

SECURITY AND GOVERNANCE

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KEY ISSUES & EVENTS



On July 31, the United States killed al-Qaeda leader Ayman al-Zawahiri in Kabul with a drone strike.

The Taliban designated August 15—the anniversary of the Islamic Republic's fall—a national holiday.

U.S. engineer and Taliban hostage Mark Frerichs, a contractor captured in January 2020, was released in exchange for Haji Bashir Noorzai, a Taliban ally and heroin trafficker serving a life sentence in New York.

On October 11, the State Department announced visa restrictions for current or former Taliban members, members of non-state security groups, and other individuals believed to be responsible for the repression of and violence against Afghan women and girls.

U.S. and Taliban representatives met at an international conference in Tashkent, Uzbekistan. Discussions ranged from Afghanistan's humanitarian and economic crises, and human rights, to the Taliban's desire for political recognition and greater economic development support.

SECURITY SITUATION IN AFGHANISTAN

On July 31, the United States killed al-Qaeda leader Ayman al-Zawahiri with a missile fired from a drone while al-Zawahiri was on the balcony of a Kabul residence.¹ It was the first reported U.S. drone strike in Afghanistan since August 29, 2021. The Taliban condemned the operation as a violation of “international principles” and of the 2020 Doha Agreement, but were ambiguous on key details, such as how much they knew about al-Zawahiri and his presence in Kabul.²

U.S. Secretary of State Antony Blinken said the Taliban had “grossly violated” the Doha Agreement by sheltering al-Zawahiri.³ State Department spokesman Ned Price later said that al-Zawahiri’s presence “on Afghan soil with the knowledge of senior members of the Haqqani-Taliban network only reinforces the deep concerns that we have regarding the potential diversion of [\$3.5 billion in preserved Afghan central bank] funds to terrorist groups.”⁴

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A Taliban military parade at Bagram Airfield commemorating the first anniversary of the U.S. withdrawal. (Taliban regime photo)

Reuters reported that U.S. officials continued talks with the Taliban on the status of \$3.5 billion in Afghanistan's U.S.-held assets even after al-Zawahiri was killed in Kabul.⁵

Meanwhile, in mid-August, acting Taliban minister of interior Sirajuddin Haqqani, whose relative allegedly owned the house where al-Zawahiri was killed, returned to Kabul for the first time since the strike. Haqqani was accompanied by Timothy Weeks, a former professor at the American University of Afghanistan in Kabul. Weeks, along with a fellow professor, was captured in 2016 and held hostage by the Taliban for three years until he was released in a prisoner exchange that freed Sirajuddin Haqqani.⁶ Weeks, who had converted to Islam in captivity, said he was in Afghanistan to celebrate the upcoming one-year anniversary of Taliban rule.⁷

Days later, the Taliban Ministry of Labor and Social Affairs declared August 15, the anniversary of the day the Taliban captured Kabul, a public holiday. A brief Taliban announcement said, "August 15 is a national holiday in the country to mark the first anniversary of the victory of the Afghan jihad against America and its allies' occupation."⁸ According to the United Nations, the Taliban had consolidated their administrative control over the country by the one year anniversary of the takeover.⁹

On August 19, the Taliban marked 103 years of Afghan independence from the United Kingdom. Various Taliban leaders and mid-level officials spoke at the celebration. Farooq Azam, an adviser for the Ministry of Energy and Water said, "One issue they [the West] are insisting on is, and which people also want, is girls' education. As an elder, I ask the Emirate to resolve the issue, otherwise the Western world will not recognize the Emirate, not even in 20 years."¹⁰ Media outlets continue to report some support among Taliban leaders for girls' education, yet the Taliban as a whole continue to stubbornly resist universal secondary education.¹¹

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In late August, the United Nations Security Council (UNSC) ended the exemption from its travel ban that had allowed some Taliban leaders to travel abroad. Under a 2011 UNSC Resolution, 135 Taliban leaders are subject to a sanctions regime that includes asset freezes and travel bans. Since April 2019, 13 of these leaders had benefited from a travel ban exemption so that they could meet officials from other countries abroad. The specific reasons for rescinding the exemption are unclear.¹²

On September 19, the United States secured the release of U.S. engineer and Taliban hostage Mark Frerichs, a contractor captured in January 2020, in exchange for Haji Bashir Noorzai, a Taliban ally and heroin trafficker sentenced to life in prison by a U.S. court in April 2009. President Joseph R. Biden said that “bringing the negotiations that led to Mark’s freedom to a successful resolution required difficult decisions, which I did not take lightly;” a resolution that reportedly came after months of intense negotiations between the United States and the Taliban.¹³

U.S. Engagement with the Taliban Continues Despite Hurdles

To date, no country has officially recognized the Taliban as the government of Afghanistan after the group seized control of the country in August 2021. However, several countries, including China, Pakistan, Russia, and Turkmenistan, have allowed Taliban-appointed diplomats to take up residence at their respective Afghan embassies.¹⁴ While the United States has not yet decided to recognize the Taliban—or any other entity—as the official government of Afghanistan, U.S. officials have continued to engage with Taliban representatives on a wide range of issues relevant to U.S. national-security interests and closely observe Taliban actions in a number of areas.¹⁵ The United States also remains the largest donor to Afghanistan, having provided more than \$1.1 billion to Afghanistan since the Taliban takeover.¹⁶

