

3 RECONSTRUCTION UPDATE



RECONSTRUCTION UPDATE CONTENTS

Reconstruction in Brief	39
Status of Funds	41
Security and Governance	69
Economic and Social Development	99

Photo on previous page

Afghan workers load a truck in a convoy carrying tents, blankets, clothes, toolkits, and other basic items to assist families whose homes were destroyed in a June 22, 2022, earthquake. (IOM Afghanistan photo)



RECONSTRUCTION IN BRIEF

Section 3 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.

Taliban Repress Women

- The Taliban announced additional restrictions on women, requiring them to cover themselves fully in public, including their faces. Violations will now result in jail time for male heads of household. The policy was later expanded to include women newscasters. The restrictions sparked national protest and international condemnation.
- The UN Human Rights Council passed a resolution on the situation of human rights of women and girls in Afghanistan, seeking the reversal of Taliban policies that restrict women's rights, roles, and responsibilities in society.

Anti-Taliban Factions Try to Organize

- Armed anti-Taliban factions are active in multiple provinces. Some political opposition groups are trying to organize themselves for negotiations with the Taliban.
- The Taliban helped mediate an ongoing ceasefire between the Pakistan government and the Pakistani Taliban.
- Islamic State-Khorasan attacks have declined, but are spreading geographically.
- The United States continues to press the Taliban on key interests including equal rights, forming an inclusive government, and counterterrorism commitments following a series of Taliban policies curtailing civic rights.

Millions of Afghans Face Food Insecurity

- The UN World Food Programme projects that 18.9 million Afghans will face acute food insecurity between June and November 2022, including 4.7 million children and pregnant and lactating women. Some 19.7 million Afghans faced acute malnutrition between March and May 2022.

- A 5.9-magnitude earthquake struck eastern Afghanistan, killing at least 1,000 people and injuring 3,000. Taliban supreme leader Haibatullah Akhundzada made a rare plea for international help in response efforts.
- The Taliban released their first annual budget since taking power, outlining 231.4 billion afghani (\$2.6 billion) in expenditures and forecasting 186.7 afghani (\$2.1 billion) in domestic revenues for 2022.
- The Taliban signed an agreement with a United Arab Emirates state-run aviation company to manage ground handling and security operations at international airports in Kabul, Kandahar, and Herat.

U.S. Reconstruction Funding

- Cumulative appropriations for reconstruction and related agency operations in Afghanistan since 2002 fell to \$146.08 billion in the quarter ending June 30, 2022.
- Of the \$118.82 billion (77% of total) appropriated to the six largest active reconstruction funds, about \$1.86 billion remained for possible disbursement.
- The UN's Office for the Coordination of Humanitarian Affairs reported donor contributions of \$2.25 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.

STATUS OF FUNDS CONTENTS

U.S. Reconstruction Funding for Afghanistan	42
U.S. Cost of War and Reconstruction in Afghanistan	44
Afghanistan Reconstruction Funding Pipeline	46
Afghanistan Security Forces Fund	48
Military Base and Equipment Transfers to ANDSF	51
Economic Support Fund	52
International Disaster Assistance	53
International Narcotics Control and Law Enforcement	54
Migration and Refugee Assistance	55
Nonproliferation, Antiterrorism, Demining, and Related Programs	56
International Reconstruction Funding for Afghanistan	57
Status of Funds Endnotes	65

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 June 30, 2022, the United States government had appropriated or otherwise made available approximately \$146.08 billion in funds for reconstruction and related activities in Afghanistan since FY 2002. Total Afghanistan reconstruction funding has been allocated as follows:

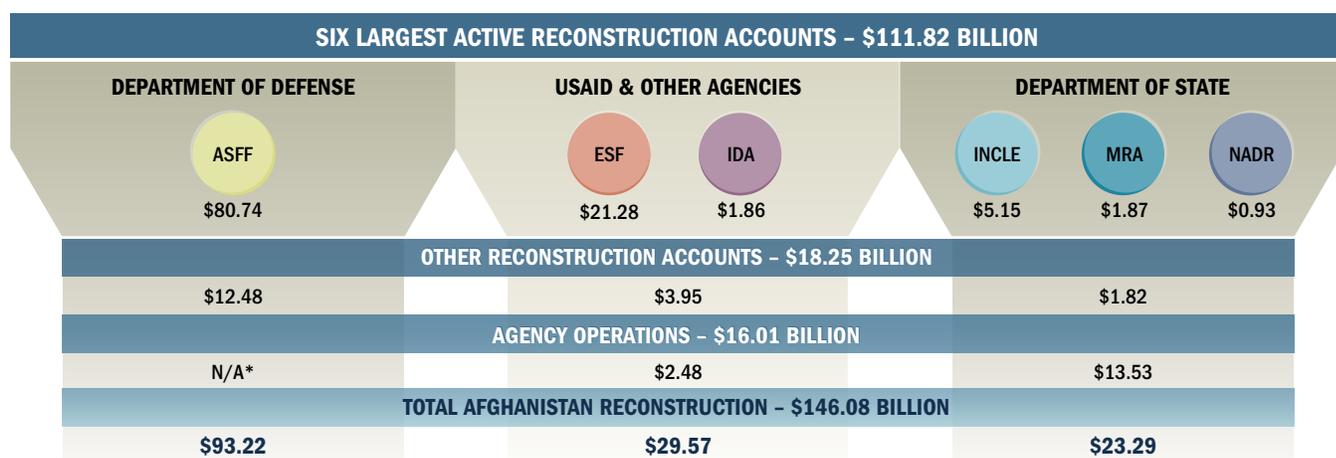
- \$88.85 billion for security (including \$4.60 billion for counternarcotics initiatives)
- \$36.07 billion for governance and development (including \$4.22 billion for additional counternarcotics initiatives)
- \$5.15 billion for humanitarian aid
- \$16.01 billion for agency operations

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.

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

U.S. APPROPRIATIONS SUPPORTING AFGHANISTAN RECONSTRUCTION, FY 2002 TO FY 2022 Q3 (\$ BILLIONS)

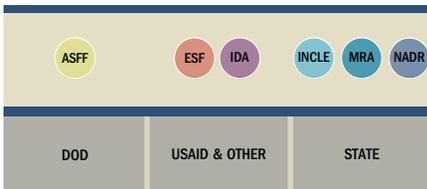


*The Department of Defense and its Office of Inspector General have not provided Agency Operations costs as described in the section "DOD Costs of Reconstruction Not Reported by SIGAR" in Status of Funds.

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 June 30, 2022, cumulative appropriations for reconstruction and related agency operation expenses for Afghanistan totaled approximately \$146.08 billion, as shown in Figure F.2. This total comprises four major categories of reconstruction funding: security, governance and development, humanitarian, and agency operations. Approximately \$8.82 billion of these funds supported counternarcotics initiatives that crosscut the categories of security (\$4.60 billion) and governance and development (\$4.22 billion). For complete information regarding U.S. appropriations, see Appendix B.

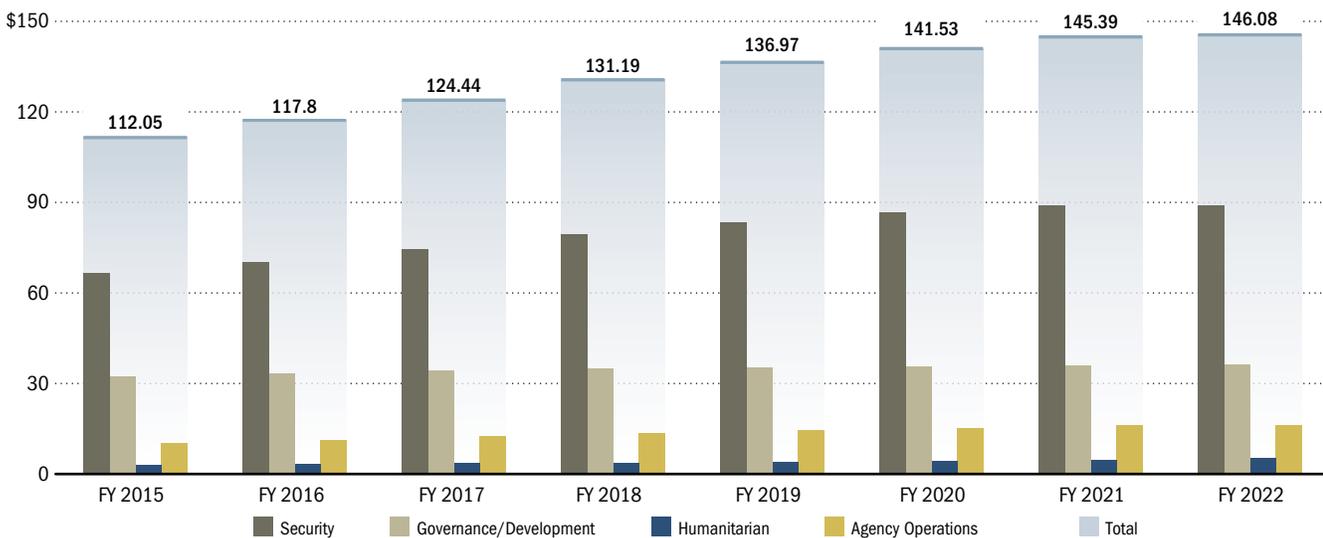
Following the collapse of the Afghan government on August 15, 2021, the U.S. government took steps in September 2021 to reallocate funds previously made available for Afghanistan reconstruction that were no longer required, such as:

- 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 in the quarter ending September 30, 2021, and rescinded an additional \$700.00 million in ASFF FY 2021 balances in the quarter ending June 30, 2022.¹
- State de-allotted nearly \$93.03 million in International Narcotics Control and Law Enforcement (INCLE) FY 2020 and FY 2016 balances in the quarter ending September 30, 2021; de-allotted nearly \$84.95 million in INCLE FY 2017, FY 2018, and FY 2021 balances in the quarter ending March 31, 2022; and de-allotted more than \$186.43 million in INCLE FY 2017, FY 2018, FY 2019, and FY 2021 balances in the quarter ending

The amount provided to the six largest active U.S. funds represents more than 76.5% (more than \$111.82 billion) of total reconstruction assistance to Afghanistan since FY 2002. Of this amount, more than 93.2% (more than \$104.23 billion) has been obligated, and nearly 92.1% (nearly \$102.94 billion) has been disbursed. An estimated \$6.78 billion of the amount appropriated for these funds has expired and will therefore not be disbursed.

FIGURE F.2

CUMULATIVE APPROPRIATIONS BY FUNDING CATEGORY AS OF JUNE 30, 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

June 30, 2022. Some portion of these de-allotments might be applied to the \$105.00 million rescission of INCLE funds mandated in Pub. L. No. 117-103 by no later than September 30, 2022.²

- USAID rescinded more than \$73.07 million in Economic Support Fund (ESF) FY 2020 funds as part of a State-USAID mandatory rescission in the quarter ending September 30, 2021, and de-obligated nearly \$617.27 million in ESF FY 2017, FY 2018, and FY 2019 funds in the quarter ending June 30, 2022. Some portion or all of these de-obligations might be applied to the more than \$855.64 million rescission of ESF funds mandated in Pub. L. No. 117-103 by no later than September 30, 2022.³

Funding for programs in Afghanistan following the August 15, 2021, collapse of the Afghan government has been provided by a mix of new FY 2022 appropriations and funds appropriated in prior years that are mostly executed by multilateral institutions. The FY 2022 appropriations of \$0.69 billion shown below in Figure F.3 consists largely of humanitarian assistance, with the International Disaster Assistance (IDA) and Migration and Refugee Assistance (MRA) accounts receiving appropriations of \$451.18 million and \$126.93 million, respectively, through June 30, 2022.

Additional FY 2022 funding for Afghanistan reconstruction will be determined when the Section 653(a) allocation of FY 2022 foreign assistance to Afghanistan and other countries is concluded, as expected, in the quarter ending September 30, 2022. This process is expected to provide funds to the ESF, INCLE, Global Health Programs (GHP), and Non-Proliferation,

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

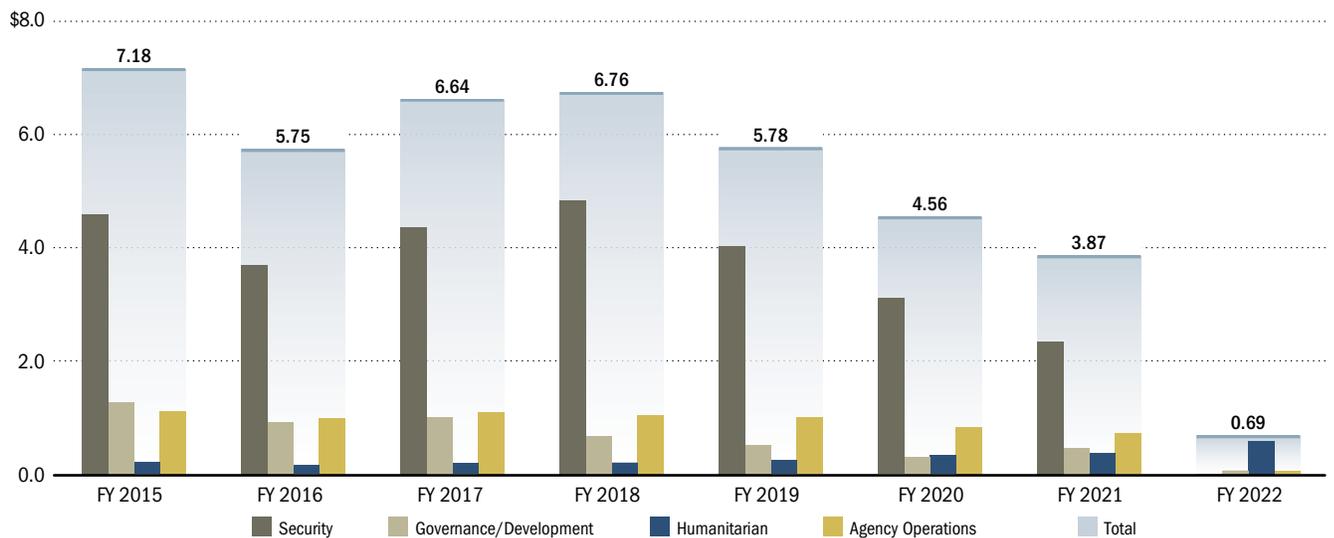
Reprogramming: Shifting funds within an appropriation or fund to use them for purposes other than those contemplated at the time of appropriation.

De-allotment: Returning allotted funds to a central budget authority who may then re-allot or use those funds for other purposes (e.g., rescission or reprogramming).

Source: GAO, Glossary of Terms Used in the Federal Budget Process, 9/2005; State response to SIGAR data call, 7/26/2022.

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

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

Note: Numbers have been rounded. LOTFA disbursements reflect refund in 2022.

Source: USAID, response to SIGAR data call, 7/19/2022; 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 6/30/2022, in response to SIGAR data call, 7/20/2022.

Antiterrorism, Demining, and Related Programs (NADR) accounts for Afghanistan. Supplemental Afghanistan appropriation acts enacted in July, September, and December 2021, primarily for Operation Allies Refuge and Operation Allies Welcome, also included significant funding for the Migration and Refugee Assistance (MRA) and International Disaster Assistance (IDA) accounts. These accounts have been used for humanitarian assistance to Afghans in Afghanistan and the region in past quarters.⁴

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.⁵ 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 \$899.7 billion obligated by all U.S. government agencies in Afghanistan.

DOD Costs of Reconstruction Not Reported by SIGAR

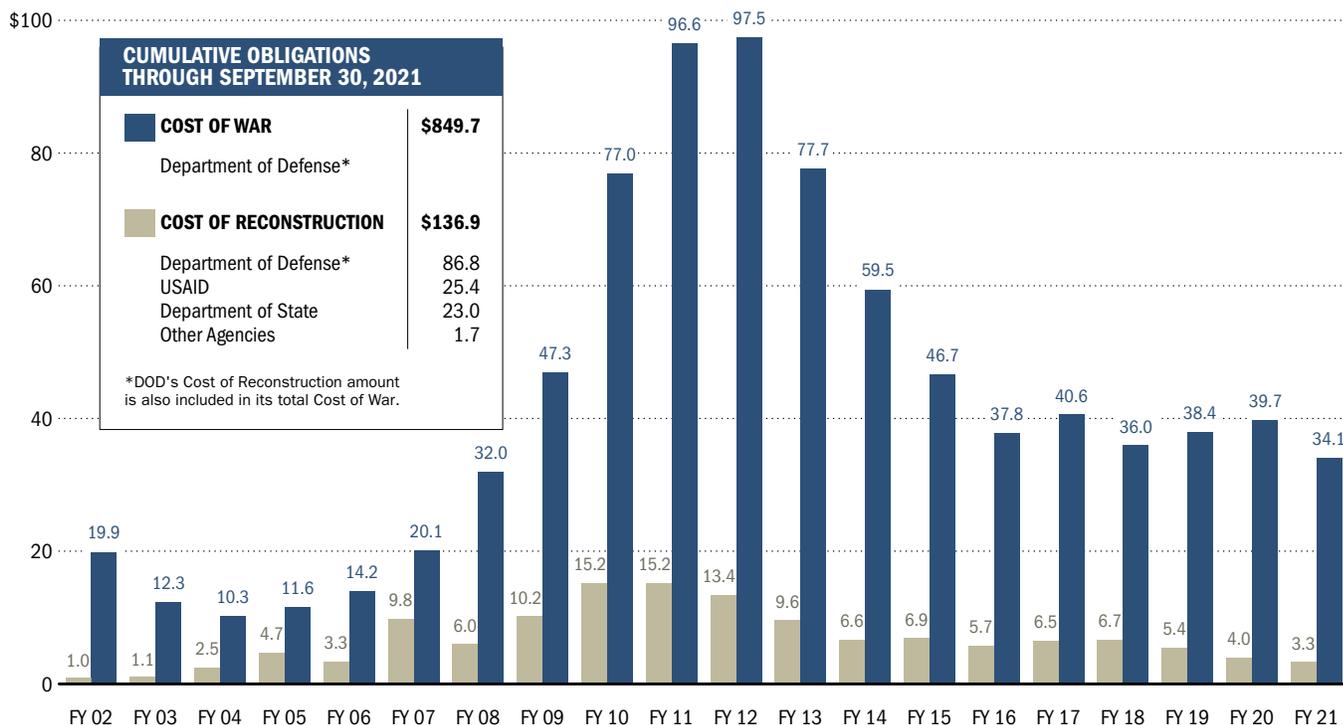
Because DOD has not provided information to SIGAR pursuant to requests made under statutory requirement, SIGAR has been unable to report on some Afghan reconstruction costs, principally those relating to the DOD's Train, Advise, and Assist (TAA) mission under Operation Freedom's Sentinel that are not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

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.

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 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 due to DOD data limitations discussed below.

SIGAR is mandated by federal statute to report on amounts appropriated or otherwise made available for the reconstruction of Afghanistan. Statutory references to reconstruction 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.”⁶

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.⁷ 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.⁸ 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 inconsistent 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 issued 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."⁹

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.¹⁰

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.

AFGHANISTAN RECONSTRUCTION FUNDING PIPELINE

Since 2002, Congress has appropriated more than \$146.08 billion for reconstruction and related agency operation expenses for Afghanistan, of which more than \$111.82 billion was appropriated to the six largest active

STATUS OF FUNDS

TABLE F.2

CUMULATIVE AMOUNTS APPROPRIATED, OBLIGATED, DISBURSED, AND REMAINING FOR POSSIBLE DISBURSEMENT				
FY 2002 TO JUNE 30, 2022 (\$ BILLIONS)				
	Appropriated	Obligated	Disbursed	Remaining
Afghanistan Security Forces Fund (ASFF)*	\$80.74	\$75.35	\$75.43	\$0.45
Economic Support Fund (ESF)	21.28	19.48	18.63	1.11
International Narcotics Control and Law Enforcement (INCLE)	5.15	4.88	4.78	0.13
Migration and Refugee Assistance (MRA)	1.87	1.87	1.81	0.04
International Disaster Assistance (IDA)	1.86	1.73	1.36	0.37
Non-Proliferation, Antiterrorism, Demining, and Related Programs (NADR)	0.93	0.93	0.93	0.00
Additional Actions Required to Meet Rescission Mandate				(0.24)
Six Largest Active Accounts, Total	111.82	104.23	102.94	1.86
Other Reconstruction Funds	18.25			
Agency Operations	16.01			
Total	\$146.08			

* See sidebar note on page 48.

Note: Numbers have been rounded. Pub. L. No. 117-103, enacted March 15, 2022, mandates rescissions from ASFF, ESF, and INCLE totaling \$1.66 billion by no later than September 30, 2022. DOD has implemented the \$700.00 million rescission of ASFF, and USAID and State have taken steps that could be applied towards the rescissions of ESF and INCLE. USAID has de-obligated nearly \$617.27 million in ESF balances in FY22Q3, which combined with additional measures of nearly \$238.38 would satisfy its \$855.64 million rescission requirement. State has de-allotted more than \$364.40 million in INCLE balances in FY21Q4, FY22Q2 and FY22Q3 that could be applied to its entire \$105.00 million rescission requirement.

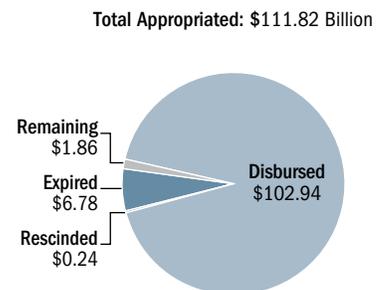
Funds remaining available for possible disbursement consist of (1) annual appropriations/allocations minus associated liquidated obligations during the period of availability for obligation (e.g., two years for ASFF, ESF, INCLE, and MRA, extendable to six years for ESF), and (2) annual obligations minus 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.

