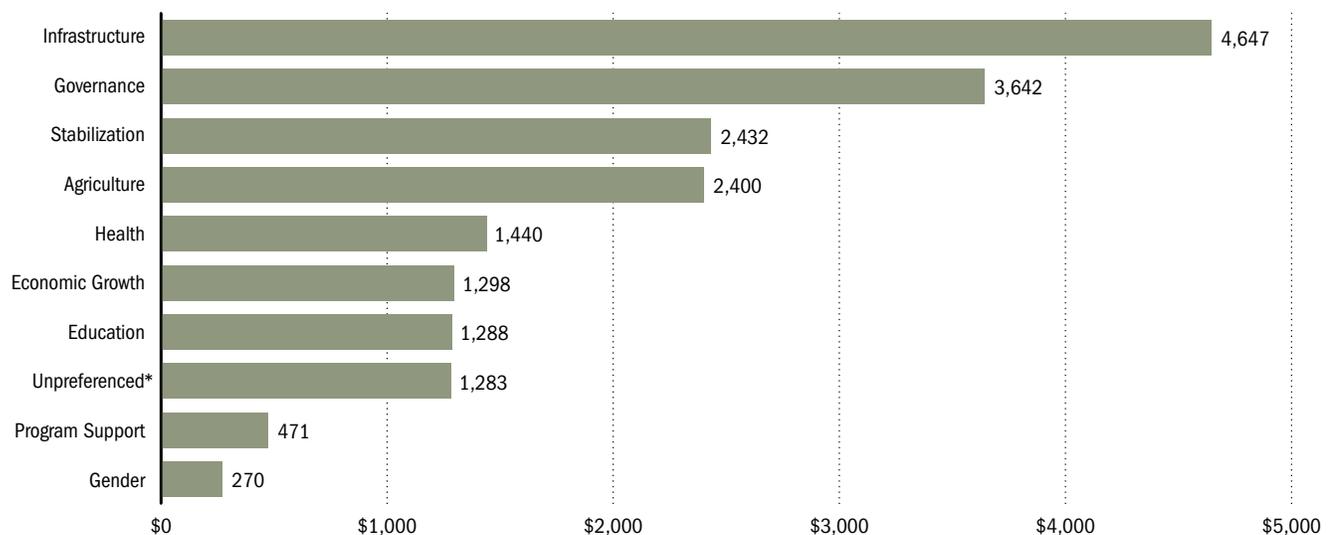
Over the coming six months, humanitarian organizations project increases in severe **food insecurity**, drought, waterborne disease outbreaks, and a marked deterioration of conditions in urban areas. The onset of spring traditionally brings relief from food shortages; however, with Afghanistan in the grips of the worst drought in three decades, below-average winter precipitation means the spring harvest is unlikely to improve food security for vulnerable families.<sup>4</sup>

**Food Security:** All people within a society have at all times “physical, social, and economic access to sufficient, safe, and nutritious food to meet daily basic needs for a productive and healthy life,” without being forced to deplete household assets in order to meet minimum needs.

Source: United Nations, “World Food Summit Concludes in Rome,” press release, 11/19/1996.

FIGURE E.1

USAID DEVELOPMENT ASSISTANCE, CUMULATIVE DISBURSEMENTS, AS OF APRIL 12, 2022 (\$ MILLIONS)



\*Unpreferred funds are U.S. contributions to the ARTF that can be used for any ARTF-supported initiatives.

Note: USAID Mission-managed funds. Numbers are rounded. Agriculture programs include Alternative Development. Infrastructure programs include power, roads, extractives, and programs that build health and education facilities. OFM activities (e.g. audits and pre-award assessments) included under Program Support funds.

Source: SIGAR analysis of USAID, response to SIGAR data call, 4/14/2022; SIGAR analysis of World Bank, ARTF, Administrator’s Report on Financial Status as of January 20, 2022, 4/18/2022.

On March 17, the UN's World Food Programme (WFP) reported that of the 22.8 million people facing food insecurity in 2022, 8.7 million—more than one-third—remain at risk of **famine**-like conditions.<sup>5</sup> UNICEF estimates that 3.2 million children in Afghanistan will suffer from **acute malnutrition** in 2022, with one million severely malnourished children at risk of death if immediate action is not taken.<sup>6</sup> WFP plans to reach 23 million people with food, nutrition, and resilience support in 2022, and reports that it has already reached 14.1 million since January 1.<sup>7</sup> UNICEF and its implementing partners reported providing lifesaving nutrition treatment to over 31,000 children just in February 2022.<sup>8</sup>

WFP also reports that the spillover effects of the war in Ukraine threaten to worsen the crisis in Afghanistan, as food and fuel prices surge and supply chains falter. These disruptions drove a 9% increase in the price of fuel in the second week of March alone.<sup>9</sup> While food prices began to edge lower in February 2022, renewed price hikes will push food even further out of reach for most citizens.<sup>10</sup> Wheat-flour prices in Kabul that month were already 81% above the five-year average, according to UNICEF.<sup>11</sup>

The World Bank reported in its March 2022 *Afghanistan Welfare Monitoring Survey* that welfare outcomes in the country are deteriorating, largely due to the sharp decline in overall economic conditions. Some 70% of households reported being unable to cover basic food and non-food needs, reflecting the impact of decline in household incomes.<sup>12</sup> According to WFP, 85% of income-earning households in Afghanistan reported a significant decrease in income in February, while another 21% reported no income earned at all during the month.<sup>13</sup>

WFP and NGOs have reported some families resorting to selling kidneys or other organs and even selling their children to survive.<sup>14</sup> Media reports indicate that organ sales have become particularly widespread in Afghanistan, with the price of a human kidney dropping by over half due to high supply since the Taliban seized power.<sup>15</sup>

“There is no denying that 2022 is looking bleak,” said Ben Reynolds, director for Afghanistan at Medair, a Swiss humanitarian-aid organization. He added, “97% of the population could be living below the poverty line by mid-year. We cannot leave people alone in such desperate circumstances.”<sup>16</sup>

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**Famine:** An extreme deprivation of food. Starvation, death, destitution and extremely critical levels of acute malnutrition are or will likely be evident.

**Acute malnutrition:** The insufficient intake of essential nutrients resulting from sudden reductions in food intake or diet quality; also known as “wasting.” Acute malnutrition has serious physiological consequences and increases the risk of death.

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Source: Lenters L., Wazny K., Bhutta Z.A. “Management of Severe and Moderate Acute Malnutrition in Children,” in Black RE, Laxminarayan R, Temmerman M, et al., editors. Reproductive, Maternal, Newborn, and Child Health: Disease Control Priorities, Third Edition, vol.2, Washington DC, 2016: The International Bank for Reconstruction and Development / The World Bank; 4/5/2016, chapter 11: Integrated Food Security Phase Classification, “Famine Facts,” accessed 3/31/2022.

## INTERNATIONAL ASSISTANCE TO AFGHANISTAN

### Humanitarian and Development Aid Flows Expand

The United States remains the single largest donor of humanitarian aid in Afghanistan. On March 31, 2022, the United States pledged more than \$204 million in humanitarian assistance for the people of Afghanistan. This is in addition to \$308 million announced on January 11. Total U.S. humanitarian



**Afghans** line up to receive food assistance in Musakhel District of Khost Province. (WFP photo)

aid in Afghanistan and for Afghan refugees in the region since October 2020 now totals nearly \$986 million.<sup>17</sup>

Humanitarian assistance from USAID will flow directly through independent humanitarian organizations and help provide lifesaving protection and shelter, essential health care, winterization assistance, emergency food aid, water, sanitation, and hygiene services in response to the growing humanitarian needs exacerbated by COVID-19, health-care shortages, drought, malnutrition, and winter.<sup>18</sup> According to State,

the U.S. government is not providing support to or through Afghan ministries. All U.S. assistance is directed through UN agencies and implementing partners on the ground in Afghanistan. Our implementing partners are required to protect against diversion, fraud, waste, and abuse, including diversion to the Taliban and Haqqani Network. Through a network of private, licensed financial sector providers including banks, money service providers, and mobile money operators, our partners have taken steps to ensure funds reach beneficiaries and are not directed to the Taliban.<sup>19</sup>

TABLE E.1

## USAID ON-BUDGET PROGRAMS

Project/Trust Fund Title	Afghan Government On-Budget Partner	Start Date	End Date	Total Estimated Cost	Cumulative Disbursements, as of 4/13/2022
<b>Multilateral Trust Funds</b>					
Afghanistan Reconstruction Trust Fund (ARTF) (current award)*/**	Multiple	9/29/2020	12/31/2025	\$700,000,000	\$55,686,333

\* USAID told SIGAR that it had suspended all USAID-funded assistance activities, including any contact with the Afghan government. USAID requested their implementing partners not to carry out any agreement-specified activities, but to maintain staff and operational capacity, and to incur only reasonable, allocable, and allowable recurrent costs. USAID continued to disburse funds to those partners who needed to maintain staff and sustain operational capacity.

\*\* USAID had previous awards to the ARTF: one concluded in March 2012 totaling \$1,371,991,195 in disbursements, and another in September 2020 totaling \$2,555,686,333 in disbursements. Cumulative disbursements from all ARTF awards is currently \$4,127,677,528.

