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# RECENT DEVELOPMENTS IN AFGHANISTAN



## KEY ISSUES & EVENTS

On April 4, the Taliban issued a decree banning Afghan women from working for the UN, prompting the organization to halt humanitarian assistance in Afghanistan until May 5 in order to conduct an operational review. Discussions with the Taliban are ongoing, but UNAMA announced contingency planning for “all outcomes” is underway.

On March 9, the UN released its \$4.6 billion 2023 Humanitarian Response Plan for Afghanistan, warning that the number of people needing assistance will increase to 28.3 million this year, up nearly 300% since 2020.

## HUMANITARIAN CRISIS UPDATE

The Taliban’s decree in April 2023 banning Afghan women from working for the United Nations imperiled the international humanitarian effort in Afghanistan despite warnings from the UN that the situation could deteriorate further without women’s rights reform, and substantial investments in water infrastructure, sustainable agriculture, alternative livelihoods, and macroeconomic stabilization.<sup>1</sup>

On April 11, 2023, the UN announced that its 3,300 employees in Afghanistan will not report to work until May 5 so that the organization can perform an operational review following the Taliban decree.<sup>2</sup> In a statement, the United Nations Assistance Mission in Afghanistan (UNAMA) said, “The ban is unlawful under international law, including the UN Charter, and for that reason the United Nations cannot comply... the Taliban de facto authorities seek to force the United Nations into having to make an appalling choice

between staying and delivering in support of the Afghan people and standing by the norms and principles we are duty-bound to uphold.”

The Taliban decree will have significant repercussions for the Afghan people. The United Nations Development Programme (UNDP) said in its latest *Socioeconomic Outlook* report that Afghanistan’s economic outlook “remains very difficult,” and will be particularly burdened if restrictions on women lead to a decline in international aid. Halting the influx of aid will increase pressure on inflation and the exchange rate, causing a ripple effect that will lower imports, decrease customs revenue, and cause bank liquidity to be more scarce. A sustained inflow of foreign aid, to the tune of \$3.7 billion in 2022, has helped avert the total collapse of Afghanistan,” said UNDP Resident Representative in Afghanistan Abdallah Al Dardari. “If foreign aid is reduced this year, Afghanistan may fall from the cliff edge.”<sup>3</sup>

UNAMA said it is engaging with Taliban leadership, while also advancing contingency planning for various outcomes.<sup>4</sup> UN Secretary-General Antonio Guterres will host a meeting in Doha on May 1–2, 2023, with Special Envoys for Afghanistan from various countries to discuss “a durable way forward for the situation in Afghanistan.” The Taliban edict underscores the risks major multilateral organizations face in enacting humanitarian responses for 2023. Prior to the ban, these organizations proposed scaled up responses to alleviate the numerous, growing challenges facing the Afghan people. The United Nations Office for the Coordination of Humanitarian Affairs (UN OCHA) described the current situation as:

a new era characterized by the almost-total exclusion of half the population—women and girls—from public life, economic challenges, hunger and risk of malnutrition, inflation driven by global commodity shocks, drastic rises in both urban and rural poverty, a near collapse of the national public health system, a stifling of the media and civil society sectors, and violations affecting former government personnel.<sup>5</sup>

The humanitarian crisis has already been exacerbated by the Taliban’s December 2022 decree preventing women from working for NGOs, which implement many international assistance operations. In a survey of 151 NGOs conducted by UN Women following the ban, 33% reported not being able to continue activities and 67% reported women staff were not returning to work. The NGOs also reported that the ban had immediate negative impacts on beneficiaries, including the inability of female beneficiaries to access services, and said the impact of services on women could no longer be monitored.<sup>6</sup> International donors, NGOs, and millions of aid recipients are in a precarious state as they attempt to navigate the edict. According to USAID, “humanitarian principles require aid to be delivered in a non-discriminatory manner, and



Afghan girls use a UN-funded water station. (Photo by UN Afghanistan)

if that becomes impossible due to Taliban restrictions on women, questions arise over whether and to what extent aid should continue.”<sup>7</sup>

### UN Humanitarian Response Plan

In March 2023, UN OCHA released its 2023 Humanitarian Response Plan for Afghanistan, highlighting the interconnected issues of economic instability, Taliban policy, and environmental factors that contribute to the humanitarian crisis in Afghanistan.<sup>8</sup> The difficulty in addressing these structural issues is compounded by repeated shock events such as natural disasters, conflict, and displacement.<sup>9</sup> As a result, the UN projects 28.3 million Afghans, about two-thirds of the population, will need assistance in 2023, compared to just 9.4 million in 2020.<sup>10</sup>

The UN response plan aims to reach more than 23.7 million people: 21.7 million vulnerable people with humanitarian needs, 1.1 million cross-border returnees, 691,000 internally displaced people, 200,000 shock-affected people, and 52,000 refugees and asylum seekers. This represents an 8% increase in reach from 2022.<sup>11</sup>

The UN warned that women are especially endangered. In light of the December 2022 Taliban decree restricting women’s work with NGOs, the UN underscored the importance of providing aid and services by women for women. They said the exclusion of women from the humanitarian response would pose an “existential threat” to the functioning of humanitarian organizations in Afghanistan.<sup>12</sup> Following the April announcement that women are banned from UN work, Stephane Dujarric, Spokesperson for the UN Secretary-General, said in a statement, “This is a violation of the inalienable fundamental human rights of women. It also violates Afghanistan’s

### Integrated Food Security Phase

**Classification:** The Integrated Food Security Phase Classification (IPC) measures levels of food insecurity on a scale from 1 to 5, with 1 being None/Minimal and 5 being Catastrophe/Famine conditions. For a full description of the IPC, see page 74.

obligations under international human rights law, and infringes on the principle of non-discrimination, which is a core tenet underpinning the United Nations Charter.” The Secretary-General called on the Taliban to revoke the decision.<sup>13</sup>