According to State, U.S. policy priorities in Afghanistan include:¹⁷

- the welfare and safety of U.S. citizens abroad
- 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 uphold the human rights of all Afghans

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U.S. Special Representative for Afghanistan Thomas West meets with Afghan refugees in Pakistan. (U.S. Special Representative for Afghanistan photo)

Meeting with Taliban representatives in Doha and in multilateral settings, U.S. officials continued to emphasize the importance of the Taliban adhering to counterterrorism commitments, protecting the rights of all Afghans, including the rights of women and girls (especially girls' access to secondary education), religious minorities, and ethnic minorities, and allowing Afghans to freely depart the country.¹⁸

In late July, Uzbekistan convened an international conference on Afghanistan with representatives from the Taliban and nearly 30 countries, including representatives of the United States who continued to push for the protection of human and civil rights and an inclusive political process. During the conference, Uzbekistan highlighted several planned development projects in Afghanistan, such as a proposed trans-Afghan railway running from Termez on the Uzbek-Afghan border through Mazar-e Sharif and Kabul to Peshawar in northern Pakistan, and a new power transmission line connecting Uzbekistan power plants to north-central Afghanistan. The Taliban delegation led by acting foreign minister Amir Khan Muttaqi reiterated calls for the release of all frozen assets held in U.S. financial institutions and expressed their desire for increased foreign investment in Afghanistan.¹⁹

In September, the State and Treasury Departments announced the formation of the Afghan Fund, a financial mechanism for the protection, preservation, and targeted disbursement of \$3.5 billion from the frozen Afghan central bank assets held in U.S. financial institutions to support economic stability in Afghanistan.²⁰ See page 112 for more details on the Afghan Fund and how it will operate.

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On September 15, the U.S.-Europe Group on Afghanistan, comprising representatives of the United States, European Union, France, Germany, Italy, Norway, and the United Kingdom along with observers from Japan, Qatar, Switzerland, and the United Nations Assistance Mission in Afghanistan (UNAMA), met in Washington, DC. Participants expressed their “grave concerns” with the Taliban’s continuing human rights abuses, including against Afghan women and girls; continuing restrictions on the media; the continuing presence of terrorist groups within Afghanistan; the Taliban’s abdication of their counterterrorism commitments; and the Taliban’s failure to pursue a credible and inclusive system of governance. They further stressed that international assistance provided to Afghanistan is “for the benefit of the Afghan people and not a sign of progress toward normalization of relations with the Taliban.”²¹

While the Taliban have expressed their desire to improve relations with the international community and attract increased international assistance to Afghanistan, U.S. officials have further “made clear to the Taliban that the onus is on them to make key reforms which we have outlined repeatedly.”²² Following the late July U.S. strike against al-Qaeda leader Ayman al-Zawahiri in Kabul, for instance, State Department spokesperson Ned Price stated that the Taliban’s counterterrorism commitments under the Doha Agreement “clearly were not honored in the instance of Ayman al-Zawahiri, the now late al-Qaeda leader living in Kabul.”²³

On October 11, the State Department announced visa restrictions for current or former Taliban members, members of non-state security groups, and other individuals believed to be responsible for, or complicit in, the repression of and violence against Afghan women and girls.²⁴

TALIBAN SECURITY FORCES

Taliban Security Personnel and Recruitment

According to the UN, the Taliban is making efforts to professionalize its security forces, and the Taliban Ministry of Defense announced that recruitment for the 130,000 personnel of the new national army was complete. These personnel are organized into eight regional corps, plus a central corps in Kabul.²⁵ This strength approaches the 182,071 reported strength of the former Afghan National Army in spring 2021.²⁶ Taliban defense spokesman Enayatullah Kharazami said in late August that the Taliban can increase its army to 200,000 personnel, if necessary.²⁷ The UN reported that in mid-June the Taliban Ministry of Interior said some 35,000 personnel had been trained and that the ministry began distributing police uniforms, starting in Kabul and Kandahar.²⁸ It is unclear at what level these 35,000 recruits or other personnel have been trained or if they are prepared to conduct military operations.

Former Kyrgyzstan President Appointed New UNAMA Head

On September 2, 2022, former President of Kyrgyzstan Roza Otunbayeva, who served in that role from 2010–2011, was appointed by UN Secretary-General António Guterres as his new Special Representative for Afghanistan and head of the UN Assistance Mission in Afghanistan, replacing Canadian diplomat Deborah Lyons. As UNAMA head, she will oversee the UN’s humanitarian operations in Afghanistan and engagement with the Taliban.

Source: Associated Press, “UN chief: former Kyrgyzstan president to head Afghan mission,” 9/3/2022; United Nations, “Ms. Roza Otunbayeva of Kyrgyzstan - Special Representative for Afghanistan and Head of the United Nations Assistance Mission in Afghanistan,” 9/2/2022.