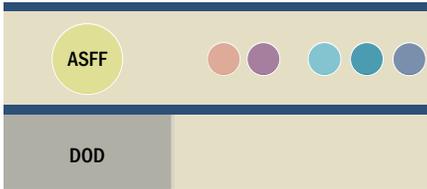
reconstruction accounts. As of June 30, 2022, approximately \$1.86 billion of the amount appropriated to the six largest active reconstruction accounts remained available for possible disbursement, as shown in Table F.2 and Figure F.5. This figure includes the deduction of nearly \$238.38 million in additional ESF balances available for disbursement that USAID would theoretically need to eliminate in the quarter ending September 30, 2022, in order to meet its rescission requirement mandated under the Consolidated Appropriations Act, 2022. DOD implemented a \$700.00 million rescission of ASFF funds mandated under the Act in the quarter ending June 30, 2022; State de-allotted more INCLE funds than required for it to theoretically meet its \$105.00 million rescission mandated under the Act; and USAID has de-obligated, as a first step, nearly \$617.27 million in ESF balances that could theoretically be applied against the more than \$855.64 million rescission mandated under the Act.

FIGURE F.5

STATUS OF APPROPRIATED FUNDS, SIX LARGEST ACTIVE ACCOUNTS, AS OF JUNE 30, 2022 (\$ BILLIONS)



STATUS OF FUNDS



ASFF FUNDS TERMINOLOGY

Appropriations: Total monies available for commitments

Obligations: Commitments to pay monies

Disbursements: Monies that have been expended

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), 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. Most recently, DOD authorized on March 27, 2022, the \$700.00 million rescission of ASFF FY 2021 funds mandated under the Consolidated Appropriations Act, 2022, and implemented this action in the quarter ending June 30, 2022.¹¹ These actions reduced ASFF FY 2020 and ASFF FY 2021 appropriated balances to approximately \$2.95 billion and \$1.04 billion, respectively, as shown in Figure F.6, and reduced cumulative appropriated balances to approximately \$80.74 billion, as shown in Figure F.7.¹² As explained more fully below, DOD was unable to timely

FIGURE F.6

ASFF APPROPRIATED FUNDS BY FISCAL YEAR (\$ BILLIONS)

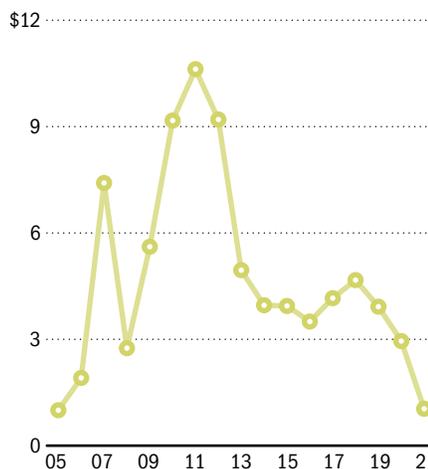
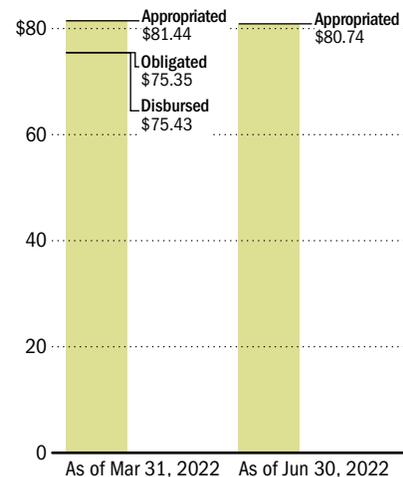


FIGURE F.7

ASFF FUNDS, CUMULATIVE COMPARISON (\$ BILLIONS)



Notes on ASFF Reporting

The AR(M) 1002 Appropriation Status by Fiscal Year Program and Subaccounts June 2022 Revised report released by DFAS on 7/21/2022 contained ASFF balances that required significant adjustments before they could be considered final. DFAS advised SIGAR that new Department of the Treasury reporting requirements were causing delays in some of its reporting. SIGAR is consequently reporting cumulative ASFF obligations and disbursements through March 31, 2022, and reporting cumulative ASFF appropriations, which can be independently determined, through June 30, 2022.

SIGAR has noted other accounting irregularities in the quarter ending March 31, 2022, where cumulative ASFF disbursements exceeded obligations.

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 ASFF FY 2020, and \$1.31 billion from ASFF FY 2021 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, \$1.10 billion from FY 2020 in Pub. L. No. 116-260, and \$700 million from FY 2021 in Pub. L. No. 117-103.

Source: DOD, response to SIGAR data call, 7/21/2022; DFAS, "AR(M) 1002 Appropriation Status by FY Program and Subaccounts March 2022 Final," 4/16/2022.

STATUS OF FUNDS

report cumulative obligation and disbursement balances for the ASFF FY 2016 to FY 2021 appropriations through June 30, 2022, so SIGAR has retained its reporting on ASFF cumulative obligations and disbursements through March 31, 2022, in Figures F.6, F.7, F.8, and F.9, and Tables F.3 and F.4.¹³

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 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.¹⁴

DOD notified Congress of its initial budget for the ASFF FY 2021 appropriation with FAP 21-1 in January 2021, and 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 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 FY 22Q2 (\$ BILLIONS)

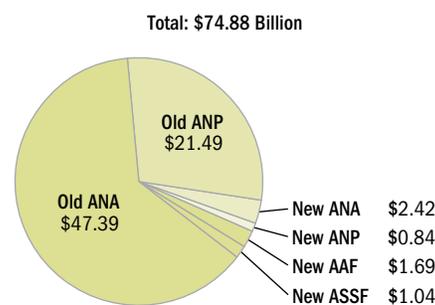
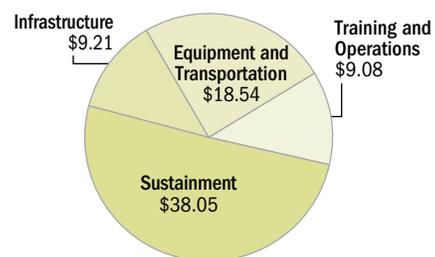


FIGURE F.9
ASFF DISBURSEMENTS BY SUBACTIVITY GROUP, FY 2005–2021, THROUGH FY 22Q2 (\$ BILLIONS)



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. Please see comments under Figure F.7 ASFF Funds, Cumulative Comparison, noting the unavailability of the AR(M) 1002 Appropriation Status by FY Program and Subaccounts June 2022 report.

STATUS OF FUNDS

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.

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 were implemented for financial reporting purposes by March 31, 2022.¹⁵

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

ASFF FY 2020 AND ASFF FY 2021 BUDGET EXECUTION THROUGH MARCH 31, 2022 (\$ MILLIONS)						
Budget Activity Groups	ASFF FY 2020			ASFF FY 2021		
	Avail. for Obligation	Obligations	Disbursements	Avail. for Obligation	Obligations	Disbursements
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
Total	\$2,953.79	\$2,002.20	\$2,060.09	\$1,738.28	\$511.98	\$587.67

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 implemented in FY22Q3.

Source: DOD, AR(M) 1002 Appropriation Status by FY Program and Subaccounts March 2022 Final, 4/16/2022. Please see comments under Figure F.7 ASFF Funds, Cumulative Comparison, noting the unavailability of the AR(M) 1002 Appropriation Status by FY Program and Subaccounts June 2022 report.

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 June 30, 2022; ASFF returned more than \$529.08 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, 2022.¹⁶ 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 which the head of the agency deemed 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.¹⁷ The FEPP and EDA programs have similar transfer frameworks.

USFOR-A reported FERP and FEPP transfers to the ANDSF at depreciated transfer values 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 a depreciated transfer value of \$108.49 million over the FY 2010 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 \$2.34 billion, as shown in Figure F.11.¹⁸

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)

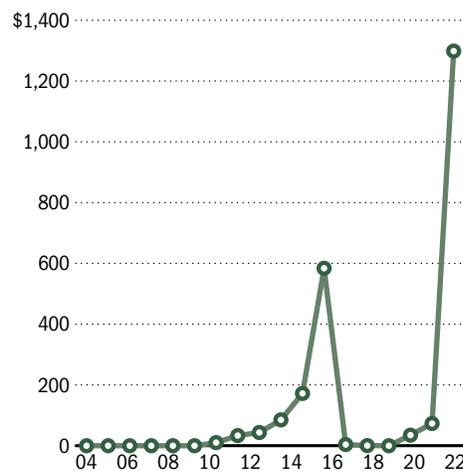
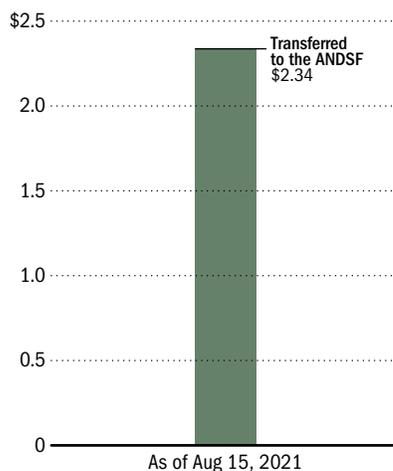


FIGURE F.11

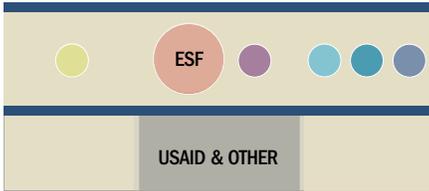
FERP, FEPP, & EDA, CUMULATIVE
(DEPRECIATED VALUES, \$ BILLIONS)



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

Source: DOD, response to SIGAR data call, 7/20/2022, 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.¹⁹

The ESF was allocated \$136.45 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. An additional FY 2021 ESF allocation of \$98.50 million was received in the quarters ending September 30, 2021, and March 31, 2022.²⁰ Also 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.²¹ USAID de-obligated nearly \$617.27 million in ESF FY 2017, FY 2018, and FY 2019 funds in the quarter ending June 30, 2022. Some portion or all of these de-obligations might be applied to the more than \$855.64 million rescission of ESF funds mandated in Pub. L. No. 117-103 by no later than September 30, 2022.²²

The Section 653(a) process that will allocate FY 2022 ESF funds for Afghanistan has not concluded, as shown in Figure F.12 below, but it is expected to be completed in the quarter ending September 30, 2022. Cumulative appropriations for ESF remained unchanged at nearly \$21.28 billion from March 31, 2022, to June 30, 2022, while cumulative obligations dropped from more than \$20.09 billion to more than \$19.48 billion over this period, as shown in Figure F.13 below.²³

FIGURE F.12

ESF APPROPRIATIONS BY FISCAL YEAR
(\$ BILLIONS)

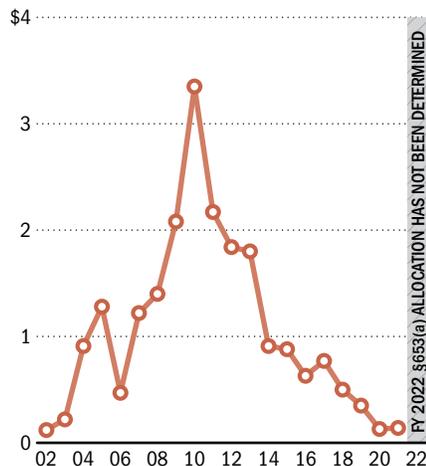
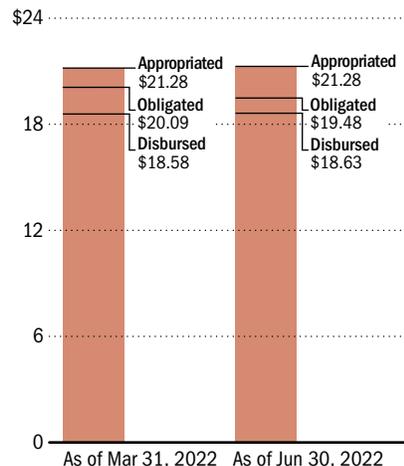


FIGURE F.13

ESF FUNDS, CUMULATIVE COMPARISON
(\$ BILLIONS)



Note: Numbers have been rounded. Data reflects transfers from AIF to the ESF of \$101.00 million for FY 2011, \$179.50 million for FY 2013, and \$55.00 million for FY 2014; and transfers from ESF to the Green Climate Fund of \$179.00 million for FY 2016. Data also reflect the rescission of unobligated FY 2020 ESF balances of \$73.07 million as part of rescission mandated by Section 7071(a) in Pub. L. No. 116-260, and the de-obligation of FY 2017, FY 2018, and FY 2019 ESF balances of \$617.27 million as a step towards the \$855.64 million rescission mandated in Pub. L. No. 117-103 enacted March 15, 2022.

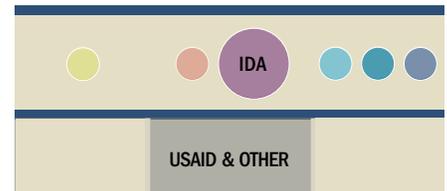
Source: USAID, response to SIGAR data call, 7/20/2022, 7/9/2022 and 4/19/2022; State, response to SIGAR data call, 7/21/2022, 4/8/2022, 10/19/2021, 7/2/2021, 7/13/2020, 1/3/2020, 10/5/2018, 10/11/2017, 5/4/2016, 10/20/2015, 4/15/2015, and 4/15/2014.

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.²⁴

USAID reported nearly \$1.86 billion in IDA funds had been allocated to Afghanistan from 2002 through June 30, 2022, with obligations of more than \$1.73 billion and disbursements of more than \$1.36 billion reported as of that date as shown in Figure F.15. USAID allocated \$219.60 million in IDA funds in FY 2021, as shown in Figure F.14, and has allocated \$451.18 million in FY 2022 through June 30, 2022, setting new annual records for IDA assistance.²⁵ A portion of these funds was allocated from the IDA appropriation found in the Extending Government Funding and Delivering Emergency Assistance Act, Division C—Afghanistan Supplemental Appropriations Act, 2022.²⁶



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)

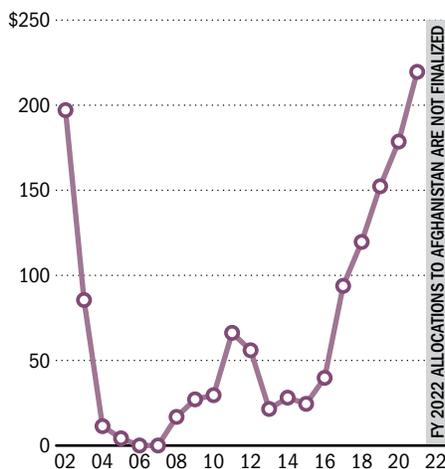
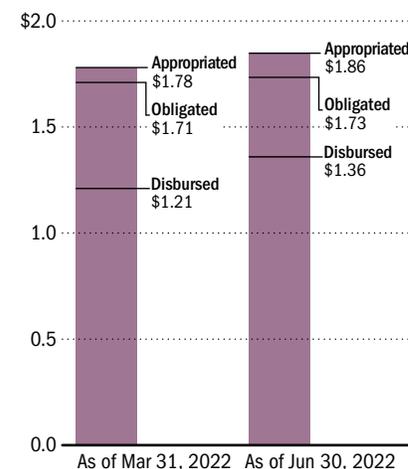


FIGURE F.15

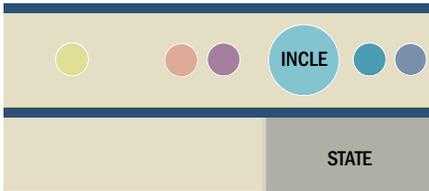
IDA FUNDS, CUMULATIVE COMPARISON
(\$ BILLIONS)



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

Source: USAID, response to SIGAR data call, 7/9/2022 and 4/19/2022.

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.²⁷

The INCLE account was allocated \$82.20 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. Following the collapse of the Afghan government in August 2021, State de-allotted nearly \$93.03 million in INCLE FY 2020 and FY 2016 balances in the quarter ending September 30, 2021, it de-allotted nearly \$84.95 million in INCLE FY 2017, FY 2018, and FY 2021 balances in the quarter ending March 31, 2022, and it de-allotted nearly more than \$186.43 million in INCLE FY 2017, FY 2018, FY 2019, and FY 2021 balances in the quarter ending June 30, 2022. Some portion of these de-allotments might be applied to the \$105.00 million rescission of INCLE funds mandated in Pub. L. No. 117-103 by no later than September 30, 2022.

Cumulative appropriations for INCLE decreased from nearly \$5.33 billion at March 31, 2022, to nearly \$5.15 billion at June 30, 2022, as shown in Figure F.17.²⁸ The Section 653(a) allocation of FY 2022 INCLE funds has not yet been determined, as shown in Figure F.16.

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)

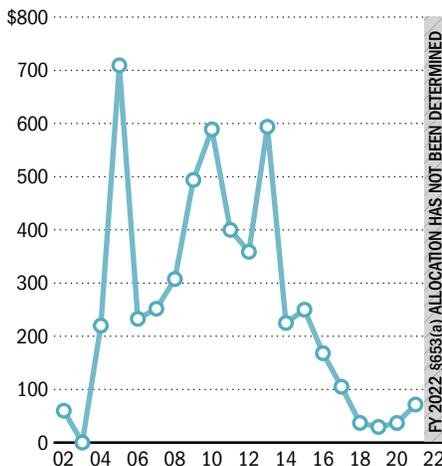
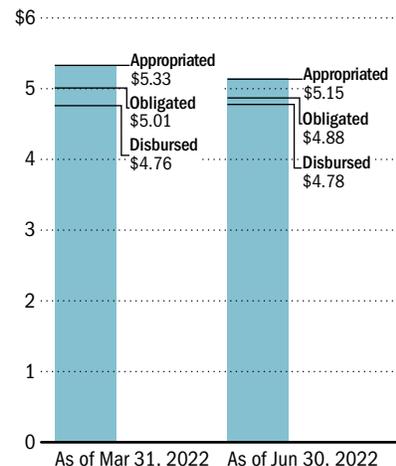


FIGURE F.17

INCLE FUNDS, CUMULATIVE COMPARISON
(\$ BILLIONS)



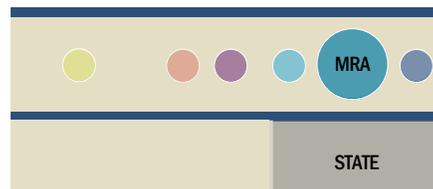
Note: Numbers have been rounded. Data may include interagency transfers.

Source: State, response to SIGAR data call, 7/13/2022, 4/20/2022, and 1/19/2022. Data reflects the de-allotment of FY 2017 obligations of \$29.87 million, FY 2018 obligations of \$89.65 million, FY 2019 obligations of \$58.30 million, and FY 2021 obligations of \$6.73 million in FY2023. The INCLE data do not yet reflect the \$105.00 million rescission mandated in Pub. L. No. 117-103 enacted March 15, 2022.

MIGRATION AND REFUGEE ASSISTANCE

The Department of State's Bureau of Population, Refugees and Migration (PRM) administers the Migration and Refugee Assistance (MRA) account that funds programs to protect and assist refugees, conflict victims, internally displaced persons, stateless persons, and vulnerable migrants. Through MRA, PRM supports the work of the UN High Commissioner for Refugees (UNHCR), other international organizations, and various nongovernmental organizations (NGOs) in Afghanistan to support Afghan refugees throughout the region and upon their return to Afghanistan.²⁹

The MRA allocation for Afghan refugees, internally displaced persons, and returnees has been at historically high levels for the past two fiscal years, at \$150.41 million in FY 2020 and \$143.71 million in FY 2021, as shown in Figure F.18, and has reached \$126.93 million in FY 2022 through June 30, 2022. 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.³⁰ Cumulative appropriations since FY 2002 have totaled more than \$1.87 billion through June 30, 2022, with cumulative obligations and disbursements reaching nearly \$1.87 billion and more than \$1.81 billion, respectively, on that date, as shown in Figure F.19.³¹



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)

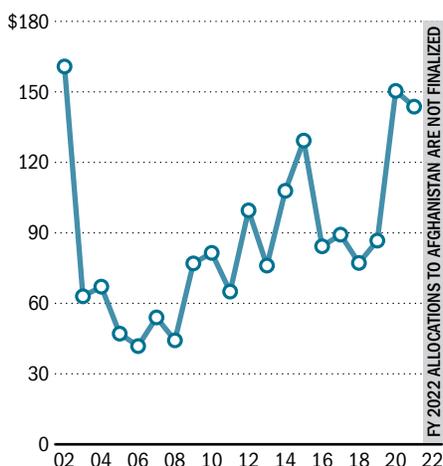
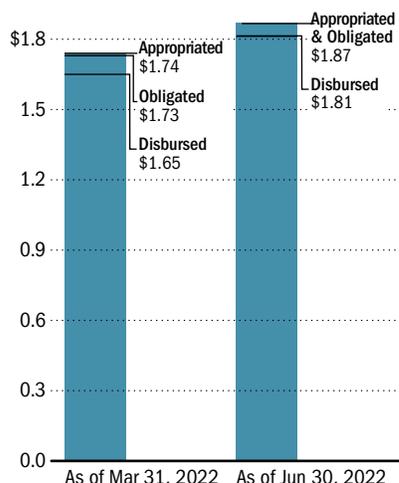


FIGURE F.19

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 \$22.50 million disbursed through June 30, 2022. All other MRA balances shown have been allocated from the annual Migration and Refugee Assistance appropriation.

Source: State, response to SIGAR data call, 7/15/2022 and 4/11/2022.

STATUS OF FUNDS



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.³² 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.³³

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 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 June 30, 2022.³⁴

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)

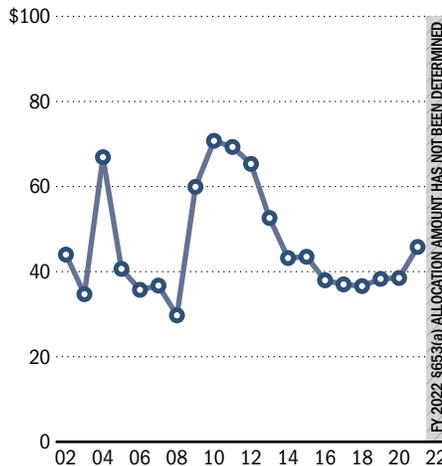
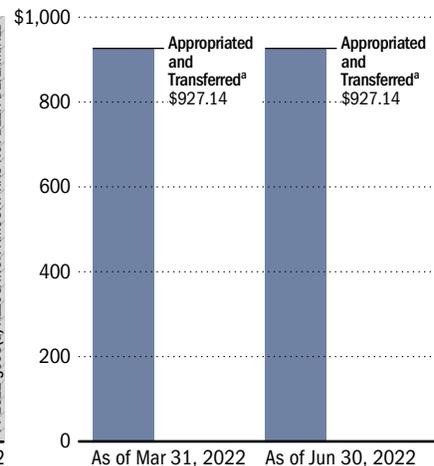


FIGURE F.21

NADR FUNDS, CUMULATIVE COMPARISON
(\$ MILLIONS)



Note: Numbers have been rounded.