The Taliban ban on women’s UN work coincides with UN calls for the international community to intensify its humanitarian response in 2023. The proposed plan seeks \$4.6 billion in donor contributions divided between eight clusters: Education; Emergency Shelter; Food Security and Agriculture; Health; Nutrition; Protection; Water, Sanitation, and Hygiene; and Coordination. The Food Security and Agriculture cluster has the largest reach and requires \$2.6 billion in donor funding for 2023 to aid 21.2 million people.<sup>14</sup> By province, the greatest spending requirements are for Kabul, at \$788.4 million; Nangarhar, \$221.8 million; and Balkh, \$248 million.<sup>15</sup>

The 2023 Humanitarian Response Plan is not fully funded. As of April 2023, the UN has raised only \$359.1 million of the \$4.6 billion the UN says it requires.<sup>16</sup> Comparatively, this is less than half the \$534 million received around the same time in 2022, indicating that the Taliban’s policies on women, competing priorities, and donor fatigue may be drawing resources away from Afghanistan.<sup>17</sup> The UN said that a failure to meet target contributions for the food security and agriculture cluster “will hamper the required urgent scale-up of humanitarian assistance to Afghanistan and will increase the likelihood that **Integrated Food Security Phase Classification (IPC)** Phase 3 provinces slip into Phase 4, and that IPC Phase 5 ‘Catastrophe’ conditions... surface again.”<sup>18</sup>

### Taliban Interference into NGO Work

The Taliban’s April ban on women working for the UN likely signals that they will continue to interfere in NGO operations, to the detriment of the Afghan people. UN Secretary-General Antonio Guterres said, “If this measure is not reversed, it will inevitably undermine our ability to deliver life-saving aid to the people who need it.”<sup>19</sup> This latest Taliban policy follows months of reported disruptions and forced suspensions to NGO work.<sup>20</sup>

The UN said Taliban interference in NGO activities rose dramatically, recording the highest number of operational interferences and access constraints in December 2022. In January 2023, there were 133 access incident reports, which included one aid worker being injured, 15 aid workers arrested, Taliban authorities conducting a search of an NGO, and 42 incidents where women could not access work. State told SIGAR, “Taliban interference in aid operations—including attempts to influence beneficiary selection and staff recruitment, and pressuring organizations to share sensitive data, such as beneficiary information—has contributed to a decline in humanitarian access.”<sup>21</sup> NGOs face numerous challenges posed by the Taliban’s December 2022 restrictions on women’s NGO employment. Following the announcement, nearly 40% of NGOs surveyed by the UN had

suspended operations in Afghanistan. While many resumed work due to exemptions for female employees in the health and education sectors, organizations report decreased access to vulnerable populations. Women NGO workers also faced obstacles to working outside the home, including the requirement to be chaperoned by a male escort.<sup>22</sup>

This quarter, USAID reported that implementing partners' female staff had to restrict their movement and in-person involvement in activities, project management, and oversight. The majority of education-focused NGOs, 94%, reported that female staff who manage, support, and monitor programs were not able to work in an office. For monitoring activities, 58% of NGOs reported female staff having access to community sites.<sup>23</sup> State's Bureau of Population, Refugees, and Migration (PRM) reported that all of its NGO partners partially or completely suspended operations inside Afghanistan immediately following the issuance of the edict.<sup>24</sup>

In addition to the challenges posed by specific Taliban policies, the UN notes that weak Taliban governance and tension between central and provincial authorities make an effective humanitarian response difficult to implement. This dysfunction is expected to limit the "ability to implement a comprehensive set of domestic, economic, and public policies which sustain critical public and basic services and reduce needs," the UN said, predicting a "more restrictive environment lies ahead."<sup>25</sup> While some NGOs are able to function, USAID reports that other organizations across different provinces and districts faced varying levels of confrontation this quarter, including:<sup>26</sup>

- The firing of a rifle in the air by a Taliban fighter at a food distribution event
- Security risks and harassment at Taliban checkpoints
- Unannounced Taliban visits to NGO offices
- Repeated Taliban requests for information on NGO work plans, budgets, operations, and personnel
- Taliban demands for increased involvement in NGO project decision-making and implementation

## Food Insecurity and Acute Malnutrition

The UN World Food Programme (WFP) projects that food insecurity in Afghanistan will worsen this year; the country already faces the highest levels of insufficient food consumption in the world.<sup>27</sup> WFP reports that its food assistance programs supported more than half of Afghanistan's population in 2022, saying the programs, which reached 24.5 million people, are "one of the last remaining barriers between Afghanistan and absolute desperation and hunger." Women-headed households especially depend on food assistance given their barriers to employment. WFP also notes women are more likely to resort to negative coping strategies under economic

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.	<b>URGENT ACTION REQUIRED</b> 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.	<b>URGENT ACTION REQUIRED</b> 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.)	<b>URGENT ACTION REQUIRED</b> to avert/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.

**Food insecurity:** 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.

duress including selling assets, withdrawing children from school, or skipping meals.<sup>28</sup>

Afghans suffer dangerously high rates of malnutrition. In January 2023, the Integrated Food Security Phase Classification (IPC) released its Afghanistan Acute Malnutrition Analysis for September 2022–April 2023. The IPC monitors both **food insecurity** and **acute malnutrition**, which refers to insufficient nutritional intake and is a serious threat to life. During the September–October 2022 period, two provinces were classified in Phase 4 (Critical), 23 in Phase 3 (Serious), and 10 in Phase 2 (Alert). Phase 4 (Critical) represents 15–29.9% of children being acutely malnourished, and morbidity and mortality levels increasing. For November 2022–April 2023, the situation was expected to deteriorate, with 24 of 34 provinces moving to a worse phase, and 33 of 34 at either the Critical or Serious level. An estimated four million people will suffer from acute malnutrition in 2023, including 875,227 children with Severe Acute Malnutrition and 2,347,802 with Moderate Acute Malnutrition, according to the IPC.<sup>29</sup>

Afghans are especially at risk of malnutrition and even starvation in the winter months. UNICEF reports, “the beginning of 2023 in Afghanistan has been marked by a harsh winter that pushed vulnerable populations, already overwhelmed by multiple crises, to the brink.”<sup>30</sup> According to a media report, 200,000 goats, sheep, and other livestock died from hypothermia by February 2023, adding immense stress for families already facing low incomes and debt. An estimated 10 million Afghans needed emergency winter assistance in 2022–2023, but aid delivery has been hindered by the