Source: USAID, response to SIGAR data call, 4/14/2022.

## UN Humanitarian Response Plan

The latest round of U.S. assistance was announced to coincide with and contribute to the UN's 2022 Afghanistan Humanitarian Response Plan, issued on January 11.<sup>20</sup> The Plan seeks more than \$4.4 billion from international donors to address Afghanistan's crisis, and an additional \$623 million to support Afghan refugees in neighboring countries. This is the largest single-country aid appeal in UN history.<sup>21</sup>

The Humanitarian Response Plan allocates over \$2.6 billion for food security and agriculture programming, including more than \$2.2 billion for timely food assistance to directly address ongoing hunger. It also provides \$413 million for emergency "livelihoods intervention" development activities that include providing unconditional cash payments to vulnerable

households, assorted crop seeds, feed for livestock, deworming kits, and tools for households with access to land, as well as support for improvements in small-scale infrastructure, such as water catchments, irrigation, livestock watering points, and *kareez* (underground canal systems).<sup>22</sup>

The UN plan also allocates \$378 million for life-saving health services; \$374 million for emergency shelter and non-food household necessities; \$332 million to promote access to safe drinking water, sanitation facilities, and hygiene materials; \$287 million for additional nutrition programming, \$162 million to support children’s education; and \$137 million to support general protection services for vulnerable populations and land mine clearance.<sup>23</sup>

At a March 31 pledging conference hosted by the UN, United Kingdom, Germany, and Qatar, international donors representing 41 countries and organizations committed \$2.44 billion to support humanitarian efforts in Afghanistan, including a \$204 million pledge from the United States.<sup>24</sup> The UN had requested \$4.4 billion.<sup>25</sup>

While it is not unusual for donor pledges to fall short of humanitarian appeals, Western officials noted that donor interest at this conference may have been diverted by the war in Ukraine and dampened by distaste for the Taliban’s increasing repression.<sup>26</sup>

## UN Transitional Engagement Framework

On January 26, the UN announced its larger Transitional Engagement Framework for Afghanistan (TEF), which encompasses \$8 billion-plus of assistance for humanitarian, social, and development objectives in Afghanistan. This includes the \$4.4 billion outlined in the Humanitarian Response Plan, with the additional \$3.6 billion directed to sustain social services such as health and education; support community systems through maintenance of basic infrastructure; and maintain critical capacities for service delivery, promotion of livelihoods, and social cohesion, with specific emphasis on the socioeconomic needs of women and girls.<sup>27</sup>

The TEF explanatory document begins by warning that Afghanistan “is facing an unprecedented humanitarian crisis with very real risk of systemic collapse and human catastrophe” that also “threatens to cancel many of the development gains of the last twenty years.”<sup>28</sup> The new framework followed talks in Oslo, Norway, between high-level Taliban representatives and Western diplomats on the humanitarian crisis and human rights.<sup>29</sup>

The TEF lays out “principles of engagement with the de facto authorities” (the Taliban) including Taliban adherence to human-rights standards, neutrality, independence, gender equality, and avoiding or minimizing potential harm.<sup>30</sup>

The TEF also emphasizes that “In the volatile circumstances of crisis, the political, security and operational risks of delivering assistance in Afghanistan will remain substantial,” and will require “continuous risk



**UN delivers winterization assistance** for 1,800 families, including blankets, fuel cylinders, kitchen sets, hygiene supplies, and tarpaulins. (UNHCR photo)



**UN Special Representative Deborah Lyons** meets with Khairullah Khairkwa, Taliban minister for information and culture, on April 9. (UNAMA photo)

assessment, monitoring and continuous risk-mitigation efforts.” In addition, a monitoring framework will be developed so that officials can review results each quarter. The UN’s assessment and monitoring will, among other things, “help pave the way for when the political conditions exist for its work to be scaled up.” The TEF notes that “Given the volatile environment, the TEF itself may need to be adapted or adjusted as conditions in the country evolve.”<sup>31</sup>

As the March 31 pledging conference fell nearly \$2 billion short of the \$4.4 billion the UN requested for the Humanitarian Response Plan, it remains unclear how an additional \$3.6 billion for the Transitional Engagement Framework will be funded.

## **UNAMA’s Mandate Extended**

On March 17, the UN Security Council adopted a resolution extending the UN Assistance Mission in Afghanistan’s (UNAMA) mandate for one year. This mandate includes coordinating the provision of humanitarian assistance and the delivery of basic human needs, providing outreach and offices for dialogue between Afghan stakeholders and the international community, promoting good governance and the rule of law, promoting human rights, supporting and promoting gender equality, and monitoring, reporting and advocating with regard to the situation for civilians. The resolution also provides UNAMA with a “strong mandate” to engage with all actors in Afghanistan, including the Taliban, on relevant matters.<sup>32</sup>

UNAMA head Deborah Lyons had called for this expanded mandate when briefing the UN Security Council on March 2. She told the Council that the international community needed to engage more substantively with the Taliban de facto authorities to fully assist Afghanistan’s people.<sup>33</sup>

“Six months of indecision, marked by continued sanctions—albeit with some relief—and unstructured political engagement, are eroding vital social and economic coping systems and pushing the population into greater uncertainty,” she said. Thanks to robust donor support, humanitarian partners were able to help Afghanistan avert “our worst fear of famine and widespread starvation” over the recent winter months. However, Lyons said providing short-term relief is not the same as giving hope to Afghan people of building a strong foundation for self-reliance.<sup>34</sup>

Lyons also welcomed the U.S. Treasury’s recently issued general licenses aimed at facilitating commercial and financial activity and allowing work with governing institutions. However, she said Afghanistan still faces a collapse of demand due to the cessation of development assistance, restrictions on international payments, lack of access to hard currency reserves, lack of liquidity, and constraints on the Afghan central bank. She added that UNAMA has taken all conceivable measures to inject liquidity into the economy, including the physical import of cash, and was now seeking to establish a temporary humanitarian exchange facility to allow a

scale-up in humanitarian programming and provide access to U.S. dollars to legitimate businesses.<sup>35</sup>

This humanitarian exchange facility, which UN officials said is “urgently needed,” will allow the UN and aid groups to swap millions of U.S. dollar-denominated aid for afghanis held in the country by private businesses, to act as a stopgap measure until the Afghan central bank is able to operate independently. In the exchange, the UN will use aid dollars to pay off the foreign creditors of Afghan businesses as a means of bolstering private-sector activity. The exchange is structured so that the funds entirely bypass Taliban authorities, although it will require the approval of the Taliban-run central bank before it can operate.<sup>36</sup> Additional information on UN processes for supporting humanitarian assistance in Afghanistan appears in the Classified Supplement to this report.

## International Institutions React to Ongoing Crises

On March 29, the World Bank halted a movement of \$600 million for aid in Afghanistan in response to the Taliban’s March 23 announcement that girls would not be allowed to attend school past the 6th grade. The Taliban had said girls would be allowed to attend secondary school, but reversed themselves on the day schools were set to open.<sup>37</sup>

The Bank had announced on March 1 that it would provide over \$1 billion in **Afghanistan Reconstruction Trust Fund (ARTF)** funds to selected UN agencies and international NGOs as requested by ARTF donors and the international community. The move was to follow the December 15, 2021, transfer of \$180 million in ARTF funds to WFP and \$100 million to UNICEF.<sup>38</sup>

In its press release, the Bank signaled that “as a first step, the ARTF donors will decide on four projects of approximately \$600 million to support urgent needs in the education, health, and agriculture sectors, as well as community livelihoods, with a strong focus on ensuring that girls and women participate and benefit from the support.” This \$600 million was to be supplemented with further allocations from the ARTF during 2022, as decided by donors.<sup>39</sup>

According to a February 18 report by Reuters, the preliminary plan would have allocated \$150–200 million for food security, \$150 million for health programs, and \$100 million for projects that would improve community resilience. Another \$150 million would have been distributed through UNICEF to help pay salaries for over 200,000 teachers.<sup>40</sup>

On January 25, the Asian Development Bank (ADB) approved \$405 million in grants to support food security and help sustain the delivery of essential health and education services in Afghanistan, outlined as priority areas under the TEF.<sup>41</sup>

Of the total \$405 million in grants, \$200 million will be delivered to UNICEF, \$135 million to the WFP, and \$65 million to the UN Food and

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### **Afghanistan Reconstruction Trust Fund**

**(ARTF):** A World Bank-administered multidonor trust fund that coordinated international assistance to support the former Afghan government’s operating and development costs, which financed up to 30% of its civilian budget. Out of 34 total donors since 2002, the United States, the United Kingdom, and the European Union were the three leading contributors, with U.S. contributions comprising 50% of the \$718.6 million paid into the ARTF during 2020.

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Source: ARTF, “Who We Are,” 2021; SIGAR, Quarterly Report to the United States Congress, 4/30/2021, p. 42.