^a 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, 7/11/2022, 7/2/2021, 7/13/2020, 1/3/2020, and 10/5/2018.

STATUS OF FUNDS

INTERNATIONAL RECONSTRUCTION FUNDING FOR AFGHANISTAN

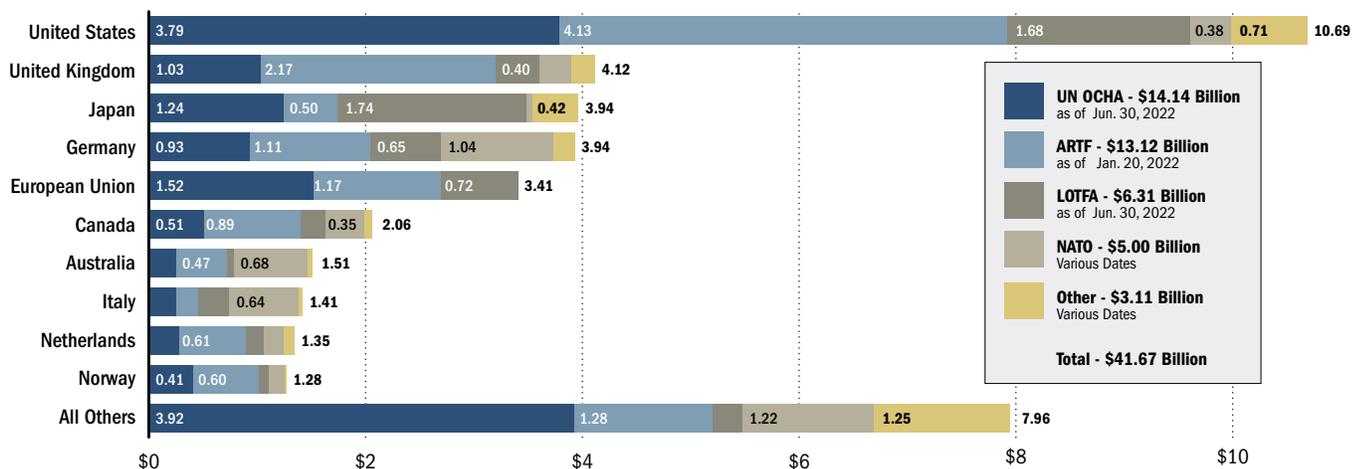
The international community has provided significant funding to support Afghanistan reconstruction efforts through multilateral institutions. These institutions include multilateral trust funds; United Nations and nongovernmental humanitarian-assistance organizations; two multilateral development finance 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)



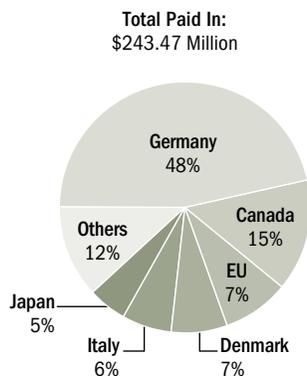
Note: Amounts under \$350 million are not labeled. Numbers may not add due to rounding. "NATO" consists of NATO ANA Trust Fund (NATF) contributions of \$3.45 billion through January 11, 2022, and NATO member assessments for Resolute Support Mission costs of \$1.55 billion for 2015–2020 (2021 remains unaudited). "Other" consists of UN member assessments for UNAMA costs of \$2.52 billion for 2007–2021, and AITF contributions (excluding those by NATF) of \$0.59 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, accessed 4/15/2022; UN OCHA, Financial Tracking Service at <https://fts.unocha.org>, accessed 6/30/2022; UNDP, LOTFA Receipts and Refunds 2002–2022, 6/30/2022, response to SIGAR data call, 7/20/2022; NATO, Afghan National Army (ANA) Trust Fund, Status of Contributions Made as of May 31, 2021, at 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, accessed 7/6/2022 and 4/28/2021; 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 calls, 7/13/2022, 2/19/2021, and 7/13/2020; UN, Country Assessments, at www.un.org/en/ga/contributions/scale, accessed 10/9/2020.

STATUS OF FUNDS

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, accessed 4/15/2022.

Cumulative contributions to these seven organizations since 2002 have amounted to \$41.67 billion, with the United States contributing \$10.69 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 \$12.65 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.³⁵ There have been no new donor contributions to the ARTF since its January 2022 financial report.³⁶

Contributions to the ARTF had 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.³⁷

The Investment Window supported 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.³⁸

The ARTF's Investment Window projects were cancelled in April 2022 and undisbursed grants in the project portfolio of nearly \$1.22 billion were made available to UN agencies, and potentially to nongovernmental agencies (NGOs) in the future, to support operations focused on basic services delivery. Three basic services projects, addressing health, food security, and livelihoods, and one cross-sector local NGO capacity assistance project, have been approved, ARTF funding of \$794 million has been committed, and the projects have begun operations.³⁹

STATUS OF FUNDS

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 \$14.14 billion to humanitarian-assistance organizations from 2002 through June 30, 2022, as reported by OCHA. OCHA-led annual humanitarian-response plans and emergency appeals for Afghanistan accounted for more than 10.39 billion, or 73.5% of these contributions.

The United States, the European Union, and Japan have been the largest contributors to humanitarian-assistance organizations in Afghanistan since 2002, as shown in Figure F.22. For the calendar year ending December 31,

TABLE F.4

LARGEST RECIPIENTS OF HUMANITARIAN ASSISTANCE FOR AFGHANISTAN UN OFFICE FOR THE COORDINATION OF HUMANITARIAN AFFAIRS (OCHA) CUMULATIVE RECEIPTS, 2002 TO JUNE 30, 2022 (\$ MILLIONS)

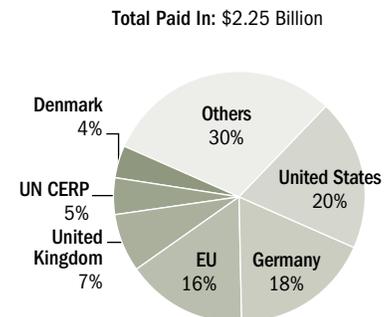
Largest Recipients	Receipts
United Nations Organizations	
World Food Programme (WFP)	\$4,460.11
United Nations High Commissioner for Refugees (UNHCR)	1,481.21
United Nations Children's Fund (UNICEF)	1,120.41
Food and Agricultural Organization (FAO)	378.60
International Organization for Migration (IOM)	362.80
United Nations Mine Action Service (UNMAS)	343.78
World Health Organization (WHO)	309.17
Afghanistan Humanitarian Fund (sponsored by UN OCHA)	287.90
Office for the Coordination of Humanitarian Affairs (UN OCHA)	152.80
Nongovernmental Organizations	
International Committee of the Red Cross	844.77
Norwegian Refugee Council	215.26
Save the Children	140.22
HALO Trust	125.46
Danish Refugee Council	112.06
ACTED (formerly Agency for Technical Cooperation and Development)	111.29
International Rescue Committee	107.46
Action Contre la Faim	100.56
All Other and Unallocated	3,483.65
Total Humanitarian Assistance Reported by OCHA	\$14,137.51

Note: Numbers may not add due to rounding.

Source: UN OCHA, Financial Tracking Service at <https://fts.unocha.org>, accessed 6/30/2022.

FIGURE F.24

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

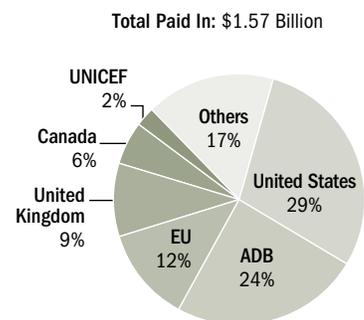


Note: Percentages may not add to 100% due to rounding. "Others" includes 35 national governments and 17 other entities. UN CERP refers to the UN's Central Emergency Response Fund. Total contributions revised upwards from \$2.20 billion reported in SIGAR Quarterly Report, 4/2022.

Source: UN OCHA, Financial Tracking Service at <https://fts.unocha.org>, accessed 6/30/2022.

FIGURE F.25

UN OCHA-COORDINATED CONTRIBUTIONS BY DONOR, JAN. 1-JUN. 30, 2022 (PERCENT)



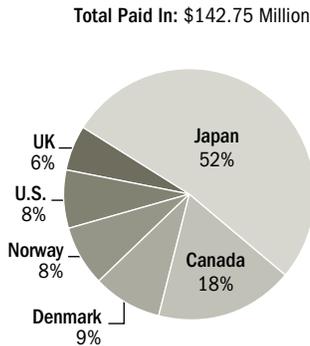
Note: Percentages may not add to 100% due to rounding. "Others" includes 22 national governments, 17 United Nations Children's Fund (UNICEF) national organizations, and 8 other entities. ADB refers to the Asian Development Bank.

Source: UN OCHA, Financial Tracking Service at <https://fts.unocha.org>, accessed 6/30/2022.

STATUS OF FUNDS

FIGURE F.26

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 \$75.49 million through June 30, 2022.

Source: UNDP, LOTFA Receipts 2002–2022 (Combined Bilateral and MPTF), updated 3/31/2022, and LOTFA Refunds 2021–2022, updated 6/30/2022, in response

2021, the United States, Germany, and the European Union were the largest contributors, as shown in Figure F.24. Contributions for calendar year 2021 of nearly \$2.25 billion were the highest ever, and contributions for the six months ending June 30, 2022, of nearly \$1.57 billion are of similar magnitude, as shown in Figure F.25. Figures F.24 and F.25 appear on the previous page. The UN World Food Programme (WFP), the UN High Commissioner for Refugees (UNHCR), the UN Children’s Fund (UNICEF), the International Committee of the Red Cross, and the Food and Agricultural Organization (FAO) have been the largest recipients of humanitarian assistance in Afghanistan, as shown in Table F.4 on the previous page.⁴⁰

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).⁴¹ 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.⁴²

Donors paid in more than \$6.38 billion to the two LOTFA funds from 2002 through September 30, 2021; this level of contributions has remained unchanged through June 20, 2022. UNDP has made refunds to LOTFA donors over the October 1, 2021, through June 30, 2022, period aggregating more than \$75.49 million; it reports that the refund process is not yet complete. Donor contributions, net of refunds, to the two LOTFA funds stood at nearly \$6.31 billion at June 30, 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.26 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.⁴³

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 nearly \$1.55 billion for costs of the Resolute Support Mission from 2015, the first year of the mission, through 2020, 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 22.13% over the 2015–2020 period, resulting in contributions of \$342.65 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.22.⁴⁴ The Resolute Support Mission was terminated in September 2021.⁴⁵

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).⁴⁶ 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, 2021.⁴⁷ 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.⁴⁸

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

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,

STATUS OF FUNDS

ARTF, and other World Bank-administered trust funds) of which two are guarantees, one budget support operation, and 20 investment projects.⁵⁰

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.⁵¹

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.⁵²

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 sector and public sector management. The United States and Japan are the largest shareholders of the ADB, with each country holding 15.57% of total shares.⁵³

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.⁵⁴

The ADB manages the Afghanistan Infrastructure Trust Fund (AITF), a multidonor 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, 2021.⁵⁵

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, 2023.⁵⁶ UNAMA maintains its headquarters in Kabul and an extensive field presence across Afghanistan, and is organized around its development and political affairs pillars. The

STATUS OF FUNDS

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 \$553.57 million from FY 2008 through FY 2022. Other UN member governments have funded the remainder of UNAMA's budget of \$2.52 billion over this period.⁵⁷

U.S. Civilian Assistance Provided to Multilateral Institutions

The United States has provided significant financial support to the numerous multilateral institutions that are active in the civilian sector in Afghanistan. As the United States reduced its physical presence in Afghanistan and then withdrew in August 2021, the share of its civilian assistance provided to multilateral institutions can be seen on Table F.5 to have increased from approximately 30% in 2016 to 90% in the first six months of 2022. Additional details on the sources of U.S. funding for the multilateral assistance programs and organizations active in Afghanistan are shown in Table F.6 on the next page.

TABLE F.5

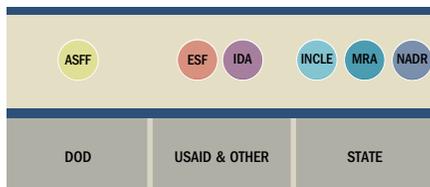
SHARE OF U.S. CIVILIAN ASSISTANCE PROVIDED TO MULTILATERAL INSTITUTIONS, 2016 TO JUNE 30, 2022 (\$ MILLIONS)							
	2016	2017	2018	2019	2020	2021	Six Months 2022
U.S. Contributions to Civilian Sector Multilateral Institutions							
Afghanistan Reconstruction Trust Fund (ARTF)	\$261.03	\$185.40	\$400.00	\$240.00	\$360.00	\$ -	\$ -
UN OCHA-Reported Programs (UN OCHA)	149.72	113.51	190.90	212.44	244.23	425.51	459.92
UN Assistance Mission in Afghanistan (UNAMA) and AITF	49.35	80.98	36.12	32.72	30.28	29.64	30.11
Total	\$460.10	\$379.89	\$627.02	\$485.16	\$634.51	\$455.15	\$490.03
Disbursements from the Principal U.S. Civilian Sector Assistance Accounts							
Economic Support Fund (ESF)	\$1,091.06	\$878.51	\$555.49	\$1,118.59	\$631.20	\$504.67	\$125.49
International Narcotics Control and Law Enforcement (INCLE)	265.28	232.94	147.07	196.76	148.27	154.87	37.59
International Disaster Assistance (IDA) and Title II	63.81	49.88	102.09	100.32	170.43	178.25	214.54
Migration and Refugee Assistance (MRA)	90.35	119.20	82.97	84.47	96.89	167.68	151.44
Non-Proliferation, Antiterrorism, Demining & Related (NADR)	37.96	37.00	35.60	38.30	38.50	45.80	N/A
Contributions to International Organizations (CIO)	41.35	40.31	36.12	32.72	30.28	29.64	30.11
Total	\$1,589.81	\$1,357.84	\$959.34	\$1,571.16	\$1,115.57	\$1,080.91	\$559.18
U.S. Civilian Assistance Provided to Multilateral Institutions/ Total Disbursements from U.S. Civilian Assistance Accounts	28.9%	28.0%	65.4%	30.9%	56.9%	42.1%	87.6%

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; and U.S. fiscal year reporting is used for Title II and NADR. Annual allocation and not disbursement data is used for CIO and NADR. NADR data is listed as N/A or "not available" for 2022. 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, 7/30/2022, 1/30/2022, 1/30/2021, 1/30/2020, 1/30/2019, 1/30/2018, 1/30/2017, 1/30/2016, and 1/30/2015.

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) ^a	ESF, IDA, MRA, and NADR
NATO Resolute Support Mission (RSM)	Army O&M ^b
The Asia Foundation (TAF)	SFOPS TAF ^b , ESF, and INCLE
UN Assistance Mission in Afghanistan (UNAMA)	CIO ^b
World Bank Group (IBRD, IDA, IFC, and MIGA)	Treasury IP ^b
Asian Development Bank (ADB and ADF)	Treasury IP ^b

^a 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.

^b 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, 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, accessed 4/9/2020.

STATUS OF FUNDS ENDNOTES

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SECURITY AND GOVERNANCE CONTENTS

Key Issues & Events	69
Security Situation in Afghanistan	69
Taliban Control Solidifying	72
U.S. Diplomacy with the Taliban	76
Taliban Security Forces and ANDSF Equipment	77
Ongoing Security Efforts in Afghanistan	80
U.S. Support for Governance and the Former Afghan National Defense and Security Forces	83
USAID Democracy and Governance Programs Resume	86
Security and Governance Endnotes	93

SECURITY AND GOVERNANCE

KEY ISSUES & EVENTS

Anti-Taliban armed factions are active in multiple provinces. Some political opposition groups are attempting to organize themselves under an umbrella group for negotiations with the Taliban.

The Taliban helped mediate an ongoing ceasefire between the Pakistan government and the Pakistani Taliban.

Islamic State-Khorasan attacks have declined, but they are spreading geographically.

The United States continues to press the Taliban on key interests including equal rights, forming an inclusive government, and counterterrorism commitments following a series of Taliban policies curtailing civic rights.

SECURITY SITUATION IN AFGHANISTAN

According to the United Nations, the presence of anti-Taliban armed groups has expanded, although membership and capabilities are hard to assess. At least a dozen groups exist, with the National Resistance Front (NRF) and Afghanistan Freedom Front (AFF) the most active and visible. The Taliban maintain that these groups do not pose a significant challenge to their authority, but in early May, Taliban security forces redeployed from quieter areas in the south to the northern provinces of Panjshir, Baghlan, and Takhar, where these groups are active.¹ The NRF and AFF have taken credit for dozens of small-arms attacks and ambushes, such as a June 28 attack on the Taliban in Kapisa Province in which three Taliban were reportedly killed.²

In June, one news report indicated that these same Taliban forces redeployed again to reinforce dozens of other Taliban, including suicide bombers, in what appeared to be an anticorruption security operation against fighters in coal-rich Balkhab District, northern Sar-e Pul Province.³

SECURITY AND GOVERNANCE

The fighters appeared to be under the command of Malawi Mehdi, an ethnic Hazara who joined the Taliban in 2019 as the shadow governor of Balkhab District after clashing with the former Afghan government over his extortion of coal mines in the area. Once the Taliban seized Kabul, they forbade local, noncentralized tax collection. Mehdi was demoted to intelligence chief in Bamyan Province and later fired from that position in April. Afterward, Mehdi and his supporters began resisting Taliban attempts to impose central authority.⁴

The June clash sparked two days of intense fighting. At least 20 Taliban, 15 civilians, and eight Mehdi fighters were reportedly killed.⁵ The conflict appears to be expanding, with civilians fleeing the crossfire. In early July, the Taliban reportedly deployed 8,000 forces to Balkhab District, prompting the displacement of at least 27,000 civilians into neighboring provinces.⁶

The UN also reported that representatives of some opposition groups met in Turkey to incorporate as the High Council of National Resistance for the Salvation of Afghanistan, and called on the Taliban to prepare for negotiations.⁷ During a May visit to Kazakhstan, Donald Lu, U.S. Assistant Secretary of State for South and Central Asian Affairs, said:

The U.S. government supports Afghan peace and stability. We will never support the war against the government or the Taliban. For us, success will be achieved when the Taliban establish a legitimate administration in which all Afghans feel involved in decision-making. I will never support any armed resistance. Afghanistan's people have been subjected to bloodshed for more than 40 years, and it must now come to an end.⁸

UNAMA Reports a Significant Reduction in Civilian Harm, but Ongoing Human Rights Violations

According to UNAMA, from August 15, 2021, the date that the Ghani administration dissolved, through June 15, 2022, there “has been a significant reduction in civilian harm.” In over seven months, from January 1 through August 15, 2021, there were an average of 987 civilian casualties per month, with men suffering over 60% of these casualties (28% children, nearly 12% women). UNAMA attributed 51% of these casualties to the Taliban insurgency. From August 15, 2021, through June 15, 2022, an average of 210 civilian casualties occurred each month, with men suffering nearly 75% of these casualties (21% children, over 4% women). UNAMA attributed about 50% of the casualties since August 15 to IS-K; attacks that predominantly targeted nonmilitary mosques, public parks, schools, and public transportation.

UNAMA also cataloged a series of Taliban human rights violations including extrajudicial killings, arbitrary arrests and detentions, torture,

and ill treatment that are “impacting the enjoyment of a broad range of human rights.” Further, the impact of these violations is being compounded by Taliban measures that “stifle debate, curb dissent, and limit the fundamental rights and freedoms of Afghans,” with women and girls, in particular, subjected to severe restrictions on their human rights.

Since September 2021, UNAMA has engaged the Taliban from the local to the national level—meeting relevant ministries including the interior, defense, and intelligence, among others—to raise awareness of human rights standards and advocate for thorough accountability. UNAMA said the Taliban have taken some steps to protect and promote human rights including a general amnesty for former government and security force members, a December 2021 decree on women’s rights, a code of conduct on prison reform, and a directive on the use of force by Taliban security members.

Source: UNAMA, Human Rights in Afghanistan: 15 August 2021–15 June 2022, 7/2022, pp. 3–10.

Similarly in June, Hugo Shorter, charge d'affaires at the UK Mission to Afghanistan in Doha said, the “UK does not support anyone, including Afghan nationals, seeking to achieve political change through violence, or any activity inciting violence for political purposes,” adding that “there is no alternative to engaging pragmatically with the current administration of Afghanistan.”⁹ The following day, the Taliban released five British nationals who had been held since December 2021.¹⁰

The Defense Intelligence Agency (DIA), citing **open-source reporting**, said the Taliban regime facilitated an indefinite ceasefire agreement between Tehrik-e Taliban Pakistan (TTP)— also known as the Pakistani Taliban— and the Pakistan government on May 31. DIA said the Taliban likely did this “to prove to the international community that it is a reliable partner” and “almost certainly to reduce tensions with Islamabad.”¹¹ Pakistan has pressed the Taliban to curtail TTP cross-border operations from Afghanistan in light of mounting attacks on Pakistani security forces. But rather than directly targeting the TTP, the Taliban have moved the group away from the border to prevent it from attacking Pakistan.¹² For more information on the ceasefire between TTP and the Pakistan government, see p. 74.

Other Islamist militant groups active in Afghanistan include the Islamic State-Khorasan Province (IS-K, designated a Foreign Terrorist Organization by the State Department in 2016) and the Islamic Movement of Uzbekistan (IMU). According to State, the IMU has lost most of its strength in Afghanistan and its recruiting pool is being absorbed by IS-K. State said that IS-K promotes itself in part by impugning the Taliban’s Islamic credentials, accusing the Taliban of complicity with Western governments. In areas without a strong Taliban presence, IS-K may brand itself as an alternative authority to increase its recruiting appeal. Nonetheless, IS-K currently operates through clandestine cells in mostly urban environments and has not made any serious attempts to hold territory or govern in recent years.¹³ According to the UN, the number of IS-K attacks has decreased, but the attacks are spreading geographically.¹⁴ As of April 2022, IS-K’s strength was approximately 2,000 members.¹⁵ For more information on Taliban operations against IS-K, see p. 80.