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Food aid packages for flood victims await distribution at the Organization of Islamic Cooperation office in Kabul, April 2023. (Photo by OIC Kabul Office)

Taliban’s restrictions on women’s NGO employment. UN spokesperson Peter Kessler called the December decree a “catastrophic disruption.”<sup>31</sup>

The IPC says the major contributing factors to acute malnutrition in Afghanistan are acute food insecurity and high prevalence of communicable diseases, compounded by poor hygiene and sanitation, low socio-economic status, and natural disasters.<sup>32</sup>

## Environmental Vulnerability

On March 21, 2023, a 6.5 magnitude earthquake struck northern Afghanistan, with its epicenter in the Hindu Kush region of Badakhshan Province. As of March 22, the UN reported five casualties and 58 injuries, but an official count is unknown as many areas of the province are remote and without access to phones or internet.<sup>33</sup> Afghanistan is located in a seismically active region, and will continue to be susceptible to damage from earthquakes. The Charman, Hari Rud, Central Badakhshan, and Darvaz fault lines are all capable of producing magnitude 8.0 earthquakes and lay under several densely populated areas.<sup>34</sup> A 6.1 magnitude earthquake in June 2022 killed over 1,000 people in eastern Afghanistan.<sup>35</sup>

In 2022, Afghanistan experienced natural disasters in 33 of 34 provinces, affecting 228,000 people. Twenty-one provinces experienced atypical flooding, impacting infrastructure and agriculture. Reports indicated that 88% of households in Zabul Province experienced flooding in the second half of 2022.<sup>36</sup> INFORMRisk, a global, open-source risk index from the European Commission, ranks Afghanistan as the number two country in the world at greatest risk of natural disasters due to hazards and exposure, and number

four globally for lack of institutional coping capacity.<sup>37</sup> Experts agree that additional natural disasters will befall Afghanistan,<sup>38</sup> and past events indicate the Taliban is not prepared to respond effectively.

Severe weather events and trends are also major drivers of economic instability, food insecurity, and displacement. Due to Afghanistan's varied geography, portions of the country face extreme drought, while other areas have been subject to flooding and damaging storms.<sup>39</sup>

The UN reports that the effects of the 2018 and 2021/2022 droughts have compounded and are now reaching a crisis point. As of December 2022, Afghanistan was experiencing the first triple-dip impact of La Nina globally since 1998–2001, which was also a period of multi-year drought and acute food insecurity in Afghanistan. A similar pattern in the 1970s brought severe drought and **famine** to Ghor and Badghis Provinces. As of January 2023, 25 out of 34 provinces reported severe or catastrophic drought conditions, with over 50% of the Afghan population affected.<sup>40</sup> Years of recent drought have resulted in the drying of surface water. The number of households reporting barriers to water access reached 60% in 2022, compared to 48% the year prior.<sup>41</sup>

**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.

## Public Health

UN OCHA predicts that Afghanistan's public health systems will likely continue experiencing infrastructural and financial collapse in 2023, at the expense of Afghans who will either spend more for care or delay care altogether. An expected 17.6 million people will need medical assistance this year, including 8.3 million children.<sup>42</sup> The UN reports that 13.2 million people across all 34 provinces live in areas where primary health care services are not accessible.<sup>43</sup>

Already the early months of 2023 proved challenging as a particularly harsh winter doubled rates of respiratory infections.<sup>44</sup> Other acute disease outbreaks include measles, acute watery diarrhea (AWD), dengue fever, pertussis, malaria, and COVID-19. In 2022, there were 237,258 cases of AWD, 204,047 cases of COVID-19, and 75,927 cases of measles, and two cases of wild poliovirus. As of March 2023, there are four recorded cases of polio in Afghanistan.<sup>45</sup> Economic instability, displacement, lack of access to clean water, and poor nutrition continue to drive high rates of infectious diseases.<sup>46</sup> UNICEF aims to improve health care for underserved and rural communities through mobile health and nutrition teams; 158 teams were operational as of February 2023, reaching 287,000 people.<sup>47</sup>

Taliban restrictions on women's movement are causing increased maternal and infant morbidity and mortality, as women are generally unable to receive reproductive care, and children lose access to vaccinations and regular health services.<sup>48</sup> Taliban restrictions on women NGO workers create another barrier to care, as do their prohibitions on male health care workers from reaching or serving female beneficiaries.<sup>49</sup> While the Taliban



Afghan children in the Nawabad Farabi-ha IDP camp in Mazare Sharif. (UNHCR photo by Edris Lutfi)

verbally agreed to exceptions for women working in the health care sector, USAID and State report that NGOs are continuing to face challenges in deploying female staff.<sup>50</sup>

**Refugees and Internally Displaced People**

Conflict and insecurity decreased significantly in Afghanistan following the Taliban takeover, but natural disasters, weather events, and the economic crisis continue to drive displacement. The UN predicts 691,000 new Internally Displaced People (IDPs) in Afghanistan in 2023, including 233,145 people newly displaced due to disasters and 79,067 displaced due to conflict. In December 2022, an estimated 2.6 million displaced people were in Afghanistan already. IDPs are especially vulnerable to food insecurity and negative coping strategies.<sup>51</sup>

Iran and Pakistan host 2.3 million registered Afghan refugees, as well as Afghans of other statuses, including undocumented Afghans and new arrivals.<sup>52</sup> Afghan refugees face legal and logistical challenges to successful resettlement in other countries. In March 2023, Human Rights Watch reported that up to 2,700 Afghan asylum seekers were held in “Emirates Humanitarian City,” a logistics hub in the United Arab Emirates, for 15 months in poor conditions without a clear pathway to resettlement. Detainees described poor infrastructure, overcrowding, no access to education, no psychological support services, and lack of access to adequate counsel.<sup>53</sup>

In 2022, 6,424 registered Afghan refugees returned to Afghanistan—94% from Pakistan, with the rest from Iran, Tajikistan, Azerbaijan, and Russia.