**Health workers** transport supplies by donkey to communities in remote areas of Afghanistan. (WHO photo)

Agriculture Organization (FAO). The United Nations Development Programme (UNDP) will receive \$5 million to monitor project implementation, undertake macroeconomic and social assessments in the country, and assess the impact of ADB's assistance.<sup>42</sup>

ADB funds provided to WFP and FAO will help provide emergency food to over 800,000 people and provide farm inputs, fertilizers, and small farm equipment to around 390,000 households. Around 168,000 people will be covered under food-for-work and cash-for-work programs.<sup>43</sup>

ADB funding will help UNICEF maintain basic health care and essential hospital services, covering a target population of about 5.3 million people, and procure and deploy 2.3 million single-dose COVID-19 vaccines for priority groups. UNICEF also aims to strengthen 10,000 community-based education classes—which use the same curriculum as Afghan public schools, but are funded by development partners and supervised by village leaders—reaching around 264,000 children, 60% of whom are girls. UNICEF will further provide professional development programs to 10,000 community-based education teachers, and will seek to promote the development of female secondary education teachers and the placement of up to 20,000 adolescent girls from vulnerable families in private schools. Stationery, textbooks, and other learning materials will be provided to 785,000 public school first graders through community-based councils.<sup>44</sup> Neither the ADB nor UNICEF has issued any statement to date about how the Taliban's March 23 decision to keep secondary schools closed to girls will affect their programs.

On March 21, the Islamic Development Bank (IsDB) and the 57-nation Organization of Islamic Cooperation (OIC) signed the establishing charter of the new Afghanistan Humanitarian Trust Fund (AHTF). IsDB President Muhammad Al Jasser said AHTF will be tailored to “enhance food security, supporting small and medium enterprises to create local employment opportunities, ensuring access to quality education (especially for females), women and youth empowerment, and rural electrification.”<sup>45</sup>

Al Jasser added that the IsDB has taken all necessary measures to finalize the process of establishing and operationalizing the AHTF, and appealed for pledges from countries, organizations, and the private sector. The AHTF charter allows donations from both within and outside the OIC system.<sup>46</sup>

## President Biden Signs Executive Order Freezing Afghan Central Bank Assets

On February 11, President Joseph R. Biden signed Executive Order (E.O.) 14064, which blocks from transfer, payment, export, or withdrawal all assets belonging to the Afghan central bank, Da Afghanistan Bank (DAB) currently held in U.S. financial institutions, and requires that property be transferred into a consolidated account held at the Federal Reserve Bank of New York (FRBNY).<sup>47</sup>

The President acted to freeze the DAB assets in response to a writ of execution issued on September 13, 2021, by victims of the 9/11 attacks who had earlier won a judgment against the Taliban for more than \$7 billion. The writ of execution was issued in an attempt to seize the assets, most of which were on deposit with the FRBNY. The effect of E.O. 14064 is to preserve the DAB assets until a number of complex legal issues can be resolved in court.

In a Statement of Interest filed in court on the same day the President signed E.O. 14064, the United States stated that it intended to use \$3.5 billion of the \$7 billion to address the economic and humanitarian crisis in Afghanistan, and would leave it to the court to decide whether the other \$3.5 billion could be used to compensate 9/11 victims.<sup>48</sup> However, the ultimate disposition of these assets remains contingent on court decisions.

White House officials initially indicated that they planned to deliver the \$3.5 billion made available to the Afghan people via a new third-party trust fund that would be separate from existing trusts providing humanitarian assistance to Afghanistan. The White House noted it could take several months to work out the details of the fund, including its governance structure and specific uses.<sup>49</sup> Other Administration officials have speculated that the funds could be used to recapitalize the Afghan central bank. Responding to this speculation, White House officials most recently emphasized that “no decisions have been made regarding specific uses of this \$3.5 billion.”<sup>50</sup>

See page 109 for a discussion on how this executive order may impact the economic situation in Afghanistan.

## **New Treasury License Further Eases Sanctions Restrictions**

On February 25, the Treasury Department’s Office of Foreign Assets Control (OFAC) issued a seventh general license (GL20) to expand authorizations for U.S. commercial and financial transactions in Afghanistan, including with its governing institutions such as the ministries, central bank, and power utilities.<sup>51</sup> The new license aims to ensure that U.S. sanctions do not prevent or inhibit transactions and activities needed to provide aid and support the basic human needs of the people of Afghanistan, including payments to certain sanctioned individuals for the purpose of paying customs, duties, fees, and taxes, provided that such payments do not relate to luxury items or services.<sup>52</sup>

Building upon the six previous Afghanistan-related general licenses issued by OFAC since September 2021, Treasury states that GL20 will help implement UNSC Resolution 2615 (December 2021). UNSC Resolution 2615 authorizes a one-year humanitarian exception to the UN sanctions regime and covers activities contemplated in the UN’s Transitional Engagement Framework (TEF) for Afghanistan, such as providing life-saving assistance; sustaining essential services; and preserving social investments and community-level systems essential to meeting basic human needs.<sup>53</sup> These

licenses do not change the designation of the Taliban and Haqqani Network as Specially Designated Global Terrorists (SDGT), the Haqqani Network as a designated Foreign Terrorist Organization, or any SDGT designations for members of either organization.<sup>54</sup>

State said implementing partners, NGOs, and international donors have responded positively to the general licenses, but that it would take time before broader economic indicators show the effects of these licenses and last quarter's UNSC Resolution 2615.<sup>55</sup> Table E.2 on the following page provides more details on authorizations from each OFAC general license.



**Daily wage laborers** wait for jobs at an assembly point in Kunduz City. (UNAMA photo)

## AFGHANISTAN'S ECONOMIC OUTLOOK

### Some Economic Conditions Begin Stabilizing, But Forecast Remains Bleak

The accelerating international humanitarian response helped stabilize some economic conditions in Afghanistan this quarter, supporting the appreciation of the national currency and modest reductions in the prices of household goods. However, the country continues to face serious economic challenges with an ongoing liquidity crisis, high unemployment, declines in wages, and the potential impact of the Russian invasion of Ukraine on fuel and food imports.<sup>56</sup> Afghanistan's economy was projected to contract by as much as 30% by the end of 2022, according to the most recent estimates published by the International Monetary Fund (IMF) and UNDP last quarter.<sup>57</sup>

The value of the afghani (AFN) appreciated in recent weeks against main trading currencies, with the AFN trading as of March 14, 2022, at 88 afghanis to the U.S. dollar (approximately 11% below its end-of-July 2021 value). By comparison, estimates in mid-January had the AFN down by 18.4% relative to pre-August 2021 levels. According to the World Bank, this appreciation has been driven by the increased supply of U.S. dollars from humanitarian channels, which average around \$150 million per month.<sup>58</sup>

The appreciation of the AFN, and increased supply of food and goods from humanitarian aid, has helped ease the cost of household goods. Between January and February, prices for cooking oil fell by 6.7%, wheat by 6.5%, and wheat flour by 8.1%, according to data collected by the World Bank. The price of a basket of basic household goods, however, remains 32% higher than a year ago and over 20% higher than August 2021 levels.<sup>59</sup>

Falling prices have helped mitigate continued declines in nominal wages for skilled and unskilled workers and overall labor demand this quarter.<sup>60</sup> Still, unemployment remains high, particularly in urban areas where job opportunities are limited. According to the most recent assessment by the UN's International Labor Organization, over 500,000 workers lost employment in the third quarter of 2021. By mid-2022, total job losses since the