The UN said that crime-related security incidents remain nearly as high as last year, due to deteriorating economic and humanitarian conditions. Herat, Nangarhar, Kabul, and Kandahar Provinces are the most affected by criminal activity.¹⁶ The Taliban continue to announce the graduations of hundreds of police personnel from different training centers in the country.¹⁷

Political Violence and Protest Incidents Increase Slightly

According to the Armed Conflict Location and Event Data Project (ACLED), **political violence** and protest incidents in Afghanistan (April–June 2022) increased by more than 8% compared to total incidents last quarter



Police trainees in Kandahar Province formed for a visit by Mullah Abdul Ghani Baradar. (Taliban regime photo)

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.

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 conflicts, 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, www.acleddata.com, accessed 7/7/2022.



A Taliban fighter stands guard outside the meeting hall in Kabul for the “Grand Assembly of the Ulema.” (AFP photo by Wakil Kohsar)

(January–March 2022).¹⁸ The NRF was involved in over 26% of political violence incidents this quarter, followed by IS-K (nearly 9%) and the AFF (4%). Protest incidents accounted for over 4% of all incidents this quarter, down from 14% last quarter.¹⁹ Kabul saw the most incidents since January (14%) followed by northern Panjshir (10%) and Baghlan (10%) Provinces.²⁰

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.²¹ ACLED notes that Afghanistan has always been a unique data challenge due to its largely rural character and reporting biases that stem from intimidation by militant and state forces, a situation that has not changed under the Taliban.²²

TALIBAN CONTROL SOLIDIFYING

The UN said that Taliban leaders continue to restructure state institutions and replace former government personnel with Taliban affiliates, often to help address internal tensions.²³ In March, the Taliban terminated subnational representative bodies, including provincial councils. In their place, the Taliban began establishing *ulema* shuras, or councils of learned men who hold government appointments in a Muslim state. These shuras are intended to implement *sharia* (Islamic law) and oversee the activities of provincial administrations, under the guidance of the Taliban Ministry of Hajj and Religious Affairs.²⁴ According to DIA Director Lieutenant General Scott Berrier’s testimony before the Senate Armed Services Committee, “Limited infighting at senior levels has emerged over power-sharing arrangements, but the Taliban likely will not fracture in the coming year.”²⁵

The Taliban made a series of policy decisions this quarter that they declared to be in adherence to Islam and Afghan traditions. On Eid

al-Fitr (April 29), a celebration at the end of Ramadan, Amir Haibatullah Akhundzada issued a statement committing to “all sharia rights of men and women,” and highlighting as policy goals economic development, security, equal education and health care, national unity, and the return of Afghans from abroad.²⁶ For more information on how some of these policies have affected vulnerable populations, see p. 84.

On May 11, the Taliban Deputy Prime Minister Maulavi Mohammed Abdul Kabir chaired the first meeting of the newly formed “Commission for the Return and Communication with Former Afghan Officials and Political Figures.”²⁷ According to news reports, some former government and security officials have been returning to Afghanistan under the auspices of this commission.²⁸ The commission also announced its intent to convene a grand assembly of the ulema.²⁹ A week later, anti-Taliban group representatives met in Turkey forming a “High Council of National Resistance for the Salvation of Afghanistan” and called on the Taliban to prepare for negotiations.³⁰ The council proposed that the Taliban hold discussions with former Afghan authorities concerning formation of an inclusive government so as to avoid a civil war.³¹

On June 30, about 4,500 Islamic clerics and tribal elders assembled for three days in Kabul. According to news reports, the assembly was a Taliban attempt to bolster their domestic legitimacy amidst ongoing crises including the June earthquake in eastern Afghanistan that killed more than 1,000, and ongoing difficulties accessing international financing. Following a brief episode of gunfire, both the NRF and IS-K reportedly claimed responsibility for an attack outside the assembly; no casualties were reported.³² The assembly produced an 11-article resolution that stressed, among other topics, compulsory support for the Taliban’s “Islamic system,” a desire for engagement with and recognition by the international community, the illegality of ongoing IS-K attacks, and a need for attention to the rights of women, children, and minorities.³³ According to former Afghan President Hamid Karzai, who still resides in Kabul, the meeting was “symbolic,” a “gathering of the Taliban themselves, mostly of their own rank and file.”³⁴

On July 11, Taliban acting minister of defense Mawlawi Mohammad Yaqoob announced that Kabul and Doha are expected to sign a security-cooperation agreement.³⁵ Yaqoob had met with the Emir of Qatar, Sheikh Tamim bin Hamad Al Thani, and other senior Qatari government and security officials in early July. Yaqoob reportedly requested Qatar’s assistance in providing salaries, uniforms, and equipment to Taliban security forces.³⁶

Earlier in March, the U.S. strengthened its security cooperation with Qatar by designating it a major non-NATO ally.³⁷ Analysts noted this strategic relationship between Qatar and the United States, suggesting Qatar might act as an intermediary between the United States and the Taliban. They also noted that bilateral security cooperation with Qatar could enable Afghanistan to gain greater independence from Iranian and Pakistani influence.³⁸

REGIONAL ENGAGEMENT WITH THE TALIBAN PROGRESSING

According to the UN, the Taliban intensified their diplomatic and economic interactions with regional neighbors this quarter. While none have formally recognized the Taliban as a government to date, some states have accepted Taliban diplomats.³⁹

Pakistan

To its immediate east, Afghanistan shares a disputed border with Pakistan, a long-time Taliban ally. There have been some disagreements between the two since the Taliban took power in August 2021, centering on Taliban compliance with its February 29, 2020, U.S.-Taliban agreement commitment to prevent any terrorists, including the Pakistani Taliban (Tehrik-e Taliban Pakistan or TTP), from using Afghan soil to attack the United States or its allies, including Pakistan.⁴⁰

Recently, Pakistan reached a rapprochement with the Taliban after Taliban-hosted negotiations led to a new Pakistan-TTP ceasefire on June 3. Relations soured in December 2021, when the initial Pakistan-TTP ceasefire lapsed.⁴¹ According to DIA, the Taliban likely did this “to prove to the international community that it is a reliable partner” and “almost certainly to reduce tensions with Islamabad.”⁴² As of late-June, the ceasefire was holding, despite firefights between Pakistani soldiers and unidentified militants in a former TTP border stronghold.⁴³

China

China has increasingly engaged with the Taliban in recent months, although with few concrete results so far. On March 24, China’s Foreign Minister Wang Yi met with acting Deputy Prime Minister Mullah Baradar and acting Foreign Minister Amir Khan Muttaqi in Kabul. Minister Wang is the highest-ranking Chinese official to visit the country since the Taliban takeover; the ministers reportedly discussed Afghanistan’s mining sector and its potential role in China’s Belt and Road Initiative (a massive land and sea infrastructure project connecting China to Eurasia).⁴⁴ State said it was not aware of any current cooperation between public or private entities on mining, but a Chinese firm in 2008 signed a contract to exploit Afghanistan’s copper deposits at Mes Aynak.⁴⁵

On March 30, a week after the meeting in Kabul, China hosted a regional conference in central China with Afghanistan and its neighbors, in what the UN called “Chinese diplomatic engagement with de facto Afghan authorities to shore up bilateral relations after the United States and NATO-led troops withdrew from Afghanistan.”⁴⁶ Although the foreign ministers in attendance reportedly stressed the need for the Taliban to protect the rights

of all Afghans, the conference took place only days after the Taliban issued a series of policies further restricting women's rights.⁴⁷

Iran

To the west, Iran's relationship with the Taliban appears to remain tense despite diplomatic engagement. Iran confirmed on April 26 that it accepted three Taliban diplomats in the Afghan embassy in Tehran.⁴⁸ However, Iran said official recognition cannot precede Taliban formation of an inclusive government.⁴⁹ This move comes after weeks of disagreements between Iran and the Taliban. Iran suspended consular services in Afghanistan earlier in April following protests outside the Iranian embassy in Kabul and the Iranian Consulate in Herat.⁵⁰ The demonstrations targeted Iran's treatment of Afghan refugees.⁵¹ Skirmishes have also erupted between Iranian and Taliban forces along their border, leading Iran to temporarily close the main border crossing in Herat Province on April 23.⁵²

India

On July 7, India reestablished a diplomatic presence in Kabul by reopening its embassy.⁵³ Earlier, the Taliban on June 2 hosted officials from the Indian Ministry of External Affairs for the first time since the Taliban takeover. The meeting reportedly focused on diplomatic relations, as well as trade and humanitarian aid, and came after reports in May indicated that India might reopen its Kabul embassy. India was the last member of the Shanghai Cooperation Organization (SCO, an organization comprising China, Kazakhstan, Kyrgyzstan, Russia, Tajikistan, Uzbekistan, India, and Pakistan) to reopen its embassy in Afghanistan.⁵⁴

Turkmenistan, Uzbekistan, and Tajikistan

To Afghanistan's north, the Central Asian countries of Turkmenistan, Uzbekistan, and Tajikistan continue to have mixed relations with the Taliban. Uzbekistan and Turkmenistan have called for increased engagement with the Taliban; both countries have significant economic interests in Afghanistan. Uzbekistan hopes to begin construction on the Mazar-e Sharif-to-Peshawar railway, which would give landlocked Uzbekistan and Turkmenistan greater access to Pakistan's Karachi port.⁵⁵ Turkmenistan is also looking to proceed with the Turkmenistan, Afghanistan, Pakistan, India (TAPI) natural-gas pipeline, which would help it expand natural-gas exports to South Asia.⁵⁶

In contrast, Tajikistan appears wary of the Taliban and has been the only neighboring country to publicly oppose the Taliban's return to power.⁵⁷ There have been reports that Tajikistan is hosting or is in contact with some leaders of the National Resistance Front (NRF), an anti-Taliban resistance group largely made up of Afghans of ethnic Tajik descent.⁵⁸ Nonetheless, Tajikistan has kept its embassy open in Kabul, engaged with the Taliban at the Chinese-led foreign ministers conference on March 30, and has provided Afghanistan with electricity.⁵⁹

U.S. DIPLOMACY WITH THE TALIBAN

On July 6, President Biden provided notice to Congress of his intention to rescind Afghanistan’s designation as a major non-NATO ally (an ally that is eligible to receive specified military training and assistance).⁶⁰ To date, no country has officially recognized the Taliban as the government of Afghanistan since they seized control of Kabul in August 2021; however, by early April 2022, several countries, including China, Pakistan, Russia, and Turkmenistan, had accredited Taliban-appointed diplomats.⁶¹ This quarter, State informed SIGAR that the U.S. government has not yet decided whether to recognize the Taliban—or any other entity—as the government of Afghanistan, adding that the legitimacy and support the Taliban leaders seek from the international community will depend on their conduct.⁶²

Nevertheless, the United States has engaged with Taliban representatives on a wide range of issues relevant to U.S. national-security interests and has closely observed Taliban actions in a number of areas.⁶³ According to State, policy priorities include:⁶⁴

- 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 uphold 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, Ghani administration-affiliated officials, and individuals who were formerly affiliated with the U.S. government, U.S. military, and U.S. NGOs or media institutions

In late June, U.S. officials and the Taliban met in Doha to discuss earthquake relief, the preservation of Afghan central bank assets held in the United States, and women’s rights.⁶⁵ Following the Taliban decision on March 23 to block girls’ access to secondary education, U.S. officials cancelled several meetings with Taliban representatives, calling the decision “a potential turning point in our engagement.”⁶⁶ In early April 2022, representatives of the European Union, France, Germany, Italy, Norway, the United Kingdom, and the United States met in Brussels to discuss the situation in Afghanistan and condemned the Taliban’s decision related to girls’ secondary education, as well as other violations of human and civil rights. They reaffirmed their support for continued engagement and for providing humanitarian aid to

the Afghan people, and stressed that “progress towards normalized relations between the Taliban and the international community will depend mostly on the Taliban’s actions and their delivery on commitments and obligations to the Afghan people and to the international community.”⁶⁷

A May 12 statement by the Group of Seven (G7) nations further asserted, “With these moves, the Taliban are further isolating themselves from the international community” and expressed the countries’ “strongest opposition and deplore the increasing restrictions imposed on the rights and freedoms of women and girls in Afghanistan by the Taliban.”⁶⁸

Following “energetic and focused diplomacy” with U.S. allies, regional partners, and Muslim majority countries and organizations immediately following the decision, U.S. officials conveyed to senior Taliban representatives the “unified international opposition to ongoing and expanding restrictions on women and girls’ rights and roles in society.” After a late May 2022 meeting with Taliban Foreign Minister Amir Khan Muttaqi, U.S. Special Representative on Afghanistan Thomas West said, “Girls must be back in school, [and] women free to move and work without restrictions for progress to normalized relations.”⁶⁹

TALIBAN SECURITY FORCES AND ANDSF EQUIPMENT

Taliban Army Strength Increasing

According to the UN, the Taliban Ministry of Defense announced on May 15 that 130,000 personnel were recruited for a new national army, organized into eight regional corps, plus a central corps in Kabul.⁷⁰ This reported current strength is 50,000 personnel more than reported by the Taliban in mid-January, and only 20,000 members short of the 150,000-member target strength the



Kabul graduation ceremony of 550 members of the Taliban’s defense support and security department. (Taliban regime photo)



A Taliban UH-60 helicopter in earthquake-affected Gayan District, Paktika Province in late June. (AFP photo by Ahmad Sahel Arman)

Taliban reported at that time. That target strength would approach the 182,071 reported strength of the former Afghan National Army in spring 2021.⁷¹ The Taliban continue to announce graduations of hundreds of army personnel from training centers in the country.⁷² According to DIA Director Berrier, as of November 2021, “Taliban fighters were using weapons, vehicles, and equipment left by former ANDSF units, including UH-60 and Mi-17 helicopters, and have demonstrated the capability to conduct ground operations and move troops with their very nascent air force capabilities.”⁷³

Most of these army personnel appear to be new recruits, since the majority of security personnel from the ANDSF have been dismissed or fled. According to the UN, some technical and specialized military personnel remain from the former Afghan army, but nearly all women have been dismissed, except for those needed for specialized service at detention facilities or for female body searches.⁷⁴ According to Taliban Defense Ministry Spokesman Inayatullah Khwarazami, female employees of the former Afghan Ministry of Defense are still working and being paid, but are working in areas such as ministry health care.⁷⁵

The DIA, based on open-source reporting, continues to report that some ANDSF and civilians have joined Taliban security forces at lower levels, likely for personal gain.⁷⁶ State concurred with this assessment, noting that “some former ANDSF, often of lower ranks, have gone to work for the Taliban for economic reasons.”⁷⁷ Both DIA and State also said that other former ANDSF personnel have joined in limited numbers 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 provinces, and to a lesser extent the Afghanistan Freedom Front (AFF).⁷⁸ State said that it is unaware of any significant outflows of former ANDSF personnel to neighboring countries recently, in contrast to the personnel who fled during the summer and fall of 2021.⁷⁹

Taliban Trying to Rebuild Air Force

The Taliban are attempting to reconstitute an air force from former Afghan Air Force (AAF) aircraft and personnel remaining in Afghanistan. As of August 15, 2021, the date of the Ghani administration's collapse, 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).⁸⁰

According to DIA information based on open-source reporting, the Taliban claim to have 33 pilots and continue to encourage former AAF pilots to join its nascent air force. The pilots working for the Taliban reportedly need jobs and say the Taliban are the most reliable employer in Afghanistan. The pilots also said that they have not been threatened by the Taliban.⁸¹

ANDSF Equipment Remaining in Afghanistan

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.⁸²

According to DOD, \$18.6 billion worth of ANDSF equipment was procured through the Afghan Security Forces Fund (ASFF) from 2005 until August 2021 and much of that equipment was destroyed during combat operations. DOD estimates that \$7.12 billion worth of ANDSF equipment

Collapse of the Afghan National Defense and Security Forces: An Assessment of the Factors That Led to Its Demise

In response to directives from the House Armed Services Committee and House Committee on Oversight and Reform and its Subcommittee on National Security, SIGAR issued *Collapse of the Afghan National Defense and Security Forces* as an interim report in May. The objectives of this evaluation were to (1) determine the factors that contributed to the ANDSF's collapse; (2) assess any underlying factors over the 20-year security sector assistance mission that contributed to the underdevelopment of important ANDSF capabilities and readiness; and (3) account for all U.S.-provided ANDSF equipment and U.S.-trained personnel, where possible. SIGAR plans to issue a final report in fall 2022, which will include an assessment of the relative successes and failures of the U.S. mission to reconstruct the ANDSF.

SIGAR found six factors that accelerated the ANDSF's collapse in August 2021. The single most important near-term factor in the ANDSF's collapse was the U.S. decision to withdraw the U.S. military and contractors from Afghanistan as called for in the February 2020 U.S.-Taliban agreement, signed under the Trump Administration and confirmed by President Biden in an April 2021 address to the nation. Many Afghans thought the U.S.-Taliban agreement was an act of bad faith and a signal that the U.S. was handing over Afghanistan to the enemy as it rushed to exit the country; its immediate effect was a dramatic loss in ANDSF morale. Other factors contributing to the ANDSF's collapse included the change in the U.S. military's level of support to the ANDSF, the ANDSF never achieving self-sustainment, Afghan President Ashraf Ghani frequently changing ANDSF leaders and appointing loyalists, the Afghan government's failing to take responsibility for Afghan security through an implementation of a national security strategy, and the Taliban's military campaign effectively exploiting ANDSF weaknesses. These six intertwined factors worked together, ending with the ANDSF's collapse.

Source: SIGAR, *Collapse of the Afghan National Defense and Security Forces: An Assessment of the Factors That Led to its Demise* 22-22-IP, 5/2022, pp. 1, 6.



Taliban stand guard in front of a Sikh temple attacked in Kabul on June 18. (AFP photo by Sahel Arman)

remained in Afghanistan in varying states of repair when U.S. forces withdrew in August 2021. DOD said the ANDSF abandoned their locations and left much of their major pieces of equipment, such as Humvees and aircraft, in a nonoperational condition.⁸³

ONGOING SECURITY EFFORTS IN AFGHANISTAN

Taliban Security Operations Continue to Target IS-K

According to DIA and State, based on open-source reporting, IS-K continues to attack minority populations in Afghanistan, including members of Sufi religious orders and Shi'a communities.⁸⁴

This quarter, IS-K claimed responsibility for multiple attacks, including an April 21 attack on a mosque in Mazar-e Sharif, an April 29 attack on a mosque in Kabul, the May 25 bombings of three minivans in Mazar-e Sharif, and a June 18 attack on a Sikh temple in Kabul.⁸⁵ In October 2021, the Taliban announced that they would be responsible for security at Shi'a mosques and other holy sites. Despite some harassment by the Taliban, one Hazara leader emphasized that IS-K is their main fear. Meanwhile, IS-K has also targeted critical infrastructure; at least four electrical pylons were destroyed in separate attacks in Kunduz and Samangan Provinces during April and May.⁸⁶ State added that IS-K tends to focus on "soft," or lightly defended targets, including public transport vans.⁸⁷

DIA assessed that these attacks were intended to destabilize the Taliban and increase IS-K's recruiting profile. DIA also said that deteriorating



Taliban intelligence agents in Nimruz Province display confiscated equipment. (Taliban regime photo)

economic conditions have increased the Afghan population’s vulnerability to IS-K influence and recruitment.⁸⁸ State said it is “difficult to assess the degree to which economic factors independently influence [IS-K] or other militant operations,” adding, while economic desperation could compel vulnerable Afghans to join these groups, “terrorists are not motivated primarily by financial considerations.” State continued, saying that if the Taliban are distracted or otherwise hampered by Afghanistan’s economic difficulties, it could limit their ability to act against IS-K and other groups.⁸⁹

State said the Taliban have publicly stated they are acting to counter IS-K through arrests and dismantling support networks.⁹⁰ According to DIA, the Taliban security forces continue to conduct operations against IS-K and claim to have disrupted IS-K planning. In mid-April, the Taliban again increased counterterrorism operations by establishing checkpoints and conducting house-to-house searches. These efforts follow a pattern of larger-scale Taliban cordon-and-search operations that reportedly began in mid-February 2022.⁹¹ DIA said that the Taliban are unlikely to be able to prevent all IS-K plots or completely eradicate the group. In response to an April 21 bombing at a Shi’a mosque in Mazar-e Sharif, the Taliban reportedly arrested, tried, and executed an unknown number of IS-K members.⁹²

More information on Taliban security operations and IS-K activities appears in the Classified Supplement to this report.

Internal Security and Protests

According to DIA Director Berrier, the Taliban is using travel and residency restrictions that are mostly enforced by its internal security apparatus, the General Directorate of Intelligence (GDI), to contain the movement of militants from other groups.⁹³ These efforts appear to be working against some groups, such as TTP and al-Qaeda. According to Berrier, “Al Qaeda has had some problems with reconstituting leadership, and to a degree I think the Taliban have held to their word about not allowing al-Qaeda to rejuvenate so far.”⁹⁴

Nonetheless, the same institutions monitoring militants are also enforcing new laws that criminalize some civic activities that had previously been permissible. DIA said in late April 2022 that the Taliban reinstated a mandate for head-to-toe covering for women; Taliban Amir Haibatullah Akhundzada said families could face punishment if they failed to comply. These same restrictions were imposed on women journalists. Then in early June, the Taliban allegedly detained several journalists, including those covering women’s protests.⁹⁵ (See page 5 for more information on Taliban decrees concerning women and girls.) According to the UN, the Taliban have increasingly restricted freedoms of assembly, opinion, and expression, while quelling dissent. The GDI reportedly conducts arbitrary arrests, creating a “chilling effect on freedom of media and civic space.”⁹⁶

Taliban Crack Down on Press Freedom, Detain and Threaten Australian Journalist

Lynne O’Donnell, a Foreign Policy columnist, returned to Kabul almost one year after the United States left. While there, O’Donnell, former Kabul bureau chief for the Associated Press and Agence France-Presse, was detained by Taliban intelligence agents. They forced her to issue two tweets and record a video apologizing for 2021 and 2022 articles she wrote about life under Taliban rule.