The primary reasons cited by Afghans returning included high living costs, lack of employment opportunities in host countries, a desire to reunite with family, and an improved security situation in Afghanistan. The UN High Commissioner for Refugees (UNHCR) provided \$2.28 million in cash assistance to the 6,424 returnees in 2022 to help with immediate needs and transportation costs.<sup>54</sup>

According to State, the Taliban continue to explore policies and regional engagements to support refugees and returns. The so-called Taliban ministry of refugees and repatriation is reaching out to related ministries in Pakistan and Iran on these issues, and has publicly encouraged returns. UNHCR reports that the Taliban support the expansion of services for refugee returnees, but in practice Taliban interference with humanitarian operations could negatively impact assistance.<sup>55</sup>

There are also approximately 52,000 refugees living in Afghanistan, primarily displaced from Pakistan in 2014. Refugees are one of the most vulnerable populations in the country, according to the UN with 96% needing food, 59% needing shelter, and 49% needing health care. There is currently no legal framework to protect refugees and asylum seekers. Without legal status, it is difficult to enroll children in school, work in the formal sector, rent property, or buy land. Due to the high level of need among refugees, the UN 2023 Humanitarian Response Plan is scaling up assistance to this population with a focus on food, shelter, health, and hygiene. There are also ongoing efforts to educate the Taliban about international obligations regarding refugee populations, and the UN is advocating for Taliban authorities to adopt the commitments of the 1951 Global Compact on Refugees, which provides a blueprint to help ensure that host communities get the support they need and that refugees can lead productive lives.<sup>56</sup>

### TALIBAN GOVERNANCE

The Taliban's leadership has prioritized consolidating power and establishing theocratic rule over implementing a modern state, and mitigating Afghanistan's economic and humanitarian crises.<sup>57</sup> In April 2023, the Taliban released a recording alleged to be Taliban supreme leader Hibatullah Akhundzada stressing that the Taliban should follow "the right decision of religious scholars" and support the "implementation of religious law by the government."<sup>58</sup>

Power has been increasingly concentrated into the hands of Akhundzada who rules from Kandahar and is supported by a smaller group of conservative ministers and religious figures aligned with his ideological vision of governance.<sup>59</sup> This quarter, Akhundzada also increased his direct influence over the Taliban's security forces by visiting corps commands in Helmand and Kandahar and asking the corps commanders to report directly to him, according to UN reporting.<sup>60</sup>

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Taliban security personnel remove the window tint films from cars at a checkpoint in Badakhshan Province in April 2023. (Photo by Omer Abrar/AFP)

Following their takeover, the Taliban suspended Afghanistan’s 2004 Constitution and have taken no public steps to draft a new constitution, according to State.<sup>61</sup> Yet, over the past year, the Taliban maintained much of the former Afghan government’s structure. Many junior level civil servants who served under the Ghani administration remain, but the leadership appointed by the Taliban consists largely of mullahs and Taliban loyalists with little administrative or government experience. The Taliban abolished several democratic and human rights government bodies. They also reportedly appointed new provincial *ulema* shuras to replace the country’s provincial councils elected under the Ghani administration, while continuing to exclude women from government positions.<sup>62</sup> Shuras are traditionally defined as bodies of learned men who hold government appointments in a Muslim state. These *ulema* shuras are intended to implement the Taliban’s interpretation of Sharia and oversee the activities of provincial administrators, under the guidance of the Taliban’s ministry of hajj and religious affairs.<sup>63</sup> By February 2023, the Taliban had established 22 shuras, with Akhundzada personally approving 15 of them, according to UN reporting.<sup>64</sup>

Akhundzada announced several measures to ensure Taliban governing practices are in line with their interpretation of Sharia. On January 10, 2023, the Taliban announced a decision by Akhundzada abandoning all rules and regulations drafted during the former government as they were contrary to the Taliban’s interpretation of Sharia.<sup>65</sup> In mid-March, Akhundzada also introduced a decree against nepotism among officials within Taliban-controlled governing institutions.<sup>66</sup>

This quarter, the Taliban also continued to enforce Akhundzada's November 2022 directive for judges to enforce punishments in line with the Taliban's interpretation of Sharia—including public lashings, stonings, and executions—for certain crimes, such as robbery, kidnapping, and sedition. On February 18, 2023, 11 people, including two women, were publicly lashed in front of a large crowd at a sports ground in Faizabad, Badakhshan Province for alleged “moral crimes and adultery.” On February 27, two men accused of armed robbery were hanged in Herat Province.<sup>67</sup> The Taliban also conducted a large number of detentions, many for alleged “moral crimes.” Afghans caught up in these sweeps reportedly overwhelmed the prison system, with approximately 14,000 inmates, as of January 2023.<sup>68</sup>

Yet, an internal divide has emerged among Taliban leaders, particularly over the issue of girls' education with the International Crisis Group reporting tense exchanges between members of the Taliban's cabinet and various senior Taliban religious figures; “a proxy for debate over the new regime's character.”<sup>69</sup> Several Kabul-based Taliban leaders, such as interior minister Sirajuddin Haqqani and minister of defense Muhammad Yaqoob made statements challenging the Kandahar-based leadership's approach to governance. Haqqani and Yaqoob reportedly took a more pragmatic position towards girls' education as a means of improving relations with the international community.<sup>70</sup> Previously, in the fall of 2022, before enforcing a complete ban on girls' education beyond the sixth grade, Akhundzada replaced the ministers of education and higher education with loyalists who would conform with his regressive views of women's rights.<sup>71</sup> However, the Taliban, whose leadership has traditionally emphasized the importance of unity and ruled by consensus, lacks mechanisms for challenging and curbing the emir's authority.<sup>72</sup>

### **Taliban Continue to Restrict Rights of Women and Other Vulnerable Communities**

This quarter, the Taliban continued restricting the movement, attire, employment options, educational opportunities, ability to hold public office, and access to public spaces of women and girls, particularly by enforcing the December 2022 edicts banning women from higher education and providing service delivery for NGOs.<sup>73</sup> In a March 8, 2023, UN Security Council meeting, the UN's Special Representative of the Secretary-General for Afghanistan and UNAMA head Roza Otunbayeva stated, “Afghanistan under the Taliban remains the most repressive country in the world regarding women's rights, and it has been distressing to witness their methodical, deliberate, and systematic efforts to push Afghan women and girls out of the public sphere.”<sup>74</sup>