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Taliban representatives attend the Uzbek-hosted Tashkent Conference on Afghanistan in late July. (Uzbek Ministry of Investments and Foreign Trade photo)

The majority of security personnel from the former Afghan National Defense and Security Forces (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.²⁹ 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.³⁰

ONGOING SECURITY EFFORTS IN AFGHANISTAN

Taliban Security Operations

The UN is aware of “at least 22 [armed] groups claiming to operate in at least 26 provinces, none having taken control of significant territory.” The most prominent of these groups are the National Resistance Front (NRF) and National Liberation Front (NLF).³¹

According to Afghan news sources, the Taliban sent additional forces into the northern Panjshir valley in late August, prompting the displacement of some villages’ populations in anticipation of a military operation.³² Armed opposition to the Taliban appears to be escalating with attacks on Taliban outposts in Panjshir. Underscoring the seriousness of the operation, on August 21, Mullah Abdul Zakir was appointed the Taliban’s overall commander for Panjshir Province and Andarab District, Baghlan Province. Zakir is one of the Taliban’s top military commanders and a former Guantanamo Bay detainee.³³

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Collapse of the Afghan National Defense and Security Forces

An Assessment of 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: An Assessment of the Factors That Led to Its Demise* 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 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 its 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 fall 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*, SIGAR-22-22-IP, 5/2022.

In June, Taliban forces in the north also moved against rebels in coal-rich Balkhab District, Sar-e Pul Province.³⁴ The rebels appeared to be under the command of Malawi Mehdi, an ethnic Hazara who left the Afghan government after he was accused of stealing coal mining revenues. Mehdi then joined the Taliban in 2019 as the shadow governor of Balkhab District. In April 2022 the Taliban also accused Mehdi of stealing coal mining revenues and when he refused to demobilize his forces, the Taliban launched a major military operation against him.³⁵ The conflict expanded quickly and at least 27,000 civilians fled into neighboring provinces as Taliban forces flooded the area.³⁶ According to the UN, Mehdi escaped, only to be subsequently killed by the Taliban on the border of western Herat Province and Iran on August 17.³⁷

Political Violence Decreases While Protests Increase

According to the Armed Conflict Location and Event Data Project (ACLED), political violence and protest incidents in Afghanistan (July–September 2022) decreased by 22% compared to total incidents last quarter (April–June 2022).³⁸ The NRF was involved in 19% of political violence incidents this quarter, followed by the Islamic State-Khorasan (7%) and another anti-Taliban group, the Afghanistan Freedom Front (2%). Protest incidents accounted for over 5% of all incidents this quarter, up from 2% last quarter.³⁹ Kabul saw the most incidents since January (12%) followed by northern Panjshir (12%) and Baghlan (9%) Provinces.⁴⁰

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 most affected by criminal activity.⁴¹

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.

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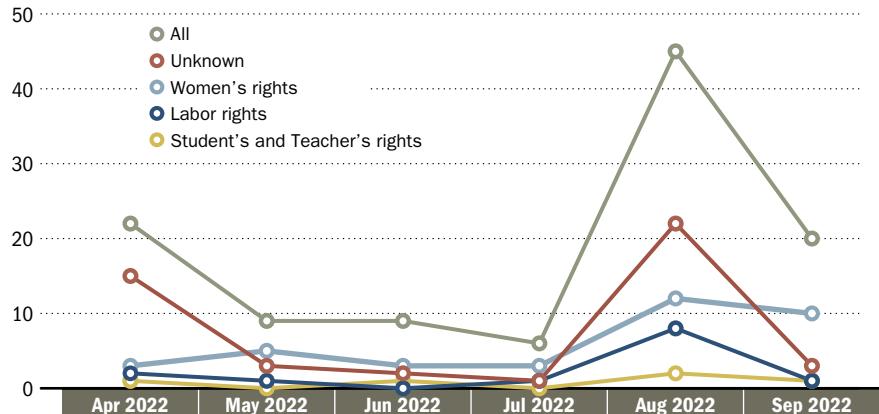


Female students in Herat protest for Afghan girls' right to education. (AFP photo by Mohsen Karimi)

Although the Taliban continued their efforts to outlaw some civic freedoms, protests increased slightly this quarter, as seen in Figure S.1. Since January, women's protests have accounted for 36% of all protests, followed by labor (18%), and students and teachers (6%).⁴²

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 publish publicly available data on all reported political violence and protest events around the world.⁴³ ACLED notes that Afghanistan has always been a unique data challenge due to its largely rural character

FIGURE S.1
PROTEST INCIDENTS BY TYPE, APRIL–SEPTEMBER 2022



Source: ACLED, "Armed Conflict Location & Event Data Project (ACLED); www.acleddata.com," accessed 10/7/2022; SIGAR analysis of ACLED data, 10/2022.