One tweet—dictated by the Taliban, deleted, and rewritten—read, “I apologize for 3 or 4 reports written by me accusing the present authorities of forcefully marrying teenage girls and using teenage girls as sexual slaves by Taliban commanders. This was a premeditated attempt at character assassination and an affront to Afghan culture.” The other said, “These stories were written without any solid proof or basis, and without any effort to verify instances through on-site investigation or face-to-face meetings with alleged victims.”

After she submitted to their demands, O’Donnell said the Taliban told her, “You are now free to stay. You can go anywhere in the country—we will help you.” Instead, she left and later wrote “I can never go back.” One day later, O’Donnell posted, “Tweet an apology or go to jail, said #Taliban intelligence. Whatever it takes. They dictated. I tweeted. They didn’t like it. Deleted, edited, re-tweeted. Made video of me saying I wasn’t coerced. Re-did that too.”

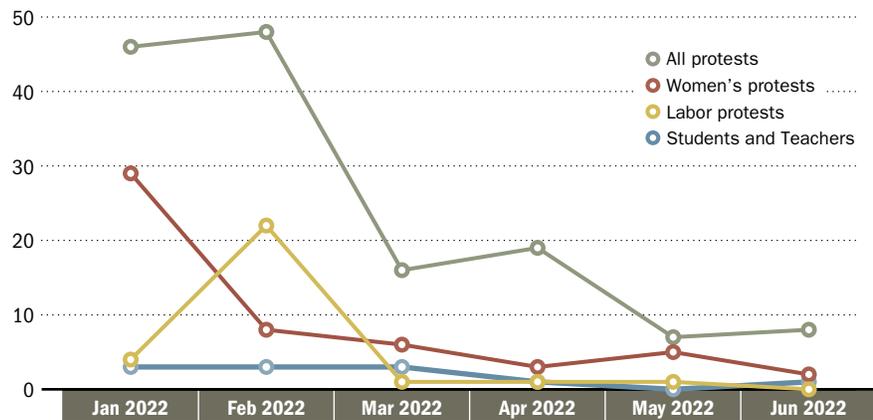
Source: Foreign Policy, “The Taliban Detained Me for Doing My Job. I Can Never Go Back,” 7/20/2022, <https://foreignpolicy.com/2022/07/20/taliban-afghanistan-media-crackdown-journalism-detained/>; Lynne O’Donnell via Twitter (@lynnekodonnell), 7/19/2022, <https://twitter.com/lynnekodonnell/status/1549397516210298883?s=21&t=Tq4uFQg3gFkPYXit7IObDw>, <https://twitter.com/lynnekodonnell/status/154939751887372036>, and 7/20/2022, <https://twitter.com/lynnekodonnell/status/1549707743946235904?s=21&t=NY458KrNfiXO9SNvalGgUA>; New York Times, “Reporter Says Taliban Forced Her to Publicly Retract Accurate Articles,” 7/20/2022, <https://www.nytimes.com/2022/07/20/business/media/taliban-reporterlynne-odonnell.html>

SIGAR Assessing Risks to Afghan Media

As part of its Congressionally directed assessments of the causes and repercussion of the Taliban takeover, SIGAR is performing fieldwork to evaluate the status of, and potential risks to, the Afghan people and civil society organizations, including Afghan journalists, resulting from the Taliban's return to power. The assessment's scope covers February 2020—the start of a signed commitment between the U.S. government and the Taliban—to the present. SIGAR has primarily conducted interviews with Afghans identified as facing risks across five sectors: women and girls, journalists, educational institutions, health-care operations, and nongovernmental institutions.

FIGURE S.1

PROTEST INCIDENTS BY TYPE, JANUARY-JUNE 2022



Source: ACLED, "Armed Conflict Location & Event Data Project (ACLED)," www.acleddata.com, accessed 7/7/2022; SIGAR analysis of ACLED data, 7/2022.

Taliban efforts to restrict certain civic freedoms coincide with a decline in protests. As seen in Figure S.1 above, protests this quarter continued a downward trend after reaching a high point in February. Since January, women's protests have accounted for 37% of all protests, followed by labor (20%), and students and teachers (8%).⁹⁷



Weapons, ammunition, and other military equipment seized by Taliban intelligence in Sar-e Pul Province. (Taliban regime photo)

Local Reprisals, Revenge, and the Commission of Purification

DIA continues to report that Taliban leadership is unlikely to have been targeting former ANDSF personnel, although there has been "localized small-scale reprisal killings, violence, and intimidation against former ANDSF and Afghan government employees."⁹⁸

According to DIA, the Taliban's Commission of Purification was established to remove Taliban members who have violated the rights of others or committed ethnic, religious, and personal-animosity crimes. In February, the Taliban chief inspector of defense and chairman of the Commission of Purification claimed the commission had identified and expelled 4,350 members from the Taliban. The commission is also responsible for returning items confiscated during Taliban security operations to their owners after issuing licenses for the objects.⁹⁹ DIA said "weapons, ammunition, and vehicles were confiscated during security operations and can be reclaimed by calling numbers publicized by the Taliban regime, with an issued license."¹⁰⁰

U.S. SUPPORT FOR GOVERNANCE AND THE FORMER AFGHAN NATIONAL DEFENSE AND SECURITY FORCES

Governance Support

As of June 30, 2022, the United States had provided nearly \$36.1 billion to support governance and development in Afghanistan. Most of this funding, almost \$21.3 billion, was appropriated to the Economic Support Fund (ESF) administered by the State Department (State) and the U.S. Agency for International Development (USAID).¹⁰¹

During August and September 2021, the U.S. government reviewed all non-humanitarian assistance programs in Afghanistan. After the review, State and USAID paused the majority of development-assistance programs to assess the situation, 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 protection more broadly.¹⁰²

State said that all U.S. assistance continues to be directed through UN agencies and implementing partners on the ground in Afghanistan, as opposed to being disbursed by U.S. agencies or paid directly to the Taliban regime. Implementing partners are required to protect against diversion, fraud, waste, and abuse, including diversion to the Taliban and the Haqqani Network. These partners have taken steps to ensure funds reach the beneficiaries through a network of private, licensed financial sector providers including banks, money service providers, and mobile money operators.¹⁰³ If implementing partners suspect that funds are being diverted, abused, or otherwise used fraudulently, they are required to report the activity. Partners must also submit regular financial reports to respective program offices to verify where and how funds are spent.¹⁰⁴

Security Support to Former ANDSF

The ANDSF have dissolved and U.S. funding obligations for them have ceased, but disbursements will continue, as necessary, to contract implementers until all program contracts are reconciled.¹⁰⁵ The United States had appropriated \$88.8 billion to help the Islamic Republic of Afghanistan provide security in Afghanistan, as of June 30, 2022. This accounts for 60.8% of all U.S. reconstruction funding disbursements for Afghanistan since fiscal year (FY) 2002.

DSCMO-A Ends, ASFF Contract Closeouts Transferred to Other Entities

According to DOD, the Defense Security Cooperation Management Office-Afghanistan (DSCMO-A) was disestablished on June 1, 2022. DSCMO-A

SIGAR AUDIT

A SIGAR audit report issued this quarter focused on the extent to which DOD, from FY 2019 through May 2021, provided accountability and oversight of the funds DOD provided to the Afghan government to pay the salaries of Ministry of Defense (MOD) personnel. SIGAR found that DOD spent approximately \$232 million on questionable salaries for MOD personnel that were calculated outside of the U.S.-funded Afghan Personnel and Pay System, paid to suspicious units or non-existent object codes, or never delivered to the accounts of MOD personnel.

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

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

had been headquartered in Qatar at Al Udeid airbase and had assumed responsibility of ASFF funds and overall contract management following the disestablishment of the Combined Security Transition Command-Afghanistan (CSTC-A). After DSCMO-A closed on June 1, 2022, those ASFF contracts that had been obligated by the Defense Security Cooperation Agency (DSCA), by CSTC-A, or by DSCMO-A were transferred to DSCA, U.S. Army Central Command (ARCENT), or to the U.S. military departments to administer the final disposition of efforts and service contracts in Afghanistan.¹⁰⁶

According to DOD, ARCENT has not been subject to any unusual litigation or other unforeseen issues as it works with the contract commands to close 42 remaining ASFF-funded contracts for which CSTC-A or DSCMO-A had obligated funds. Similarly, DSCA reported no issues with closing ASFF-funded pseudo-**Foreign Military Sales** (FMS) cases.¹⁰⁷

DOD said that Department of the Army organizations are closing 43 ASFF-funded contracts (contracts that included aircraft procurement, aviation contract logistics support, ammunition, and ANDSF training), and that the U.S. Army Corps of Engineers (USACE) reported that nine ASFF-funded projects and three NATO ANA Trust Fund (ANA-TF) projects are now “physically and fiscally complete.” USACE continues to close an additional 12 ASFF and ANA-TF projects.¹⁰⁸

As seen in Table S.1 on the next page, cases obligated by DSCMO-A or CSTC-A as non-FMS cases or as military interdepartmental purchase requests (MIPRs) have a total remaining value of \$192.4 million. Pseudo-FMS cases are being managed by the Department of the Army and the Department of the Air Force with a total remaining value of \$424.6 million.¹⁰⁹

State Department Details Deteriorating Human Rights in Afghanistan

In April 2022, State’s Bureau of Democracy, Human Rights, and Labor released the 2021 *Country Reports on Human Rights Practices*, detailing a wide range of credible reports of human rights abuses in Afghanistan both before and after the Taliban takeover. These include: targeted killings and forced disappearances, arbitrary arrests, serious restrictions on free expression and the media by the Taliban, restrictions on movement and the right to leave the country, restrictions on and harassment of NGOs and human rights organizations, trafficking in persons, and restrictions on women’s rights such as the right to work and to access educational institutions.¹¹⁰

In early June 2022, State’s Office of International Religious Freedom also released its 2021 *International Religious Freedom Report* (IRF), which highlights the Taliban’s ongoing restrictions of religious freedom

SECURITY AND GOVERNANCE

TABLE S.1

SUMMARY STATUS OF ASFF OBLIGATED CONTRACTS				
	Cumulative Obligations	Cumulative Expenditures	Unliquidated Obligation (ULO)^a	ULO as of:
Defense Security Cooperation Management Office-Afghanistan Obligations				
Contracts	\$300,044,317	\$178,661,550	\$121,382,767	6/2/2022
Noncontract MIPRs ^b	182,781,348	111,786,781	70,994,567	6/2/2022
Department of the Air Force Obligated Contracts				
A-29	\$1,054,783,000	\$989,383,000	\$65,399,000	5/16/2022
C-130	153,230,000	103,440,000	49,788,000	5/24/2022
PC-12	44,260,000	16,416,000	32,252,000	3/23/2022
C-208	120,903,024	115,620,239	5,273,857	5/24/2022
GBU-58		All Closed		5/23/2022
Munitions	29,213,000	4,947	24,617	5/23/2022
Department of the Army Obligated Contracts				
ASFF	\$1,079,397,027	\$946,855,135	\$132,642,270	5/27/2022
UH-60	464,200,789	433,854,921	30,369,617	5/27/2022
ASFF ammunition	53,216,456	26,424,631	Not Reported	Not Reported
PEO STRI (simulation, training, and instrumentation)	545,358,000	436,483,000	108,845,000	5/27/2022

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

^b Military Interdepartmental Purchase Requests.

Source: DOD, response to SIGAR data call, 6/15/2022; DOD, "DOD Dictionary of Military and Associated Terms," 11/2021, p. 295.

and persecution of the country's religious minorities. According to State's IRF report, the Taliban have:¹¹¹

- detained members of the Ahmadiyya Muslim community in Kabul, abusing them and falsely accusing them of belonging to IS-K; 10 were released by the end of 2021 reportedly on the condition that they "repent" their Ahmadi beliefs and attend a Taliban-led madrassa. Eighteen Ahmadis remained in detention during the reporting period.
- expelled Shi'a Hazara from their homes in several provinces partly for the purpose of redistributing their land to Taliban supporters
- placed restrictions on businesses owned by individuals from religious minority groups, including the hours of operation and the type of merchandise they can sell

Members of religious minority communities, including Sikhs, Hindus, Christians, and Shi'a Hazara, have expressed fears over their safety, with Christians reporting threats from the Taliban and some Sikhs reporting harassment by Taliban members at their *gurdwara* (site for meeting and worship) in Kabul. However, a leader of the Shi'a Hazara community said their primary concern was violent attacks by IS-K, not the Taliban. State

reports that the Taliban have conducted outreach to religious minorities and in some instances increased security within their communities.¹¹²

U.S. Treasury's General License Authorizations

The U.S. Treasury Department's General License (GL) 20 authorizes, to the extent required, virtually all transactions involving Afghanistan and its governing institutions that would otherwise be prohibited by U.S. sanctions, excluding financial transfers to the Taliban, Haqqani Network, and other sanctioned entities, and 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.

Previously, the U.S. Treasury Department's Office of Foreign Assets Control (OFAC) issued three GLs (17, 18, and 19) that broadened the types of activities now authorized, that would otherwise have triggered sanctions, to help improve the flow of humanitarian aid and other critical support to Afghanistan. These GLs allow for transactions and activities involving the Taliban and members of the Haqqani Network so long as the transactions are for the official business of the U.S. government or certain international organizations, or for NGOs working on certain humanitarian projects and other projects related to civil society development or environmental projects that provide critical support to Afghans.

Source: State, response to SIGAR vetting, 7/12/2022.

Remaining Women's Advancement Program Continues Activities

USAID informed SIGAR that the Women's Scholarship Endowment (WSE) continues to support female access to higher education following the resumption of program activities after Treasury's Office of Foreign Assets Control (OFAC) issued general licenses in December 2021.¹¹³ This quarter, WSE facilitated the re-registration of 119 students to resume their studies with institutions of higher education in Afghanistan. WSE also received over 3,000 scholarship applications and will award 80 scholarships to female students to begin their studies in September 2022. However, due to the reduced capacity of some universities, USAID said a few students had to change courses either because fewer students registered for the course, or the university did not have female staff available to teach a course for female students. WSE staff communicated their concern that limited resources for private institutions to hire female teachers and sustain operations pose a major implementation risk.¹¹⁴

As of July 10, 2022, USAID has obligated \$50 million and disbursed \$50 million for the WSE program.¹¹⁵

USAID DEMOCRACY AND GOVERNANCE PROGRAMS RESUME

Following the resumption of project activities under OFAC licenses authorizing the delivery of assistance in Afghanistan, USAID's Conflict Mitigation Assistance for Civilians (COMAC) and Supporting Transformation for Afghanistan's Recovery (STAR) programs have faced several challenges associated with Taliban governing practices.¹¹⁶

Conflict Mitigation Assistance for Civilians

COMAC is a five-year, \$40 million, nationwide program that began in 2018. 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, 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.¹¹⁷

In February and March 2022, according to COMAC's most recent quarterly report (January through March 2022), Taliban representatives pressed COMAC's implementing partner to sign a memorandum of understanding

(MOU) with the Ministry of Martyrs and Disabled Affairs (MoMDA) in order to continue distribution of assistance within their compounds. Under guidance from USAID, the implementing partner did not execute such a MOU and, on March 16, Taliban representatives notified COMAC staff to leave their office in the MoMDA compound.¹¹⁸

In late February, the MoMDA in Kabul and Directorate of Economy in Herat seized COMAC equipment, including personal protective equipment.¹¹⁹ MoMDA representatives also expressed their dissatisfaction and frustration with COMAC's beneficiary criteria and reluctance to simply provide benefits to beneficiaries identified by MoMDA.¹²⁰

Given Taliban restrictions on women working within offices, including requirements for segregated workspaces, COMAC's implementing partner also reported that it has created separate workspace to accommodate their female staff continuing to work, and developed a stipend for female staff members' male escorts, or *mahrams*. COMAC reported in early July that its female staff are now able to work in the Kabul office, despite some earlier resistance from the Taliban Ministry of Interior.¹²¹ In mid-January 2022, COMAC temporarily halted project activities in Badghis Province due to local Taliban representatives restricting the activities of female employees and threatening them with violence for noncompliance; other NGOs operating in the province similarly halted their activities there.¹²²

Apart from managerial and staffing disputes with the Taliban, COMAC's implementing partner announced during the most recent reporting period of January through March 2022 that IA distribution was increasing following a "notable drop" during the previous two quarters. The implementer attributed the increase primarily to improving security conditions, the resumption of project activities, access to the offices, and restarting field activities.¹²³ COMAC also reported a "sharp increase" in the distribution of assistance packages due to staff efforts to address backlogged TA cases that had accumulated during the suspension of program activities.¹²⁴

COMAC staff has continued to engage with Taliban representatives at both the national and sub-national levels, with 83 coordination meetings as of April 2022. These meetings were intended to share details of project activities, coordinate activities with Taliban-controlled institutions, request Taliban support, and ensure COMAC staff's safety and security. During the previous quarter, COMAC received official letters from provincial police in Kunduz and Faryab providing assurances for the safety of their field teams, with COMAC following up with police in Balkh, Baghlan, Badakhshan, Jowzjan, Sar-e Pul, and Samangan to obtain similar letters. However, the Minister of Interior in Kabul has resisted providing COMAC with any formal letter guaranteeing staff safety.¹²⁵

As of July 10, 2022, USAID had obligated \$40 million and disbursed \$35.9 million for the COMAC program.¹²⁶

SECURITY AND GOVERNANCE

TABLE S.2

USAID REMAINING DEMOCRACY AND GOVERNANCE PROGRAMS				
Project Title	Start Date	End Date	Total Estimated Cost	Cumulative Disbursements, as of 7/6/2022
Conflict Mitigation Assistance for Civilians (COMAC)	3/12/2018	3/11/2023	\$49,999,873	\$35,936,156
Supporting Transformation for Afghanistan's Recovery (STAR)	2/18/2021	2/17/2023	19,997,965	4,520,504
Strengthening Peace Building, Conflict Resolution, and Governance in Afghanistan	7/1/2015	3/31/2023	16,047,117	14,791,244
Survey of the Afghan People	10/11/2012	10/10/2022	7,694,206	6,225,021
Total			\$93,739,161	\$61,472,924

Source: USAID, response to SIGAR data call, 7/9/2022.

Supporting Transformation for Afghanistan's Recovery

USAID said that on June 30, Mercy Corps coordinated with the Taliban Directorate of Economy and convinced it to issue an agreement letter for all STAR project activities, including permission to proceed without a memorandum of understanding (MOU). The issued letter directs all Taliban sectorial departments to agree and support the implementation of the project activities.¹²⁷ The STAR program had begun to resume some activities in late November and early December 2021.¹²⁸

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). 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, and rehabilitation or construction of critical water sanitation and hygiene infrastructure, with a particular focus on women, girls, and other vulnerable groups.¹²⁹

Earlier, STAR's implementing partners reported the project had faced several delays, especially in respect to Taliban representatives' demands for project MOUs.¹³⁰

In Herat's Adraskan District, project activities were suspended in early March when the district governor and Directorate of Economy instructed project staff to pause all activities until an MOU had been signed with national-level ministries. Local Taliban representatives in Herat also would not permit STAR activities to proceed without an MOU. In Ghor Province, project activities were suspended March 22–30 as NGOs had not signed an MOU with relevant ministries; on March 30, the provincial governor decided to allow NGO activities to resume pending another review in two months' time.¹³¹ In other areas, such as in Jowzjan Province, the Taliban requested project documentation such as budgets and work plan, but the STAR project has been able to resume activities in Jowzjan without acceding to Taliban demands.¹³²

Taliban members have also attempted to interfere in the beneficiary selection process and project implementation, pressuring STAR staff

to include specific households in project activities. STAR implementing partners reported that Taliban authorities are “not familiar with NGO procedures and policies for project implementation,” and that they tried to avoid these interventions through coordination meetings with local Taliban officials to explain beneficiary selection processes.¹³³

As of July 10, 2022, USAID has obligated \$10 million and disbursed \$4.5 million for the STAR program.¹³⁴

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 assistance, and enhance the security and safety of the Afghan people.¹³⁵ Although direct assistance to the former Afghan Directorate for Mine Action Coordination (DMAC) was canceled on September 9, 2021, remaining mine-action projects and implementing partners have continued on-the-ground mine and explosive-remnants of war (ERW) clearance activities.¹³⁶ PM/WRA is one of the few State-funded programs authorized to continue operations in Afghanistan.¹³⁷

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).¹³⁸

Since FY 2002, State has allocated \$440.7 million in weapons-destruction and 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. As of June 16, 2022, PM/WRA had released \$8 million of FY 2021 funds for Afghanistan.¹³⁹

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.¹⁴⁰

Counternarcotics

The Taliban and Opium Poppy Cultivation

According to State, open-source reporting indicates that Taliban fighters have been destroying poppy fields to enforce the Taliban’s announced ban on narcotics. In Helmand Province’s capital of Lashkar Gah, Taliban Deputy Interior Minister for Counternarcotics Mullah Abdul Haq Akhund said that those violating the ban “will be arrested and tried according to sharia laws in relevant courts.” State said it is not yet aware of any individuals being tried for violating the ban.¹⁴¹

According to the UN, the Taliban Ministry of Interior permitted a two-month grace period to enable farmers to complete the spring harvest and sell their opium gum, although heroin and synthetic drugs remain prohibited.¹⁴²

State says the biggest challenge for the Taliban's narcotics ban is that millions of impoverished Afghan laborers and farmers rely on proceeds from opium poppy cultivation to survive. This reliance grew after the Taliban took over; the Afghan economy collapsed, and most international aid ceased. The Taliban have no programs to fund the cost of alternative crops, and they have repeatedly requested assistance from the international community. The Taliban appear committed to their narcotics ban, despite the risk of losing the economic and political support of drug dealers and farmers who once paid them a narcotics tax.¹⁴³

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. SIGAR 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.