Following the December 20, 2022, order suspending female students' access to both private and public higher education, the Taliban reportedly set up armed guards in front of some university gates in Kabul to block

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female students and staff from entering the grounds, while they ushered male students inside.<sup>75</sup> March 23, 2023, also marked the one-year anniversary since the Taliban reversed their promise to reopen secondary schools for Afghan girls.<sup>76</sup> In January 2023, despite claims that such restrictions were only temporary due to logistical difficulties of separating males and female students, the ministry of education confirmed again that girls would only be permitted to attend school from grades 1–6.<sup>77</sup> In late 2022, there were also reports that women who had secured scholarships for study abroad were blocked from leaving the country unless accompanied by a male escort.<sup>78</sup>

USAID informed SIGAR that it was not aware of the ministry of higher education issuing any official exceptions to the ban; nor was it aware of exceptions to the ban on female students attending secondary school. However, USAID received reports from its implementing partners in Afghanistan that the ministry of public health, which has responsibility for medical training and education, provided verbal authorization for females to continue studying in select areas of the medical field, such as midwifery.<sup>79</sup>

In March 2023, Afghan schools and universities began to re-open from the winter break in many parts of the country, but all female students above grade 6 were blocked from attending their courses. In response, there were several small protests, including one that the Taliban broke up outside the UN offices and another held in front of Kabul University in which a small group of female students sat on the ground reading. On April 17, the Taliban further announced that they were closing NGO-run education centers, which are mostly used by female students, in Kandahar and Helmand.<sup>80</sup> This quarter, the Taliban also detained several civil society activists for demonstrations and activities in support of women’s education in Afghanistan and in opposition to the Taliban’s ban. For example, university professor Ismael Mashal was detained in February after tearing up his diploma on live television in protest and then distributing books on Kabul’s streets, while in late March prominent educational campaigner Matiullah Wesa was detained.<sup>81</sup>

The Taliban also enforced their December 24, 2022, edict restricting women’s work with both domestic and foreign NGOs, introduced after the group claimed that it had received complaints that Afghan female employees were not wearing hijab correctly.<sup>82</sup> In January 2023, following international outcry over the decree, which significantly impacts humanitarian aid delivery, the Taliban allowed exemptions for healthcare and primary education. Yet, State noted that such exemptions are not uniform, are typically verbally conveyed, and vary by sector, geographic location, and the outcomes of implementing partners’ negotiations with Taliban authorities.<sup>83</sup>

In January 2023, a UN delegation, which included Deputy Secretary-General Amina Mohammed and UN Women Executive Director Sima Bahous, traveled to Afghanistan on a four-day fact finding mission and met with Taliban leaders in Kabul and Kandahar to press them to “end recent

policies towards women and girls that have confined them in their own homes, and violated their basic human rights.”<sup>84</sup> In early March, the European Union announced sanctions against the Taliban’s minister of higher education and the minister of the prevention of vice and promotion of virtue in response to the December 2022 edicts.<sup>85</sup> On March 8, on the occasion of International Women’s Day, 20 foreign ministers, including six from Muslim-majority states, issued a joint statement led by the United States condemning the Taliban’s restrictive policies against women.<sup>86</sup>

On March 18, during the 67th session of the UN Commission on the Status of Women, more than 70 countries, including the United States, released a joint statement expressing their concern with the Taliban’s continued restrictions of women and girls’ rights that “defy the will of the Afghan people.” The statement further asserted, “These harmful edicts are causing irreparable damage to Afghanistan’s economy and society and the welfare of the people of Afghanistan. We remain united in supporting the calls by the Afghan people for the full, equal, and meaningful participation of Afghan women, girls, and members of minority communities in Afghan society, and will continue to stand beside them.”<sup>87</sup>

In his most recent report on the situation of human rights in Afghanistan, UN Special Rapporteur Richard Bennett also expressed concern for the largely Pashtun Taliban’s continued marginalization of minorities, especially in decision-making processes, and lack of representation in public positions.<sup>88</sup> While no Hazara Shi’a representatives were initially included in Taliban governing structures, the Taliban have now appointed three Hazara Shi’a representatives as deputy ministers, but none to a cabinet-level posting. In addition to calls for meaningful political representation, Hazara Shi’a leaders continue to seek from senior Taliban leadership legal protections for their rights and their land and property, and more decisive action by Taliban authorities to protect their mosques, educational centers, and neighborhoods from persistent attacks by extremist groups such as Islamic State-Khorasan (IS-K).<sup>89</sup>

State informed SIGAR this quarter that it was not aware of any new measures or significant actions taken by the Taliban to protect members of religious minority communities. In August 2022, the Taliban explicitly stated that they could not guarantee the security of the Hazara community in Afghanistan. Consequently, the Hazara community took its own measures to protect itself, such as refraining from celebrating major religious ceremonies.<sup>90</sup>

## AFGHANISTAN’S ECONOMY

The situation of Afghanistan’s economy remains dire following nearly two years of contraction, but some indicators signaled a period of fragile stabilization.<sup>91</sup> Headline year-on-year inflation reached a low of 3.5% in February

2023, compared to 5.2% in December 2022, a significant decrease from 9.1% in November and 18.3% in July.<sup>92</sup> Other improved indicators included an increase in the Taliban's reported revenue for FY 2022 (as compared to 2021), stabilization of the currency exchange rate, and an export rate more than twice that of the previous year.<sup>93</sup> As a result, Afghanistan leveled out to a state of "famine equilibrium," according to USAID.<sup>94</sup>

This quarter, the Taliban signed economic development deals with firms from China and Russia, aiming to capitalize on energy resources, although these deals have not yet created benefits for producers in the region. Coal exports to Pakistan, however, proved profitable over the past year.<sup>95</sup> Still, it is unlikely Afghanistan is on a path to building long-term economic resilience due to the stress of years of conflict, continued environmental shocks, and restrictions on women's employment.<sup>96</sup> According to the UN, further economic deterioration will continue unless root causes and drivers of macroeconomic instability are addressed, investments are made in alternative livelihoods and sustainable agriculture, and women are allowed to participate in the economy. At the same time, economic stability will require meeting humanitarian needs through improved water infrastructure, health care, and social services.<sup>97</sup>