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and reporting biases that stem from intimidation by militant and state forces, a situation that has not changed under the Taliban.⁴⁴

COUNTERNARCOTICS

The Taliban and Opium Poppy Cultivation

Recently, farmers in southern provinces have reported that the Taliban are not interfering with the fall opium-poppy planting. Earlier in June the Taliban appeared to be actively enforcing a ban when State reported that the Taliban had begun destroying poppy fields to enforce the Taliban's April 3 ban on narcotics.⁴⁵ 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.⁴⁶

Status of the State Department's Counternarcotics Programs

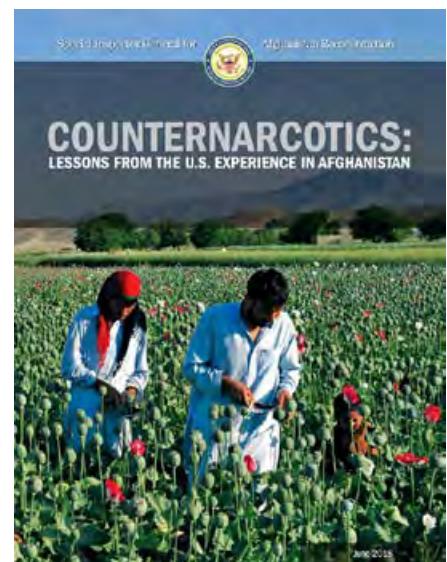
The State Department's current policy prohibits direct assistance to the Taliban.⁴⁷ While some programs remain active—administered through implementing partners such as NGOs—other programs have been terminated or paused following the Taliban takeover in August 2021.⁴⁸

According to the State Department's Bureau of International Narcotics and Law Enforcement Affairs (INL), the "Taliban has not impacted the ability for alternative development partners to implement projects," citing ongoing activities by the United Nations Development Programme (UNDP), United Nations Office on Drugs and Crime (UNODC), and drug demand reduction programs through the Colombo Plan. INL continues to fund oversight efforts such as the Afghanistan Opium Survey and its Afghan Opiate Trade Project (AOTP) through UNODC.

INL has disbursed \$24.2 million since 2006 for Afghanistan Opium Surveys.⁴⁹ 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 2011.⁵⁰ INL continues to fund counternarcotics outreach through its interagency partner, the U.S. Agency for Global Media (USAGM).⁵¹

Lessons Learned Report on Counternarcotics

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



Counternarcotics Lessons Learned Program report cover.

TALIBAN SUBNATIONAL COORDINATION EXPANDING

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.⁵² In March, the Taliban terminated elected provincial councils which had been a feature of the former Afghan government. In their place the Taliban are using *ulema* shuras to reestablish subnational governance; shuras are traditionally defined as bodies of

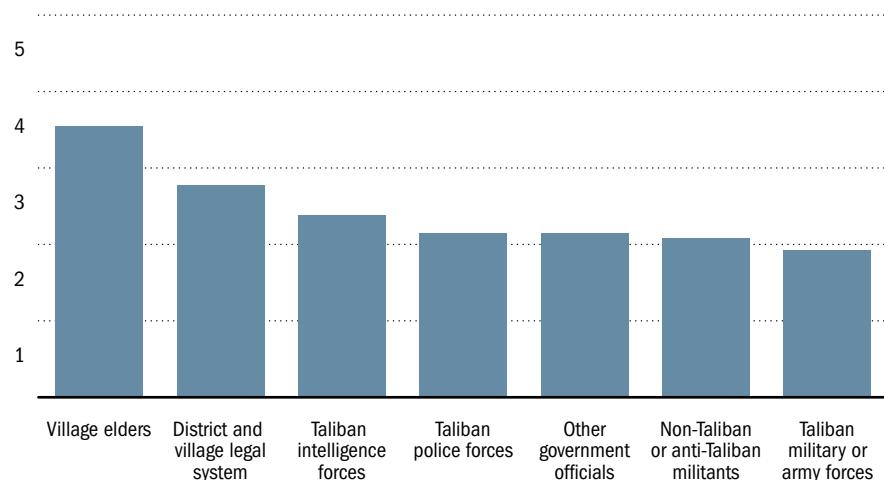
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learned men who hold government appointments in a Muslim state. These shuras are intended to implement Sharia law and oversee the activities of provincial administrations, under the guidance of the Taliban Ministry of Hajj and Religious Affairs.⁵³ The UN reported that as of July 2022, 14 of these provincial shuras were active out of a total of 34 provinces (including in Badghis, Farah, Ghazni, Ghor, Herat, Kandahar, Khost, Nimroz, Paktiya, Paktika, Panjshir, Samangan, Uruzgan, and Zabul Provinces). Women are excluded from these shuras.⁵⁴

SIGAR collected a small sample of 13 NGOs in 13 provinces on their feelings of “trust” towards local institutions, measured on a scale of 1–5. One or two Afghan employees provided a response per NGO. As seen in Figure S.2, most interviewees placed their trust in village elders and local legal systems.⁵⁵

FIGURE S.2

AVERAGE RATED TRUST IN LOCAL INSTITUTIONS, 1–5



Note: Interviewees were asked to rank the level of trust that they had for each of the respective institutions on a scale from 1 to 5, with 5 being the greatest amount of trust.