# ECONOMIC AND SOCIAL DEVELOPMENT

TABLE E.2

TREASURY OFAC GENERAL LICENSES FOR TRANSACTIONS WITH THE TALIBAN OR HAQQANI NETWORK		
General License 20 (issued on 2/25/22)	Afghanistan's governing institutions	<p>Authorizes all transactions involving Afghanistan or governing institutions in Afghanistan prohibited by the GTSR, FTOSR, or E.O. 13224, as amended; with the following exceptions:</p> <p>(1) Financial transfers to the Taliban, the Haqqani Network, any entity in which the Taliban or the Haqqani Network owns, directly or indirectly, individually or in the aggregate, a 50% or greater interest, or any blocked individual who is in a leadership role of a governing institution in Afghanistan, other than for the purpose of effecting the payment of taxes, fees, or import duties, or the purchase or receipt of permits, licenses, or public utility services, provided that such payments do not relate to luxury items or services;</p> <p>(2) Transfers of luxury items or services to any blocked person described in paragraph (1);</p> <p>(3) Any debit to an account on the books of a U.S. financial institution of any blocked person; or</p> <p>(4) Any transactions involving any person blocked pursuant to the GTSR, the FTOSR, or E.O. 13224, as amended, other than the blocked persons described in paragraph (1), unless separately authorized.</p>
General License 19 (issued on 12/22/21)	NGOs	Authorizes all transactions and activities involving the Taliban or the Haqqani Network, that are ordinarily incident and necessary to the following activities by nongovernmental organizations (NGOs), subject to certain conditions: humanitarian projects to meet basic human needs; activities to support rule of law, citizen participation, government accountability and transparency, human rights and fundamental freedoms, access to information, and civil society development projects; education; non-commercial development projects directly benefitting the Afghan people; and environmental and natural resource protection.
General License 18 (issued on 12/22/21)	International organizations	Authorizes all transactions and activities involving the Taliban or the Haqqani Network that are for the conduct of the official business of certain international organizations and other international entities by employees, grantees, or contractors thereof, subject to certain conditions.
General License 17 (issued on 12/22/21)	U.S. government business	Authorizes all transactions and activities involving the Taliban or the Haqqani Network that are for the conduct of the official business of the United States government by employees, grantees, or contractors thereof, subject to certain conditions.
General License 16 (issued on 9/23/21)	Personal remittances	Authorizes all transactions involving the Taliban or the Haqqani Network, or any entity in which the Taliban or the Haqqani Network owns, directly or indirectly, individually or in the aggregate, a 50% or greater interest, prohibited by the GTSR, the FTOSR, or E.O. 13224, as amended, that are ordinarily incident and necessary to the transfer of noncommercial, personal remittances to Afghanistan, including through Afghan depository institutions, subject to certain conditions. As noted in OFAC FAQ 949, transactions that are ordinarily incident and necessary to give effect to the activities authorized in GL 16, including clearing, settlement, and transfers through, to, or otherwise involving privately owned and state-owned Afghan depository institutions, are also authorized pursuant to GL 16.
General License 15 (issued on 9/23/21)	Agricultural commodities, medicine, and medical devices	Authorizes all transactions involving the Taliban or the Haqqani Network, or any entity in which the Taliban or the Haqqani Network owns, directly or indirectly, individually or in the aggregate, a 50% or greater interest, prohibited by the GTSR, the FTOSR, or E.O. 13224, as amended, that are ordinarily incident and necessary to the exportation or re-exportation of agricultural commodities, medicine, medical devices, replacement parts and components for medical devices, or software updates for medical devices to Afghanistan, or to persons in third countries purchasing specifically for resale to Afghanistan, subject to certain conditions.
General License 14 (issued on 9/23/21)	Humanitarian activities in Afghanistan	<p>Authorizes all transactions involving the Taliban or the Haqqani Network, or any entity in which the Taliban or the Haqqani Network owns, directly or indirectly, individually or in the aggregate, a 50% or greater interest, prohibited by the Global Terrorism Sanctions Regulations (GTSR), the Foreign Terrorist Organizations Sanctions Regulations (FTOSR), or E.O. 13224, as amended, that are ordinarily incident and necessary to the provision of humanitarian assistance to Afghanistan or other activities that support basic human needs in Afghanistan by the following entities and their employees, grantees, contractors, or other persons acting on their behalf, subject to certain conditions:</p> <ul style="list-style-type: none"> <li>· The United States government</li> <li>· Nongovernmental organizations</li> <li>· The United Nations, including its Programmes, Funds, and Other Entities and Bodies, as well as its Specialized Agencies and Related Organizations</li> <li>· The International Centre for Settlement of Investment Disputes (ICSID) and the Multilateral Investment Guarantee Agency (MIGA)</li> <li>· The African Development Bank Group, the Asian Development Bank, the European Bank for Reconstruction and Development, and the Inter-American Development Bank Group (IDB Group), including any fund entity administered or established by any of the foregoing</li> <li>· The International Committee of the Red Cross and the International Federation of Red Cross and Red Crescent Societies</li> <li>· The Islamic Development Bank</li> </ul>

Source: OFAC, "Fact Sheet: Provision of Humanitarian Assistance to Afghanistan and Support for the Afghan People," 12/22/2021; Treasury, "Treasury Issues Additional General Licenses and Guidance in Support of Humanitarian Assistance and Other Support to Afghanistan," 12/22/2021; OFAC, "General License No. 20: Authorizing Transactions Involving Afghanistan or Governing Institutions in Afghanistan," 2/25/2022.

Taliban takeover are projected to reach between 700,000 and 900,000. Women are particularly impacted, with female employment levels projected to decrease by 21% by mid-2022, compared to levels before the Taliban takeover. Women accounted for 17% of Afghanistan's labor force in 2020.<sup>61</sup>

According to Gallup survey results released on April 4 (conducted August–September 2021), a record-high 89% of Afghans surveyed said their local economies were getting worse, 75% reported not having enough money for food in the previous 12 months, and 58% reported they did not have enough money for adequate shelter. These were the highest percentages recorded since 2008.<sup>62</sup>

Liquidity and the capacity of the Afghan central bank to maintain price stability also remain among the chief concerns for Afghanistan's medium- to long-term economic outlook.

## FINANCIAL SECTOR PARALYSIS

### Liquidity Crisis at Core of Afghanistan’s Economic Challenges

Afghanistan continues to face a severe **liquidity crisis** this quarter. Access to physical bank notes remains constrained and banks are facing liquidity challenges due to declining economic activity, lack of trust in the banking center among Afghans, and an inability to transact internationally. Da Afghanistan Bank (DAB), Afghanistan’s central bank, will require significant technical support from the international community to tackle these challenges, according to State.<sup>63</sup>

Prior to the Taliban takeover in August 2021, Afghanistan’s financial system had been underdeveloped relative to the context of its growth in recent decades, with a low assets-to-GDP ratio and a heavily dollarized banking system. Approximately 60% of deposits in the country were made in foreign currency. In this monetary environment, maintaining financial stability requires both domestic currency (AFN) liquidity and, more importantly, foreign exchange (FX) liquidity.<sup>64</sup>

DAB is limited in its ability to control the AFN monetary supply and value due to several factors including the lack of domestic technical capabilities to print currency, which Afghanistan outsources to foreign companies.<sup>65</sup> For years, DAB would prop up the value of the afghani (AFN) by regularly auctioning U.S. dollars pulled from its foreign reserves.<sup>66</sup> Prior to August 2021, Afghanistan’s central bank reportedly received quarterly shipments of \$249 million in U.S. banknotes from its foreign reserves. This stopped after the Taliban takeover prompted the United States to place a hold on U.S.-based Afghan central bank reserves.<sup>67</sup>

The loss of these U.S. dollar transfers and other sources of foreign currency plunged Afghanistan’s financial system into free fall, as described by UNDP in its November 2021 *Afghan Banking and Financial System Situation Report*:

Following the Taliban takeover and subsequent international sanctions, Afghanistan’s international reserves, including banking sector FX [foreign exchange] deposits at the DAB, were frozen; the SWIFT system and international settlements were suspended; grant transfers were suspended; and AFN liquidity printing was interrupted, causing a dramatic adverse shock in the financial and payment systems. As a result, a perfect bank-run scenario has emerged. Due to liquidity constraints (FX and AFN), the central bank was unable to provide the necessary FX and AFN liquidity to banks to meet deposit withdrawal demands. This has heightened tensions, and DAB has limited daily bank deposit withdrawals.<sup>68</sup>

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

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

Source: Investopedia, “Liquidity,” 8/29/2021; Investopedia, “Liquidity Crisis,” 12/6/2020.

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

Source: Treasury, "Hawala: The Hawala Alternative Remittance System and its Role in Money Laundering," 2003, p. 5.

The resulting liquidity crisis has caused salary disruptions for hundreds of thousands of government employees, teachers, and health-care workers, and has imposed limitations on the operations of international aid groups in the country. "The banking system is totally paralyzed. The central bank is not operating," according to Robert Mardini, director general for the International Committee of the Red Cross. Mardini said that his organization is instead paying 10,000 doctors and nurses via the informal **hawala** money-transfer system.<sup>69</sup>

This has also contributed to a worsening domestic credit market. In the absence of international support, banks have ceased extending new credit to small- and medium-sized enterprises. At the same time credit was becoming less available, nonperforming loans increased from around 30% of banks' portfolios at the end of 2020 to 57% in September 2021.<sup>70</sup> Lack of access to cash and credit are crippling economic activity in Afghanistan.

In recent months, the increased supply of U.S. dollars from humanitarian channels, averaging around \$150 million per month, has helped stabilize the value of the afghani.<sup>71</sup> DAB has been able to resume U.S. dollar auctions, with around \$26 million auctioned between February 15 and March 14.<sup>72</sup>

However, these humanitarian channels are viewed as stopgap measures that are an insufficient substitute for the normal functioning of a central bank.<sup>73</sup> DAB's website says its main mission is maintaining price stability, while its other functions include setting and carrying out monetary policy, issuing bank notes and coins, licensing and supervising banks and other financial-service providers, and providing a "safe and sound payment system."<sup>74</sup>

In her March 2 statement to the UN Security Council, Special Representative Deborah Lyons cited the "lack of access to hard currency reserves, lack of liquidity, and constraints on the central bank to carry out some of its core functions" as key challenges to reviving the Afghan economy.<sup>75</sup>

Total international DAB reserves were \$9.76 billion at the end of 2020, according to the most recent data available to the IMF. Of this amount, \$2 billion was deposited in financial institutions in the United Kingdom, Germany, Switzerland, and the United Arab Emirates. Some \$7 billion in DAB reserve funds deposited at the Federal Reserve Bank of New York are now frozen by the U.S. government, subject to U.S. court proceedings.<sup>76</sup>

Even if financial interventions helped DAB boost commercial bank reserves, it would not automatically translate into increased loans: banks could choose to increase reserves as a means of reducing risk exposure or signaling their safety and soundness. Commenting on this possibility in a recent essay, economists at New York University and the University of Chicago suggested that if central-bank reserves were placed directly with households or with other financial intermediaries, it could enhance the desired increase in liquidity.<sup>77</sup>



**\$4.5 million in U.S. currency** delivered to the Afghanistan International Bank as humanitarian aid. (MoIC Twitter account)

Liquidity is a concern for households as well as for the banking system and businesses. Raising household liquidity in Afghanistan is challenged by rising unemployment, the fact that only 10–20% of Afghans have bank accounts, the uncertain status of DAB’s electronic payment system (which could mitigate the shortage of paper currency as most Afghans can access mobile phones), and the declining volume of market transactions as reflected in the country’s declining GDP.<sup>78</sup>

More information on the limited capacity of Afghanistan’s banking sector and its impact on the provision of humanitarian assistance appears in the Classified Supplement to this report.