Following the Taliban takeover in 2021, international aid flows and access to the international financial system were suspended, causing a rapid and extreme deterioration of the Afghan economy and widespread macroeconomic instability. Disruption to trade markets, the freezing of foreign asset reserves, and an inability to access cash savings led to a large decrease in demand and public spending, lowering incomes and causing widespread food insecurity.<sup>98</sup> The World Bank posits that GDP shrunk 30–35% between 2021 and 2022. Since the Taliban takeover, unemployment and individual debt levels have increased, and most Afghans report struggling to find food and shelter. According to a December 2022 Gallup poll, nine in 10 Afghans find it "difficult" or "very difficult" to survive on their present income.<sup>99</sup>

## Economic Indicators

### Inflation

Headline year-on-year inflation on basic household goods is a key contributing factor in rising food insecurity. While the costs of basic goods increased, household income across all population groups declined 17% from 2021 to 2022. As a result, Afghans have less purchasing power, and report that the highest proportion of their income is spent on food, to the detriment of other basic needs such as shelter and health care.<sup>100</sup>

According to the World Bank Economic Monitor, inflation in Afghanistan is now slowing due to a decline in global prices, further weakening of domestic demand in winter, and the relatively stable exchange rate. As of February 24, 2023, the afghani (AFN) was trading at a stable exchange rate of 88–90 AFN per 1 U.S. dollar, a slight depreciation of

0.5% from December 2022. The most recently available data, for February 2023, cites year-on-year price inflation of basic household goods as 0.7%, compared with -3.3% in January, and 32.2% in March 2022. The World Food Programme reports that the purchasing power of unskilled casual laborers and livestock growers remained relatively stagnant, along with real and nominal wages for unskilled labor, around 300 afghanis per/day (approximately \$3.50) since May 2021.<sup>101</sup>

## Employment and Income

A sustained drop in demand for labor has had a pernicious effect on income for most Afghans. The World Bank reports current labor demand at just 1.75 and 1.5 days of work per week respectively for skilled and unskilled laborers.<sup>102</sup> Monthly household income across all population groups declined 17% from 7,796 AFN (\$90.65) in 2021 to 6,595 AFN (\$76.69) in 2022. Female-headed households reported an even lower monthly income of 5,252 AFN (\$61.06). The average income per person per day is 33 AFN (\$0.38), more than 50% below the poverty line of 88 AFN (\$1.02). As of January 2023, 88% of Afghans surveyed reported reduced access to food and 82% reported taking on debt to cover basic expenses.<sup>103</sup>

Financial constraints continue to affect traders' ability to procure goods; the UN reports that 91% of survey respondents had difficulty procuring commodities in 2022. Despite financial challenges, most monitored food and non-food items are still widely available in markets.<sup>104</sup> World Bank data reports 98.8% of non-food items and 97.2% of food items are available as of February 2023.<sup>105</sup> Demand for non-food products decreased, as Afghans now spend 75% of their income on food at the expense of other basic goods.<sup>106</sup>

## Financial Sector

### Status of Banks and Banking

State reported to SIGAR that there were no signs that Afghanistan's commercial banking sector was recovering. DAB continued to waive required examinations, stress tests, and fees as the central bank recognized that several Afghan banks would not survive the actions required to recapitalize to cover losses incurred from reduced lending, loss of access to foreign reserves, and non-performing assets.<sup>107</sup> Despite DAB's current status, the financial sector continued to operate due to the strength of the **hawala** network, which is used for money transfers, savings, and cash withdrawals. Traditional banks account for less than 10% of the money services sector in Afghanistan.<sup>108</sup>

NGOs reported frequent use of hawala networks in a study by the Norwegian Refugee Council, underscoring the critical role of informal financial networks in allowing aid deliveries absent formal payment channels.

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

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

However, transactions between the United States and Europe, a third-party transit location, and Afghanistan can be flagged by correspondent banks, leading to regulatory investigations and payment delays. Although the U.S. Treasury Department Office of Foreign Assets Control instituted licenses authorizing payment for the provision of aid, banks continued to fear the reputational risks associated with these transactions.<sup>109</sup>

The World Bank reports pre-August 2021 bank deposit withdrawal limits remained, but there is no statutory withdrawal limit imposed on deposits made after August 28, 2021. In February 2023, individual depositors reported being able to access their deposits within the allowed limits, and banks appeared able to cater to customers. Businesses reported that access to their deposits is lower than the permitted limits. As of March 2023, the World Bank reported that firms can withdraw \$15,000 monthly and individuals can withdraw \$400 monthly. This is an overall improvement from previous months, when banks were unable to provide access to extremely limited deposits.<sup>110</sup> On January 25, 2023, Afghanistan's central bank announced the issuance of 100 million new bank notes to commercial banks.<sup>111</sup>

## Taliban Budget and Revenue

On November 16, 2022, the ministry of finance announced the approval of a mid-term 2022 budget of 231 billion afghanis (\$2.69 billion). On January 10, 2023, the de facto authorities amended the budget to 239 billion afghanis (\$2.78 billion). It remains unclear if the Taliban will use their resources to address the ongoing humanitarian and economic crises as there is no publicly available data on Taliban allocations per sector, or actual expenditures over the previous fiscal year.<sup>112</sup>

While Taliban expenditures remain opaque, the World Bank was able to provide an account of revenue collection. Between March 22, 2022, and February 21, 2023, (the first 11 months of the Afghan fiscal year), the Taliban reported total revenue collection of AFN 173.9 billion (\$2.02 billion). According to the World Bank, this is around 87% of the revised budget target of AFN 198.7 billion (\$2.3 billion) for FY 2022–2023.<sup>113</sup> The Taliban have not commented on how they will make up the deficit.<sup>114</sup>

The majority of revenue collection (58%) is driven by indirect customs taxes collected at border crossings. State estimates the Taliban collect licit revenue of approximately \$100 million per month at the borders.<sup>115</sup> The largest categories of imports are petroleum at 17.6%, fabrics at 8.7%, and machinery, vehicles, and spare parts at 7.9%, according to the most recently available data from October 2022. “Other” goods composed 43.5% of imports.<sup>116</sup> Non-tax sources, such as royalties and administration fees, constitute the majority of in-land revenue, with coal mining most likely driving an increase in inland revenue this quarter.