Status of the State Department's Counternarcotics Programs

The State Department's current policy prohibits direct assistance to the Taliban.¹⁴⁴ 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 2021.¹⁴⁵

According to INL, the “Taliban has not impacted the ability for alternative development partners to implement projects,” citing ongoing activities by the United Nations Development Programme and the UN Office on Drugs and Crime (UNODC), as well as drug demand reduction programs through Colombo Plan and UNODC. INL continues to fund oversight efforts such as the Afghanistan Opium Survey and its Afghan Opiate Trade Project (AOTP) through UNODC. The State Department's Bureau of International Narcotics and Law Enforcement Affairs (INL) has disbursed \$24.2 million since 2006 for Afghanistan Opium Surveys.¹⁴⁶ 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 2011.¹⁴⁷

Refugees and Internal Displacement

On March 31, 2022, the U.S. government announced nearly \$204 million in new funding to continue assistance in Afghanistan, including \$134 million from State's Bureau of Population, Refugees, and Migration (PRM). According to State PRM, this assistance will support the scaled-up humanitarian responses in Afghanistan and neighboring countries through independent humanitarian organizations, including United Nations High Commissioner for Refugees (UNHCR), International Organization for Migration (IOM), United Nations Population Fund (UNFPA), and United Nations Children Fund (UNICEF), by funding the efforts and activities outlined in both the Humanitarian Response Plan for Afghanistan and the 2022 Afghanistan Situational Regional Refugee Response Plan. This new funding will provide emergency cash, shelter, and reintegration assistance



Packages of UN relief supplies for Afghan refugees and displaced persons await distribution in Kabul. (UNHCR Afghanistan photo)

to internally displaced persons (IDPs) and returnees, protection and gender-based violence prevention services, and multisector assistance to refugee populations in Afghanistan and neighboring countries.¹⁴⁸

This quarter, State PRM continued to implement the more than \$176 million in assistance provided in FY 2021 to support Afghan refugees and IDPs. This funding includes:¹⁴⁹

- more than \$96 million to UNHCR in Afghanistan and the region for immediate assistance and long-term integration, including protection assistance, cash grants, and provisions of shelter and core relief items
- nearly \$8 million to UNFPA to respond to immediate reproductive-health and gender-based-violence needs of returnees and IDPs in Afghanistan and the region
- nearly \$8 million to IOM for direct primary health-care interventions for returnees, refugees, underserved migrant populations, and host communities in Afghanistan and the region
- more than \$19 million to NGOs and other organizations in Afghanistan and the region for health, education, livelihoods, and protection activities

Afghan Refugees

Since January 1, 2021, UNHCR reported that more than 175,000 Afghans have newly arrived within neighboring countries seeking international protection.¹⁵⁰ During the first six months of 2022, 167 Afghan refugees have returned under UNHCR's facilitated voluntary repatriation program, including 84 from Iran and 83 from Pakistan. This figure represents 24% of the 691 refugees that returned during the same period in 2021.¹⁵¹

According to State PRM, the Taliban's Ministry of Refugees and Repatriation have reached out to related ministries in Pakistan and Iran and continue to encourage Afghan refugees to return to Afghanistan. Taliban representatives have voiced support for the expansion of services for returnees. Yet, in practice, broad Taliban interference with humanitarian operations could impact the provision of support for returnees.¹⁵²



Relief supplies awaiting distribution to some 550 displaced households in Bamyan Province. (UNHCR Afghanistan photo)

In late February 2022, the Taliban announced that Afghans would not be permitted to leave the country “unless their destinations are known,” with women unable to travel abroad for education unless accompanied by a male guardian, according to media reports.¹⁵³ 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.¹⁵⁴ After U.S. and UK diplomats shared their concerns, however, a Taliban spokesperson said Afghans “who have legal documents and invitation can travel abroad,” adding that his earlier comments were directed towards Afghans departing the country without legal documents or travelling with smugglers.¹⁵⁵

According to reporting this quarter from organizations working in border provinces, the Taliban have not been interfering with Afghans trying to leave Afghanistan at border checkpoints; instead, neighboring countries have imposed restrictions that hamper movements across Afghanistan’s international borders.¹⁵⁶ Iran continues to remain inaccessible to asylum seekers, with entry being granted only to Afghan passport holders with valid Iranian visas; Iranian authorities have also increased security measures at unofficial border crossings. Similarly, Pakistan, Turkmenistan, Tajikistan, and Uzbekistan have limited entry for Afghan passport holders with valid visas.¹⁵⁷

Conflict-Induced Internal Displacement

According to State PRM, the total number of IDPs in Afghanistan is estimated at 3.5 million due to conflict across the country. UNHCR further estimates that 59% of Afghanistan’s population will need humanitarian and protection assistance during 2022, largely due to spiraling food insecurity, dangerous levels of malnutrition, eroded livelihood opportunities, as well as internal displacement and increasingly complex protection risks and needs.¹⁵⁸

SECURITY AND GOVERNANCE ENDNOTES

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- 3 Foreign Policy, “Taliban Wage War Over Coal in Northern Afghanistan,” 7/5/2022; Exovera, “Over-The-Horizon Counter Terrorism Morning News Report,” 6/26/2022, p. 21.
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- 5 ACLED, “Armed Conflict Location & Event Data Project (ACLED),” www.acleddata.com, accessed 7/7/2022; www.acled-data.com,” accessed 7/7/2022; SIGAR analysis of ACLED data, 7/2022.
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- 7 UN, “The situation in Afghanistan and its implications for international peace and security,” 6/15/2022, p. 2; State, response to SIGAR data call, 7/12/2022.
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ECONOMIC AND SOCIAL DEVELOPMENT CONTENTS

Key Issues & Events	99
Humanitarian Crisis Update	100
International Assistance to Afghanistan	105
Afghanistan's Economic Outlook	110
The Taliban's National Budget for 2022	112
Education	120
Public Health	123
Economic and Social Development Endnotes	127

ECONOMIC AND SOCIAL DEVELOPMENT



KEY ISSUES & EVENTS

The UN World Food Programme projects that 18.9 million Afghans will face acute food insecurity between June and November 2022, including 4.7 million children and pregnant and lactating women. Some 19.7 million Afghans faced acute malnutrition between March and May 2022.

On May 7, the Taliban announced more rigid restrictions requiring women to cover themselves fully in public, including their faces. Violations will now result in jail time for male heads of household.

On May 14, the Taliban released their first annual budget since taking power, outlining 231.4 billion afghani (\$2.6 billion) in expenditures and forecasting 186.7 afghani (\$2.1 billion) in domestic revenues for 2022.

On May 24, the Taliban signed an agreement with a United Arab Emirates state-run aviation company to manage ground handling and security operations at international airports in Kabul, Kandahar, and Herat.

On June 22, a 5.9-magnitude earthquake struck eastern Afghanistan, killing at least 1,000 people and injuring 3,000. Taliban supreme leader Haibatullah Akhundzada made a rare plea for international help in response efforts.

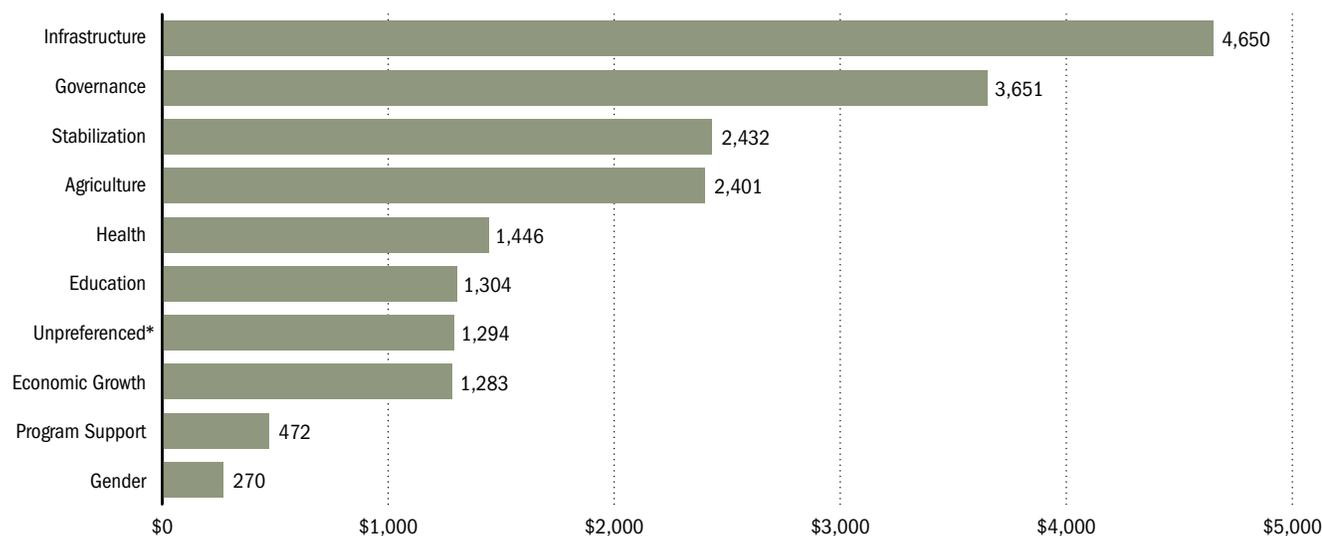
U.S. Support for Economic and Social Development

As of June 30, 2022, the United States had provided more than \$36.07 billion to support governance and economic development in Afghanistan. Most of this funding, nearly \$21.28 billion, was appropriated to the Economic Support Fund (ESF) administered by the State Department (State) and the U.S. Agency for International Development (USAID).¹

In August and September 2021, following the Taliban takeover, the U.S. government paused most assistance programs in Afghanistan and conducted an interagency review to assess the situation in the country, including implementing partners' safety and ability to operate there. 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 and girls,

FIGURE E.1

USAID DEVELOPMENT ASSISTANCE, CUMULATIVE DISBURSEMENTS, AS OF JULY 6, 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. USAID gender programs managed by the agency's Office of Gender are presented as a separate category. 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, 7/9/2022; SIGAR analysis of World Bank, ARTF, Administrator's Report on Financial Status as of January 20, 2022, 4/18/2022.

Food insecurity: Food insecurity is defined as the disruption of food intake or eating patterns due to unavailability of food and/or lack of resources to obtain food.

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.

Source: FAO, "Hunger and food insecurity," accessed 6/28/2022; <https://www.fao.org/hunger/en/> Office of Disease Prevention and Health Promotion, "Food Insecurity," accessed 6/28/2022. <https://www.healthypeople.gov/2020/topics-objectives/topic/social-determinants-health/interventions-resources/food-insecurity> 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; 2016 Apr 5, chapter 11.

and broad human rights protections. Efforts in these areas are being implemented through nongovernmental organizations (NGOs), international organizations, and other third parties, minimizing benefits to the Taliban to the extent possible.² Figure E.1 shows USAID cumulative assistance by sector.

HUMANITARIAN CRISIS UPDATE

The humanitarian crisis in Afghanistan remained dire this quarter, with the World Food Programme (WFP) estimating 92% of the population faces some level of **food insecurity** and three million children are at risk of **acute malnutrition**.³ The combination of declining incomes and increasing prices has severely deteriorated household living standards, with at least half the country's population living on less than \$1.90 a day. The UN projects that around half of Afghanistan's population will face acute food insecurity in 2022 as a deepening economic crisis compounds the impact of drought, conflict, and COVID-19.⁴

Adding to an already strained humanitarian environment, a 5.9 magnitude earthquake struck eastern Afghanistan on June 22, leveling entire villages.⁵ With at least 1,000 people dead, 3,000 injured, and 10,000 homes



House destroyed by June 22 earthquake in eastern Afghanistan. (UNDP Afghanistan photo)

destroyed, this was Afghanistan's deadliest earthquake in two decades.⁶ Homes made of stone and mud collapsed on sleeping families, leaving thousands homeless and without food or safe drinking water as the region weathers unseasonably cold temperatures. The UN has warned that such conditions could lead to a cholera outbreak. In mountainous Paktika Province, the epicenter of the earthquake, relief workers have only limited access to remote communities in need of food, medical aid, blankets, and shelter. Hospitals already struggling to address the hunger crisis have received a huge influx of patients injured in the earthquake.⁷

Taliban supreme leader Haibatullah Akhundzada has made a rare plea for international help in responding to this emergency. Taliban spokesperson Bilal Karimi said that "all aid agencies are urged to send their teams to the area immediately so that further catastrophe can be prevented." UN agencies have so far allocated \$15 million to support crisis response efforts. The UN High Commissioner for Refugees (UNHCR) has deployed staff to assist in search and rescue operations and UN Children's Fund (UNICEF) reports dispatching mobile health and nutrition teams to provide first aid and supplies to those in need. The World Health Organization (WHO) is also on the ground supporting health facilities and delivering surgical kits, medical supplies, and equipment.⁸

In a statement released on June 22, U.S. National Security Advisor Jake Sullivan said that "President Biden is monitoring developments and has directed USAID and other federal government partners to assess U.S. response options to help those most affected." On June 28, Secretary of State Antony Blinken announced that the United States would provide \$55 million in immediate disaster-relief assistance through USAID. This will include critical relief items such as shelter materials; pots for cooking; jerry cans to collect and store water; blankets; solar lamps; clothes and other



UN aid distribution center providing food and other supplies to communities affected by the June 22 earthquake. (UNDP Afghanistan photo)

household items; as well as assistance to provide for water, sanitation, and hygiene supplies to prevent waterborne diseases.⁹

New IPC Report Details Ongoing Hunger Crisis

The most recent Integrated Food Security Phase Classification (IPC) study found that nearly 19.7 million Afghans experienced high levels of acute food insecurity—food insecurity at the **Crisis, Emergency, or Catastrophe (famine)** levels—from March to May 2022, requiring urgent action to save their lives, reduce food gaps, and protect their livelihoods.¹⁰ Table E.1 on page 103 provides more details on how the IPC classifies levels of food insecurity.

This figure represents a nearly 14% decrease compared to the 22.8 million people projected to face acute food insecurity in the IPC’s November 2021 report. The IPC study attributes this lower figure to the scale-up in humanitarian food assistance (HFA) in recent months, rather than to any improvements to the underlying drivers of food insecurity in Afghanistan. Moreover, the report notes that the large-scale increase in beneficiaries reached in recent months produced only nominal improvements in food security, indicating that food security conditions continued to deteriorate as relief agencies worked to scale up food assistance. Strong social networks and community support in Afghanistan also resulted in beneficiaries sharing food assistance, which may have further diluted the expected impact.¹¹

UN agencies have been at the forefront of providing humanitarian food assistance. WFP planned to reach 10 million people with food, nutrition, and resilience support in June, and a cumulative total of 23 million in 2022.¹² UNICEF and its implementing partners reported providing lifesaving nutrition treatment to over 45,000 children in May 2022 alone.¹³

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

Source: Integrated Food Security Phase Classification, “Famine Facts,” accessed 3/31/2022.

TABLE E.1

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

* Some households can be in Catastrophe (IPC Phase 5) even if areas are not classified as Famine (IPC Phase 5). In order for an area to be classified Famine, at least 20% of households should be in IPC Phase 5.

Source: FAO and WFP, Hunger Hotspots FAO-WFP early warnings on acute food insecurity – June to September 2022 Outlook, 6/6/2022, p. 7.

However, the IPC report also describes catastrophe/famine conditions impacting 20,000 people in Ghor Province, due to limited humanitarian access from March to May. Arid and mountainous Ghor is one of the most remote, chronically food insecure, and vulnerable provinces in Afghanistan. Due to access challenges, no assistance reached its Charsada and Passaband Districts until the end of March. Households in such conditions face an “extreme lack of food even after the full employment of coping strategies” and “starvation, death, destitution and extremely critical acute malnutrition levels.” This is the first time the IPC has reported catastrophic conditions in Afghanistan since it began work there in 2011.¹⁴

“This is one of the worst humanitarian crises I have seen in Afghanistan in more than 30 years as a humanitarian aid worker,” said Dr. Mohammad Nabi Burhan, Secretary General of the Afghan Red Crescent Society. He added, “It is particularly worrying for Afghans in rural and remote areas, where some of the country’s poorest communities face widespread destitution and very high levels of malnutrition after their crops failed or livestock perished.”¹⁵

From June to November 2022, the IPC report projects that 18.9 million Afghans will continue to face potentially life-threatening levels of hunger—nearly six million of whom will face near-famine conditions. According to the FAO, this represents a nearly 60% increase in food insecurity compared to the same period in 2021.¹⁶ UNICEF further estimates that 1.1 million severely malnourished children will be at risk of death without emergency treatment this year.¹⁷

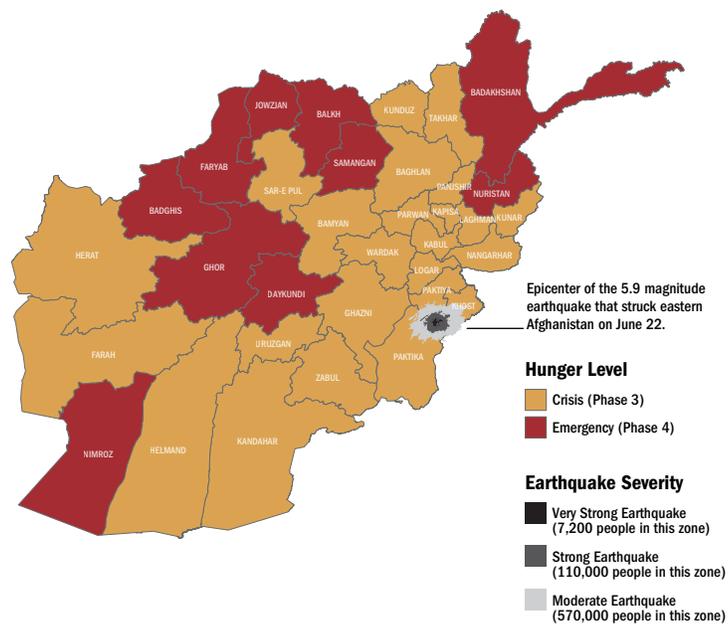
The spring season traditionally would have brought relief from food shortages. However, with Afghanistan in the grips of the worst drought in three decades, below-average rainfall in 2022 is expected to worsen drought conditions, and prevent the spring harvest from improving food security for vulnerable families.¹⁸ The situation is further exacerbated by continuing economic decline, spiraling levels of poverty, and mounting food prices.¹⁹ See Figure E.2 for a presentation of hunger levels in each Afghan province.

Even with the massive scale-up in humanitarian food assistance (reaching 38% of Afghanistan’s population) during the first half of 2022, nearly 20 million people, representing half the country’s population, were still experiencing high and critical levels of acute food insecurity.²⁰ As described in the IPC report:

The improvements observed when comparing results in the IPC timeline (22.8M, 19.7M, 18.9M food insecure in the last three analyses periods) are far from indicating a positive trend of food insecurity. Not only is the decrease of people in IPC Phase 3 (Crisis) or above are relatively low compared to the massive HFA scale up reminiscent of the underlying vulnerabilities experienced by Afghan families; such a decrease was only possible thanks to the prominent scale up of HFA in the current period—as the overall deteriorating conditions outrank these efforts.²¹

FIGURE E.2

HUNGER LEVELS IN AFGHANISTAN BY PROVINCE, AS OF JUNE 2022



Source: WFP, Afghanistan Emergency Dashboard - May 2022, 6/13/2022; BBC News, "Afghanistan quake: Many children feared dead in disaster," 6/23/2022.

From June to November 2022, humanitarian food assistance is expected to decrease from reaching 38% of the population to only 8% due to lack of funding.²² WFP reports a funding shortfall of \$1.2 billion for operations to distribute food to all 23 million Afghans in need this year.²³ Currently, \$2.4 billion of the UN's \$4.4 billion 2022 Humanitarian Response Plan for Afghanistan has been pledged by the international community, but only \$601 million is confirmed.²⁴ See SIGAR's April 2022 *Quarterly Report to the United States Congress* for more information about the UN's Humanitarian Response Plan.

INTERNATIONAL ASSISTANCE TO AFGHANISTAN

Aid Continues to Flow

The United States remains the single largest donor of aid in Afghanistan, having provided \$774 million in contributions since August 2021, including \$55 million provided in response to the June 22 earthquake.²⁵

Assistance from State and USAID has been flowing directly through independent aid organizations to 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.²⁶ State told SIGAR,

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.²⁷

According to State, humanitarian organizations report that the Treasury Department's latest general license (GL20) has improved their ability to send money to Afghanistan and has allowed for international assistance that otherwise may not have been possible.²⁸ Issued on February 25, GL20 expanded authorizations for U.S. commercial and financial transactions in Afghanistan, including with its governing institutions such as the ministries, central bank, and power utilities. 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.²⁹



U.S. Special Representative for Afghanistan, Thomas West (far right) meets with Dr. Abdullah Abdullah (far left) on May 25, 2022. (U.S. Spec. Rep. Thomas West photo)

USAID described several major obstacles that continue to impede the provision of aid in Afghanistan since the Taliban takeover. Hundreds of thousands of qualified Afghans—government officials, professionals, aid workers, intelligentsia, businesspeople, technocrats, and others—have fled the country. Some aid organizations have relocated all or most of their staff to other countries, and many organizations have left completely. Others are not yet sure how to work under the Taliban regime, since the group has not made clear how it will deal with aid groups helping Afghans with health care, education, agriculture, and poverty alleviation. USAID reports, “the world community pledged more than \$1 billion in humanitarian aid to Afghanistan but delivering assistance to the most vulnerable people will require negotiations with the Taliban-led government, which has still not been internationally recognized.”³⁰

According to State, humanitarian partners have also noted a recent increase in Taliban interference and restrictions, but still prefer to negotiate directly with the Taliban to maintain operational independence. Despite these challenges, relief actors continued to scale up emergency assistance in Afghanistan, reaching approximately 15 million people by the end of April 2022.³¹

On June 29 and 30, U.S. Special Representative for Afghanistan Thomas West met with Taliban officials in Doha, Qatar, to discuss issues including relief efforts in the wake of the June 22 earthquake and the status of \$3.5 billion of the \$7 billion in Da Afghanistan Bank (DAB; Afghanistan’s central bank) assets frozen in the United States by Executive Order.³²

The *Washington Post* reported that U.S. officials were working with Taliban leadership on a mechanism to allow Afghanistan to use its central bank reserves to deal with a severe hunger crisis without giving the former militant group free rein. One option reportedly discussed would involve a

ECONOMIC AND SOCIAL DEVELOPMENT

TABLE E.2

USAID REMAINING ON-BUDGET PROGRAMS					
Project/Trust Fund Title	Afghan Government On-Budget Partner*	Start Date	End Date	Total Estimated Cost	Cumulative Disbursements, as of 7/6/2022
Multilateral Trust Funds					
Afghanistan Reconstruction Trust Fund (ARTF) (current award)*	Multiple*	9/29/2020	12/31/2025	\$700,000,000	\$55,686,333

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

* The four ARTF USAID funded activities (CCAP, Sehatmandi, EQRA, IP-DPG) were paused after the evacuation in August 2021. Sehatmandi shifted to an off-budget UN-executed grant to continue supporting delivery of Basic Package of Health Services (BPHS) and Essential Package of Hospital Services (EPHS) nationally. On June 3, 2022, the World Bank issued announced it would redirect ARTF funding and programming to three UN-implemented activities.