## **Impact of E.O. 14064 on Da Afghanistan Bank**

On February 11, President Biden signed E.O. 14064 to block some \$7 billion in DAB reserves held in the United States, and stated his intention to disburse \$3.5 billion, half of the total held, “for the benefit of the Afghan people.”<sup>79</sup> Those funds had been inaccessible to DAB since the collapse of the Afghan government in August 2021.<sup>80</sup>

The Biden Administration is currently exploring possible avenues for disbursing the \$3.5 billion for humanitarian relief efforts, possibly through a separate trust fund or by providing support through the United Nations or some other enabling organization. U.S. Special Representative for Afghanistan Thomas West has stated that the \$3.5 billion could alternatively contribute toward “the potential recapitalization of a future central bank [in Afghanistan] and the recapitalization of a financial system.”<sup>81</sup>

A Taliban official denounced the decision to block DAB’s assets upon its announcement, referring to the reserves as “the property of Da Afghanistan Bank and by extension, the property of the people of Afghanistan.”<sup>82</sup>

The move has also sparked outrage throughout Afghan society, including among leaders unaffiliated with the Taliban.<sup>83</sup> Shah Mehrabi, a long-time member of the Afghan central bank’s board of governors, called the decision “unconscionable” and “short-sighted.” Mehrabi argued that the central bank should be treated as independent of the Taliban regime, and that depriving the bank of its reserves could lead to “total collapse of the banking system,” prevent the bank from maintaining price stability, and further hurt millions of Afghans suffering in the economic and humanitarian crises.<sup>84</sup>

The executive order has also drawn criticism from U.S. and international policy analysts, human rights groups, lawyers, and financial experts, as well as some relatives of the victims of the 9/11 terrorist attacks.<sup>85</sup>

Notably, analysts have expressed concern over both the seizure of the reserves and the reported proposals to provide those funds in the form of humanitarian assistance. Paul Fishstein of NYU’s Center on International Cooperation argues that the executive order gave inadequate attention to the macroeconomic collapse of the country. Fishstein emphasizes that

the release of the central bank's reserves could instead be used to restore unnecessary exchange rate stability and ease the liquidity crisis.<sup>86</sup>

Human Rights Watch's John Sifton adds that the decision "would create a problematic precedent for commandeering sovereign wealth and do little to address underlying factors driving Afghanistan's massive humanitarian crisis." Sifton says Afghanistan's central bank needs to have foreign currency assets available to serve as collateral in electronic dollar transactions in the international banking system.<sup>87</sup> By contrast, William Byrd of the U.S. Institute of Peace (USIP) said that even if only half of DAB's total reserves are devoted to support its basic activities as a central bank, it would "provide an opportunity to make a start toward stabilizing the economy and private sector."<sup>88</sup>

### **Taliban-Appointed Leadership at Da Afghanistan Bank**

On August 23, 2021, the Taliban appointed Haji Mohammad Idris (also known as Abdul Qahir) as the acting head of Da Afghanistan Bank. Idris, an ethnic Uzbek from Jowzjan Province, has a long history of working on Taliban financial matters and served in a senior role in the Taliban's finance commission during the insurgency, according to State.<sup>89</sup> A senior Taliban official told Reuters in August that Idris had no formal financial training or higher education, but was "respected for his expertise" on financial matters.<sup>90</sup>

On March 11, the Taliban appointed Ahmad Zia Agha (also known as Noor Ahmad Agha) as the first deputy governor of DAB. In that role, Agha is responsible for oversight of the Afghan financial sector, including regulations that combat terrorist financing and money laundering. The move has raised concerns among Western policymakers, since Agha is sanctioned for his role as a Taliban military and financial leader.<sup>91</sup> Among other allegations from his time as a Taliban finance officer, in 2009, Agha allegedly distributed tens of thousands of dollars to Taliban shadow provincial governors and hundreds of thousands of dollars to fund improvised explosive device (IED) operations.<sup>92</sup>

State told SIGAR that beyond the top leadership, the Taliban have encouraged most civil servants to remain in their positions, while some technocrats continue to work at DAB. The IMF's engagement with Afghanistan has been suspended until there is "clarity within the international community" regarding recognition of a government in Afghanistan. DAB continues to function with technocrats in key positions, though at a reduced capacity.<sup>93</sup>

## Taliban Release Their First Short-Term National Budget

On January 14, the Taliban-run Ministry of Finance released a 53.9 billion (AFN), equivalent to \$524 million, quarterly budget covering December 2021–March 2022. This includes a \$478 million operating budget that preserves spending on social services and reduces defense and security spending, alongside a modest \$46 million development budget for projects like transportation infrastructure. Overall development programs saw significant cuts, as those activities had been heavily subsidized by international donations. State told SIGAR that “according to researchers, the quarterly budget appears balanced and reflects the realities of no foreign aid flows into the budget. However, revenue forecast of \$1.9 billion for the calendar year 2022 may be overly optimistic.”<sup>94</sup>

A January 2022 World Bank report said, “the Taliban have demonstrated an ability to raise and centralize revenue and reduce leakage through corruption.” UN experts also stated that over the period of September to December 2021, the Taliban raised 40 billion AFN (\$400 million) in revenue. The UN noted these revenues were less than half of the revenues collected by the Ghani administration in a similar time period.<sup>95</sup>

According to State, Afghan economy experts noted that the \$400 million figure does not reflect revenue collected by other informal and traditional means, such as illegal mining, and levies on agriculture. Total income from these less formal methods of revenue collection is unknown for lack of current data.<sup>96</sup>

According to State, sources within the Taliban have reported that customs and tariffs are their primary sources of revenue. Despite borders with Tajikistan, Turkmenistan, and Uzbekistan being officially closed, there are press reports of some cross-border activity for goods. International organizations, including the UN and World Bank, reported that by November 2021 the Taliban’s daily customs revenue collection returned to May 2021 levels even though border traffic was down 40–50% year-on-year. Development experts suggested that these figures indicated improved efficiency and/or reduced corruption at Afghanistan’s border crossing points.<sup>97</sup>

State also told SIGAR that the same sources within the Taliban indicate that the regime is seeking to reactivate tax collection, overflight fees, and other sources of revenue that have been zeroed out or anemic since August 15.<sup>98</sup>

U.S. Institute of Peace and World Bank experts estimate that while the Taliban have called on taxpayers to continue paying taxes, collections remained weak. The experts believe this likely reflects worsened economic conditions, curtailed private sector activity, and hesitancy by international taxpayers to do business in Afghanistan.<sup>99</sup>

The former U.S.-backed government relied heavily on international development assistance. Foreign donors financed more than half of the government’s annual budget and as much as 80% of total public expenditures.

# ECONOMIC AND SOCIAL DEVELOPMENT

Between 2002 and 2021, the United States provided over \$17 billion to the Afghan government in on-budget assistance funds that went directly, or indirectly through multilateral trust funds, to Afghan government entities.<sup>100</sup>

TABLE E.3

USAID REMAINING ECONOMIC-GROWTH PROGRAMS				
Project Title	Start Date	End Date	Total Estimated Cost	Cumulative Disbursements, as of 4/13/2022
Afghanistan Competitiveness of Export-Oriented Businesses Activity (ACEBA)	1/28/2020	1/27/2025	\$105,722,822	\$19,566,727
Extractive Technical Assistance by USGS	1/1/2018	12/31/2022	18,226,206	12,377,849
Afghanistan Investment Climate Reform Program (AICR)	3/27/2015	3/31/2023	13,300,000	7,825,276
Livelihood Advancement for Marginalized Population (LAMP)	8/1/2018	7/31/2022	9,491,153	6,977,446
Carpet and Jewelry Value Chains	1/31/2019	4/30/2023	9,941,606	6,335,292
<b>Total</b>			<b>\$156,681,787</b>	<b>\$53,082,590</b>

Source: USAID, response to SIGAR data call, 4/14/2022.