The Taliban appear motivated to increase economic development efforts. In February 2023, Taliban officials announced that a consortium of companies, including some based in Russia, Iran, and Pakistan, had been formed for investment in power, mining, and infrastructure. The associated memorandum of understanding states that delegates from foreign companies will join 14 Afghan counterparts to discuss projects in Kabul. Acting commerce minister Nooruddin Azizi told Reuters the administration is developing several long-term business plans, such as the consortium and special economic zones.<sup>117</sup> Acting deputy prime minister for economic affairs Mullah Abdul Ghani Baradar said in a public statement that the ministry of industry and commerce would take control of the remaining foreign military bases with the intention of converting them into special economic zones, beginning with sites in Kabul.<sup>118</sup> Such projects face hurdles including security and restriction from global financial markets.

### International Trade

The World Bank reported that Afghanistan's exports reached \$0.3 billion in the first two months of 2023, a 16% increase from the same period in 2022.<sup>119</sup> Afghanistan's exports reached \$1.9 billion in 2022, according to World Bank data. Export growth was primarily driven by an increase in vegetable and fruit products, accounting for 57% of overall exports, followed by mineral products (27%), and textiles (10%). Pakistan remained Afghanistan's largest export partner, accounting for 63% of all exports, followed by India at 22%. Newly expanded export sectors to Pakistan included food at \$0.5 billion, and coal at \$476 million.<sup>120</sup>

As of March 2023, Afghanistan imports reached \$1.16 billion, a 40% increase from the same period in 2022. Mineral imports increased by 45% year-on-year, and food by 14%. The largest exporter to Afghanistan is Iran, supplying 22% of imports, with China at 18%, Pakistan at 17%, and the United Arab Emirates at 12%. The increase in Chinese imports is notable compared to the cumulative figures for 2022.<sup>121</sup> Last year, Afghanistan imported \$1.4 billion in products from Iran, \$1.0 billion from Pakistan, and \$0.8 billion from the United Arab Emirates. UAE-origin imports notably increased from \$0.2 billion in 2021.<sup>122</sup> State reports that all seven official border crossings remained open to trade this quarter. The border crossing at Torkham was temporarily closed in February due to clashes between the Afghan Taliban and Pakistani security forces, but it has since reopened.<sup>123</sup>

The Taliban ministry of finance reported in February 2023 that it collected \$136.6 million in customs duties from coal exports over the previous 10 months. Approximately 2.7 million tons of coal were exported between March 21, 2022, and January 20, 2023. In comparison, during the same period from 2021–2022, Afghanistan exported 948,00 tons of coal and collected \$21.3 million in customs duties.<sup>124</sup> The Taliban appear poised to continue development of the sector. In March 2023, Russian ambassador to

Afghanistan Dmitry Zhirnov told media Russian businesses signed a memorandum on the development of coal and thermal power in Afghanistan.<sup>125</sup>

The Taliban also worked to strengthen economic ties with China this quarter. On January 6, 2023, Taliban authorities signed a 25-year contract with Xinjiang Central Asia Petroleum and Gas Company to extract oil from the Amu Darya basin. The deal calls for an initial investment of \$150 million in the first year, and \$540 million over the next three years. Taliban spokesperson Zabihullah Mujahid said in a tweet that, “the daily rate of oil extraction will be from 1,000 to 20,000 tonnes,” and the Taliban will initially be a 20% partner in the deal, with an extension to 75% over the course of the contract.<sup>126</sup> However, the company had not yet invested the funds, nor had the feasibility of the extraction rate been verified. If the agreement proceeds successfully, it will be the first major international energy extraction deal the Taliban have signed since the takeover in 2021.<sup>127</sup>

## SECURITY SITUATION IN AFGHANISTAN

The Taliban face increasing challenges to their authority primarily from IS-K and various anti-Taliban resistance groups, most notably the National Resistance Front (NRF) that emerged in Panjshir Province in August 2021, although experts do not believe any group is capable of toppling the Taliban.<sup>128</sup> In February 2023, the UN Security Council also warned that “Afghanistan remains the primary source of terrorist threat for Central and South Asia,” with several terrorist groups—including al Qaeda, Tehreek-e-Taliban Pakistan (TTP), and IS-K—enjoying a “greater freedom of movement in Afghanistan owing to the absence of an effective Taliban security strategy.”<sup>129</sup>

On March 7, 2023, the special representatives and envoys for Afghanistan from Australia, Canada, the European Union, France, Germany, Italy, Norway, Switzerland, the United Kingdom, and the United States issued a joint statement, following their meeting on February 20, 2023, in Paris, similarly expressing their concern about the increasing threat of terrorist groups in Afghanistan, among other issues such as human rights and the ongoing humanitarian and economic crises.<sup>130</sup>

## Islamic State-Khorasan

IS-K continued its campaign against the Taliban and religious minorities in Afghanistan and remains the most serious threat to the Taliban’s rule, with an estimated strength of between 1,000 and 3,000 fighters.<sup>131</sup>

Throughout this quarter, IS-K carried out a series of high-profile attacks. On January 11, 2023, IS-K carried out a suicide bombing outside the Taliban foreign ministry in Kabul, killing at least five civilians.<sup>132</sup> On March 9, 2023, an IS-K suicide attack in Mazar-e Sharif killed three people, including the Taliban provincial governor Mohammad Dawood Muzamil, and wounded

at least seven others.<sup>133</sup> Muzamil is the first Taliban-appointed governor and one of the most senior Taliban officials to be killed by the group since August 2021.<sup>134</sup> Two days later, IS-K also claimed responsibility for bombing an award ceremony for journalists held in a Shi'a center in Mazar-e Sharif; one person was killed and eight injured in the bombing.<sup>135</sup> On March 27, another suicide bomber struck near the foreign ministry in Kabul, killing six people, though no group immediately claimed responsibility for the attack.<sup>136</sup>