Source: USAID, response to SIGAR data call, 7/9/2022.

third-party trust fund administering the reserves. As of June 15, State told SIGAR that “while the central bank assets are envisioned to be used for macroeconomic stabilization efforts that would undergird the international community’s expansive humanitarian response, no decisions have been made about specific sectors or activities that would benefit from these assets.”³³

Last quarter, President Joseph R. Biden 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 Federal Reserve Bank of New York. The effect of Executive Order (E.O.) 14064 was to preserve the DAB assets until a number of complex legal issues could 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 remaining \$3.5 billion could be used to compensate 9/11 victims. However, the ultimate disposition of these assets remains subject to court decisions.³⁴

On May 23, Japan’s government announced it was providing a further \$64 million for United Nations Development Programme (UNDP) Afghanistan’s Area-Based Approach to Development Emergency Initiatives (ABADEI) program. This funding will enable UNDP Afghanistan to directly support 200,000 vulnerable individuals in Afghanistan, with an emphasis on displaced families, and provide:³⁵

- essential services and basic infrastructure rehabilitation for better access to water, energy, and primary health services through solar photovoltaic systems, cash for work, and mobile health services;
- reinforcement of local livelihoods, markets, and economies through vocational training and financial, technical, and equipment support; and
- strengthened skills and capacities of local institutions and communities for better social cohesion through supporting community platforms, psychosocial support, and counseling.

UNDP's ABADEI program is designed to promote linkages between local producers, markets, and financial institutions in order to help stabilize the local economy, scale up means of earning income, and complement assistance efforts in the country.³⁶

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 were paid into the ARTF during 2020. In 2021, U.S. contributions to the ARTF ceased and total international contributions to the fund fell to \$243.47 million.

Source: ARTF, "Who We Are," 2021; ARTF Administrator's Report on Financial Status, as of January 20, 2022, (end of 1st month of FY1401); SIGAR, Quarterly Report to the United States Congress, 7/30/2022, p. 50; SIGAR, Quarterly Report to the United States Congress, 7/30/2021, p. 42.

World Bank announces three new ARTF-funded projects

On June 3, the World Bank and **Afghanistan Reconstruction Trust Fund (ARTF)** approved three new projects totaling \$793 million to provide urgent and essential food, livelihood, and health services to the people of Afghanistan. All three projects will be implemented off-budget, out of the interim Taliban administration's control, through United Nations agencies and nongovernmental organizations and coordinated with other multilateral and bilateral funding pledges for Afghanistan. Each has features specifically designed to benefit women and girls.³⁷

The Afghanistan Emergency Food Security Project

This \$195 million program will help in the production of food crops for smallholder Afghan farmers and prevent the further deterioration of food security. This UN Food and Agriculture Organization (FAO)-implemented project aims to:³⁸

- focus on wheat production, supporting about 300,000 households in the November 2022 planting season and another 300,000 households in the March–November 2023 planting season;
- support the nutritional needs of children, people with disabilities or chronic illness, and households headed by women by providing seeds and basic tools for backyard kitchen gardening and technical training on improved nutrition and climate-smart production practices;
- train about 150,000 women in cultivation and nutrition;
- enhance linkages for both farmers and women involved in gardening with local markets to facilitate the sale of marketable surpluses of wheat, vegetables, and legumes; and
- increase access to irrigation water, improve soil and water conservation, and build climate resilience by supporting the rehabilitation and improvement of selected irrigation and watershed management systems over 137,000 hectares of land.

The Afghanistan Community Resilience and Livelihoods Project

This \$265 million program will help provide short-term livelihood opportunities and deliver urgent essential services in rural and urban areas, in coordination with UNDP's ABADEI program. This UN Office for Project Services-implemented project aims to:³⁹

- provide livelihood and income opportunities for one million households in 6,450 rural communities across Afghanistan and the cities of Bamyan, Herat, Jalalabad, Kabul, Kandahar, Khost, Kunduz, and Mazar-e Sharif;



UN delivers aid in direct response to the June 22 earthquake, Giyan District, Paktika Province. (UNAMA News photo)

- improve basic utilities and services, such as clean water, sanitation, and road rehabilitation, for an additional 9.3 million Afghans in the same areas;
- deliver special assistance to women and vulnerable groups, including persons with disabilities and internally displaced people;
- utilize a bottom-up approach through the Community Development Councils that have provided services to communities for over 18 years; and
- engage local private sector contractors to help preserve the local civil works implementation capacity that has been gradually developed over the past two decades.

The Afghanistan Health Emergency Response (HER) Project

This \$333 million program will increase the utilization and quality of essential health services in Afghanistan. The UNICEF-implemented project aims to:⁴⁰

- deliver basic health, nutrition, and COVID-19 services in partnership with national and international service providers, in more than 2,300 health facilities nationwide;
- help fully immunize two million children;
- ensure care is available for 1.2 million women giving birth at health facilities;
- further enhance nutrition services at both community and health facilities;
- help strengthen the capacity of the health system to prevent and respond to infectious disease outbreaks and to contribute to the Global Initiative Polio Eradication efforts in the country; and
- support women’s and children’s continued access to basic health services.

AFGHANISTAN'S ECONOMIC OUTLOOK

Economic Forecast Remains Bleak

Despite expansive international support following the abrupt cessation of aid inflows in August 2021, economic conditions in Afghanistan remain dire. The economy has collapsed, employment and imports—including food and energy—are estimated to have halved, and government spending has likely fallen by three-fourths since the Taliban takeover, according to the World Bank.⁴¹

The value of the afghani (AFN) currency has stabilized in recent weeks against main trading currencies, with the AFN trading as of June 15, 2022, at 88 afghanis to the U.S. dollar (approximately 0.2% below its end-of-April 2022 value). AFN valuation had previously been volatile, having depreciated 3.9% compared to the U.S. dollar in the first two weeks of May, after appreciating by 6.8% between February 28 and April 28.⁴²

This stabilization was driven by a \$12 million injection of cash by Da Afghanistan Bank (DAB), Afghanistan's central bank, into the local economy through U.S. dollar auctions.⁴³ DAB has been able to resume currency auctions due an increased supply of U.S. dollars from humanitarian channels, averaging around \$150 million per month during the last quarter.⁴⁴

However, according to State, Afghanistan's financial system remains largely unable to transact internationally, and financial institutions are reportedly still facing **liquidity** constraints despite the broad range of economic activity covered by Treasury license GL20.⁴⁵ Afghan businesses report that they continue to struggle to find banks willing to clear international transactions. Private commercial financial institutions remain hesitant to transact with Afghanistan, reportedly due to the limited benefits and considerable risks of doing so. Such transactions exist in low volumes and offer low profitability, while banks remain concerned that they may come under greater scrutiny in the future and face reputational damage for transacting in Taliban-controlled Afghanistan. These private financial institution decisions are separate from U.S. government instructions and guidance related to international assistance efforts.⁴⁶

The World Bank also reports that firms and households continue to face difficulties in accessing cash, since AFN liquidity within the banking sector appears to remain constrained. While the reports suggest less pressure on the banks regarding deposit withdrawals, households and firms still cannot access cash deposited, even within the statutory limit imposed by DAB.⁴⁷

DAB technocrats met with World Bank and UN officials last quarter to discuss the feasibility of a **humanitarian exchange facility**, but they reached no tangible arrangement. The International Monetary Fund stated its "engagement with Afghanistan has been suspended until there is clarity within the international community on the recognition of the government." State told SIGAR that it continues to advocate for DAB's independence

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 itself.

Humanitarian exchange facility:

A humanitarian exchange facility would 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 would use aid dollars to pay off the foreign creditors of Afghan businesses as a means of bolstering private-sector activity. The exchange would be structured so that the funds entirely bypass Taliban authorities, although requiring the approval of the Taliban-run central bank before it can operate..

Source: Investopedia, "Liquidity," 8/29/2021; Reuters, "EXCLUSIVE U.N. aims to launch new Afghanistan cash route in February: U.N. note," 2/11/2022.



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

from political influence, but is not in a position to speculate on DAB officials' competence.⁴⁸

Poor households in rural and urban areas continue to suffer from high unemployment, significant levels of debt, reduced incomes, and high food prices as a result of the ongoing economic crisis, limiting their purchasing power.⁴⁹ Recent World Bank surveys show that three-fourths of households report insufficient incomes to meet basic needs.⁵⁰ The 600,000 Afghans who reach working age (as early as 15 years of age) every year face diminishing economic opportunities and significantly higher rates of poverty.⁵¹

After remaining stable at around 32% in February and March 2022, year-on-year basic household goods inflation reached 41.6% in May 2022, as increasing global food and fuel prices pushed up Afghan domestic prices. In May 2022, prices increased by 6.4% for diesel, 8.2% for cooking oil, 3.8% for wheat flour, 3.8% for rice, and 2.8% for bread. The April 2022 data issued by Afghanistan's National Statistics and Information Authority (NSIA) shows that year-on-year headline inflation was recorded at 15.5%, driven mainly by 24% food inflation.⁵²

The war in Ukraine will likely further aggravate the situation, as Afghanistan relies heavily on imported food and fuel. The war also risks diverting donor attention and funding away from Afghanistan. While Afghanistan's overall security situation has continued to stabilize since the takeover by the Taliban, attacks by non-state armed groups and intragroup fighting are expected to increase this summer, causing new displacement and access constraints for aid workers.⁵³

THE TALIBAN'S NATIONAL BUDGET FOR 2022

On May 14, the Taliban-run Ministry of Finance released its first annual budget running through February 2023.⁵⁴ The budget outlines expenditures of 231.4 billion AFN (\$2.6 billion), while estimating domestic revenues of 186.7 billion AFN (\$2.1 billion). The budget allocates 203 billion AFN (\$2.3 billion) to the operating budget and 27.9 billion AFN (\$313 million) to the development budget.⁵⁵ Taliban deputy prime minister Abdul Salam Hanafi said, “the entire budget, including spending on education, health, development, defense or other sectors, will be funded by our national revenue sources without any foreign contributions.”⁵⁶

While Taliban representatives claimed that domestic revenue from customs duties, tax collection, and mining would fund the budget, they have not said how they plan to bridge the roughly 44.4 billion AFN (\$501 million) projected deficit.⁵⁷ The deficit might exceed that projection: The World Bank estimates the Taliban will collect only \$1.7 billion in revenues in 2022, rather than the \$2.1 billion forecast. The Taliban claims to have raised 75.6 billion AFN (\$840 million) between December 22, 2021, and June 21, 2022.⁵⁸

The former Afghan government consistently generated insufficient domestic revenues to cover government expenditures, covering the resulting deficits with international grants. In the years before the Taliban takeover, sustainable domestic revenues covered on average only 43% of Afghan government expenditures (which totaled \$5.5 billion USD in 2020).⁵⁹

According to the World Bank, the Taliban collected an estimated 63.7 billion AFN in revenue from December 2021 to May 2022. Of these receipts, 57% were collected by the Afghanistan Customs Department at border crossings. Of the inland customs revenue collected, non-tax sources, such as fees and fines, contributed the most.⁶⁰

While customs and tariffs remain the primary sources of revenue for the Taliban regime, they are seeking to reactivate tax collection, overflight fees, and other sources of revenue that have been zeroed out or anemic since August 2021.⁶¹ Notably, experts at the U.S. Institute of Peace and World Bank reported that collections by tax offices have remained weak. From May to June 2022, inland tax receipts are reported to have fallen by more than half compared to 2021, reflecting worsened economic conditions, diminished business activity, and hesitancy by international taxpayers to do business in Afghanistan.⁶²

The Taliban are taking a number of steps to increase revenue, including reactivating an e-filing system,

suspending fines for late tax payments to encourage citizens to pay back taxes, and imposing widespread tax hikes. In June, the Taliban announced new tariffs on freight traffic that media reporting indicates could triple the costs imposed on truck drivers. In Kabul, shopkeepers are now being charged a formerly ignored signage tax, reportedly 12,000 AFN per square meter of the signage they hang in front of their shops. Other Kabul residents report being charged a 10% tax on mobile-phone cards—a tax deemed illegal under the former Afghan government.⁶³

To further boost the budget, the Taliban reportedly increased their tax on coal exports from 20% to a 30% levy in May. Aiming to capitalize on record prices for coal in the wake of Russia’s war in Ukraine and Indonesia’s ban on coal exports, the Taliban have ramped up coal exports, collecting more than \$33 million in customs revenue in the last six months. This comes amid Taliban pledges to lower rising heating costs and provide more electricity to industries and large cities.⁶⁴

Radio Free Europe/Radio Liberty reports that these tax increases coincide with fewer and worsening essential government services: “Since the Taliban regained power, government employees have reported difficulties getting paid, food and fuel prices have soared, and the education and health-care systems are in shambles.”⁶⁵ *Foreign Policy* also reports that the Taliban’s efforts to centralize tax collection in Kabul have sparked infighting with a local Taliban commander in coal-rich Sar-e Pul Province. During the insurgency, local Taliban commanders directly taxed local resources.⁶⁶

The Taliban have not provided details on how the 203 billion AFN operating budget will be spent. The Taliban’s previously released interim budget, detailing 53.9 billion AFN (\$524 million) for the period of December 2021 to March 2022, devoted about 40% of expenditures to defense and security.⁶⁷

According to State, economic experts question the budget’s accuracy and utility due to the lack of transparency and detail. Some analysts noted Afghanistan’s mining sector would not be a major source of revenue because there was limited foreign appetite to invest, which would cause actual deficits to far exceed the budget’s projection. These experts have also expressed concern that the budget for development was inadequate and would exacerbate poverty.⁶⁸

International Trade

Afghanistan's imports declined significantly this quarter with the general slowdown in economic activity. Data from Pakistan show that Afghanistan's imports from Pakistan between July 2021 and May 2022 decreased by 38% versus the same year-ago period. On the other hand, Afghanistan's exports to Pakistan between July 2021 and May 2022 increased by around 34%. As a result, Afghanistan enjoys a trade surplus of \$112.5 million in absolute terms with Pakistan.⁶⁹

Part of this increase in exports can be attributed to increased coal exports to Pakistan as the Taliban aimed to generate more revenue from Afghanistan's mining sector and capitalize on record prices for coal. The Taliban have reportedly boosted coal exports to 1.8 million tons in the past year, a rise of 16%. Most of the coal is taken from artisanal mines that have traditionally been seen as a major source of corruption and infighting, and have drawn criticism for the use of child labor.⁷⁰

By World Bank estimates, overall border traffic into and out of Afghanistan has decreased 40–50% year-on-year since the Taliban took over the country in August 2021. According to State, political tensions, border security issues, criminal activity (including narcotics trade and human smuggling), and refugee flows contribute to limited transit and trade with Afghanistan's neighbors. Cross-border activity generally involves the provision of international aid including the occasionally reported transportation of food and supplies from Tajikistan and Uzbekistan to northern areas of Afghanistan, near Mazar-e Sharif. Trade at the Hairatan border crossing with Uzbekistan has dampened as Afghan nationals with Uzbek visas fear not being allowed to return to Uzbekistan after crossing into Afghanistan.⁷¹

Last quarter, as part of a special arrangement with Pakistan, India promised to send nearly 50,000 tons of wheat as humanitarian food assistance to Afghanistan. This development was noteworthy since the Afghanistan-Pakistan Transit Trade Agreement (APTTA), does not allow Indian goods to be delivered to Afghanistan via land routes (though it does allow Afghan overland exports to India).⁷² However, as of May 20, only around 10,000 metric tons of wheat provisions have been transported overland through Pakistan and delivered to Afghanistan at the Wagah border.⁷³ A World Food Programme representative told *Al Jazeera* that the UN would distribute this aid as it arrives.⁷⁴

Economic Growth Portfolio

USAID's Office of Economic Growth (OEG) reported that it adjusted its programming during the first and second quarter of FY 2022 to help restore livelihoods and provide assistance to vulnerable populations.⁷⁵

These vulnerable populations include internally displaced people (IDPs) and returnees living in settlements and other settings in and around urban centers; women and adolescent girls, including IDPs coming from rural



A long queue of trucks loaded with commercial goods proceeds to northern Afghanistan through Salang Pass in Parwan Province. (UNAMA News photo by Shamsuddin Hamed)

areas and those working in livelihoods support activities; high school and university graduates who are first-time job seekers; critical market actors, such as producers, suppliers, traders, or processors; apprentices; jewelry makers; carpet weavers; and the unemployed.⁷⁶

The overarching goals for USAID’s assistance for economic growth are to (1) boost household incomes and business revenues in order to expand existing employment opportunities and create new ones, particularly for women and marginalized people; (2) increase liquidity in Afghanistan to provide businesses and individuals the financial stability needed to continue to do business; and (3) develop the Afghan workforce through building technical knowledge and skills needed for employment.⁷⁷ USAID’s continuing economic-growth programs are shown in Table E.3.

TABLE E.3

USAID REMAINING ECONOMIC-GROWTH PROGRAMS				
Project Title	Start Date	End Date	Total Estimated Cost	Cumulative Disbursements, as of 7/6/2022
Afghanistan Competitiveness of Export-Oriented Businesses Activity (ACEBA)	1/28/2020	1/27/2025	\$105,722,822	\$22,917,660
Extractive Technical Assistance by USGS	1/1/2018	12/31/2022	18,226,206	12,695,315
Livelihood Advancement for Marginalized Population (LAMP)	8/1/2018	7/31/2022	9,491,153	7,832,294
Afghanistan Investment Climate Reform Program (AICR)	3/27/2015	3/31/2023	13,300,000	7,825,276
Carpet and Jewelry Value Chains	1/31/2019	4/30/2023	9,941,606	6,818,678
Total			\$156,681,787	\$58,089,222

Source: USAID, response to SIGAR data call, 7/9/2022.

USAID OEG reports the following outcomes from their programs this quarter:⁷⁸

- 475 sustainable jobs created through varying interventions such as establishing greenhouses, and livestock and poultry distribution;
- provision of aid to 3,050 households in Kabul, Khost, Ghazni, and Balkh Provinces;
- technical assistance and marketing support to over 50 firms;
- substantial progress in supporting businesses in each of the targeted value chains (carpets, cashmere, and saffron), with 11 grants worth \$5.8 million;
- 2,387 individuals (1,597 women, 790 men) placed within value chain companies (carpets, cashmere, and goods and services) under the apprenticeship program;
- apprentice stipends expected to support 6,000 people including household members; and
- creation of 2,046 jobs in carpet and jewelry industries.

Agriculture

USAID’s agriculture programs and activities are designed to mitigate the immediate hardships of vulnerable farm households and agri-businesses due to the continuing drought, political instability, and financial liquidity challenges, while also addressing longer term economic recovery to help ensure improvements in food security and the operational sustainability of key agricultural value chains. These efforts include (1) training, technical assistance, and agriculture extension services to smaller farmers; (2) supply of seeds, fertilizer, and other items to farmers to help increase production; (3) veterinary services and other support to the livestock and dairy sectors to improve animal health, maintain productive assets, and increase production and incomes; and (4) assistance focused on job creation and increasing incomes by improving domestic market linkages and creating additional value. Other activities include farm upgrades by providing a technical package of tools, supplies, and equipment such as saplings, trellising, greenhouses, development of vineyards and orchards, and the provision of seeds and fertilizer to develop new fruit and vegetable varieties.⁷⁹ USAID’s continuing agriculture programs are shown in Table E.4.

TABLE E.4

USAID REMAINING AGRICULTURE PROGRAMS				
Project Title	Start Date	End Date	Total Estimated Cost	Cumulative Disbursements, as of 7/6/2022
Afghanistan Value Chains - Livestock	6/9/2018	6/8/2023	\$55,672,170	\$33,230,520
Afghanistan Value Chains - High Value Crops	8/2/2018	8/1/2023	54,958,860	31,499,846
Grain Research and Innovation (GRAIN)	11/8/2012	9/30/2022	19,500,000	14,471,563
Agricultural Marketing Program (AMP)	1/28/2020	1/27/2023	30,000,000	13,802,806
USDA PAPA	9/30/2016	9/29/2022	12,567,804	1,152,417
Total			\$172,698,834	\$94,157,153

Source: USAID, response to SIGAR data call, 7/9/2022.