## International Trade

Afghanistan's international trade activity improved during the fourth quarter of 2021, relative to the third quarter, according to estimates derived from Afghanistan's National Statistic and Information Authority (NSIA). Imports into Afghanistan rose by 60% (\$460 million) compared to the previous quarter, while exports increased by 160% (\$228 million). The World Bank says this growth likely reflects the reopening of border crossings and adaptations in supply channels previously constrained by restrictions on financial transactions.<sup>101</sup> However, year-on-year international trade activity remained significantly lower compared to FY 2020. Overall imports in the second half of 2021 fell by 47% compared to the prior year, while exports declined by 5% in the same time period.<sup>102</sup>

A World Bank report from February showed imports into Afghanistan from Pakistan falling by 66% between December 2021 and January 2022, contributing to a total drop of 40% since July 2021. In contrast, exports from Afghanistan into Pakistan fell by only 2% from December 2021 to January 2022, and actually increased by 8% from the July 2021 level.<sup>103</sup> Pakistan is one of Afghanistan's largest trading partners.<sup>104</sup>

Following the fall of Kabul in August 2021, border crossing points not already under Taliban control closed and trade halted at major crossing points along the Afghanistan-Pakistan border. Physical infrastructure at border crossings remained functional, however, allowing trade and formal revenue collection to resume quickly.<sup>105</sup>

According to State, political tensions, border security issues, criminal activity—including narcotics trade and human smuggling—and refugee

flows continue to limit Afghanistan's trade with its neighbors.<sup>106</sup> World Bank reporting attributed the steep decline in imports to contracting domestic demand.<sup>107</sup>

State reports that current cross-border activity generally involves the provision of humanitarian assistance, including food and supplies, such as those in northern areas of Afghanistan, near Tajikistan and Uzbekistan. Trade at the Hairatan border crossing with Uzbekistan has fallen as Afghan nationals with Uzbek visas fear not being allowed to return to Uzbekistan after crossing into Afghanistan.<sup>108</sup>

In a significant arrangement with Pakistan this quarter, India began sending close to 50,000 tons of wheat as humanitarian assistance to Afghanistan on February 22. These shipments were transported overland through Pakistan and delivered to Afghanistan at the Torkham border crossing.<sup>109</sup> This development is noteworthy since the Afghanistan-Pakistan Transit Trade Agreement, does not allow Indian goods to be delivered to Afghanistan via land routes (though it does allow Afghan overland exports to India).<sup>110</sup> A World Food Programme representative told Al Jazeera that the UN would distribute this aid.<sup>111</sup>

According to State, despite political tensions at the border, Afghan media reported on February 15 that Mullah Abdul Ghani Baradar, the Taliban's acting deputy prime minister, highlighted the Taliban's plans to facilitate travel and trade at the Torkham border crossing with Pakistan.<sup>112</sup>

Regional private sector trade activity also met a new milestone this quarter. On March 16, a shipment of 140 tons of Indian sugar and other cargo originating in Mumbai was delivered to a warehouse in Kabul before it departed for Tashkent, Uzbekistan. The Taliban's Ministry of Industry and Commerce hailed this development as a major step in turning Afghanistan into a key trade link between South and Central Asia. A Pakistani official told Voice of America that transit on this route would become regular, as Pakistan and Uzbekistan signed a bilateral trade agreement earlier in March.<sup>113</sup>

## Agriculture

USAID supported three agriculture programs in Afghanistan this quarter, each having adjusted its programming to the new operating environment.

### The Afghanistan Value Chains–Livestock

The Afghanistan Value Chains–Livestock program has pivoted to providing assistance to the livestock industry and is designed to mitigate the impacts of the economic and political crises on vulnerable farm households and agribusinesses. The program also continues to support existing partner anchor firms in expanding upstream value chain linkages and employment opportunities for women-run agribusinesses, vulnerable communities, and farmers. Livestock activities provide much-needed assistance to vulnerable



**UN aid worker** logs a delivery of wheat seeds and fertilizer to a farmer in Balkh Province. (FAO photo)

farm households and smaller producers, processors, and service providers; create opportunities for Afghan firms (input suppliers, aggregators, and processors) to strengthen linkages with Afghan producers; place an increased emphasis on women-run enterprises and business opportunities for women; and strengthen domestic supply chains. Activities include providing inputs to vulnerable livestock farming households such as feed, seeds, and basic tools to enable them to maintain productive assets. Assistance to anchor firms such as feed mills, dairies, and poultry farms helps to maintain operations by providing necessary assistance and materials to support production, employ staff, and continue to supply the market.<sup>114</sup>

### **Afghanistan Value Chains–High Value Crops**

The Afghanistan Value Chains–High Value Crops program is shifting support to the production and productivity of staple crops. This activity has not yet fully restarted. The change in focus from high-value export produce to domestic cultivated staple crops, emphasizing food availability and food security, requires eliminating assistance to agriculture exports in favor of wheat, rice, mung beans, and other domestically consumed crops that are critical for food security and support livelihoods across Afghanistan. After the contract modifications and work plan revisions are approved, this activity will launch a set of interventions aimed at enabling farmers to increase production of staple crops and to employ 10,000 people in cash-for-work activities.<sup>115</sup>

### **Agriculture Marketing Program**

The Agriculture Marketing Program has moved towards strengthening domestic market linkages; identifying and helping resolve value chain gaps; and increasing the resilience of the agricultural sector to satisfy domestic market demand. Horticulture assistance is focused on improving domestic market linkages and creating additional value. Activities include training, technical assistance, and extension services to improve farm and orchard management and provision of inputs such as seeds, fertilizer, saplings, trellising, and greenhouses to grow and harvest fruits and vegetables.<sup>116</sup>

USAID’s Office of Agriculture confirmed that it is not directly providing support for activities described in the UN’s 2022 Humanitarian Response Plan and Transitional Engagement Framework (TEF) for Afghanistan.<sup>117</sup> The \$4.4 billion Humanitarian Response Plan includes over \$2.6 billion for food security and agriculture programming, including \$413 million for emergency “livelihoods intervention” development activities that include providing unconditional cash payments to vulnerable households, assorted crop seeds, feed for livestock, deworming kits, tools for households with access to land, and support for improvements in small-scale infrastructure, such as water catchments, irrigation, livestock watering points, and *karez* (underground canal systems).<sup>118</sup>

# ECONOMIC AND SOCIAL DEVELOPMENT

TABLE E.4

USAID REMAINING AGRICULTURE PROGRAMS				
Project Title	Start Date	End Date	Total Estimated Cost	Cumulative Disbursements, as of 4/13/2022
Afghanistan Value Chains - Livestock	6/9/2018	6/8/2023	\$55,672,170	\$30,475,432
Afghanistan Value Chains - High Value Crops	8/2/2018	8/1/2023	54,958,860	29,912,494
Grain Research and Innovation (GRAIN)	11/8/2012	9/30/2022	19,500,000	14,373,930
Agricultural Marketing Program (AMP)	1/28/2020	1/27/2023	30,000,000	12,318,224
USDA PAPA	9/30/2016	9/29/2022	12,567,804	1,149,636
<b>Total</b>			<b>\$172,698,834</b>	<b>\$88,229,717</b>

Source: USAID, response to SIGAR data call, 4/14/2022.

Afghanistan remains in the grips of the worst drought in three decades. The total area planted with winter wheat is well below average, according to the International Federation of Red Cross and Red Crescent Societies. Field reports indicated that half the ground normally sown with wheat was fallow at the end of the planting window in December. The few crops which were planted are likely to face harsh conditions, with La Niña expected to bring drier than normal conditions in the coming months, extending the severe drought another year.<sup>119</sup>

## Infrastructure

USAID suspended all Afghanistan infrastructure and construction activities in August 2021. One project, Rural Water Supply, Sanitation and Hygiene (Ru-WASH), resumed operations this quarter. Ru-WASH projects address acute water and sanitation needs in underserved rural areas in Afghanistan, and promotes efforts to improve basic drinking water supply sources and expand access to sanitation facilities for children at schools. UNICEF, the implementing partner, has allowed the communities that received funding prior to August 2021 to continue implementation as long as they are able to access those funds in their bank accounts. These activities are being conducted in Khost, Maydan Wardak, Paktika, Panjshir, Paktiya, Kabul, Laghman, Nangarhar, Nuristan, Sar-e Pul, Samangan, and Jowzjan Provinces.<sup>120</sup>

Two USAID infrastructure programs have also received disbursements this quarter, but conducted no work in Afghanistan. The Engineering Support Program (ESP) implemented by Tetra Tech, provides engineering support for the wind down of OI’s construction activities and therefore receives monthly disbursements. ESP provides remote support to USAID from Dubai and the United States. Energy Loss Management Visualization Platform implemented by Bayat Energy Group, received a final invoice payment in December 2021 after submitting its final project report.<sup>121</sup>

Cumulatively, USAID disbursed approximately \$2.09 billion since 2002 to build power plants, substations, and transmission lines, and to provide



Afghan child drinks water from a well. (UNICEF photo)