Source: “Survey Questionnaire for NGO Operation, Security, and Government Services,” 8/2022; SIGAR analysis of SIGAR-commissioned data, 10/2022.

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

Governance Support

The State Department and USAID refused to answer nearly all of SIGAR’s quarterly data requests regarding agency-supported programs in Afghanistan this quarter. State and USAID claimed without basis that U.S. programming in Afghanistan is unrelated to reconstruction activities.⁵⁶

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Nonetheless, most of the State and USAID programs reported in this quarterly report are continuations of activities performed prior to August 2021. State and USAID have not articulated how these programs have changed in practice.

The United States has provided more than \$36.26 billion to support governance and economic development in Afghanistan. All agency funds reporting is as of September 30, 2022, except for U.S. Agency for International Development (USAID) reporting, which is as of June 30, 2022. Most of this funding, more than \$21.43 billion, was appropriated to the Economic Support Fund (ESF), which is managed and reported by USAID.⁵⁷

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.⁵⁸

Security Support to Former ANDSF

The ANDSF dissolved and U.S. funding obligations for them ceased, but disbursements to contractors will continue, as necessary, until all Afghan Security Forces Fund (ASFF) obligations are liquidated, DOD told SIGAR.⁵⁹

According to DOD, resolving ASFF-funded contracts is an ongoing, contract-by-contract matter between contractors and the contracting offices in the military departments (Army, Air Force, and Navy). Whether the contracts were awarded using ASFF funds, for which the Combined Security Transition Command-Afghanistan received obligation authority from the DOD Comptroller, or using ASFF funds for which the Defense Security Cooperation Agency received obligation authority and then passed it through to the military departments to implement using **Foreign Military Sales** (FMS) cases, all contracts being closed out were awarded by a contracting entity within one of the military departments.⁶⁰

Contract vendors must submit claims to begin the close-out process. Vendors typically have a five-year window before expired funds are cancelled by DOD, and DOD cannot force vendors to accelerate their submission of invoices for payment. For these reasons, DOD cannot at this time provide complete information on contract closing dates, the amount of funds available to be recouped, or the approximate costs of terminating each contract.⁶¹

Congress has appropriated nearly \$88.8 billion to help the Islamic Republic of Afghanistan provide security in Afghanistan, as of September 30, 2022. This accounts for nearly 61% of all U.S. reconstruction funding

SIGAR Assessed Risks to Afghan Civil Society

As part of its Congressionally directed assessments of the causes and repercussions of the Taliban takeover, SIGAR issued *Afghan Civil Society: The Taliban's Takeover Risks Undoing 20 Years of Reconstruction Accomplishments* in October 2022. SIGAR identified the risks to the Afghan people and civil society organizations, including Afghan women and girls, journalists, educational institutions, healthcare operations, and NGOs; and assessed the extent to which the U.S. government is mitigating these risks as well as the impact the risks may have on future U.S. assistance. For more information, see Section 2.

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>.

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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	\$333,534,263.83	\$203,428,180.76	\$130,106,083.07	9/20/2022
Department of the Air Force Obligated Contracts				
A-29	\$1,032,363,000	\$990,808,000	\$41,555,000	8/24/2022
C-130	153,230,000.00	103,440,000.00	49,788,000.00	8/31/2022
PC-12	44,260,000.00	16,416,000.00	32,252,000.00	8/29/2022
C-208	120,903,024.00	115,620,239.00	5,273,857.00	8/31/2022
Munitions	29,213,000.00	6,727,000.00	22,840,000.00	8/24/2022
Department of the Army Obligated Contracts				
ASFF	\$1,057,391,726.88	\$958,268,382.17	\$100,730,013.61	8/30/2022
UH-60	435,100,689.00	409,546,082.00	25,554,803.00	8/30/2022
ASFF ammunition	61,180,123.69	27,740,602.90	33,439,520.79	8/30/2022
PEO STRI (simulation, training, and instrumentation)	547,311,133.00	438,441,122.00	108,970,011.00	8/30/2022
Department of the Navy Obligated Contracts				
Contracts	\$50,312,826.30	\$17,859,322.17	\$32,453,504.13	8/31/2022
Total	\$3,864,799,786.70	\$3,288,294,931.00	\$582,962,792.60	

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

Source: DOD, response to SIGAR data call, 9/25/2022; DOD, "DOD Dictionary of Military and Associated Terms," 11/2021, p. 295.

for Afghanistan since fiscal year (FY) 2002. As seen in Table S.1, ASFF funds that were obligated by Combined Security Transition Command-Afghanistan or its successor, the Defense Security Management Office-Afghanistan (which was disbanded on June 1, 2022) for use on new contracts awarded locally by Army Contract Command-Afghanistan or as military interdepartmental purchase requests (MIPRs) to leverage already-awarded contracts, have total remaining unliquidated ASFF obligations of \$130.1 million. Contracts, used to support pseudo-FMS cases managed by the Departments of the Army, Air Force, and Navy have total unliquidated ASFF obligations of remaining value of \$452.9 million.⁶²

USAID'S DEMOCRACY, GENDER, AND RIGHTS PROGRAMS CONTINUE TO FACE CHALLENGES

This quarter, USAID refused to provide SIGAR with financial data for its ongoing democracy, gender, and rights programs in Afghanistan. As seen in Table S.2 on the following page, USAID continues to manage democracy, gender, and rights programs in Afghanistan. The following updates are based on third-party program implementer reports, which often lag one quarter, and from public reporting.