USAID had two active agriculture programs operating in Afghanistan this quarter: Agriculture Marketing Program and Afghanistan Value Chains–Livestock. A third program, the Afghanistan Value Chains–High Value Crops, underwent contract modification without field implementation this quarter.⁸⁰ Afghanistan remains in the midst of the worst drought in years, making it difficult for farmers to grow crops and raise livestock.⁸¹

Agriculture Marketing Program

The \$30 million Agriculture Marketing Program focuses on strengthening domestic market linkages; identifying and helping resolve value chain

gaps; increasing the resilience of the agricultural sector to satisfy domestic market demand; and increasing farm gate prices for targeted farming communities. Other activities to increase cultivation and yield include orchard rehabilitation and greenhouse construction in response to current strong demand for vegetables. 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.⁸²



A farmer plows a field in rural Badakhshan Province. (UNAMA News photo by Shamsuddin Hamed)

The Afghanistan Value Chains–Livestock

The \$55.7 million Afghanistan Value Chains–Livestock program operates throughout the country, with regional offices in Kabul, Herat, Mazar-e Sharif, Jalalabad, and Kandahar. In the new operational environment, the activity is focused on (1) immediate “stabilization activities” designed to mitigate drought and instability impacts on vulnerable farm households and agribusinesses; and (2) continuing regular program activities with a greater focus on adding new actors and supporting current-partner anchor firms to expand sources of raw materials and supplies and grow employment with women-run agribusinesses, vulnerable communities, and farmers.⁸³

Infrastructure

USAID suspended all Afghanistan infrastructure and construction activities in August 2021 and is now winding them down. USAID is no longer tracking the status of U.S.-funded infrastructure in Afghanistan.⁸⁴

Two USAID implementing partners received disbursements this quarter but conducted no work in Afghanistan. The Engineering Support Program, implemented by Tetra Tech, provides engineering support remotely for the wind-down of terminated construction activities. Engineering Services for the SEPS (South East Power System) Completion and NEPS (North East Power System)–SEPS Connector Substations activity is provided by the U.S. Army Corps of Engineers remotely from Iraq, Kuwait, and Qatar for the wind-down of this activity.⁸⁵

One USAID-funded infrastructure program resumed operations last quarter: UNICEF’s \$35 million Rural Water Supply, Sanitation and Hygiene (Ru-WASH) program, funded through a five-year grant agreement awarded on June 24, 2020.⁸⁶

Ru-WASH projects address acute water and sanitation needs in underserved rural areas in Afghanistan, and promote efforts to improve basic drinking-water supply sources and expand access to sanitation facilities for children at schools. These activities are being conducted in Khost, Maydan Wardak, Paktika, Panjshir, Paktiya, Kabul, Laghman, Nangarhar, Nuristan,

ECONOMIC AND SOCIAL DEVELOPMENT

Sar-e Pul, Samangan, and Jowzjan Provinces.⁸⁷ Ultimately, Ru-WASH aims to ensure that:⁸⁸

- 400,000 people (comprising approximately 57,000 households in 252 communities) gain access to basic drinking water services from an improved drinking water supply source;
- 40 model child-friendly schools and 40 health-care facilities integrate WASH and menstrual hygiene management practices and facilities; improve drinking water supply; and expand gender-separated toilet facilities, with attention to the specific needs of girls and students with disabilities;
- 700,000 people in approximately 1,660 communities live in open-defecation-free communities and practice and promote safe hygiene behaviors and interventions at schools and health centers in high-risk polio areas;
- existing WASH structures, including contracting technical WASH personnel as UNICEF extenders, are supported through the delivery of water and sanitation services from Community Development Councils, NGOs, and private sector companies to rural Afghans;
- 150 schools and their surrounding communities in high-risk COVID-19 areas receive critical WASH services to prevent and control the transmission of the virus.

USAID’s remaining infrastructure programs are shown in Table E.5.

TABLE E.5

USAID REMAINING INFRASTRUCTURE PROJECTS				
Project Title	Start Date	End Date	Total Estimated Cost	Cumulative Disbursements, as of 7/6/2022
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 & Construction of SEPS Completion & 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	110,311,198
Rural Water Supply, Sanitation & Hygiene (Ru-WASH)	6/24/2020	6/23/2025	35,841,332	15,841,332
Afghan Urban Water and Sanitation Activity (AUWS)	3/10/2019	3/9/2024	41,387,402	14,598,336
Design and Acquisition of South East Power System (SEPS) Completion and North East Power System (NEPS) - SEPS	3/7/2018	3/31/2023	20,151,240	11,235,935
IT Support for DABS Existing Data, Disaster Recovery and Load Centers	8/31/2021	6/30/2022	437,752	437,752
USAID-CTP Promoting Excellence in Private Sector Engagement-PEPSE	8/28/2017	8/27/2023	114,252	114,252
25 MW Wind Farm in Herat Province	10/22/2019	11/27/2022	22,994,029	0
Total			\$907,890,636	\$702,296,898

Source: USAID, response to SIGAR data call, 7/9/2022.

Extractives

The State Department told SIGAR this quarter that it knows of no current cooperation between international businesses or foreign governments and the Taliban on developing mining operations, but did note previous media reports of visits from private Chinese entities to survey lithium deposits and potential mining projects in Afghanistan.⁸⁹

On March 24, China's Foreign Minister Wang Yi met with acting Deputy Prime Minister Mullah Baradar and acting Foreign Minister Amir Khan Muttaqi in Kabul. Minister Wang is the highest-ranking Chinese official to visit the country since the Taliban takeover. The ministers reportedly discussed Afghanistan's mining sector and its potential role in China's Belt and Road Initiative (a massive land and sea infrastructure project connecting China to Eurasia).⁹⁰

China has shown interest in minerals in Afghanistan since 2008, when the China Metallurgical Group Corporation (MCC) 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. State said there are no indications from media or sources within Afghanistan's mining sector that China has made progress on investments in the Mes Aynak site or any other extractive area since the Taliban takeover of Kabul.⁹¹

Western private investment in Afghanistan's mineral sector is unlikely due to risk factors and the lack of official foreign-government recognition of the Taliban as the government of Afghanistan. Furthermore, Afghanistan's **liquidity crisis** has forced some mining companies to lay off staff or suspend operations entirely. Increased shipping costs and high royalty payments appear to be further stifling activity.⁹²

The Taliban's Ministry of Mines and Petroleum (MOMP) and the Ministry of Finance approved measures to increase royalties on marble from 550 AFN/ton (\$5.50) to 2,000 AFN/ton (\$22.55). Experts agree that the hike in royalties would boost Taliban revenue in the short term, but that mining companies may have concerns about raising their prices to pay royalties that may, in turn, make their firms less competitive with foreign companies and result in reduced demand and loss of market share.⁹³

The Taliban also increased royalties on coal exports from 20% to 30% of sales in May, and raised the price of coal from \$90 per ton to \$280 per ton, between June and July 2022. Still, Afghan coal remains competitively priced at around 40% of the international market value. A Taliban finance ministry spokesperson claimed that they had collected three billion AFN (\$33.8 million) in customs revenue on over 16 billion AFN worth of coal exports in the past six months. Global coal prices have meanwhile approached record-high levels in the wake of an Indonesian ban on coal exports and Russia's invasion of Ukraine.⁹⁴

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 Crisis," 12/6/2020.

State could not provide an estimate for the Taliban’s mining income due to the lack of data and of transparency concerning Taliban sources of revenue. However, State said extractives sector revenues are minor and appear to have declined in the last six months despite Taliban claims of improved security and reduced corruption.

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. Although MOMP staff have remained at the ministry despite not being paid for months and shared concern that the Taliban will give postings to loyalists, the Taliban reportedly lack the expertise to finalize large, complex international deals.⁹⁵

State also said Afghanistan’s political and security situation present challenges for mining operations. Security guarantees and the ability to honor mineral rights or land deals will be needed to develop any large-scale mining operation.⁹⁶

Civil Aviation

Taliban sign deal with UAE aviation company to manage ground handling and security operations at Afghan airports

On May 24, the Taliban signed an 18-month memorandum of understanding (MOU) with Abu Dhabi-based GAAC Solutions to manage ground-handling and security operations at international airports in Kabul, Kandahar, and Herat. GAAC had been the legacy contractor at Kabul Airport, reportedly signing a \$47 million service contract in 2020 to manage ground handling, information technology, and security. GAAC had been seeking to renew its contract since the collapse of the Afghan government in August 2021.⁹⁷

The Taliban had previously been in months-long negotiations with a Qatar-Turkey joint venture to manage airport operations throughout the country. According to press reports, talks stalled over the issue of each side wanting to provide their own security personnel for visibility over flight operations and crew safety. When Qatari engineers had previously worked at Kabul International Airport (KBL) to help with repairs after the August 2021 evacuations, they brought their own private security.⁹⁸

Humanitarian and commercial flights continue to use KBL at considerable cost and risk, with an average of approximately 10 commercial flights per day from KBL to domestic airports and international destinations including the UAE, Pakistan, Saudi Arabia, Iran, Turkey, Uzbekistan, Qatar, Kuwait, Georgia, and Russia. Since December, commercial flight trackers have registered regular services to/from Kabul by flag carrier Ariana Afghan Airlines, privately owned Kam Air, and Iranian carriers Mahan Air and Taban Airlines. There are occasional charter flights and frequent



The control tower at the Herat International Airport. (Taliban regime photo)



Inside the control tower at the Kabul International Airport. (Taliban regime photo)

operations from Islamabad by the UN Humanitarian Air Service/World Food Programme.⁹⁹

Commercial carriers in the region and elsewhere continue to express significant concerns about airport security, and insurance for operations into Kabul remains exorbitantly priced or effectively unavailable.¹⁰⁰

Further information on the status of civil aviation in Afghanistan appears in the Classified Supplement to this report.

EDUCATION

USAID’s Office of Education (OED) had three active education-development programs in Afghanistan this quarter. Three OED implementers—the UK’s Foreign, Commonwealth & Development Office (FCDO); The Asia Foundation; and the American University of Afghanistan (AUAF)—continued or resumed work and received disbursements during this quarter.¹⁰¹ USAID’s continuing education programs are shown in Table E.6.

Under an agreement on delegated cooperation with FCDO, in May 2022, the Girls’ Education Challenge program partners remobilized communities to resume 188 community-based, accelerated-learning classes, serving more than 5,100 adolescent girl learners.¹⁰²

TABLE E.6

USAID REMAINING EDUCATION PROGRAMS				
Project Title	Start Date	End Date	Total Estimated Cost	Cumulative Disbursements, as of 7/6/2022
Strengthening Education in Afghanistan (SEA II)	5/19/2014	12/31/2023	\$49,828,942	\$45,825,719
Let Girls Learn Initiative and Girls’ Education Challenge Programme (GEC)	6/29/2016	9/30/2022	29,000,000	25,000,000
Technical Capacity Building for AUAF	2/1/2021	5/31/2022	18,947,149	11,601,581
Total			\$97,776,091	\$82,427,300

Source: USAID, response to SIGAR data call, 7/9/2022.

The Strengthening Education in Afghanistan (SEA II) program continued operations this quarter, focusing increasingly on providing oversight and management support to private schools and universities alongside scholarships to enroll/retain female students.¹⁰³

During the reporting period SEA II provided 1,197 full or partial scholarships to young Afghan women so they can remain enrolled in and complete a bachelor's or master's degree program. SEA II also selected 80 female-only secondary school partners to build their institutional capacity and provide full or partial scholarships to 50 students in each school. SEA II delivered training to selected school staff and personnel on a variety of topics, including strategies for increasing enrollment, improving quality of education, and financial management. Finally, SEA II developed and published online lessons in grades 10–12 math, biology, chemistry, geology, and physics to support students preparing for examinations.¹⁰⁴

Outside of Afghanistan, SEA II supported 152 scholars in 13 “A Grade” accredited universities in India to complete their master's degrees. Of these, 145 scholars have successfully completed their education and returned to Afghanistan. SEA II additionally contracted with Superb Enterprises Pvt. Ltd. in India to assist with helping Promote master's scholars get their certificates attested by various authorities in India.¹⁰⁵

The technical capacity-building program for the American University of Afghanistan (AUAF) continued this quarter, with AUAF having shifted to an online education model since the Taliban takeover.¹⁰⁶

AUAF continues to provide online instruction for students in Afghanistan and for those who have been relocated to the American University of Central Asia (AUCA) in Bishkek, Kyrgyzstan; the American University of Iraq-Sulaimani (AUIS) in Iraq; and other countries. AUAF has 600 male and female students living in Afghanistan and other countries receiving online education, 180 of whom continue to receive undergraduate scholarships from the State Department. Under current plans, about 100 AUAF undergraduate students—80% female and 20% male—will be relocated from Afghanistan or neighboring countries to continue their education and resume face-to-face classes with AUAF faculty.¹⁰⁷

With support from the Qatari government, Qatar Fund For Development (QFFD), and Qatar Foundation (QF), AUAF also began operations in Doha with a small branch campus at Education City and has planned to relocate more students from Afghanistan.¹⁰⁸

AUAF still has approximately 80 Afghan local staff, both faculty and administrative, who continue to work and operate remotely from their homes. This number continues to decrease as individuals relocate to other countries with their families.¹⁰⁹

AUAF activities conducted outside of Afghanistan include providing support for students, staff, and faculty to safely immigrate; monitoring, tracking, and communicating safety and security concerns with both

the national and international staff; assessing the political settings in Afghanistan and maintaining situational awareness about political and legal realities for the possibility of AUAF's return to Kabul; continuing enrollment activities, as well as a mentoring program for female students; and restoring the two critical operational and e-learning systems for AUAF.¹¹⁰

Education in Afghanistan continues to be hobbled by Taliban policies. On March 23, 2022, primary schools for both boys and girls opened across Afghanistan. However, the same day, the Taliban issued a national ban on girls' access to secondary education (grades 7–12). While the Taliban said this ban would stand until a new order was issued to open girls' secondary and upper secondary schools or to allow girls to enroll in or attend classes in mixed schools, none has been given. Despite these restrictions, USAID implementing partners have reported that some girls' secondary and upper secondary schools, both public and private, have been able to operate in six to nine provinces, primarily in the north of the country.¹¹¹

In response to the Taliban's March 23 decision to ban girls' access to secondary school, the State Department told SIGAR this quarter that:

Within hours, we were undertaking energetic and focused diplomacy with our allies, regional partners, and Muslim-majority countries and organizations, such as the OIC [Organization of Islamic Cooperation], to ensure that the world would stand united and vocal in its abject [sic] opposition to this indefensible decision. G7 Foreign Ministers, joined by counterparts from the United States, Canada, France, Germany, Italy, Japan, Norway, the United Kingdom, and the High Representative of the European Union, condemned this move against Afghan women and girls' rights. Qatar, Turkey, Indonesia, Pakistan, and the OIC also condemned the decision. Within days, ulema leaders (religious scholars) from across Afghanistan, as well as leaders in Pakistan, likewise called on the Taliban to reverse their decision. The United States cancelled a high-level session on economic stabilization with Taliban leaders that was to take place on the margins of the Doha Forum March 26–27.¹¹²

At the higher-education level, public and private universities remain open. However, female students and faculty continue to face restrictions, including separate days of participation, and strict uniform guidelines.¹¹³ A lack of female teachers and facilities has also reportedly complicated women's access to higher education, since the Taliban in September ordered that female students only be taught by female teachers.¹¹⁴

USAID had no school attendance data to compare to levels under the former government. However, USAID recognized that school participation has been negatively affected by compounding risks, notably 52 weeks of school closures due to the COVID-19 pandemic across the 2020 and 2021 school years, growing economic instability, growing food insecurity, and paused foreign assistance to the education sector in Afghanistan.¹¹⁵

USAID also expressed concern about the conversion of public school buildings, specifically technical and vocational education and training centers and teacher-training colleges, to madrassas. Hours of instruction allocated to religious studies have also reportedly been increased during the quarter.¹¹⁶

Teachers face months of salary uncertainty

Teachers have faced months of uncertainty as to when and from what source they would be paid. This quarter, USAID indicated that the Taliban paid teachers at least two months of salary arrears in December 2021; salary payments had been halted in August 2021. USAID also reports the Taliban paid at least one month of salary for April/May. The World Bank similarly reported that the Taliban have paid one month of salaries in 2022, but has no independent verification of these payments, including the scale and completeness of payments. USAID also reported that UNICEF paid formal primary and secondary school teachers a twice-monthly \$100 stipend for January, February, and part of March 2022, made possible through financial support from the European Union.¹¹⁷

USAID had no definitive information on any specific Taliban actions to address the shortage of teachers. But on June 7, 2022, Taliban deputy spokesperson Inamullah Samangani wrote on Twitter: “The MoE in coordination with the National Examination Authority and the ICSARC [Independent Civil Services and Administrative Reforms Commission] has offered 7,200 new teachers posts.” USAID believes more than 2,000 of these posts will be for madrassa teachers.¹¹⁸

PUBLIC HEALTH

USAID has resumed support to several public health initiatives in Afghanistan as a result of the Treasury Department’s latest general license (GL20) expanding sanctions exemptions. The following programs are off-budget and do not channel funds to any government institution:¹¹⁹

- providing an expanded package of technical support, through bilateral implementing partners, to public health facilities (including hospitals) that do not receive other donor support and are not managed by Sehatmandi NGO service providers;
- strengthening and expanding COVID and tuberculosis testing and diagnostic services in public laboratories that do not receive other donor support and are not managed by Sehatmandi NGO service providers;
- engaging with the Ministry of Public Health (MOPH) to streamline the taxation waiver process for pharmaceuticals and equipment donations, and the Afghanistan FDA for licensing, registration, and quality testing of imported supplies and commodities.



Acting UNAMA head in Afghanistan Ramiz Alakbarov during a visit to the Indira Gandhi Children’s Hospital in Kabul. (UNAMA News photo)

SIGAR AUDIT OF UHI AND AFIAT

An ongoing SIGAR audit is reviewing the extent to which the Urban Health Initiative (UHI) and the Assistance for Families and Indigent Afghans to Thrive (AFIAT) are achieving their goals, and is assessing USAID's oversight of these programs.

Three other USAID-supported public health programs continued activities this quarter. USAID's Assistance for Families and Indigent Afghans to Thrive (AFIAT) program continued focusing 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-19.¹²⁰ USAID's continuing health programs are shown in Table E.7.

Access to health-care services recovers in some areas

Approximately 168 public hospitals and 621 private hospitals operated in Afghanistan this quarter, as reported by USAID implementing partners. Ninety-six public hospitals—which were funded by the World Bank's Sehatmandi/Afghanistan Reconstruction Trust Fund prior to

TABLE E.7

USAID REMAINING HEALTH PROGRAMS				
Project Title	Start Date	End Date	Total Estimated Cost	Cumulative Disbursements, as of 7/6/2022
DEWS Plus	7/1/2014	6/30/2022	\$54,288,615	\$41,588,740
Assistance for Families and Indigent Afghans to Thrive (AFIAT)	7/10/2020	7/9/2025	117,000,000	20,413,201
Urban Health Initiative (UHI) Program	10/14/2020	10/13/2025	104,000,000	20,251,698
SHOPS Plus	10/1/2015	9/30/2022	13,886,000	13,162,480
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	1,274,223
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
Total			\$307,600,139	\$106,408,398

Source: USAID, response to SIGAR data call, 7/9/2022.

August 15—have continued to receive financial support (to offer the basic package of hospital services) from the UN’s Central Emergency Response Fund (CERF) and the ongoing World Bank “transfer out” mechanism. Additionally, since November 2021, the International Committee of the Red Cross (ICRC) signed MOUs with the MOPH to finance staffing, operational, and commodity support for 33 of these hospitals, leading to improved service delivery.¹²¹

The pause of the World Bank-administered Sehatmandi project from August to October 2021 had a severe impact on Afghanistan’s health sector, particularly with services in public hospitals that were directly supported by the MOPH under the Ghani Administration and did not receive outside donor support. The provision of bridge funding from USAID and other international donors to sustain Sehatmandi helped avert a complete collapse of the public health system.¹²²

On May 30, 2022, the World Health Organization (WHO) reported the following figures with regard to hospital functionality:¹²³

- outpatient department delivery of 2,489,016 services (58% female, 42% male) (February–April, 2022);
- inpatient department delivery of 157,547 services (64% female, 36% male) (February–April, 2022);
- 752,924 services provided to children under five (February–April, 2022);
- monthly monitoring visits (by WHO) to all 96 hospitals to track functionality and identify/respond to gaps and areas of concern;
- 100% of hospital staff receiving full salaries on time in March and April;
- hospital utilization steadily increasing from a low of 797,059 visits in October 2021 to 1,066,796 in April 2022.

The WHO reported some areas of concern regarding hospital functionality (despite continued funding), including: shortage of medical and non-medical supplies and equipment, limited infection prevention systems, staffing vacancies, and limited supportive supervision.¹²⁴ According to the *Wall Street Journal*, limited access to international bank transfers is contributing to shortages in medicines, like cancer and diabetes medications. One importer of medical supplies described having to ration the sale of antibiotics due to limited availability.¹²⁵

USAID also reports that the Taliban have issued instructions to reintroduce user fees in hospitals to generate domestic revenue, but the extent of implementation is uncertain as of mid-June.¹²⁶

According to USAID’s implementing partner, the Urban Health Initiative (UHI), the biggest change observed at private hospitals supported by UHI is a loss of clients, and therefore income, as a result of the economic and liquidity crisis. Many private hospitals have reduced staffing and increased costs for services (such as surgeries, procedures, consultations) in response. The *Washington Post* reported that staff shortages at Kabul’s

main children’s hospital have resulted in family members being asked to operate delicate medical devices like feeding tubes. The malnutrition ward is also reported to be overflowing, with some babies sharing beds.¹²⁷

USAID reports that data collected through the national health information management system reveals that women’s access to services has recovered following the Taliban takeover on August 15, with more women than men accessing patient services in hospitals. Additionally, UNICEF (which is providing oversight of 2,214 Sehatmandi health facilities) reported in May that 49.4% of beneficiaries are female and 50.6% are male, and that 93% of facilities have at least one female provider.¹²⁸

USAID does note some inconsistencies in women’s access to health-care services between urban and rural areas. Access to health services is generally better in the cities due to the number of options and the presence of donor partners (ICRC, UHI, International Federation of the Red Cross/Afghan Red Crescent Society), the WHO and other UN agencies. UHI reports that in the majority of cases in urban settings, women are also able to access health services without a *mahram*—or male chaperone—and that women in the cities are not required to be accompanied by a mahram for distances of less than 48 miles. Meanwhile, AFIAT reports that women must be accompanied by a mahram if traveling more than 48 miles, and that women’s access to health care differs across provinces. For example, in the Karz and Arghandab districts of Kandahar, women are forbidden from accessing health services without a mahram. In Nangarhar, women are allowed to access health services without a mahram in some districts, but not in others. And in Mazar-e Sharif, there appear to be no strictly enforced restrictions on women’s access to health services.¹²⁹



An Afghan child receiving a polio vaccine. (UNICEF Afghanistan photo)

Vaccination Programs

The United States has provided 4.3 million COVID-19 vaccine doses to the people of Afghanistan through COVAX, a WHO-supported initiative to provide access to vaccines for lower-income nations. At least one dose of vaccine has been given to 6,118,272 Afghans as of May 21, 2022.¹³⁰

UNICEF reports that measles outbreaks continued to affect most provinces across the country. Between January and the end of May 2022, there were 50,433 reported cases of measles and 309 deaths. While the incidence of new cases decreased following measles vaccination campaigns in 49 districts in March 2022, UNICEF and partners continued to advocate for a countrywide campaign.¹³¹

Measles spreads easily and can be serious and even fatal for small children. While death rates have been falling worldwide as more children receive the measles vaccine, the disease still kills more than 200,000 people a year, mostly children.¹³²

ECONOMIC AND SOCIAL DEVELOPMENT ENDNOTES

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