# ECONOMIC AND SOCIAL DEVELOPMENT

TABLE E.5

<b>USAID REMAINING INFRASTRUCTURE PROJECTS</b>				
<b>Project Title</b>	<b>Start Date</b>	<b>End Date</b>	<b>Total Estimated Cost</b>	<b>Cumulative Disbursements, as of 4/13/2022</b>
Power Transmission Expansion and Connectivity (PTEC)	1/1/2013	12/31/2023	\$332,767,161	\$272,477,914
Contribution to AITF (Afghanistan Infrastructure Trust Fund)	3/7/2013	3/6/2023	153,670,184	153,670,184
Design and Construction of SEPS Completion and NEPS-SEPS Connector Substations	7/3/2019	7/30/2023	175,527,284	123,609,994
Engineering Support Program	7/23/2016	1/22/2023	125,000,000	108,672,346
Rural Water Supply, Sanitation and Hygiene (Ru-WASH)	6/24/2020	6/23/2025	30,000,000	15,841,332
Afghan Urban Water and Sanitation Activity (AUWS)	3/10/2019	3/9/2024	43,345,815	13,697,127
Design and Acquisition of SEPS Completion and NEPS-SEPS Connector	3/7/2018	6/27/2022	20,151,240	11,126,607
Limited Scope Grant Agreement (LSGA) to German Development Bank (KfW)	4/26/2013	12/31/2023	20,000,000	9,176,013
USAID-CTP Promoting Excellence in Private Sector Engagement-PEPSE	8/28/2017	8/27/2023	114,252	114,252
IT Support for DABS Existing Data, Disaster Recovery and Load Centers	8/31/2021	6/30/2022	437,752	0
25 MW Wind Farm in Herat Province	10/22/2019	11/27/2022	22,994,029	0
<b>Total</b>			<b>\$924,007,717</b>	<b>\$708,385,770</b>

Source: USAID, response to SIGAR data call, 4/14/2022.

technical assistance in the power sector. USAID disbursed an additional \$248 million since 2002 to support water and sanitation projects.<sup>122</sup>

According to Al Jazeera, Iran held talks with the Taliban this quarter to resume construction on a rail line that would link the Iranian city of Khaf to Herat, Afghanistan. The first portion of the line beginning in Khaf was built in December 2020, extending approximately 93 miles. According to an Iranian transit official, this rail line would have the capacity to transport up to one million passengers and six million tons of cargo per year. The project is part of a proposed \$2 billion Five Nations Railway Corridor that would connect Iran, Afghanistan, China, Kyrgyzstan, and Tajikistan. Over half of the proposed rail lines would run through Afghanistan.<sup>123</sup>

## Extractives

The State Department told SIGAR this quarter that it is not aware of any current cooperation between international businesses or foreign governments and the Taliban on mining operations, but did note media reports of visits from private Chinese entities to survey lithium deposits and potential mining projects in Afghanistan.<sup>124</sup> On March 13, the *Wall Street Journal* reported that dozens of Chinese mining companies have descended on Kabul in recent weeks to seek new contracts and renew suspended mining operations.<sup>125</sup>

China's interest in Afghanistan's minerals is not new. In 2008, the China Metallurgical Group Corporation secured a 30-year lease on the Mes Aynak

copper deposit after offering the Afghan government a 19% royalty on profits and promising to invest \$2.83 billion in infrastructure.<sup>126</sup> Operations at the Mes Aynak site, alongside work at the oil-and-gas reserves in the Amu Darya region in northern Afghanistan, had been on hold for years during the war.<sup>127</sup>

The *Wall Street Journal* also reports that Iran is in talks with the Taliban to secure a large iron ore deposits in western part of the country.<sup>128</sup>

Maulvi Shahabuddin Delawar, an experienced diplomat whom the Taliban appointed to lead their effort to attract foreign investment in Afghanistan's extractives sector, told the *Journal* that he "wants American and other Western companies to also come to Afghanistan now that the American military presence is gone." Delawar said he would prefer American mining companies over Chinese companies because of their expertise.<sup>129</sup>

Afghanistan's total mineral resources are estimated to be potentially worth over \$1 trillion, including gold, precious stones, coal, oil and gas, lithium, and rare-earth minerals.<sup>130</sup>

Due to the current lack of data on the mining sector and the vagueness of Taliban sources of revenue, State cannot estimate the Taliban's income from mining. Licit output and revenue from Afghanistan's extractives sector were already low (around 1% of Afghanistan's sustainable domestic revenues in recent years) and have further declined since the Taliban's takeover due to lack of expertise among the Taliban and the current liquidity crisis.<sup>131</sup>

Desperate to collect domestic revenue, the Taliban, in the last quarter of 2021, instituted high royalties—four times the amount imposed by the Ghani administration—to be paid in advance for the export of raw materials. The Taliban Ministry of Mines and Petroleum and the Ministry of Finance approved a plan to boost royalties on marble from 550 afghani per ton (\$5.50) to 2,000 afghani per ton (\$22.55). Experts agreed that the hike in royalties would boost government revenue in the short term, but some mining companies worried that they would have to raise prices to pay for them, making their firms less competitive with foreign companies, thus reducing demand and market share.<sup>132</sup>

## Civil Aviation

Conditions on the ground at Kabul International Airport (KBL) remain essentially unchanged since last quarter, according to State. The airport is operational only during daylight hours and when weather conditions allow pilots to navigate visually. Humanitarian and commercial flights continue to use KBL at considerable cost and risk, with an average of eight flights per day to domestic airports and international destinations including the UAE, Pakistan, Saudi Arabia, Iran, Turkey, Uzbekistan, and Qatar. Since December, commercial flight trackers have registered regular commercial flights to/from Kabul by flag carrier Ariana Afghan Airlines, privately owned

Kam Air, and Iran's Mahan Air and Taban Airlines. There are occasional charter flights and frequent operations by the UN Humanitarian Air Service/World Food Programme.<sup>133</sup>

Since December, there have been brief flight disruptions into and out of KBL. While operations have recovered, precipitation or reduced visibility risk the airport closing again, perhaps for extended periods, because it lacks trained personnel and functioning equipment to enable poor-weather operations. The Federal Aviation Administration maintains a prohibitory, all-altitudes **Notice to Air Missions** for most of the Kabul Flight Information Region, citing the risk posed by extremist/militant activity, lack of risk-mitigation capabilities, and disruptions to air traffic services.<sup>134</sup>

**Notice to Air Missions (NOTAM):** The NOTAM system for airport condition reporting and procedures is used to describe, format, and disseminate information on unanticipated or temporary changes to components of, or hazards in, the National Airspace System.

Source: FAA, "Notices to Aid Mission (NOTAMs) for Airport Operators," 7/31/2021.

## **Turkey and Qatar continue negotiations to run Kabul airport**

The Taliban continue negotiations for a Qatar-Turkey joint venture to manage Kabul International Airport on a long-term contract. According to reports, both sides held technical discussions in Doha in late January to resolve outstanding issues with the intent of finalizing an arrangement. Media reported that Imamuddin Ahmadi, spokesperson for the Taliban-run Ministry of Transport and Civil Aviation, said that parties were "moving in a positive direction" on an airport contract. Similarly, Qatari Foreign Ministry officials announced that all sides had agreed on "several key issues" related to running the airport. Despite continued delays, State said the Taliban publicly recognize the value of foreign support to improve aviation services that could increase international flights to and from Afghanistan.<sup>135</sup>

Further information on the status of negotiations between the Taliban and the Qatar-Turkey joint venture appears in the Classified Supplement to this report.

## **EDUCATION**

USAID had two active education-development programs in Afghanistan this quarter, while one other education program remained paused.<sup>136</sup>

The American University of Afghanistan (AUAF) has been conducting online instruction since the Taliban takeover last summer, with support from USAID's technical capacity-building program.<sup>137</sup>

The Strengthening Education in Afghanistan (SEA II) program continued operations this quarter, focused on increasing the number of affordable private schools. Women continue to have access to higher education at private universities supported by SEA II.<sup>138</sup>

USAID's Advancing Higher Education for Afghanistan Development (AHEAD) program remained paused this quarter. AHEAD received an order on September 11, 2021, to suspend all activities and contact with the Afghan government. Between August 15 and September 11, the program was

TABLE E.6

USAID REMAINING EDUCATION PROGRAMS				
Project Title	Start Date	End Date	Total Estimated Cost	Cumulative Disbursements, as of 4/13/2022
Strengthening Education in Afghanistan (SEA II)	5/19/2014	12/31/2023	\$49,828,942	\$45,583,086
Let Girls Learn Initiative and Girls' Education Challenge Programme (GEC)	6/29/2016	9/30/2022	25,000,000	25,000,000
Technical Capacity Building for AUAF	2/1/2021	5/31/2022	18,947,149	10,227,206
Advancing Higher Education for Afghanistan Development (AHEAD)	8/5/2020	8/4/2025	49,999,917	6,450,175
<b>Total</b>			<b>\$143,776,008</b>	<b>\$87,260,467</b>

Source: USAID, response to SIGAR data call, 4/14/2022.

unable to carry out any activities due to the political situation and security concerns on the ground.<sup>139</sup>

Schools in most cold-climate provinces were closed this quarter and scheduled to reopen on March 23. In some warmer regions, schools and universities continued to operate through the winter, although some had trouble staying open due to a lack of teachers and possible security concerns, according to USAID implementers.<sup>140</sup>

USAID also reports that few public sector employees, including teachers, seem to be paid full salaries. “It is understood that professors at universities, who are still teaching, seem to be paid a salary amount which is only 30–40% of their original salaries, and benefits have been cut.”<sup>141</sup> In December, UN Under Secretary General for Human Rights Martin Griffiths stated that 70% of all teachers in Afghanistan had not been paid since August.<sup>142</sup>