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TABLE S.2

USAID REMAINING DEMOCRACY AND GOVERNANCE AND GENDER PROGRAMS, AS OF THE MOST RECENT DATA PROVIDED ON JULY 9, 2022				
Project Title	Start Date	End Date	Total Estimated Cost	Cumulative Disbursements, as of 7/6/2022
Women's Scholarship Endowment	9/27/2018	9/26/2023	\$50,000,000	\$50,000,000
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			\$143,739,161	\$111,472,924

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

Following the issuance of Treasury's Office of Foreign Assets Control (OFAC) licenses in November 2021 authorizing the delivery of assistance to Afghanistan, State and USAID restarted several programs in Afghanistan focusing on providing products and services to the Afghan people in several key sectors. However, they have continued to face various challenges associated with Taliban governing practices.⁶³

Conflict Mitigation Assistance for Civilians (COMAC)

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 due to military operations, insurgent attacks, unexploded ordnance such as landmines, improvised explosive devices, or cross-border shelling. COMAC's support activities include tailored assistance (TA), including 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.⁶⁴

According to COMAC's most recent quarterly report (covering April 1 to June 30, 2022), the project provided 1,263 TA packages and 2,565 IA packages during the third quarter of FY 2022, with 1,865 IA packages (73%) distributed to backlogged cases for incidents that occurred in previous quarters, including from before the Taliban takeover in August 2021. The accumulation of backlogged cases was caused primarily by insecurity and a suspension of project activities from August to November 2021 following the collapse of the Afghan government, and challenges in procurement due to inflation and depreciation of the afghani. During the most recent reporting period, COMAC delivered most IA packages in the north region (699), with the west region having the least delivered (274). In addition, COMAC conducted 12 training courses and 20 coaching sessions for their staff to increase their capacity and held three stakeholder coordination meetings with national and international NGOs operating in the east, west, and north regions of the country.⁶⁵

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COMAC staff meet with female teachers and students on how to access resources to help families recover from conflict. (U.S. Embassy Kabul photo)

COMAC staff also reported that they were able to access areas that were previously inaccessible due to insecurity, such as Arghandab District in Zabul Province and Kajaki District in Helmand. USAID also instructed its implementing partners to stop traveling to Panjshir Province due to violence stemming from the presence of anti-Taliban groups.⁶⁶

COMAC staff also have continued to report several ongoing challenges to operating under Taliban rule. They noted that Taliban authorities were reluctant to allow the return of female staff to its Kabul office, though female staff working for COMAC's regional offices have been able to work. Taliban authorities also seized COMAC equipment after asking COMAC staff to leave its embedded office at the Ministry of Martyrs and Disabled Affairs (MoMDA) compound, in addition to the MoMDA barring the program from distributing assistance packages from its compound.⁶⁷

Supporting Transformation for Afghanistan's Recovery (STAR)

USAID's STAR program is a two-year, \$20 million program launched in February 2021. It provides assistance for livelihoods such as cash for work programs, and water, sanitation, and hygiene (WASH) support to help households become more resilient to external shocks and to help foster a sustained increase in agricultural productivity and income. It is implemented in 28 districts across nine provinces, focusing on some of the most marginalized and vulnerable parts of Afghanistan.⁶⁸ According to the most recent quarterly report (covering April 1 to June 30, 2022), a total of 10,631 beneficiaries were directly served by livelihood activities in 227 communities during the reporting period.⁶⁹

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According to the implementing partner's most recent quarterly report, STAR project staff have been able to engage in field activities except for WASH programs in Nangarhar and Kunar Provinces as Taliban representatives there failed to approve program activities to continue. USAID has directed implementing partners to not enter into memoranda of understanding (MOUs) with the Taliban as the United States does not currently recognize a government of Afghanistan, and USAID officials would not be able to witness the document signing, as required by USAID grant agreements. STAR project staff reported that the "inability to sign MOUs with de-facto authorities remains the biggest obstacle for STAR implementation and threatens to cause further delays without a compromise by USAID or the de-facto authorities."⁷⁰

STAR implementing partners have also pointed to several other challenges and delays associated with Taliban governance, such as inactive community development councils and centralized authority with a presiding mullah, who is often not present in villages during training events, resulting in delays in signing project support documents and in project activities. Moreover, personnel changes at the district level result in further delays as previously resolved issues, such as community and beneficiary selections, have to be re-discussed and resolved with new Taliban officials, causing implementing partners to continuously contend with new local authority structures.⁷¹