Apart from several high-profile attacks, IS-K also conducted nearly daily low-level attacks to cause fear in local communities, undermine Taliban authority, and challenge the regime's security agencies.<sup>137</sup> IS-K primarily attacked soft targets, such as schools, mosques (both Sunni and Shi'a), and clinics, and shown "cruelty and barbarity" in its attempts to gain notoriety and followers.<sup>138</sup>

State reports that the Taliban will do what they deem necessary to neutralize the IS-K threat. During January and February 2023, the Taliban carried out at least 9 attacks against IS-K. In April 2023, Taliban security forces killed the IS-K mastermind of the August 2021 attack during the evacuation at Kabul International Airport, which killed 13 U.S. service members and over 150 Afghans.<sup>139</sup>

State reports that IS-K also remains a serious threat to international NGOs, international organizations, and their staff.<sup>140</sup> In addition, IS-K threatened to attack several embassies in Kabul. This quarter, several countries, including Saudi Arabia, Turkey, and the United Arab Emirates, reduced or removed their diplomatic presence in Kabul over security concerns, according to media reports.<sup>141</sup>

## Tehreek-e-Taliban Pakistan

The Taliban have claimed there are no terrorist groups in Afghanistan that can pose a threat to other countries, a key provision of the 2020 Doha Agreement.<sup>142</sup> Yet, the Taliban takeover in Afghanistan reportedly emboldened Tehreek-e-Taliban Pakistan (TTP) and its affiliated groups to step up their attacks against Pakistan while using Afghanistan as a base of operations.<sup>143</sup> Ongoing TTP attacks on Pakistani security forces led Pakistan to press the Taliban to curtail TTP cross-border operations. The Taliban previously facilitated a ceasefire agreement between the TTP and the Pakistan government on May 31, 2022. In November 2022, however, the TTP called off the ceasefire and ordered its members to "carry out attacks wherever you can in the entire country."<sup>144</sup>

Jamaat-ul-Ahrar—a TTP splinter group that formed in 2014 and rejoined the group in 2020—claimed responsibility for the January 20, 2023, suicide bombing of a mosque in a government security compound in Peshawar, the capital of Pakistan's Khyber Pakhtunkhwa Province. At least 84 people, largely police officers, were killed, with another 78 injured.<sup>145</sup> Pakistani

authorities connected the bombing to the group's ability to use Afghanistan as a safe haven. A spokesman for Jamaat-ul-Ahrar blamed Pakistan's security forces for killing its leader, Omar Khalid Khorasani, in an August 2022 explosion in southeastern Afghanistan, and claimed that the Peshawar attack was motivated by revenge.<sup>146</sup>

At the Munich Security Conference in February 2023, Pakistani Foreign Minister Bilawal Bhutto Zardari highlighted the immediate threat of terrorist groups using Afghanistan as a base of operations for regional attacks. He also argued for the need to support the Taliban's counterterrorism efforts.<sup>147</sup> In late February 2023, several senior Pakistani security officials—including Pakistani Defense Minister Khwaja Asif and Director General of Pakistan's Inter-Services Intelligence agency Lieutenant General Nadeem Anjum—traveled to Kabul to meet with the Taliban to discuss several key issues in Afghanistan-Pakistan relations.<sup>148</sup>

## Al Qaeda

State said the presence in Kabul of al Qaeda leader Ayman al-Zawahiri, who was killed in a July 2022 U.S. missile strike, indicates that at least some members of the Taliban continue to maintain a relationship with al Qaeda. State continues to press the Taliban to uphold their counterterrorism commitments under the Doha Agreement, in tandem with monitoring the al Qaeda presence in Afghanistan.<sup>149</sup>

According to the Office of the Director of National Intelligence's (ODNI) 2023 Worldwide Threat Assessment, al Qaeda remains committed to attacking U.S. interests. Yet, the al Qaeda threat will depend on the Taliban's policies, the appeal of using Afghanistan as an operating base relative to other geographic regions, and the focus of al Qaeda's leadership; ODNI assesses that the group will probably focus on maintaining its safe haven in Afghanistan under Taliban restrictions before seeking to conduct or support external operations.<sup>150</sup> The UN Security Council similarly reported that they expect al Qaeda to remain in Afghanistan for the near future.<sup>151</sup>

## Anti-Taliban Resistance Groups

This quarter, the Taliban's security forces continued to clash with various anti-Taliban resistance groups and conduct targeted operations against them, with the Taliban conducting 25 attacks against various resistance groups. UNAMA recorded 23 such armed groups claiming to operate in Afghanistan. According to the UN, the National Resistance Front, the Afghanistan Freedom Front, and the Afghanistan Liberation Movement claimed responsibility for attacks against Taliban security forces in Helmand, Kabul, Kandahar, Kapisa, Nangarhar, Nuristan, and Panjshir Provinces.<sup>152</sup>

In January 2023, the Taliban's army chief of the staff claimed that their military forces reached 150,000 men, half of whom were veteran Taliban

members. The Taliban are also able to repair and use military equipment that the United States provided to the former Afghan National Defense and Security Forces (ANDSF). Following the Taliban takeover, a proliferation of images and videos showed Taliban soldiers wearing U.S.-provided clothing, brandishing U.S.-provided rifles, and using U.S.-provided military equipment.<sup>153</sup> Other media reporting indicated the Taliban are struggling to operate complicated U.S. equipment, such as Black Hawk helicopters.<sup>154</sup>

### **Taliban Targeting Former ANDSF and Government Officials**

This quarter, Taliban members continued to target former ANDSF and former administration officials despite the general amnesty Taliban leaders offered days after their takeover in August 2021. Between January 1 and February 28, 2023, members of the Taliban reportedly killed, tortured, raped, arrested, or disappeared at least 26 former ANDSF or government officials, according to data from the Armed Conflict Location and Event Data (ACLED) project. Enforcement of the amnesty varied and went unheeded by some among the group's rank and file, with lower-level Taliban members reportedly responsible for the reprisal attacks. State informed SIGAR that there was little evidence that Taliban senior leaders directed such reprisals; though, given their frequency, the leaders may be turning a blind eye to the practice.<sup>155</sup> Former ANDSF members and other former officials, such as judges, reported living in constant fear that Taliban members will detain, torture, or kill them. Some remain in hiding and many fled the country.<sup>156</sup>

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