## Taliban deny girls access to secondary education

On March 23, the Taliban ordered girls’ secondary schools to remain closed, despite previously pledging they would reopen at the start of the new school year.<sup>143</sup> Upon seizing power in August 2021, the Taliban banned girls from attending most secondary schools, but allowed girls to continue attending primary schools, and partially permitted women to continue attending higher education institutions.<sup>144</sup>

Under the new order, female students above the sixth grade will not be able to attend school until a plan is drawn up in accordance with ‘Islamic law and Afghan culture.’<sup>145</sup> A Taliban spokesperson told the Associated Press that all girls would be allowed back to school at an undisclosed future time, although the Taliban would not insist on it in areas where parents were opposed or where schools could not be segregated. Another Taliban spokesperson said that the Taliban leadership feared that allowing for girls’ secondary education would alienate their rural base.<sup>146</sup>



UNICEF official Paloma Escudero visits students at Halima Khazan Primary School. (UNICEF photo)

The move has drawn condemnation from U.S. officials, the UN, and international human rights and aid organizations.<sup>147</sup> U.S. Special Representative Thomas West expressed “shock and deep disappointment” with the Taliban’s decision, adding that it “is a betrayal of public commitments to the Afghan people and the international community.”<sup>148</sup> U.S. Special Envoy Rina Amiri said that “if the Taliban seek legitimacy from the Afghan people, and by extension the international community, they must show that they can and will live up to their promises.”<sup>149</sup> The international community has made the education of girls a key demand for any future recognition of the Taliban administration.<sup>150</sup>

The Taliban’s announcement is a significant reversal from earlier statements and existing policies in some provinces and districts. According to USAID implementers, girls had been allowed education in some schools that remained open during the winter. Information from Kandahar, a Taliban stronghold, suggested that not only were all schools opened, but that the authorities were also ensuring that girls kept regular attendance and teachers came to schools daily.<sup>151</sup> In contrast, media reporting indicated that girls’ attendance in other areas, like Mazar-e Sharif, dropped significantly despite schools remaining open.<sup>152</sup>

In September, the Taliban imposed gender segregation at private universities and colleges and ordered female students be taught only by female teachers or elderly men of “good character,” if no women were available. Women have been able to continue attending universities either in separate rooms or with a partition in the classroom. However, a lack of female teachers and facilities has complicated women’s access to higher education.<sup>153</sup>

Many women have also reportedly dropped out of higher education due to financial pressures, as the ongoing economic crisis disproportionately impacts them. Prior to the Taliban takeover, female enrollment was around 24% of the total registered student body at public universities in 2020, roughly 21,000 women, according to World Bank estimates. Many more studied at private institutions.<sup>154</sup>

## PUBLIC HEALTH

USAID reported that its public health programs in Afghanistan have continued without change since last quarter.<sup>155</sup>

USAID’s Assistance for Families and Indigent Afghans to Thrive (AFIAT) continued programming focused on providing life-saving pharmaceuticals and commodities, creating a female health-worker corps, strengthening community-based services, advocating for strengthened nutrition counseling for mothers and children, and strengthening COVID-19 prevention and response.

The Urban Health Initiative (UHI) continued expanding access to and quality of health services in NGO-supported and private facilities,

strengthening COVID-19 prevention and response, strengthening community-based service delivery, and establishing “eMentoring” for healthcare providers.

SHOPS-Plus (Sustaining Health Outcomes through the Private Sector Plus) continued sales of socially marketed health products to third-party distributors and retail outlets. Additionally, the Disease Early Warning System (DEWS) initiative, working through the World Health Organization, continued to provide support for disease surveillance for both polio and COVID-19.<sup>156</sup>

NGOs and international organizations have warned that Afghanistan’s health-care system remains in crisis this quarter, struggling to respond to the high rates of malnutrition, measles outbreaks, and the latest surge in COVID-19 cases.<sup>157</sup> According to USAID, 20 hospitals in Afghanistan currently provide COVID treatment, supported by WHO. Of these, 11 are fully functional and nine are partially functional.<sup>158</sup>

The pause of the World Bank-administered Sehatmandi project from August to October 2021 had a severe impact on Afghanistan’s health sector leading up to the current situation. Under Sehatmandi, over 60% of Afghanistan’s 3,758 public health facilities (across 31 of 34 provinces) contracted directly with local NGOs to offer basic health services and essential hospital services. Funded through a multilateral donor trust, Sehatmandi has been supported by USAID and over 30 international donor partners. Starting in October and November, USAID and other international donors provided bridge funding to sustain Sehatmandi in the short term, averting a complete collapse of the public health system.<sup>159</sup>

Médecins Sans Frontières reports that even though international financial aid has been restored to the health system, “it is less than before, doesn’t fund all health facilities, and has only been pledged until June.” Many state institutions can no longer pay staff salaries or afford operating costs.<sup>160</sup>

The ongoing liquidity crisis is also hurting health-care operations. According to the International Committee of the Red Cross, “the effect of banking and liquidity crisis is rippling across the country and huge consequences on the health system are being felt as multiple facilities are not able to pay salaries, or for fuel to run their generators. Ambulances can’t operate; food supplies are running short for the patients, and they lack adequate medicine.”<sup>161</sup>

## Vaccination Programs

### Polio

A new, country-wide polio vaccination campaign was also implemented during the months of January and February. On February 24, the final day of the campaign, polio health workers were targeted in three separate attacks



**Afghan health worker** providing care to newborn children. (UNFPA photo)

TABLE E.7

<b>USAID REMAINING HEALTH PROGRAMS</b>				
<b>Project Title</b>	<b>Start Date</b>	<b>End Date</b>	<b>Total Estimated Cost</b>	<b>Cumulative Disbursements, as of 4/13/2022</b>
DEWS Plus	7/1/2014	6/30/2022	\$54,288,615	\$39,556,000
Assistance for Families and Indigent Afghans to Thrive (AFIAT)	7/10/2020	7/9/2025	117,000,000	17,701,420
Urban Health Initiative (UHI) Program	10/14/2020	10/13/2025	104,000,000	16,703,358
SHOPS Plus	10/1/2015	9/30/2022	13,886,000	12,721,796
Afghanistan Demographic and Health Survey (ADHS) Follow-On	10/9/2018	9/9/2023	10,500,000	5,548,814
Central Contraceptive Procurement (CCP)	4/20/2015	11/28/2023	3,599,998	3,122,674
Sustaining Technical and Analytic Resources (STAR)	5/1/2018	9/30/2023	2,186,357	1,265,722
TB Data, Impact Assessment and Communications Hub (TB DIAH)	9/24/2018	9/24/2023	600,000	600,000
Meeting Targets and Maintaining Epidemic Control	4/15/2019	4/14/2024	270,000	270,000
Global Health Supply Chain Management (GHSCM-PSM)	4/20/2015	11/28/2023	176,568	176,568
Modeling American Healthcare, Standards & Values in Afghanistan	10/1/2020	9/30/2022	1,092,601	0
<b>Total</b>			<b>\$307,600,139</b>	<b>\$97,666,352</b>

Source: USAID, response to SIGAR data call, 4/14/2022.

by unidentified gunmen. Eight public health workers (four female, four male) were killed in Takhar and Kunduz Provinces. According to UNICEF, this highlights the security risks facing health workers across the country and puts millions of Afghan children at risk of contracting polio, since the Taliban suspended the vaccination campaign following this incident.<sup>162</sup>

Afghanistan and Pakistan remain the last two countries in the world where polio is still endemic. Afghanistan currently has its lowest transmission level of wild-polio virus, but millions of children remain unvaccinated or under-vaccinated, and the risk of undetected virus transmission remains.<sup>163</sup>

## COVID-19

The United States is providing 4.3 million COVID-19 doses to the people of Afghanistan through COVAX, a WHO-supported initiative to provide access to vaccines for lower-income nations.<sup>164</sup> As of February 26, only 5.5 million individuals in Afghanistan have been vaccinated for COVID-19, according to data from the Ministry of Public Health.<sup>165</sup>

### Status of COVID-19 Vaccination Efforts

According to USAID, Afghanistan's COVID-19 vaccination program has continued under the Taliban. AFIAT and UHI work with other donors and partners (including the WHO) to roll-out COVID vaccines through fixed, mobile, and health facility sites. The following status updates were provided on March 1:

- COVAX donations currently in stock: 4.1 million
- COVAX donations expected: additional 6.6 million
- Logistics/plans for distribution: The current vaccination strategy to date has included a mix of fixed sites, outreach, and campaigns. At the start of 2022, new interventions to increase vaccine uptake were implemented. These include closer oversight of fixed sites, strengthened referrals between health facility and vaccine sites, and new demand generation/messaging activities.

313 new fixed sites will be established in urban and peri-urban areas—bringing total number to 682 sites nationally.

- A new campaign is planned to begin on March 13 (for six weeks) with the goal of administering 4.8 million doses; teams will include two women and two men to ensure gender equity in uptake.<sup>166</sup>



**Afghan health workers** vaccinating children against measles in Balkh Province. (WHO photo)

### Measles

A new WHO-funded measles vaccination campaign also began on March 12, aimed at inoculating more than 1.2 million children under five across 49 districts in 24 provinces. Afghanistan has experienced a measles resurgence in recent months, with 142 children killed and 18,000 infected in 2022 so far.<sup>167</sup>

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