Project staff have also observed challenges faced specifically by female beneficiaries, given new Taliban rules restricting the movement of women, including requirements that they be accompanied by a male relative, which has limited their ability to participate in and benefit from STAR programming.⁷²

Additionally, STAR staff noted an increasing lag in USAID vetting of approved vendors, a process that has expanded from around three weeks to up to 10 weeks, causing delays with WASH and livelihood construction projects and procurement of agriculture inputs that are needed for seasonal farmer and livestock production.⁷³

According to implementing partner weekly status reports, during the fourth quarter of FY 2022, Taliban authorities have continued to pressure STAR staff to sign MOUs, requested various project documents including lists of beneficiaries, forced their way into project offices for "monitoring" activities such as ensuring the separation of male and female staff and enforcing the wearing of hijab, and advised project staff that all female employees must be accompanied by a male relative, known as a *mahram*.⁷⁴

Women's Scholarship Endowment (WSE)

USAID's WSE, a five-year, \$50 million program started in 2018, continued activities in support of Afghan women pursuing higher education in science, technology, engineering, or mathematics (STEM) fields. According to WSE's most recent implementing partner quarterly report (covering April 1 to June 30, 2022), the program continued to manage two students in Cohort 1,

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Female students commute to their university classes in central Afghanistan.
(UNICEF Afghanistan photo)

40 students in Cohort 2, and 89 students in Cohort 3, who are attending 15 private and seven public universities in Afghanistan. During the spring 2022 semester, 13 beneficiaries paused their studies due to family and health issues. In three cases, the students' university no longer offered classes for females. The program has received 669 complete applications for its Cohort 4 scholarship awards. WSE anticipates awarding 80–100 scholarships to begin study in Fall 2022.⁷⁵

Officials from two private universities in Afghanistan raised concerns with WSE program staff over the loss of students due to financial instability, constant fluctuation of Taliban policies, and limited outside support. Several universities noted that women are dropping out at a far higher rate than men. As a result, their universities have shifted to “survival” mode and are trying to determine what to prioritize to ensure their institutions endure through the current hardships, including leveraging the necessary resources to allow women to continue their education. They noted that without additional support, they are not sure how long their institutions will continue to operate.⁷⁶

WSE program staff noted that for a majority of the female students, their motivation is “very low,” and they feel “a sense of hopelessness about their future” given Taliban restrictions on women’s rights. A number of young women reported feeling “less able or willing to prioritize university studies in the face of Taliban bans on most paid employment for women” and are concerned about the potential closure of universities due to the financial crisis, according to the most recent implementing partner quarterly report.⁷⁷

For more information on the status of girls’ education in Afghanistan, see page 120.

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USAID Announces New Funding for Gender Equality and Women's Empowerment in Afghanistan

On August 12, USAID announced \$30 million in development assistance to support gender equality and women's empowerment in Afghanistan. These new funds, programmed through UN Women, will support the "Enabling Essential Services for Afghan Women and Girls" activity, aiming to increase Afghan women and girls' access to protection services; provide resources and support directly to women-led civil society organizations working to advance women's rights in Afghanistan; and increase women's economic empowerment through skills and business development training and entrepreneurship support.⁷⁸

State Department Launches New Public-Private Partnership to Support Afghan Women

On September 20, Secretary of State Antony J. Blinken announced the formation of the Alliance for Afghan Women's Economic Resilience (AWER), a public-private partnership between the State Department and Boston University that is intended to foster business, philanthropic, and civil society efforts to advance entrepreneurship, employment, and educational opportunities to promote the economic status and economic contributions of Afghan women in Afghanistan and third countries. The State Department is providing \$1.5 million to support this effort, including funds from the Gender Equity and Equality Action Fund.⁷⁹

Secretary Blinken stressed that humanitarian assistance to Afghanistan is "necessary, but it's not enough," with the United States expanding its efforts to help create "basic economic stability" to ensure that Afghans "do not suffer even more in the very difficult circumstances that they're living."⁸⁰

AWER's first initiative will be the Million Women Mentors Initiative for Afghan Women and Girls with the purpose of accelerating private sector and civil society commitments to mentor one million women and girls over the next five years to foster new economic opportunities.⁸¹

Removing Unexploded Ordnance

According to the United Nations Security Council, the "Afghan population continues to experience significant levels of harm as a result of improvised explosive device attacks and explosive remnants of war, the latter disproportionately affecting children." The UN concluded that mine clearance and awareness must therefore be a priority to ensure civilian safety.⁸²

The Office of Weapons Removal and Abatement (PM/WRA) in State's Bureau of Political-Military Affairs manages the conventional-weapons destruction program in Afghanistan to protect victims of conflict, provide life-saving humanitarian assistance, and enhance the security and safety of the Afghan people.⁸³ Although direct assistance to the former Afghan Directorate for Mine Action Coordination (DMAC) was canceled on

SIGAR AUDIT

SIGAR initiates audit of State and USAID programs and activities addressing gender-based violence

This quarter, SIGAR initiated an audit of ongoing State and USAID programs and activities addressing gender-based violence (GBV) in Afghanistan. Specifically, this audit will identify State and USAID's strategic objectives, assess the extent to which the programs and activities are achieving their goals and strategic objectives, and determine the extent to which GBV activities are coordinated to achieve U.S. government-wide goals.

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September 9, 2021, remaining mine-action projects and implementing partners have continued on-the-ground mine and explosive-remnants of war (ERW) clearance activities.⁸⁴ PM/WRA is one of the few State-funded programs authorized to continue operations in Afghanistan.⁸⁵

PM/WRA currently supports six Afghan nongovernmental organizations, one public international organization (United Nations Mine Action Service), and four international NGOs to help clear areas in Afghanistan contaminated by ERW and conventional weapons (e.g., unexploded mortar rounds).⁸⁶ From June 16 through September 8, 2022, these organizations helped clear 6 million square meters of minefields by removing 667 antitank and antipersonnel mines and 285 items of unexploded ordnance.⁸⁷

Since FY 2002, State has allocated \$460 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 funding approval process. As of September 8, 2022, PM/WRA had released \$20 million of FY 2021 funds for Afghanistan.⁸⁸

REFUGEES AND INTERNAL DISPLACEMENT

On September 23, 2022, the U.S. government announced nearly \$327 million in additional assistance to Afghanistan, including nearly \$119 million through State's Bureau of Population, Refugees, and Migration (PRM). According to State, this assistance will support the scaled-up humanitarian response in Afghanistan and neighboring countries through independent, international humanitarian organizations, such as the United Nations Population Fund (UNFPA), and the International Organization for Migration (IOM), among others. State said this assistance would provide “emergency cash, shelter, healthcare, and reintegration assistance to internally displaced persons and returnees; as well as protection, life-saving reproductive and maternal health, and gender-based violence prevention and response services.” Funding will also support multisectoral assistance to Afghan refugees in neighboring countries to include COVID-19 screening and vaccine services as well as health nutrition services.⁸⁹

This quarter, State PRM and USAID also continued to implement the assistance provided in FY 2022 to support Afghan refugees and IDPs. This funding includes:⁹⁰

- More than \$80 million from State PRM to the UN High Commissioner for Refugees (UNHCR) in Afghanistan, as well as \$32 million to support UNHCR operations in Pakistan and \$3.9 million to other regional countries.
- Roughly \$2.3 million from USAID and \$52 million from State PRM to the UNFPA to support health and protection programs in Afghanistan and Pakistan.

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- Roughly \$63 million from USAID and nearly \$11 million from State PRM to the IOM to support health, shelter and settlement, and water, sanitation, and hygiene (WASH) programs.

Afghan Refugees

As of June 30, 2022, UNHCR reported roughly 2.1 million registered Afghan refugees living in Afghanistan's neighboring countries, the majority of them located in Iran and Pakistan.⁹¹ Additionally, between January 1, 2021, and August 31, 2022, UNHCR reported 186,680 newly arrived Afghans in neighboring countries in need of international protection.⁹²

In addition to these registered refugees, there are reportedly millions of undocumented displaced Afghans, including 2.1 million in Iran alone.⁹³ Iran's ambassador to Afghanistan claimed in September that around 3,000 Afghans were illegally crossing into Iran per day.⁹⁴ Between August and September, Iran deported over 50,000 Afghans, and Amnesty International reported that Iranian security forces opened fire on Afghans trying to cross the border.⁹⁵

While Afghans continued to migrate abroad, many other Afghans decided to return to Afghanistan this past year. UNHCR recorded about 597,000 returnees from Iran and 60,000 from Pakistan. Of the returnees from Iran, 43% were adult males, 14% were adult females, and 43% were children under 18. Of the returnees from Pakistan, 20% were adult males, 26% were adult females, and 54% were children under 18.⁹⁶

In a survey of Afghan returnees from Turkey and the European Union conducted by the IOM Displacement Tracking Matrix (DTM), respondents noted that their economic prospects remained poor following their return to Afghanistan. Some 88% of respondents said their economic situation had worsened in the last six months. Further, 59% reported that they felt they were able to stay and live in Afghanistan, 37% responded they were looking to re-emigrate in the next six months. Of those looking to re-emigrate, 73% cited a lack of employment as their primary reason for return, while 16% noted a lack of security.⁹⁷

Internal Displacement

The UN Office for the Coordination of Humanitarian Affairs reported more than 30,000 newly displaced people in Afghanistan in 2022. Some 21% of these internally displaced people (IDPs) were adult males, 21% were adult females, and 58% were children under 18.⁹⁸ However, UNHCR reported high returns of IDPs as the security situation has improved in many parts of Afghanistan. Since mid-2021, more than a million IDPs have returned home. UNHCR is planning to reach 620,000 returnees this year with assistance and reintegration support. A recent UNHCR survey found that 40% of IDPs want to return as soon as possible.⁹⁹



UNHCR solar kits being distributed to recently returned refugees and IDPs in Kandahar Province. (UNHCR Afghanistan photo)

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